FUNCTIONS OF CONTROLS
SESSION OBJECTIVES

After the end of the session one should be able to understand what is control & its functions.
CONTENTS

- Functions of control
- Flow chart for control process
- Monitoring process
FUNCTIONS OF CONTROL

- Guest Check (also called Server's Checks): This initiates the Food & Beverage order taken from the guest, and represents the invoice given to the guest.

- Guest checks should be pre-numbered, tinted and have duplicates.
Moreover, it shall be kept in locked storage, in numerical order.

Used checks, unused checks versus void checks
FUNCTIONS OF CONTROL

• Post to dinner, the server must price and total the guest check (applicable for manual systems), unless the point-of-sale equipment can automatically perform the addition
FUNCTIONS OF CONTROL

- Later, the cashier receives payment or makes the guest sign his/her guest check and deposits everything to the cashier.
FUNCTIONS OF CONTROL

➢ At the end of the shift, the cashier's cash drawer and supporting documents are accounted for (i.e. cash, credit card vouchers, food charges, and any miscellaneous paid-outs)
FUNCTIONS OF CONTROL

- Later, they are reconciled against cash register reading using a daily cashier's report
- Beverage sales in a lounge, a bar... presents a harder job for internal control
FUNCTIONS OF CONTROL

- Some basic internal control procedures for beverage sales are listed as follows:
- Require the bartender to ring each sale as it is made
- Require the bartender to insert each paid check into a locked box
FUNCTIONS OF CONTROL

- The cash register drawer shall never remain open even for a small period of time
- Servers are not allowed to first pay the bartender in cash and collect later from customers
FUNCTIONS OF CONTROL

- Bartenders should not be allowed to take register readings or reconcile their own cash at the end of their shifts.

- The opening machine totals for paid and paid-out must be the same figures that appear on the previous shift's cash report as the closing machine totals for paid and paid-out.
At the close of the shift, the cashier should subtotal paid and paid-out for the current shift, and record the closing figures in the machine's totals column.

If at any stage, cashier accidentally miss-keys any transaction, adjustments can be made to the machine.
FUNCTIONS OF CONTROL

- Net cash received = cash paid-in (closing) - cash paid-in (beginning)
- Net cash paid-out = cash paid-out (closing) - cash paid-out (beginning)
- Net cash sum of cashier's shift = net cash received - net cash paid-out
FUNCTIONS OF CONTROL

➤ The cashier should extract the net cash sum from the cash drawer, and secure the money in the general cashier's safe deposit box until deposited in the Bank.

➤ At the end of any shift, the cash drawer should contain exactly the same amount as it did when the cashier opened his/her shift.
FUNCTIONS OF CONTROL

- If any cash overage or shortage occur, the cashier must recheck the cash report and search all the transaction records for possible miss-keyed entries.
The job of the F & B Controller is to ensure that all transactions and consumptions are monitored and billed. This is done using the system of checks and balances at various stages.
MONITORING

- The systems involve use of KOT and monitoring them
- Guest billing systems such as ECR, NCR, POS etc.
- Daily cross checking of bills and KOTs
MONITORING

- Night Auditing
- Spot Checking
- Physical Inventory and perpetual inventory
- Cahiers Report
- POS Sales Summary Sheet
- Flash Report
Let’s Recall

- Functions of control
- Flow chart for control process
- Monitoring process
BIBLIOGRAPHY

- Food & Beverage Service (Denis Lillicrap pg 401)
- Food & Beverage Service (Sandeep Chatterjee, Boby George pg 563-585)