Revenue Control System

Introduction

A control system covering the sale of all food and beverages in a food service operation is essential to achieve maximum returns. The type of control system used varies from one operation to another.

Functions of a Control System

- Control system monitors the areas where food and beverage sales take place.
- It reduces the pilferage, fraud and wastage to a minimum rate.
- It provides required information to the management for costing purposes, so that they forecast the statistics accurately for the next financial period.
- It ensures that cashiers make bills correctly so that customer is neither overcharged nor undercharged.
- It shows breakdown of sales and income received in order that adjustments and improvements are made.

Methods of Recording Order or Sale

The food and beverage orders taken from the guests should be documented for effective control. There are four methods of documenting or recording of orders.

Triplicate Checking Method: This checking system is used in large and fine dining food service operations. As the name implies, the food check has three copies. Each of these three copies would be having same serial number on them. The three will be of different colours for easy identification and demarcation. Once the food order is recorded in the KOT, the first copy goes to the kitchen or the dispense bar, the second copy goes to cashier and the third copy remains with the waiter for reference and cross checking of order during service .

The waiter gives the first copy to the kitchen or bar on the basis of which the order is prepared. Once the waiter picks up the order, the KOT copy is dropped into the control box, which is kept locked always. Control box is kept in the F&B controls department to prevent any kind of fraud and malpractice. At the day end, these KOTs are collected and audited by controls staff. In case of dispense bar KOTs are stacked carefully and handed over to the F&B controls department at the closing time.

The second copy is given to the cashier and based on that he prepares the bill, which has two copies. The 1st copy of the bill goes to guest and the 2nd copy is retained by the cashier. The cashier attaches the second copy of KOT to the 2nd copy of the bill and submits it along with sales summary to the F&B controls at the day end.

The third / flimsy copy remains with the waiter in the KOT book for reference and checking up of order during service. It may be called for auditing at any time by the controls department.
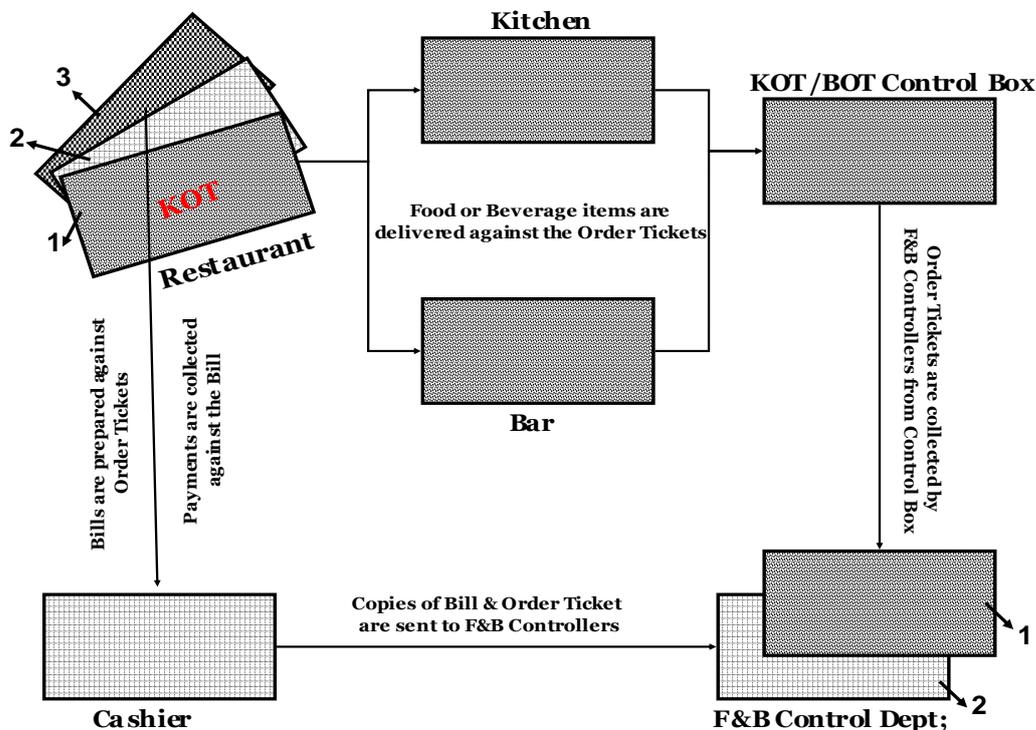
Effective F&B Control System based on Triplicate KOT's

Duplicate Checking Method: This kind of checking method is used in small hotels, cafés and popular restaurants. As the name implies, the KOT book has two copies. The first copy is sent to the kitchen on the basis of which the order is prepared. Soon the waiter picks up the order; the first copy is dropped into control box for the auditing by the controls department. The waiter retains the second copy as a means of reference during the service. When guest requests for the bill, the waiter or cashier sums up all the rates on the 2nd copy of the KOT, and presents the same to the guest as the bill.

In few organizations, the 1st copy has 4-5 perforated slips. The waiter writes down the food order course wise on different perforated slips. As and when each course is required, that particular slip is torn off and is given at the hot plate. Every slip has a waiter number, table number, serial number and date. When the food is ready the aboyeur keeps the particular slip along with the food to avoid the confusion.

3181980	Quantity	Rate
....	....	....
3181980		
....	....	....
3181980		
....	....	....
3181980		
No. of Covers		
Table No	Rs	

Duplicate KOT Checking Format

Single Order Sheet: This system is used in cafés, quick turn over restaurants departmental stores and take-away establishments. In these establishments, usually menu is very limited with little or no choice. Many organizations following this system may have order sheets printed with the menu. After taking the order from the guests, the waiter writes it on KOT and calls for the order verbally over the hot plate. When the guest requests for the bill, the waiter prices the order sheet and hands over to him as a bill. While leaving the restaurant, the guest submits the bill to the cashier and pays the amount. The cashier retains the bill with him for control purposes.

Café Angel Rajbhavan Road, Hyderabad.			
Table no: 30 **Covers**: 4 **Waiter**: SH **Date**: 10/02 **Time**: 1830 hrs			
Items	**Price**	**Quantity**	**Amount**
Grilled vegetable sandwich	20.00		
Cheese sandwich	20.00		
Chicken sandwich	25.00		
Club sandwich	30.00		
Cheese chilly toast	20.00	2	40.00
Vegetable burger	25.00		
Chicken burger	35.00		
Vegetable pizza	40.00	1	40.00
Cheese pizza	40.00		
French fries	20.00	1	20.00
Choice of juice (pine apple, mango, orange)	30.00	2	60.00
Milk shakes (vanilla, strawberry)	25.00		
Soft drink	15.00	2	30.00
Tea	10.00		
Coffee	10.00		
		Total	190.00
Signature of the Cashier			

S. no : 10121990

Single Order Sheet

Service with Order: This system of ordering is used in fast food joints, take away, cafeterias etc. Here the menu offered in the establishment is displayed on boards. The guest chooses they want to eat order them. The person at the cash counter makes the bill, collects the cash, stamps the bill 'cash received' and hands it over to the guest. The guest goes to respective food counters and collects the dishes against the bill. After delivering the order, the person at the food counter, stamps the bill 'delivered'; and give hands it over to the guest.

Whatever may be the checking system used, it should ensure good control over the food service operation staff, who deal with two important things – food and cash.

Kitchen Order Token / Ticket

Kitchen order ticket (KOT), is prepared by food service personnel to intimate the food order of the guest to the kitchen staff. It helps in serving the right order to the right person. The KOT consists of details such as table number, covers, name of the waiter, date, time, items ordered and its quantity. Usually all the KOTs are serially numbered for control purpose. The food check may be of duplicate or triplicate depending on the style and size of the organization. The copies of the KOTs are sent to kitchen to prepare the food order, sent to cashier to prepare the bill and a copy is retained with the waiting staff for reference and checking up of order during service

How to write a KOT:

- Order is written along the lines and not up or down.
- Indication is given between the courses.
- If few lines are left in the KOT, that space is strike out.
- Quantity of each dish is written in words than in numerical.

Cilantro **Kitchen Order Ticket**				
				S. No 1021982
Table no	Covers	Waiter	Date	Time
Qty		**Particulars**		**Remarks**
				Signature

There are different types of KOTs such as Suivant, Supplement, Retour/ En place and Accident, which are used certain instances. They are explained in brief in the following paragraph with the help of examples and specimens.

Suivant: This KOT is used where it is necessary to write more than one KOT for a meal order. When a separate KOT is required to be written to order dessert for same table after the main course is served, at the top of the KOT we write 'Suivant', which means the 'following' check of the previous one.

(**Name of the Establishment**)		
Table No:	Covers:	Waiter:
Date:		Time:

SUIVANT

2	Peche Flambé

Signature

Supplement: When an extra portion of food is required because sufficient has not been sent (or extra portion of accompaniments are required) from the kitchen, a special KOT must be written out headed "Supplement". This means to "Supplement" what has already been previously sent. It should be signed by the senior captain and normally it is not charged.

(**Name of the Establishment**)		
Table No:	Covers:	Waiter:
Date:		Time:

SUPPLEMENT

1	Choufleur Mornay

Signature

Accident: At times a waiter may drop a dish by accident. Then it must be replaced without any extra charge to the guest. In this situation, a separate KOT called "Accident", is raised indicating the dish name and the number of portions required. This has to be signed by the senior captain and it is not charged.

(**Name of the Establishment**)		
Table No:	Covers:	Waiter:
Date:		Time:

ACCIDENT

1	Chocolate Mousse

Signature

Retour/ En Place: When a wrong dish has been ordered and has to be sent back to the kitchen and replaced, a special KOT must be made mentioning *retour (return)* and *en place (in place).* If the dishes are from an a la carte menu, then the prices also should be mentioned along with the order

(**Name of the Establishment**)		
Table No:	Covers:	Waiter:
Date:		Time:
RETOUR		
1 Poulet Rôti	Rs	350.00
EN PLACE		
1 Dinde Rôti	Rs	400.00
		Signature

Billing

On receiving the duplicate copy of the food check from the waiter, the cashier opens a bill in duplicate according to the table number on the food check. All the sets of bill are serial numbered for control purposes. As checks are received by the cashier he enters the items ordered on to the bill with correct prices.

There are many types of billing methods used in food service operations. The type of method used depends on style and volume of business. They are explained in detail in the following paragraphs.

❖ **Bill as Check**: In duplicate checking system, second copy of the food check is used as bill. When guest requests for the bill, the waiter or cashier sums up all the rates on the 2nd copy of the KOT, and presents the same to the guest. This method is used in small hotels, cafés and popular restaurants.

❖ **Separate Bill**: The bill is made from the second copy of the food check. The second copy is given to the cashier on the basis of which he prepares a bill that has 02 copies. The top copy of the bill is presented to guest. On receiving payment from the guest, the bill is stamped 'paid' and is returned to the guest. The 2nd copy is retained by the cashier and is attached to the second copy of KOT to submit it along with sales summary to the F&B controls department.

❖ **Pre-Paid**: The customer purchases ticket or coupon in advance, either for specific meal or specific value. For example, food service operations organizing theme food

festivals, fashion shows and New Year eve programmes sell admission tickets in advance at a fixed price. Admission into the venue and service of food and beverages is based on ticket or coupon.

- ❖ **No Charge**: In this system, the guest is not charged for receiving the goods or services. The guest is asked only to sign the bill as acceptance of services received and the particular amount is posted on to the house.

- ❖ **Deferred**: This type of system is used in function catering. In this, a service has been requested by an individual, firm or company, which has been confirmed and taken place. Upon the conclusion of event, bill is prepared for the services rendered and is sent to the company or organizing person.

Methods of Payment

There are various means of making payment for goods or services received. They are explained below.

- ❖ **Cash**: The amount of cash received by the waiter should always be checked in front of the customer and when change is given to him it should be counted. The change should always be accompanied by a receipted bill.

- ❖ **Cheque**: Upon receiving the payment from the guest in the form of cheque, the cashier should for the following points on it.

  - Cheque is dated correctly
  - Made payable to the correct firm or company
  - Correct amount is entered
  - Signature of the issuer.

- ❖ **Credit Cards**: On receipt of the credit card the cashier should check that it is still valid. Then it is passed through an electronic machine, after which the details of the transaction are printed in the form of an itemized bill. The guest is asked to sign the bill and the signature is compared with that on the credit card. A copy of the itemized bill is then given as a receipt to the guest.

- ❖ **Debit Cards**: Debit cards are used in a similar way to a credit card, which results in the amount due being immediately deducted from the guests's bank account.

- ❖ **Voucher**: A guest has been issued credit by third party (individual or firm) in the form of a voucher. This voucher can be exchanged for food and beverages to the maximum value indicated in the voucher. If the cost of the services received by guest is more than the value of the voucher, then the guest must pay the excess amount. If the cost is less than the voucher value, no cash will be returned to the guest to make up the value.

Sales Summary Sheet

The sales summary sheet is an analysis of all the transactions/ cash taken during the particular period of service. It is prepared to know the revenue generated through the sales of food, beverages, the modes of bill settlement – cash, cheque, credit card, amount charged to room accounts, tax amount and discounts given etc. The basic information required in a sales summary sheet includes;

- Date
- Bill number
- Table number
- No of covers per table
- Bill amount
- Modes of payment – cash, credit card, cheque, posted to room
- Analysis of food, beverages and other items sales

Outlet: *Cilantro*			Hotel XYZ									Date: *02.12.2011*	
Bill No	Table No	Covers	Net Total	Tax	Gross Total	Food	Non-Alcohols	Alcohols	Tobacco	Extras	Cash	Credit	Room a/c
1001	10	4	1600	160	1660	1100	200	500				1660	
1002	15	2	800	80	880	450		300		50	880		
1003	22	6	2500	250	2750	2500					2750		
1004	26	4	Bill is cancelled………….. Reference bill number is 1008.										
1005	31	1	500	50	550	275	100		125				550
1006	12	3	1400	140	1540	650	150	500	100				1540
1007	45	2	600	60	660	525	75					660	
1008	26	4	1200	120	1320	1100			100		1320		
1009	56	5	1800	180	1980	1350		450				1980	
1110	34	3	1000	100	1100	650		350				1100	
Cashier Name:										Cashier Sign:			

Role of Restaurant Cashier

Welcome customers who enter the restaurant and ensure that they are being looked after by waiters

• Ascertain that menus display the correct pricing and tax information

• Change prices or tax information on menus as per instructions from the management

• Operate cash machines and POS to calculate customers' bills

• Check bills to see if the correct amount has been displayed and print them out

• Place printed bills in folders to be presented to customers

• Answer customers' questions regarding billed items

• Record totaled amounts, including expenses in restaurant's database

• Inform customers about available modes of payments

• Take cash payments in exchange of services rendered

• Process credit and debit card payments and ensure that customers sign receipts

• Assist waiters and servers during rush hours by packing takeaways and leftovers

• Keep track of inventory and ensure that restaurant supplies are ordered on time

• Count cash in the cash register at the end of each shift and ensure that it tallies

• Ascertain that there is sufficient change available at the beginning of each day

• Post charges against customers' accounts and follow up with them for payments

Importance of Computers in Food and Beverage Service

In today's food service operations, computer has become an integral part and is used in every sphere of operations. An effective way to achieve control over the production - to – service link is through the use of computerized pre-check systems. Computerized pre-check systems are extensively used in food and beverage control.

The advantages of using modern technology in food service operations are;

- It ensures good control over the operations
- It increases productivity and reduces labor costs.
- It eliminates revenue leakages by ensuring that all the orders are billed
- It reduces clerical errors to minimum.
- It reduces turn around between orders and time to serve.
- It avoids duplication of work
- It saves time
- It generates bills quickly without any mistake.

The waiter enters an order trough a pre-check terminal, which in turn, reproduces the recorded information in production areas. Computerized pre-check systems ensure that no food or beverage items are produced unless they have first been recorded in a pre-check file.

Pre-check software such as *MICROS, FIDELIO, AMADEUS, INFOGENSIS* etc., are loaded into Electronic Cash Register (ECR) or Point-of-Sale (POS) terminal that is connected to local printers. These connections form a communication network between kitchen and service stations.