

STANDARD OPERATING PROCEDURE	CODE: GR - 003		PAGE: 1 of 2
	EFFECTIVE:		UPDATE NO.: 0
	INITIATED BY: PRIMA CONSULTANT CO., LTD.		DEPT./SECTION:
	REVIEWED BY:		
	APPROVED BY:		
	SUBJECT:		FOOD AND BEVERAGE GUEST CHECKS

OBJECTIVE:

To establish the internal control of Food & Beverage Revenue

POLICY:

To reduce the potential of revenue loss, superior controls need to be maintained as they relate to outlet guest bills. Wherever possible the automation of the guest check process should be implemented.

PROCEDURE:

1. Each outlet host/hostess should use sequentially numbered hard copy guest bills. Each time the host/hostess seats a table; he/she should write the correct cover count and table number on the bill. The server should gather the bill and attach the POS bill to the hard copy. At the end of the shift, management should reconcile the hard copy bills by verifying the cover count and ensuring that all bills have been turned in. Please note: All bills must be turned in, including VOID bills.
2. While it may not be cost effective to maintain such tight controls on a daily basis for the breakfast and lunch buffets, Management should employ the following techniques to minimize any revenue loss.
 - a. The F & B Manager/Supervisor should run periodic server reports to verify against the table diagram to ensure that an open bill exists for each occupied table with a correct cover count. If there isn't the server should be questioned and possibly given a smaller section the next day to alleviate the chance that the server is not providing adequate and proper service.
 - b. The host/hostess should keep a manual tally of guests and this count should be compared to the cover count in the POS. If a problem exists, the manual tally could be counted by server and then compared to the POS server recap.

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This would identify the server which may need additional training or supervision.

3. Food Covers should be recorded as the number of persons sitting at a table to dine.
4. Beverages which are purchased as raw product (coffee beans, raw fruit, tea leaves) should be recorded as food revenue, and when served should be recorded without an additional cover. Only when beverages are purchased in beverage form should they be recorded as beverage revenue.

Chief Accountant

Date

Financial Controller

Date

Director of Finance

Date