

HOSPITALITY CONDUCTING SESSIONS, CONTROL AND RECONCILIATION PROCEDURE



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1 PURPOSE

- 1.1 This procedure provides direction on correct hospitality (bar and restaurant) control and reconciliation processes and ensure compliance with legislative and policy requirements.

2 SCOPE

- 2.1 This procedure relates to the operation of bar and restaurant sessions, reconciliation of those sessions and the control of stock purchased for the purpose of training and resale in education training.
- 2.2 This procedure does not apply to the Student Residences, known as Capricornia Collage and Canefield Collage, Bird Cage Bar and Lounge or Bird Cage Café.

3 PROCEDURE

- 3.1 The approved Manager/Cashier Supervisor (teacher/tutor at the location)/Purchasing Officer (where relevant) will be responsible for:
- ensuring stock received is recorded (Purchasing Officer)
 - providing written explanations of significant variances
 - undertaking physical stocktakes
 - ensuring the cashier is fully aware of the responsibilities and accountabilities in managing cash
 - organising requests for general debtor charge when invoicing is necessary
 - recording liquor and food dockets issued for each session in the Docket Book Register, and the correct administration of the register
 - ensuring copies of all documentation and cash register readings are provided to Client Services and original documentation are available for audit purposes.

- ensuring the cash float and takings are administered in such a way as to minimise the risk of loss or theft, and
 - ensuring summary sheets completed by the Restaurant Sessions Operator (students) is checked and authorised to verify that all money taken has been recorded correctly and match the cash register docket.
- 3.2 The Approval Authority or delegate will be responsible for:
- reconciling stocktakes and restaurant sessions and reporting variances to the Qualifications Coordinator , and
 - retaining all documentation of stocktakes for audit purposes.
- 3.3 The Client Services Cashier will be responsible for receipting and banking the session takings and signing the Session Summary Sheet on the day of receiving same.
- 3.4 The Qualifications Coordinator will be responsible for:
- ensuring effective control over keys issued for the hospitality area, and
 - investigating procedures and any areas of concern.

Conducting bar and restaurant sessions

Invoicing

- 3.5 Prior approval from the Qualifications Coordinator must be sought where a customer has requested to be invoiced for functions. A Restaurant Functions Coordination Sheet must be completed and a copy provided to the cashier as evidence to invoice.
- 3.6 A purchase order, letter of authority or official email must be supplied by companies requesting invoices.
- 3.7 No individual will be invoiced for meals or drinks.

Internal functions

- 3.8 An approval form or email must be presented prior to internal functions commencing. This must be sent by the Approval Authority or delegate to approve entertainment expenses.

Cashiering

- 3.9 Individuals authorised to cashier must be advised and fully understand the responsibilities of being accountable for cash management and variances. Any variations identified on the daily reconciliation will be clearly recorded and verified by a teacher or supervisor.
- 3.10 Change will not to be given from debit or credit card transactions (where EFTPOS is unavailable). The NO CASH OUT policy also applies to cheque payments.
- 3.11 Teachers will ensure that all cash registers are programmed with correct Price Look Up (PLU) codes and amount before each session.
- 3.12 Teachers will ensure students have been trained on cash register operations and know which PLU keys to use for each item sold.

Cashier

- 3.13 The Cashier Supervisor will:
- remove the cash float from the safe.
 - ensure the register is fully operational and prepared for the session (such as register tapes, audit and receipt rolls are correctly installed)
 - check throughout the session that the register tapes do not run out

- change the rolls when either of the rolls show signs of running out (red line or ink showing). Rolls should be changed to ensure continuity of the receipts and audit record, and
- count the float to verify the balance and place it in the cash register.

Recording of covers

- 3.14 The number of covers will be entered on the Training Restaurant Summary Sheet as the customer arrives.
- 3.15 Where a customer has not previously booked a table for the session, add their name and the number of covers for that table to the Training Restaurant Summary Sheet.

Payment

- 3.16 Customer accounts will be settled based on the food and liquor dockets from the table where the customer was seated.
- 3.17 Using the appropriate PLU codes on the cash register the cashier will calculate the payment due from the customer and accept payment for the amount.

Session end

- 3.18 Alcohol and food dockets will be retained by the cashier and attached to the Training Restaurant Summary Sheet. Dockets must be reconciled with the cash register totals to ensure that all orders have been processed through the cash register.
- 3.19 Alcohol and food dockets which have been paid but not processed through the cash register must be reported to the supervising officer.
- 3.20 The Cashier must retain all receipts containing errors to be corrected or voided with a full explanation of the error. The authorised supervising officer (teacher or administration representative) is responsible for making these corrections on the cash register prior to running a 'Z' reading.
- 3.21 The supervising teacher or delegate must always be present when a cash register is balanced at the end of the session. The cashier will run a subtotal or X reading on the cash register (as per the instruction manual for the individual register) and count the cash in the till. The total cash, EFTPOS transactions, cheques (less the float) should equal the till takings for the session.
- 3.22 At completion of the session the Cashier Supervisor (supervising teacher or other delegate) will reset the cash register ('Z' read or other as per the user manual).
- 3.23 The Cashier Supervisor must not take possession of the cash drawer or takings without a handover process or another staff member present. The takings and float amount must be verified by another staff member.
- 3.24 When the cash is changing hands (from cashier to the supervisor or other officer) the Cash Handover Sheet should be completed and signed by both parties.
- 3.25 In instances where a verifying officer is not available (for example – after an evening session) the cashier will count the money, fill out the Cash Handover Sheet and place the cash drawer in the safe. At the earliest opportunity, the verifying officer or delegate and another officer will count the cash and fill out the Cash Handover Sheet to verify the recorded cash amount.
- 3.26 The float will be prepared by the Cashiering Supervisor (teacher/tutor or other delegate) to ensure that sufficient change is available for the next restaurant/bar session.
- 3.27 All variances of \$1.00 or over, will require the completion of a Surplus/Loss checklist. The Supervisor of the Cashier must be informed along with the Treasury Team Leader, Finance and Planning Division. All Losses must be reported in accordance with the [Losses Policy \(FMPM\)](#).
- 3.28 The Float must be stored in a secure place (safe or strong room).

- 3.29 Copies of the Restaurant/Bar Session Summary Sheets, till readings, and EFTPOS settlement reports will be taken to Client Services by 12.00pm the next day. All original documentation must be securely maintained and available for audit purposes.
- 3.30 On delivery of the Session Summary Sheet and receipt takings, the Hospitality staff member will remain with client Services to ensure cash amounts recorded on the Session Summary Sheet are the same as the money received, and receipt takings are entered into One Stop Secure (OSS). A copy of the OSS receipt must be kept with the original documentation.

Bar and restaurant reconciliation

- 3.31 The approved Manager/Cashiering Supervisor will be responsible for collecting all documentation held at Client Services for reconciliation.
- 3.32 The Reconciling Officer will be responsible for initiating and following up on variations and escalate issues to the Qualifications Coordinator.
- 3.33 The Reconciliation Officer will collect all documentation, including the Restaurant Summary Session Sheet, all OSS receipts and cash register docket and the Session Summary and checks:
- the Group Sales reading matches the total on the Session Restaurant Bar Summary Sheet
 - the Sales Total reading number runs in consecutive order with the previous reading and the booking sheet balances with the summary sheet
 - the Total Sales matches the Total Receipts
 - if there are any parties to be invoiced or charged
 - that the Cashier, Teacher in Charge and Receipting Officer have all signed the Training Restaurant Summary Sheet before reconciling, and
 - that all OSS receipts and cash register dockets are attached.

The delegate will sign the Training Restaurant Summary Sheet to confirm the above checks have been completed.

- 3.34 The Reconciliation Officer must check the food and alcohol docket numbers against the Accountable Forms Register to ensure that the numbers being used have been signed out. The dockets should also be checked against the Training Restaurant Summary Sheet to ensure the number of covers matches the number of meals served.

Stocktake reconciliation

- 3.35 Weekly stocktakes must be performed to determine the closing stock for the period.
- 3.36 Stocktake audits must be performed by CQUniversity employees only – students must not conduct stocktakes. Audits will be conducted as close as reasonable after the end of the last session for the week.
- 3.37 Stocktake results must be recorded on the Stocktake Sheet. This data must also be entered into the reconciliation tab of Stocktake and Reconciliation Form.
- 3.38 Security measures must be in place over bar and storage areas to prevent alcohol pilfering or tampering of alcohol
- 3.39 Bar and storage areas will be locked at all times when not in use for training. Keys to cash registers and liquor storage will be restricted to authorised personnel (University staff) only.
- 3.40 Students must not be left unsupervised in bar areas.
- 3.41 Hospitality drinks will be recorded on Training Restaurant Summary Sheets for reconciliation purposes. Costs will be recouped by processing an internal transfer journal or for external customers by raising an Invoice Requisition in FinanceOne.

- 3.42 Wine that has been left open for more than seven days will be written off on the Daily Non-Sales Liquor Disposal Sheet.
- 3.43 Alcohol, ullage and waste quantities used during training sessions will be recorded on the Daily Non-Sales Liquor Disposal Sheet. Any write offs will be conducted in the presence of another staff member.
- 3.44 When stock is received into the bar a record of the goods received (for example, a copy of the delivery docket) for the accountable period will be retained.
- 3.45 The Reconciliation Officer and approved Manager (or Teacher) will perform a physical count of alcohol stocks and enter the quantities in the closing stock column of the Stocktake and Reconciliation Sheet. Bottles of alcohol should be measured in quantities no larger than tenths of a bottle. Kegs of beer will be weighed on scales.
- 3.46 The Licence Nominee (or Teacher) will provide the Non-Sales Liquor Disposal Sheet and any requisitions and PLU cash register dockets to the delegate.
- 3.47 The delegate will perform the reconciliation by entering the figures provided from the Stocktake and Reconciliation Form, PLUs, Requisition Forms and Daily Non-Sales Liquor Disposal Sheet.
- 3.48 The Reconciliation Officer is to check amounts in the variance column of the spreadsheet. If there are variances of more than 0.20mls this will be noted on Liquor Cover Sheet. The Stocktake and Reconciliation Form and all documents must be forwarded to the Licence Nominee (or Teacher) to provide a written response to the variances.
- 3.49 The approved Manager (or Teacher) will investigate any variances, sign and then forward all documents and variance explanations to the Qualifications Coordinator for approval. All documents will then be sent back to the Reconciliation Officer to make any corrections to the Stocktake Calculation spreadsheet.
- 3.50 Significant discrepancies will be reported with a Loss Incident Form.

4 RESPONSIBILITIES

Compliance, monitoring and review

- 4.1 The Administrator will be responsible for monitoring, reviewing and ensuring compliance with this procedure.

Reporting

- 4.2 No additional reporting is required.

Records management

- 4.3 Stocktake Reconciliations will be completed and stored with the associated documentation by the Reconciliation Officer.
- 4.4 Bar and Session Reconciliations (with Z reads and PLU register tapes, restaurant booking sheets, drink dockets, food dockets and OSS receipts attached) will be completed and stored by the reconciliation Officer.
- 4.5 Staff must maintain all records relevant to administering this procedure in a recognised University recordkeeping system.

5 DEFINITIONS

- 5.1 Terms not defined in this document may be in the University [glossary](#).

Terms and definitions

Accountable Forms: accountable forms are where usage is controlled and recorded on a register.

Accountable Form Register: a register of accountable forms shall be maintained by each Client Services location, details maintained include:

- the receipt of stock of accountable forms
- issues of forms to accounting officers
- issues of forms to other bulk stock holdings
- the return of used/unused forms.

Cashier Supervisor: approved manager/cashier supervisor (teacher/tutor at the location).

Delegate: an officer appointed by the University's approval authority to be accountable for a process. This officer is not responsible for supplies management or control in the unit which the stocktake is being conducted.

Hospitality Drinks: Hospitality Drinks covers those occasions where a function for CQUniversity is held or occasions where official visitors utilise CQUniversity restaurants or bars for the purpose of entertainment.

Liquor Reconciliation Sheet: calculation page where all sale, stock movement and variance are recorded.

PLU: Price Look Up; the code programmed into the cash register that identifies an item or class of items of saleable stock.

Ullage: the difference between the top of the container and the level of fluid where the container falls short of being full. This could arise because of evaporation or leakage.

Waste: the amount of materials lost through spillages and accidents.

6 RELATED LEGISLATION AND DOCUMENTS

Food and Drinks Register

Liquor Cover Sheet

Non-Sales Liquor Disposal Sheet

Restaurant Functions Coordination Sheet

Stocktake and Reconciliation Form

Training Restaurant Summary Sheet

7 FEEDBACK

7.1 University staff and students may provide feedback about this document by emailing policy@cqu.edu.au.

8 APPROVAL AND REVIEW DETAILS

Approval and Review	Details
Approval Authority	Vice-Chancellor and President
Advisory Committee to Approval Authority	Vice-Chancellor's Advisory Committee
Administrator	Provost
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Notes	This document was previously known as the Hospitality Conducting Sessions, Control and Reconciliation Procedure (VET) (11/04/2018).

9 APPENDIX

Appendix 1: Notes for liquor reconciliation using quantitative method (quantity/volume)

These notes refer to the reconciliation of liquor stocks using a quantitative method, for example, all calculations, counts and measures of stock are made solely on the basis of quantity, volume, weight. This method does not require stocks of alcohol on hand, purchased, used for training, or wasted to be assigned a monetary value.

Use these notes to assist with the completion of the Liquor Reconciliation Sheet. Columns of the spreadsheet are explained below:

Stock Item: the item being counter, for example, Ballantyne's Scotch Whisky, 750 mls.

Opening Stock: transferred from the closing stock figures from the previous reconciliation.

Plus Stock Received: insert quantities of stock item purchased since the last reconciliation/stocktake.

Minus Closing Stocktake: this figure records the physical count of stock on hand at the end of the relevant accounting period.

Total Used: This is the sum of the three previous columns. The spreadsheet will automatically calculate this value.

Training Purposes: this is transferred from the Non-Sales Liquor Disposal Sheet.

Wastage/Ullage: This is transferred from the Non-Sales Liquor Disposal Sheet.

Other Losses: Losses of stock by other means as recorded on the Non-Sales Liquor Disposal Sheet.

Calculated Sales: The calculated quantity of stock sold during restaurant trading sessions. The calculation performed automatically by the spreadsheet.

Actual Sales: Taken from the cash register tapes. Convert number of sales (not monetary value) of the relevant item (PLU number) to the quantity of the particular alcoholic beverage sold.

Variance: This is the difference between calculated and actual sales. If this difference is significant (more than 20 mls), a brief explanation should be given. In some instances, particularly where a pattern of significant variance/s become apparent, it may be necessary to commence an investigation to discover the reasons or if an offence may have been committed.