**Various Types of Internal Control**

The various types of internal control are as follows:

**1. Organization:**

Organization is concerned with placement of workers on their jobs. The authorities, responsibilities and accountabilities of all persons must be clearly defined. Delegation of powers must be in writing with the approval of superiors. The workers are responsible for their activities. The head of department is responsible for looking after all the staff members of his department.

**2. Segregation or Division of Duties:**

The segregation of duties is necessary. There are many employees. All aspects of a transaction are not complete by one person. The involvement of many persons in recording of transactions can reduce the risk of errors and frauds. The division of duties improves the efficiency of individuals.

**3. Physical Control:**

The physical internal control is desirable to safeguard the assets. The access to the assets must be limited. Only the authorized persons can be allowed to examine the assets. The persons may visit the warehouse or they may release the assets through requisition slips. The assets require lockers, iron safe possession of keys and use of passes of warehouse.

**4. Supervision:**

The supervisors must authorize or approve all the transactions of the hotel. All cuttings must be duly signed by the authorized persons. The power of the supervisors must be clearly stated to avoid any confusion.

**5. Accounting:**

The accounting control is concerned with approval of transactions, accurately processing and correctly recording. The totals, arithmetical calculations, pricing of bills etc must be checked to bring accuracy. At the end of every month, ledgers must be balanced and the trail balance must be prepared. The bank reconciliation statement must be prepared on weekly basis. There should be proper examination of vouchers so that every aspect of recording transactions is not over looked so far this type of control is concerned.

**6. Management:**

The top-level management can apply certain controls beyond the routine working of business. The management control, include internal audit review of management accounts comparing actual result with budgets, supervisory control and many other review procedure of business functions.

**7.** **Approval:**

All transactions in any business require proper approval of the responsible persons. The limit for approval may be fixed. The credit recovery officer can approve credit sales. The foreman must approve the overtime wages to be paid. Purchase officer must approve the purchase of goods or any other items required by a department.

**Instruments/Techniques used for the Food & Beverage Service Control**

The various instruments or techniques that are used for the Food and Beverage Service control are as follows:

1. Kitchen Order Ticket (KOT)
2. Visitor’s Tabular Ledger (VTL)
3. Guest Weekly Bill
4. Restaurant Check
5. Restaurant Sales summary Sheet
6. Kitchen Summary Sheet