

	RESOURCE LIBRARY Inventory – Receiving – Cost Control F&B Cost Control; Service	<i>CODE:</i> 05.02.019
		<i>EDITION:</i> 1
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PURPOSE

To ensure that the controls on cost, which have been put into effect, are not undermined through poor service.

POLICY

The service standards of the operation should match the standards of production in all respects.

PROCEDURE

a) PORTION CONTROL

1. There will be occasions when the portioning of meals will be done by waiting staff rather than by the kitchen. This will normally be for coffee, desserts and cheeses and other trolley service such as a "roast of the day".
2. The Cost Controller should make periodic checks to ensure the portion size being offered agrees with the specifications on the recipe cards.
3. For a selection of items, the Cost Controller should identify the number of portions available before the start of and at the end of the service period, to identify the number of portions, which should have been sold.
4. This theoretical number of portions sold should then be compared with the actual number sold for the period. The resulting variance will give an indication of what is happening during service.

If the theoretical number of portions is greater than the actual number sold, this indicates that the portions served are greater in size than the recipe specification, or the portions served were not charged. The F&B Controller should relate the results to the electronic Point of Sales menu engineering report to identify if the problem is undercharging.