

Cost Management is the Essence of This Book

CULINARY ECONOMICS

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EXHIBIT 1: Inquisitive and Questioning Management Style

Present Facts		Examine Reasons: Why?	
WHAT?	What is done now?	WHAT?	Why is it done?
HOW?	How is it done?	HOW?	Why in that way?
WHEN?	When is it done?	WHEN?	Why at that time?
WHERE?	Where is it done?	WHERE?	Why in that place?
WHO?	Who does it?	WHO?	Why that person?
Consider Alternatives		Evaluate Best Solution	
WHAT?	What else could be done?	WHAT?	What should be done?
HOW?	How else can it be done?	HOW?	How should it be done?
WHEN?	When else could it be done?	WHEN?	When should it be done?
WHERE?	Where else can it be done?	WHERE?	Where should it be done?
WHO?	Who else can do it?	WHO?	Who should do it?

EXHIBIT 2: Food Cost Worksheet


 Riverside Grill																				
Menu Items - Riverside Grill	January 2016														(A)	(B)	(C)	(D)	(E)	(F)
	Dates														Total Portions Sold Nos.	Portion Sale Price Rs.	Total Sales (A) × (B) Rs.	Portion Food Cost Rs.	Total Cost (A) × (D) Rs.	Portion Food Cost % (C)/(B) × 100
	1	2	3	4	5	6	7	8	9	10	11	12	13	14						
Grilled queen Lobster tails. <i>Nantua</i> sauce	3	3	3	4	3	3	3	5	3	3	3	3	3	2	44	1400	61600	480	21120	34.29%
Grilled giant bay Prawns. Whisky sauce	9	7	6	4	5	2	1	8	7	4	5	6	1	0	65	1200	78000	350	22750	29.17%
Grilled Halibut <i>filet</i> . <i>Portobello</i> sauce	7	6	10	9	9	9	7	7	6	8	10	8	8	6	110	900	99000	280	30800	31.11%
Grilled Chilean Seabass. Pineapple salsa	8	7	9	7	11	8	6	8	7	7	8	10	7	5	108	900	97200	275	29700	30.56%
Grilled Salmon steak. Lemongrass butter sauce	12	10	7	12	10	10	9	11	11	6	10	9	9	8	134	750	100500	210	28140	28%
Grilled Tuna steak. Basil & Tomato <i>beurre blanc</i>	4	5	6	7	7	6	7	4	5	8	5	6	5	6	81	625	50625	175	14175	28%
Grilled Chicken <i>suprêmes</i> . Ginger cream sauce	8	5	7	6	12	6	6	8	5	5	6	11	5	5	95	525	49875	150	14250	28.58%
Grilled Chicken steak. <i>Four pepper jus</i>	7	10	9	14	6	9	7	7	11	10	14	12	8	6	130	500	65000	130	16900	26%
Grilled Duck breast. Apricot & Mustard sauce	2	4	8	13	6	7	5	2	4	6	12	8	6	4	87	525	45675	175	15225	33.33%
Grilled Quail. Light Garlic sauce	5	4	5	8	7	5	4	5	4	6	8	10	4	3	78	500	39000	125	9750	25%
Grill rack of New Zealand Lamb. Rosemary sauce	18	11	16	12	12	11	10	16	13	11	10	11	10	9	170	750	127500	280	47600	37.33%
Grilled baby Lamb chops. Minted <i>pesto rub</i>	11	12	10	9	12	8	7	10	13	12	9	8	7	5	133	625	83125	190	25270	30.40%
Grilled Sirloin steak. <i>Béarnaise</i> sauce	5	7	6	7	8	7	6	5	7	5	7	8	7	5	90	675	60750	180	16200	26.67%
Grilled Veal rib chops. Plum Tomato salsa	12	9	11	10	14	9	8	10	10	13	10	9	8	7	140	525	73500	155	21700	29.52%
Grilled <i>Gremolata</i> stuffed Pork chops. <i>Charcutière</i> sauce	4	6	3	4	2	4	3	4	6	5	4	6	0	4	55	400	22000	110	6050	27.50%
	115	106	116	126	124	104	89	110	112	109	121	125	88	75	1520		1053350		319630	

EXHIBIT 3: Menu Engineering Worksheet


 Riverside Grill											
In January 2016											
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
Menu Items - Riverside Grill	Total Portions Sold (MM) Nos.	Menu Mix % = MM/R × 100	Portion Sale Price Rs.	Portion Food Cost Rs.	Portion CM (D) - (E) Rs.	Menu Item Sales (B) × (D) Rs.	Menu Item Costs (B) × (E) Rs.	Menu Item CM (G) - (H) Rs.	CM Category	MM% Category	Menu Item Classification
Grilled queen Lobster tails. <i>Nantua</i> sauce	44	2.90%	1400	480	920	61600	21120	40480	High	Low	Puzzle
Grilled giant bay Prawns. Whisky sauce	65	4.28%	1200	350	850	78000	22750	55250	High	Low	Puzzle
Grilled Halibut <i>filet</i> . <i>Portobello</i> sauce	110	7.24%	900	280	620	99000	30800	68200	High	High	Star
Grilled Chilean Seabass. Pineapple salsa	108	7.11%	900	275	625	97200	29700	67500	High	High	Star
Grilled Salmon steak. Lemongrass butter sauce	134	8.82%	750	210	540	100500	28140	72360	High	High	Star
Grilled Tuna steak. Basil & Tomato <i>beurre blanc</i>	81	5.33%	625	175	450	50625	14175	36450	Low	High	Standard
Grilled Chicken <i>suprêmes</i> . Ginger cream sauce	95	6.25%	525	150	375	49875	14250	35625	Low	High	Standard
Grilled Chicken steak. Four pepper <i>jus</i>	130	8.55%	500	130	370	65000	16900	48100	Low	High	Standard
Grilled Duck breast. Apricot & Mustard sauce	87	5.72%	525	175	350	45675	15225	30450	Low	High	Standard
Grilled Quail. Light Garlic sauce	78	5.13%	500	125	375	39000	9750	29250	Low	High	Standard
Grilled rack of New Zealand Lamb. Rosemary sauce	170	11%	750	280	470	127500	47600	79900	Low	High	Standard
Grilled baby Lamb chops. Minted <i>pesto rub</i>	133	8.75%	625	190	435	83125	25270	57855	Low	High	Standard
Grilled Sirloin steak. <i>Béarnaise</i> sauce	90	5.92%	675	180	495	60750	16200	44550	High	High	Star
Grilled Veal rib chops. Plum Tomato salsa	140	9.21%	525	155	370	73500	21700	51800	Low	High	Standard
Grilled <i>Gremolata</i> stuffed Pork chops. <i>Charcutière</i> sauce	55	3.62%	400	110	290	22000	6050	15950	Low	Low	Problem
	(R)					(M)	(N)	(O)	(P)	(Q)	
	Total Number of Portions Sold = 1520					Total Menu Sales Weighted Figures = Rs. 1053350	Total Menu Costs Weighted Figures = Rs. 319630	Total Menu CM Weighted Figures = Rs. 733720	Compared Against Average CM = Rs. 482.71	Compared Against 4.67%	
							(S)	(T)		(U)	
							Average CM = (O)/(R) = Rs. 733720/1520 = Rs. 482.71	Menu Food Cost % = (N)/(M) × 100 = Rs. 319630/Rs. 1053350 × 100 = 30.34%		Popularity Index = 70 % of (100/No. of Menu Items) = 70% of (100/15) = 4.67%	

EXHIBIT 4: Menu Item Analysis



 Riverside Grill				
In January 2016				
(A)	(B)	(C)	(D)	(F)
Menu Items	Total Portions Sold (MM) Nos.	Portion Sale Price Rs.	Portion Food Cost Rs.	Portion CM (C) - (D) Rs.
Grilled queen Lobster tails. <i>Nantua</i> sauce	44	1400	480	920
Grilled giant bay Prawns. Whisky sauce	65	1200	350	850
Grilled Halibut <i>filet</i> . <i>Portobello</i> sauce	110	900	280	620
Grilled Chilean Seabass. Pineapple salsa	108	900	275	625
Grilled Salmon steak. Lemongrass butter sauce	134	750	210	540
Grilled Tuna steak. Basil & Tomato <i>beurre blanc</i>	81	625	175	450
Grilled Chicken <i>suprêmes</i> . Ginger cream sauce	95	525	150	375
Grilled Chicken steak. Four pepper <i>jus</i>	130	500	130	370
Grilled Duck breast. Apricot & Mustard sauce	87	525	175	350
Grilled Quail. Light garlic sauce	78	500	125	375
Grilled rack of New Zealand Lamb. Rosemary sauce	170	750	280	470
Grilled baby Lamb chops. Minted <i>pesto rub</i>	133	625	190	435
Grilled Sirloin steak. <i>Béarnaise</i> sauce	90	675	180	495
Grilled Veal rib chops. Plum Tomato salsa	140	525	155	370
Grilled <i>Gremolata</i> stuffed Pork chops. <i>Charcutière</i> sauce	55	400	110	290

EXHIBIT 5: Menu Mix Analysis

 Riverside Grill		In January 2016						
(A) Menu Items - Riverside Grill	Popularity Analysis			Profitability Analysis			Group Category	Menu Item Classification
	(B) Total Portions Sold (MM) Nos.	(C) Menu Mix % = MM/R × 100	(D) Group Category	(E) Portion CM Rs.	(F) Menu CM (B) × (E) Rs.	(G) % CM Share (F)/Total Menu CM × 100		
Grilled queen Lobster tails. <i>Nantua</i> sauce	44	2.90%	Low	920	40480	5.52%	High	Puzzle
Grilled giant bay Prawns. Whisky sauce	65	4.28%	Low	850	55250	7.53%	High	Puzzle
Grilled Halibut <i>filet</i> . <i>Portobello</i> sauce	110	7.24%	High	620	68200	9.30%	High	Star
Grilled Chilean Seabass. Pineapple salsa	108	7.11%	High	625	67500	9.20%	High	Star
Grilled Salmon steak. Lemongrass butter sauce	134	8.82%	High	540	72360	9.86%	High	Star
Grilled Tuna steak. Basil & Tomato <i>beurre blanc</i>	81	5.33%	High	450	36450	4.97%	Low	Standard
Grilled Chicken <i>suprêmes</i> . Ginger cream sauce	95	6.25%	High	375	35625	4.86%	Low	Standard
Grilled Chicken steak. Four pepper <i>jus</i>	130	8.55%	High	370	48100	6.56%	Low	Standard
Grilled Duck breast. Apricot & Mustard sauce	87	5.72%	High	350	30450	4.15%	Low	Standard
Grilled Quail. Light garlic sauce	78	5.13%	High	375	29250	3.99%	Low	Standard
Grilled rack of New Zealand Lamb. Rosemary sauce	170	11%	High	470	79900	10.89%	Low	Standard
Grilled baby Lamb chops. Minted <i>pesto rub</i>	133	8.75%	High	435	57855	7.89%	Low	Standard
Grilled Sirloin steak. <i>Béarnaise</i> sauce	90	5.92%	High	495	44550	6.07%	High	Star
Grilled Veal rib chops. Plum Tomato salsa	140	9.21%	High	370	51800	7.06%	Low	Standard
<i>Gremolata</i> stuffed Pork chops. <i>Charcutière</i> sauce	55	3.62%	Low	290	15950	2.17%	Low	Problem

<table border="1" style="margin: auto;"> <tr> <th style="text-align: center;">(R)</th> </tr> <tr> <td style="text-align: center;">Total Number of Portions Sold = 1520</td> </tr> </table>	(R)	Total Number of Portions Sold = 1520	<table border="1" style="margin: auto;"> <tr> <td style="text-align: center;">Compared Against Popularity Index = 4.67%</td> </tr> </table>	Compared Against Popularity Index = 4.67%	<table border="1" style="margin: auto;"> <tr> <td style="text-align: center;">Total Menu CM Weighted Figures = Rs. 733720</td> </tr> </table>	Total Menu CM Weighted Figures = Rs. 733720		<table border="1" style="margin: auto;"> <tr> <td style="text-align: center;">Compared Against Average CM = Rs. 482.71</td> </tr> </table>	Compared Against Average CM = Rs. 482.71
(R)									
Total Number of Portions Sold = 1520									
Compared Against Popularity Index = 4.67%									
Total Menu CM Weighted Figures = Rs. 733720									
Compared Against Average CM = Rs. 482.71									

EXHIBIT 6: Key to Classification of Menu Items

	Popularity	Profitability	Key result	Menu items classified as
Case I Best case	High sales	High contribution margin	Popular and profitable	Stars
	(Relatively higher menu mix percentage than the Popularity Index)	(Relatively higher contribution than the Average Contribution Margin)		
Case II	High sales	Low contribution margin	Popular but not profitable	Standards
	(Relatively higher Menu Mix percentage than the Popularity Index)	(Relatively lower contribution than the Average Contribution Margin)		
Case III	Low sales	High contribution margin	Not popular but profitable	Puzzles
	(Relatively lower Menu Mix percentage than the Popularity Index)	(Relatively higher contribution than the Average Contribution Margin)		
Case IV Worst case	Low sales	Low contribution Margin	Not popular and not profitable	Problems
	(Relatively lower Menu Mix percentage than the Popularity Index)	(Relatively lower contribution than the Average Contribution Margin)		

EXHIBIT 7: Menu Engineering Summary: Riverside Grill (In January 2016)


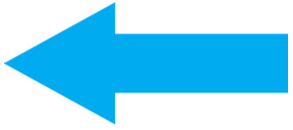
 Riverside Grill					
1.	Price	Total menu revenues	Average portion selling price	Lowest selling price per portion	Highest selling price per portion
		Rs. 1053350	Rs. 693	Rs. 400	Rs. 1400
				<i>Gremolata</i> stuffed Pork chops. <i>Charcutière</i> sauce	Queen Lobster tails. <i>Nantua sauce</i>
2.	Food cost	Total menu costs (weighted figures)	Average food cost per portion	Lowest food cost per portion	Highest food cost per portion
		Rs. 319630	Rs. 210.28	Rs. 110	Rs. 480
				<i>Gremolata</i> stuffed Pork chops. <i>Charcutière</i> sauce	Queen Lobster tails. <i>Nantua sauce</i>
3.	Contribution margin	Total menu contribution margin (weighted figures)	Average contribution margin per portion	Lowest contribution margin per portion	Highest contribution margin per portion
		Rs. 733720	Rs. 482.71	Rs. 290	Rs. 920
				<i>Gremolata</i> stuffed Pork chops. <i>Charcutière</i> sauce	Queen Lobster tails. <i>Nantua sauce</i>
4.	Popularity Factor	Total no. of portions sold	Average no. of portions sold per day	Lowest no. of portions sold in a day	Highest no. of portions sold in a day
		1520 Nos.	108.57 Nos.	75 Nos.	126 Nos.
				On 14.01.2016	On 04.01.2016
5.	Food cost percentage	(Weighted figure)			
		30.34%			
6.	No. of menu items	15 Nos.			

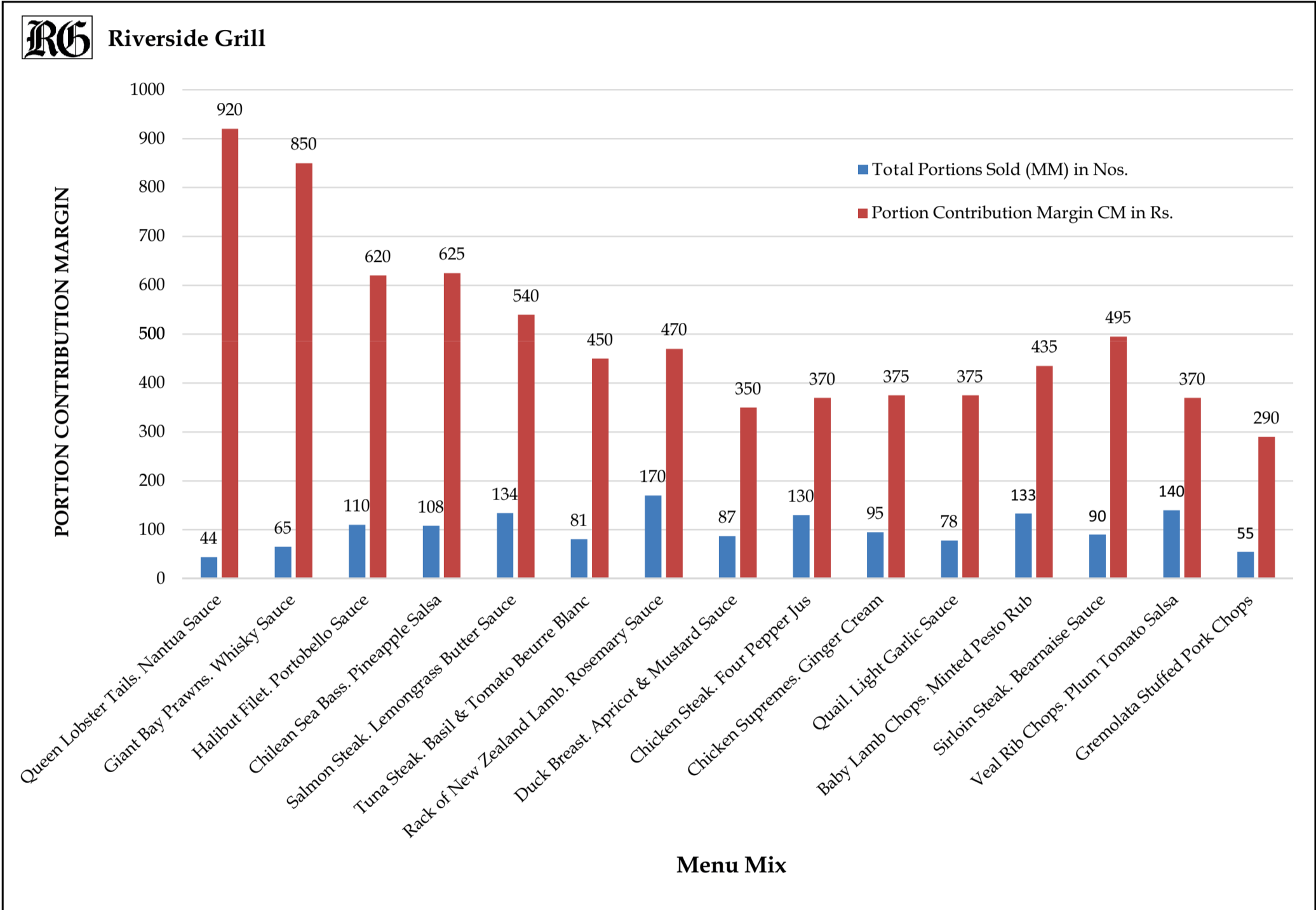
EXHIBIT 8: Four-Box Analysis

		Profitability	
		← High	→ Low
Popularity ↑ ↓ High	High	Stars	Standards
	1. Popularity characteristic: Relatively high menu mix percentage than the Popularity Index.	1. Popularity characteristic: Relatively high menu mix percentage than the Popularity Index.	
	2. Profitability characteristic: Relatively high contribution than the Average Contribution Margin. Menu items classified as "Stars" are popular and profitable.	2. Profitability characteristic: Relatively low contribution than the Average Contribution Margin. Menu items classified as "Standards" are popular but not profitable.	
	Four "Star" menu items identified in the case study:	Eight "Standard" menu items identified in the case study:	
	1. Grilled Halibut <i>filet</i> . <i>Portobello</i> sauce	1. Grilled Tuna steak. Basil & Tomato <i>beurre blanc</i>	
	2. Grilled Chilean <i>Seabass</i> . Pineapple <i>salsa</i>	2. Grilled Chicken <i>suprêmes</i> . Ginger cream sauce	
	3. Grilled Salmon steak. Lemongrass butter sauce	3. Grilled Chicken steak. <i>Four Pepper jus</i>	
	4. Grilled Sirloin steak. <i>Béarnaise</i> sauce	4. Grilled Duck breast. Apricot & Mustard sauce	
		5. Grilled Quail. Light Garlic sauce	
		6. Grilled rack of New Zealand Lamb. <i>Rosemary</i> sauce	
		7. Grilled baby Lamb chops. Minted <i>pesto rub</i>	
		8. Grilled Veal rib chops. Plum Tomato <i>salsa</i>	
	Puzzles	Problems	
	1. Popularity characteristic: Relatively low menu mix percentage than the Popularity Index.	1. Popularity characteristic: Relatively low menu mix percentage than the Popularity Index.	
	2. Profitability characteristic: Relatively high contribution than the Average Contribution Margin. Menu items classsified as "Puzzles" are not popular but are profitable.	2. Profitability characteristic: Relatively low contribution than the Average Contribution Margin. Menu items classified as "Problems" are neither popular nor profitable.	
	Two "Puzzle" menu items identified in the case study:	One "Problem" menu item identified in the case study:	
1. Grilled queen Lobster tails. <i>Nantua</i> sauce	1. Grilled <i>Gremolata</i> Stuffed Pork chops. <i>Charcutière</i> sauce		
2. Grilled giant bay Prawns. Whisky sauce			
Low	Low		



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EXHIBIT 9: Menu Engineering Graph



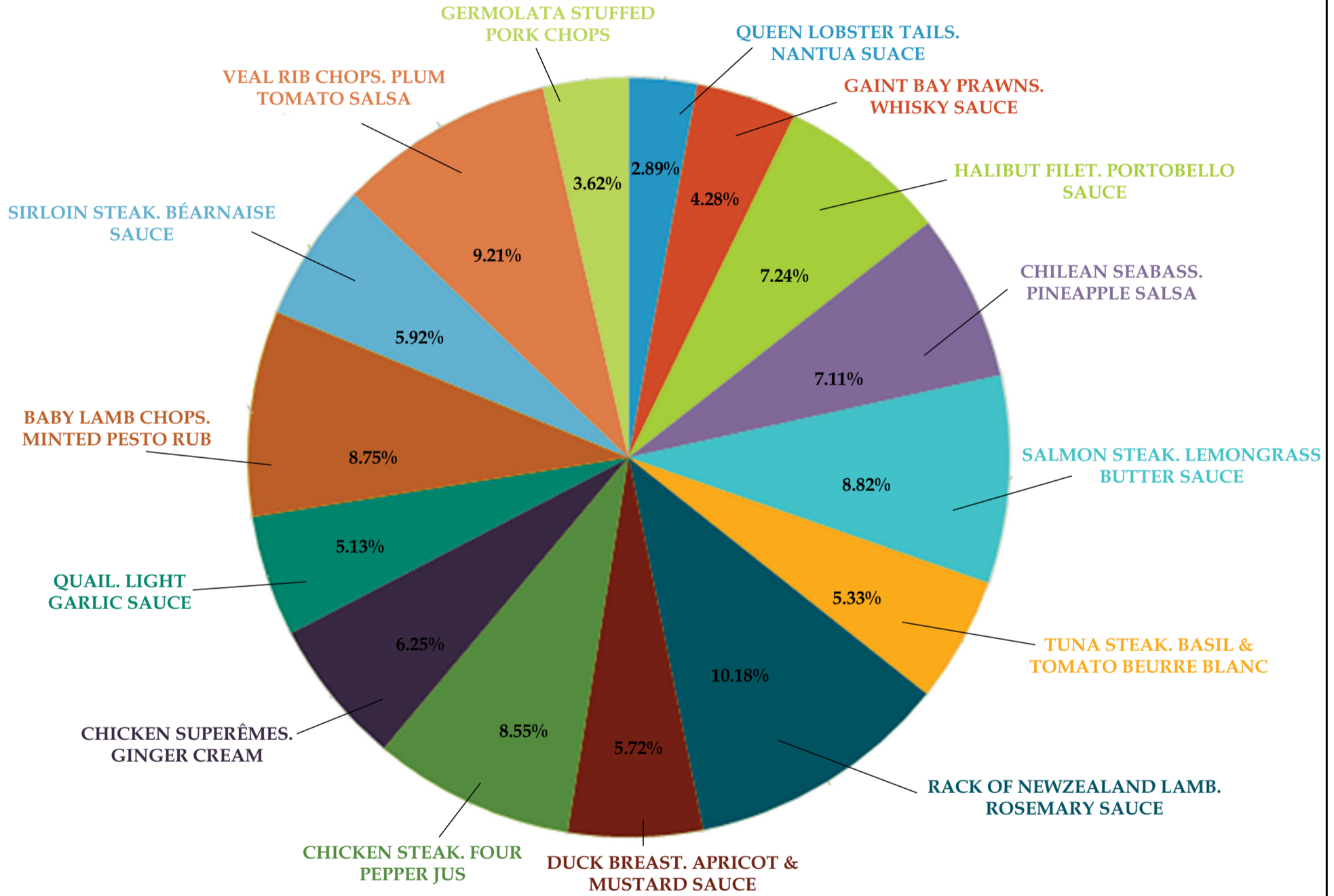


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EXHIBIT 10: Popularity Analysis: Menu Mix Percentage



Riverside Grill





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EXHIBIT 11: Profitability Analysis: Percentage Contribution Margin

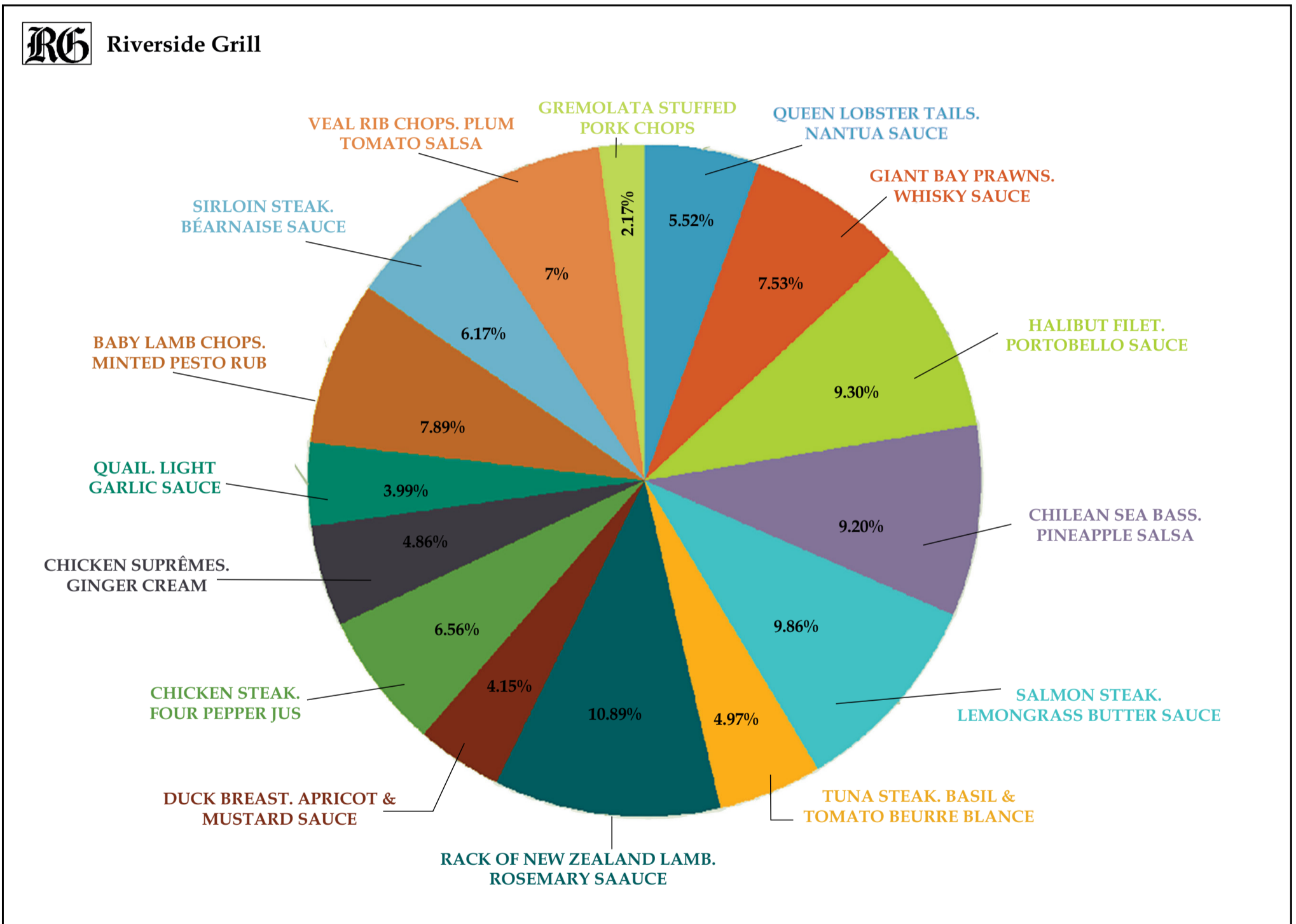
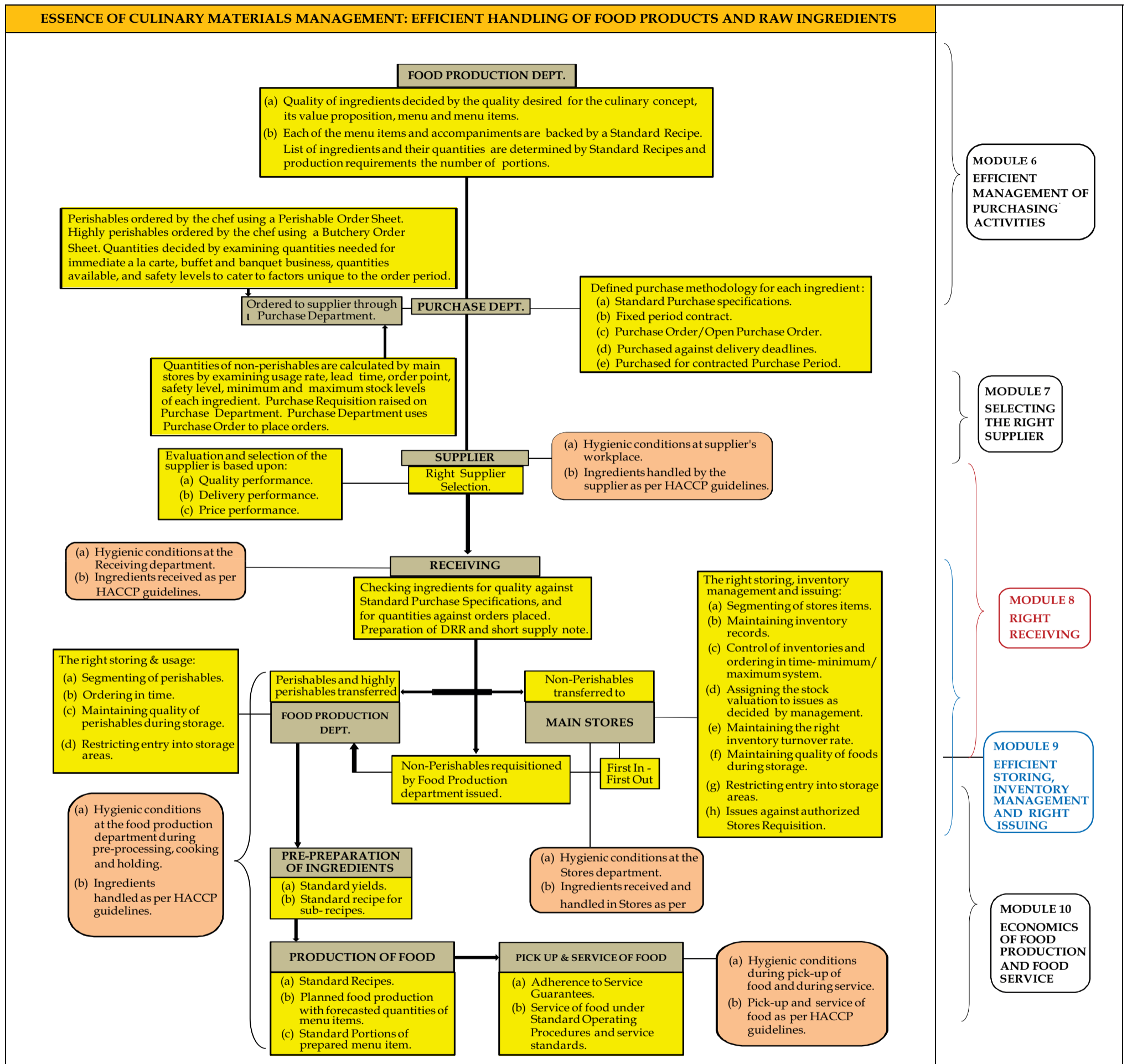


EXHIBIT 12: Efficient Handling of Food Products and Raw Ingredients



**EXHIBIT 13: Aims & Objectives of an Efficient System for a Purchase Department**

1.	Material Purchasing	(a) Purchasing of food products, raw ingredients and other requirements for the consuming and service departments – of the right quality, in the right quantity, and in time. (b) Ensuring uninterrupted supplies for the consuming departments.
2.	Quality Improvement and Quality Management	Through evolving standard purchase specifications in line with evolving values of the culinary concept: <ul style="list-style-type: none">▪ Through new sources of supplies.▪ Through efficient and continuous market research.
3.	Cost Management	(a) Purchasing food products, raw ingredients and other requirements at the right price – lowest total cost against standard purchase specifications. (b) Protecting the cost structure of the business and achieving purchasing activities at the lowest administrative costs.
4.	Supplier Management	(a) Sourcing the right supplier who would meet the requirements of the culinary business, and purchasing from him. (b) Through development of suppliers. Through integration of supplier's strengths with the business objectives. (c) Managing good business relations with suppliers.
5.	Inventory Management	(a) Maintaining low inventories in stores. (b) Ensuring high inventory turnover from stores into food production. (c) Minimizing financial investments in storages and supply line.
6.	Office & Records Management	(a) Keeping of statistical records. (b) Maintaining records for future audits. (c) Timely payment of suppliers enabled through accurate and updated record-keeping and processing of bills. (d) Mandatory adherence to statutory laws through efficient management of records.

EXHIBIT 14: Essentials of an Efficient System for a Purchase Department

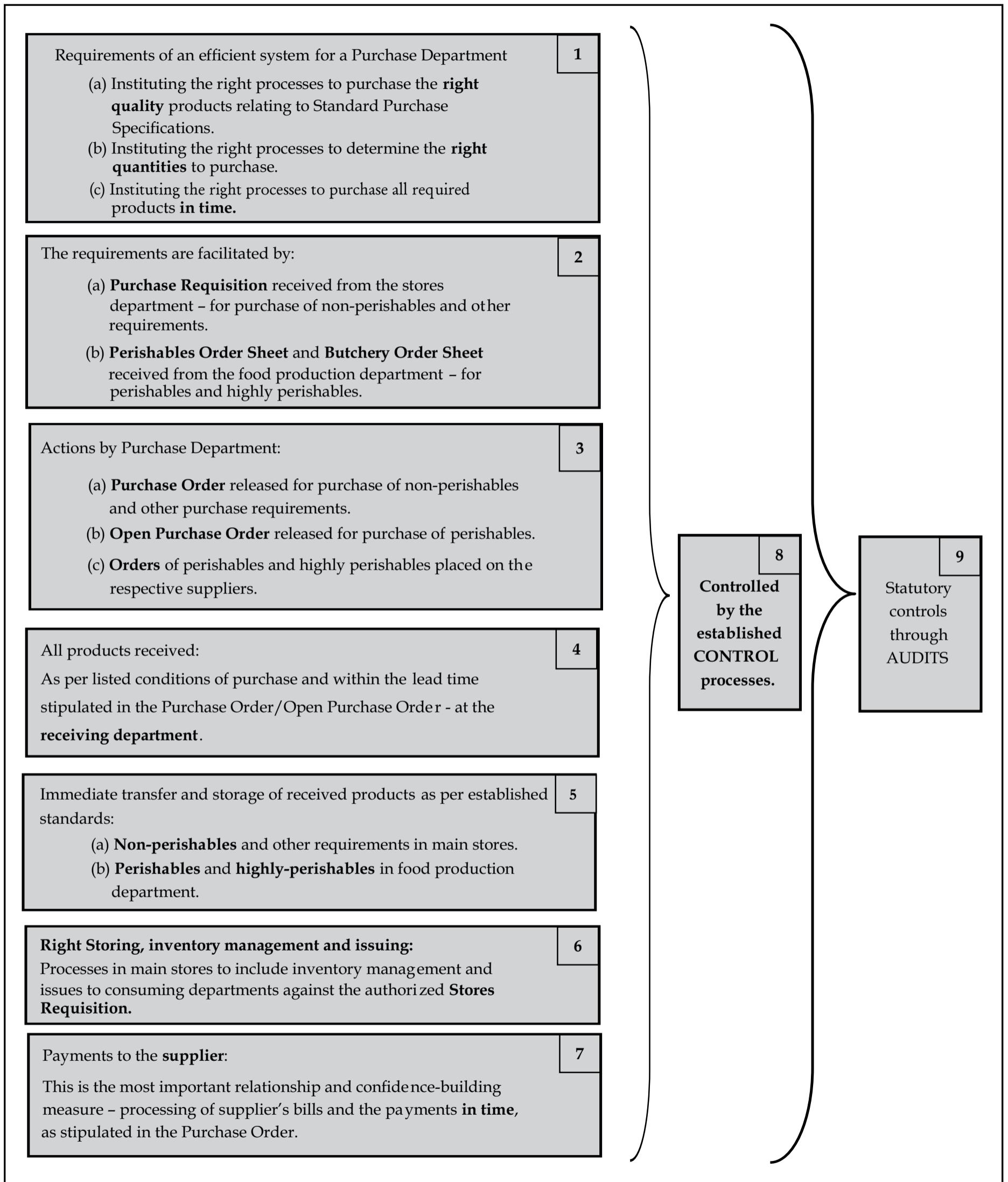


EXHIBIT 15: Developing Standard Purchase Specifications: Role of Different Departments

ROLE OF USER DEPARTMENT

- (a) For a start-up – the experience values of the Chefs, F&B manager, Outlet manager, Bar manager and team members is vital for the logical setting up of fresh purchase specifications keeping in mind the values of the culinary concept, menu development, menu item identification, recipe development, yield management and continuity of supplies.
- (b) For an existing business, the user department examines purchase specifications of an in-use product in the background of supplier performances, changes in the culinary concept or the possibility of cost-reduction in any manner. It is important to re-examine the specification to ascertain if it describes the required quality correctly. The specification should be upgraded, if required, or maintained.

ROLE OF THE PURCHASE DEPARTMENT

The purchase department is responsible for market research and to obtain necessary information to support the process to develop standard purchase specifications. The purchase department contributes by studying market data, procures samples of products for analysis and selection by the user department. The department arranges for trial orders. The samples support firming up of the earlier drafted tentative purchase specifications. The purchase department ensures that the product is available from many sources. This ensures competition, and cost-effectiveness. The department is in direct contact with the suppliers and the market and its experience in working with qualified suppliers, and evaluation of product samples is imperative towards developing the right standard purchase specifications.

ROLE OF SUPPLIERS

Suppliers are not responsible to develop specifications. Suppliers provide the samples and information to assist in the matter of matching standard specifications for same or similar products which they supply to competition. In addition, they inform about new products about to be launched or those that are already in the market. The suppliers help in reviews and critiques of specifications. Whenever practical, specifications should apply to products offered by more than one supplier.

ROLE OF THE CORPORATE HEADQUARTERS

In a chain operation, senior trained and knowledgeable management personnel of all specialist functions are located at the corporate headquarters. The corporate headquarters acts as a guide for new properties in the matter of creating the standard purchase specifications and also other benchmarks.

EXHIBIT 16: Standard Purchase Specifications

Measureable characteristics	Ingredients		
	Single cream	Pomfret whole large	Prawns jumbo
Type			
Variety or geographical location	Cow's milk cream only.		
Size/Count per kilogram			5-6 pieces per kilogram.
Grade			
Mandatory temperature when received		Chilled	Chilled
Physical characteristics	No fat globules in cream. Should not be yellow in colour or grainy to touch. Should not be sour.	Eyes should be bulging and shiny. Skin should be shiny and smooth. Gills should be bright and red in colour. Tail should be firm and belly should not be swollen and sagging.	Firm flesh. Shiny and wet surface. Tail should be springy when touched. Should have a pleasant smell and not bad odour. Shell should be firm and not soggy. The flesh should be bright off white in colour.
State when received		Fresh	Fresh
Cuts required			
Product age			
Natural fat percentage	Fat content should be above 18%		
Weight or thickness		Weight 350 gm - 400 gm	
Inspection process at the receiving			
Packing: Size and medium of packing Drained weight of contents			

Measureable characteristics	Ingredients	
	Crab	Tandoori chicken
Type		
Variety or geographical location		
Size/Count per kilogram	3-4 crabs per kilogram	Each chicken to be in the weight range of 600 - 700 gm.
Grade		
Mandatory temperature when received	Ambient temperature	Chilled
Physical characteristics	Should be heavy and plump. The shell should not be broken in fragments or pieces.	Without skin. Should not have bad odour. Neck to be 3 inches long from the carcass. Should be free from deformities. Breasts and legs should be free from cuts, tears and missing skin. Birds to be well developed and of even size distribution. Should not have any broken bones. Should be free from discoloured skin and flesh. Flesh to be plump and fat and should not be dark yellow and mushy.
State when received	Live with claws tied	Fresh
Cuts required		
Product age		
Natural fat percentage		
Weight or thickness		
Inspection process at the receiving		Should not have excess quantities of water. Excess water would be drained off at the receiving.
Packing: Size and medium of packing Drained weight of contents		

Measureable characteristics	Ingredients	
	Beef fillet	Beef fillet
Type		
Variety or geographical location		
Size/Count per kilogram	Each fillet to be in the weight range of 1.3 kg - 1.8 kg	Each fillet to be in the weight range of 1.3 kg - 1.8 kg
Grade		
Mandatory temperature when received	Chilled	Frozen
Physical characteristics	Shiny surface with brick red colour. Meat should be firm, tender with no bad odour. No yellowing of tissues and tendons. When pressure is applied to the fillet with the finger and the thumb then they should penetrate the surface. Excess waste meat attached should be trimmed. Side strip should not be present.	Shiny surface with brick red colour. Meat should be firm, tender with no bad odour. No yellowing of tissues and tendons. Excess waste meat attached should be trimmed. Side strip should not be present.
State when received	Fresh	
Cuts required		
Product age		
Natural fat percentage	Trimmed of excessive fat especially at the head.	Trimmed of excessive fat especially at the head.
Weight or thickness		
Inspection process at the receiving		
Packing: Size and medium of packing Drained weight of contents		

EXHIBIT 17: Specimen of Perishables Order Sheet


Ordered placed on _____

Required by _____

Authorized by _____

Vegetables - local	Unit	RGK	S&S K	K&R K	MK	Total	Fruits - Local	Unit	RGK	S&S K	K&R K	M K	Total
Arakeerai	Kg						Apple cooking	Kg					
Assorted sprouts	Kg						Apple green	Kg					
Avarekai	Kg						Apple table	Kg					
Banana leaves big	No.						Apple table golden	Kg					
Banana raw	Kg						Apricot	Kg					
Bean sprouts	Kg						Avacado	Kg					
Beans	Kg						Banana cheery	Kg					
Beetroot	Kg						Banana kerala	Kg					
Bitter gourd/karela	Kg						Banana red	Kg					
Brinjal	Kg						Banana table	Kg					
Capsicum green	Kg						Cherry red local	Kg					
Carrot	Kg						Coconut with malai	No.					
Carrot delhi	Kg						Custard apple	Kg					
Cauliflower	Kg						Figs	Kg					
Chilli bhaji	Kg						Gooseberry	Kg					
Chow chow	Kg						Grapefruit pomelo	Kg					
Coconut raw/green tender	No.						Grapefruit table	Kg					
Colocasia	Kg						Grapes black local	Kg					
Coriander green	Kg						Grapes blue	Kg					
Cucumber	Kg						Grapes green	Kg					
Cucumber baby	Kg						Grapes long green	Kg					
Curry leaves	Kg						Guava	Kg					
Dill leaves	Kg						Guava red/allahabad	Kg					
Double beans fresh	Kg						Jackfruit	Kg					
Drumstick	Kg						Jackfruit peeled	Kg					
Brinjal big	Kg						Juicy orange	Kg					
Brinjal round	Kg						Litchee	Kg					
Brinjal small	Kg						Mango alphonso	Kg					
Fenugreek leaves	Kg						Mango banganpalli	Kg					
Garlic peeled	Kg						Mango chausa	Kg					
Garlic whole	Kg						Mango dusher	Kg					
Ginger	Kg						Mango langda	Kg					
Green cabbage	Kg						Mango mallika	Kg					
Green capsicum	Kg						Mango neelam	Kg					
Green peas	Kg						Mango safeda	Kg					
Jackfruit (kathal)	Kg						Melon sarda	Kg					
Knol khol	Kg						Melon sugar	Kg					
Lady fingers	Kg						Mulberry	Kg					
Lauki	Kg						Orange kinno	Kg					
Lotus stem/kamal kakri	Kg						Papaya disco	Kg					
Mint leaves	Kg						Papaya local	Kg					
Onion large	Kg						Passion fruit ooty	Kg					
Onion large white	Kg						Peach	Kg					
Parmal	Kg						Pears	Kg					
Papaya raw	Kg						Pears kashmiri	Kg					
Potato big	Kg						Pineapple rani	Kg					
Potato big new	Kg						Plums	Kg					
Potato small	Kg						Pomegranate local	Kg					
Potato sweet	Kg						Chickoo	Kg					
Raddish red	Kg						Strawberry	Kg					



Raddish white	Kg					Sweet lime juicy	Kg						
Raw mango	Kg					Sweet lime table	Kg						
Red chilli	Kg					Table orange	Kg						
Red onion small	Kg					Water melon	Kg						
Red pumpkin	Kg												
sambar onion	Kg					Fruits - imported	Unit						
Sarson ka saag	Kg					Apple fuji	Kg						
Sem beans	Kg					Apple washington	Kg						
Snake gourd	Kg					Cherry red	Kg						
Spinach	Kg					Dates	Kg						
Sweet corn shelled american	Kg					Dragon fruit	Kg						
Tinda	Kg					Grapefruit	Kg						
Tomato big	Kg					Grapefruit juicy	Kg						
Tomato medium	Kg					Grapes black	Kg						
Tori green	Kg					Grapes california	Kg						
Turnip	Kg					Guava	Kg						
White pumpkin	Kg					Kiwi	Kg						
Yam	Kg					Lychee malaysia	Kg						
Chilly green	Kg					Mangosteem	Kg						
Gonkura leaf	Kg					Passion fruit	Kg						
Special requirements:	Kg					Peach	Kg						
						Pears green	Kg						
Vegetables/herbs-english	Unit					Persimmon imp	Kg						
Alfalfa	Kg					Plums	Kg						
Artichoke	Kg					Pomegranate	Kg						
Asparagus green	Kg					Red pears	Kg						
Asparagus white	Kg					Table orange	Kg						
Baby carrot	Kg					Water chestnut	Kg						
Baby corn peeled	Kg												
basil green/fresh	Kg					Dairy products	Unit						
Broccoli	Kg					Double cream	Litre						
Brussels sprout green	Kg					Single cream	Litre						
Brussels sprout red	Kg					Rich's cream	Packet						
Button mushroom fresh	Kg					Sour cream	Kg						
Celery	Kg					Toned milk	Litre						
Cherry tomato	Kg					Full cream milk	Litre						
Chinese cabbage	Kg					Nestle's full cream milk	Litre						
Chives fresh	Kg					Nestle's yoghurt	Unit						
Endive lettuce	Kg					Paneer	Kg						
Fennel fresh	Kg					Soya milk	Litre						
Frisee lettuce	Kg					Tofu	Kg						
Galangal	Kg												
green romain	Kg					Häagen-dazs premium							
Iceberg lettuce	Kg					Ice creams:							
Leeks	Kg					Banana split	Litre						
Lemon grass	Kg					Blueberry crumble	Litre						
Lettuce green butter head	Kg					Chocolate chip	Litre						
Lettuce iceberg	Kg					Crème brulée	Litre						
Lettuce lollo rosso	Kg					Mango	Litre						
Lettuce rocket	Kg					Rum & raisin	Litre						
Marjoram fresh	Kg					Strawberry	Litre						
Oregano	Kg					Vanilla	Litre						
Parsley curled	Kg					Vanilla swiss almond	Litre						
Parsley flat	Kg					Coffee	Litre						
Radicchio lettuce	Kg					Lemon	Litre						
Red cabbage	Kg												
red capsicum	Kg					Imported cheeses							
Red romaine lettuce	Kg					Zanetti grana padano (Kg)	Pkt.						





Rosemary fresh	Kg					Zanetti mascarpone (half Kg)	Pkt.						
Sage fresh	Kg					Brie (Kg)	Pkt.						
Snow peas	Kg					Camembert (250 gms. Tin)	Tin						
Soya beans sprout	Kg					Emmenthal (220 gms. Packing)	Pkt.						
Spring onion	Kg					Zanetti gruyere (2.5 Kg Pack)	Pkt.						
Tarragon	Kg					Premium dutch gouda (4.5 Kg)	Pkt.						
Thyme fresh	Kg					Feta greek (2 kgm. Packing)	Pkt.						
Vine leaves	Kg					Gorgonzola (200 gms. Packing)	Pkt.						
Watercress	Kg					Zanetti grana padano (200 gms.)	Pkt.						
Yellow capsicum	Kg					Haloumi (180 gms.)	Pkt.						
Zucchini green	Kg					Parmigiano reggiano (200 gms.)	Pkt.						
Zucchini yellow	Kg					Ricotta (250 gms.)	Pkt.						
Lettuce ice berg leafy	Kg												
							Breads						
Miscellaneous perishables						Burger buns (6 in a Pkt.)	Pkt.						
French fries	Pkt.					Hot dog rolls (6 in a Pkt.)	Pkt.						
Potato wedges	Pkt.					Dinner rolls (40 gms. Each) (25 nos.)	Pkt.						
Pommes noisettes	Box					French baguettes	Each						
Pommes rosti	Box					Farmer's bread	Each						
Green peas frozen	kg.					Pre-sliced breakfast bread	Each						
Onion rings	Pkt.					Five grain bread	Each						
						Pre-sliced club-house bread	Each						
RGK - Riverside Grill Kitchen		K&RK - Kebabs & Roti Kitchen											
S&S K - Sprouts & Salad Kitchen		MK - Main Kitchen											

EXHIBIT 18: Specimen of Butchery Order Sheet



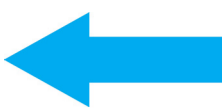
Butchery Order Sheet

Ordered placed on _____

Required by _____

Authorized by _____

Seafood	Unit	Qty.	Poultry	Unit	Qty.
Basa fish fillet iqf vietnam steak	Ea		Broiler chicken W/O skin 1 - 1.2 kg.	kg.	
Bekti fillet bombay with skin 3.5 - 5 kg.	kg.		Broiler chicken W/O skin 800-1000 gm	kg.	
Bekti fillet with skin 3.5 - 5 kg. steak	Ea		Broiler chicken with skin 1-1.2 kg.	kg.	
Bekti whole calcutta fillet	kg.		Broiler chicken with skin 800 gm-1 kg.	kg	
Bekti whole calcutta steak	Ea		Chicken tandoori W/O skin 650-750 gm	kg	
Blood red snapper whole (3 kg./Pc) steak	Ea		Chicken tandoori with skin 650-800 gms	kg	
Chilean seabass	kg.		Spring chicken with skin 450-600 gm	kg	
Cuttle fish whole	kg.		Turkey full 3.5-4 kg.	kg	
Dressed halibut fillet	Ea		Peking duck	kg	
Fish pomfret tandoori 375-450 gm	kg.		Chicken breast boneless	kg	
Fish reef cod 4-7 kg.	kg.		Chicken curry cut	kg	
Fish salmon fresh 3-4.5 kg.	kg.		Chicken leg boneless	kg	
Fresh herring with head 250-300 gm	kg.		Chicken leg boneless with skin	kg	
Grouper fillet	kg.		Chicken liver	kg	
Grouper steak	Ea		Curry cut chicken W/O skin 1 - 1.2 kg.	kg.	
Fish squid tube clean	kg.				
halibut fillet	kg.		Processed poultry products		
Himalayan trout	kg.		Chicken sausages -black pepper	kg.	
John dory fillet steak	Ea		Chcken sausages-cooked skinless	kg.	
Mackerel fish cleaned 200-220 gms	kg.		Chicken sausages cocktail	kg.	
Norwegian salmon presliced smoked	kg.		Chicken frankfurter skinless 4"	kg.	
Ocean perch steak	Ea		Chicken frankfurter skinless 7"	kg.	
Octopus	kg.		Chicken ham block	kg.	
Pomfret black 2 kg. fillet	kg.		Chicken ham slice	kg.	
Rahu fish whole 4-6 kg.	kg.		Turkey ham cold cut 2-3 kg.	kg.	
River sole whole above 5 kg.	kg.		Turkey ham smkd cold cut 2.5-3 kg.	kg.	
River sole whole steak	Ea		Chicken breast - smoked	kg.	
Salmon fish whole fillet	kg.				
salmon fish whole steak	Ea		Meats		
Singhara	kg.		Baby lamb carcass with fat 4-5 kg.	kg.	
Squid cleaned	kg.		Baby lamb carcass without fat 4-5 kg.	kg.	
Surmai fish 4 to 7 kg. steak	Ea		Baby lamb shoulder with bone	kg.	
Seabass premium steak	Ea		Baby lamb whole 5 to 9 kg.	kg.	
Yellowfin tuna 4-6 kg.	kg.		Lamb carcass (whole) 7.5-9 kg.	kg.	
Clams with shell	kg.		Lamb kidney 1 kg. = 16 pcs	kg.	
Crab live 350-500 gm	kg.		Lamb kidney fat	kg.	
Crab meat	kg.		Lamb liver	kg.	
Half shell green mussels	kg.		Lamb paya	Ea	
Lobster 500-1000 gm	kg.		Lamb rack australian	kg.	
Lobster above 500 gm	kg.		Lamb shanks (kareli/knuckle)	kg.	
Mud crab 650 gm to 800 gm	kg.		Legs (baby goat) 1-1.25 kg. and above	kg.	
Mussels with shell	kg.		Mutton brain lamb/ goat	Ea	
Oyster whole	kg.		Mutton full chop 1.25-1.5 kg.	kg.	
Prawn grade a peeled with tail 55-79 gm	kg.		Mutton leg baby 1-1.2 kg.	kg.	
Prawn grade b peeled with tail 35-54 gm	kg.		Mutton leg large 1.5-2.25 kg.	kg.	
Prawn grade c peeled with tail 30-35 gm	kg.		Pork chops (frenched)	kg.	
Prawn grade d peeled with tail 20-35 gm	kg.		Pork fillet	kg.	



Prawn grade d peeled without tail	kg.		Pork leg fresh 3.5-5 kg.	kg.	
Sand lobster	kg.		Spare ribs - pork	kg.	
Scampi prawn grade a 55-79 gm	kg.		Buffalo tenderloin fresh & clean	kg.	
Scampi prawn grade b 35-54 gm	kg.		Shin bones with meat	kg.	
Scampi prawn grade c 30-35 gm	kg.		Veal chops	kg.	
Sea sole fillet steak (500 gms above)	Ea				
Sea sole fish whole 2.5 - 5 kg.	kg.		Processed meat products		
Tiger prawn grade 34-50 nos/kg.	kg.		Pork cocktail sausages	kg.	
Tiger prawn jumbo peeled 80-120 gm	kg.		Pork frank furter sausage	kg.	
Tiger prawn peeled with tail 120 gm	kg.		Back bacon smoked sliced W/O skin	kg.	
Tiger prawn with head grade a fresh	kg.		Black forest ham premium	kg.	

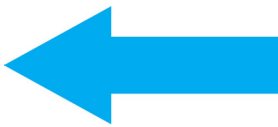
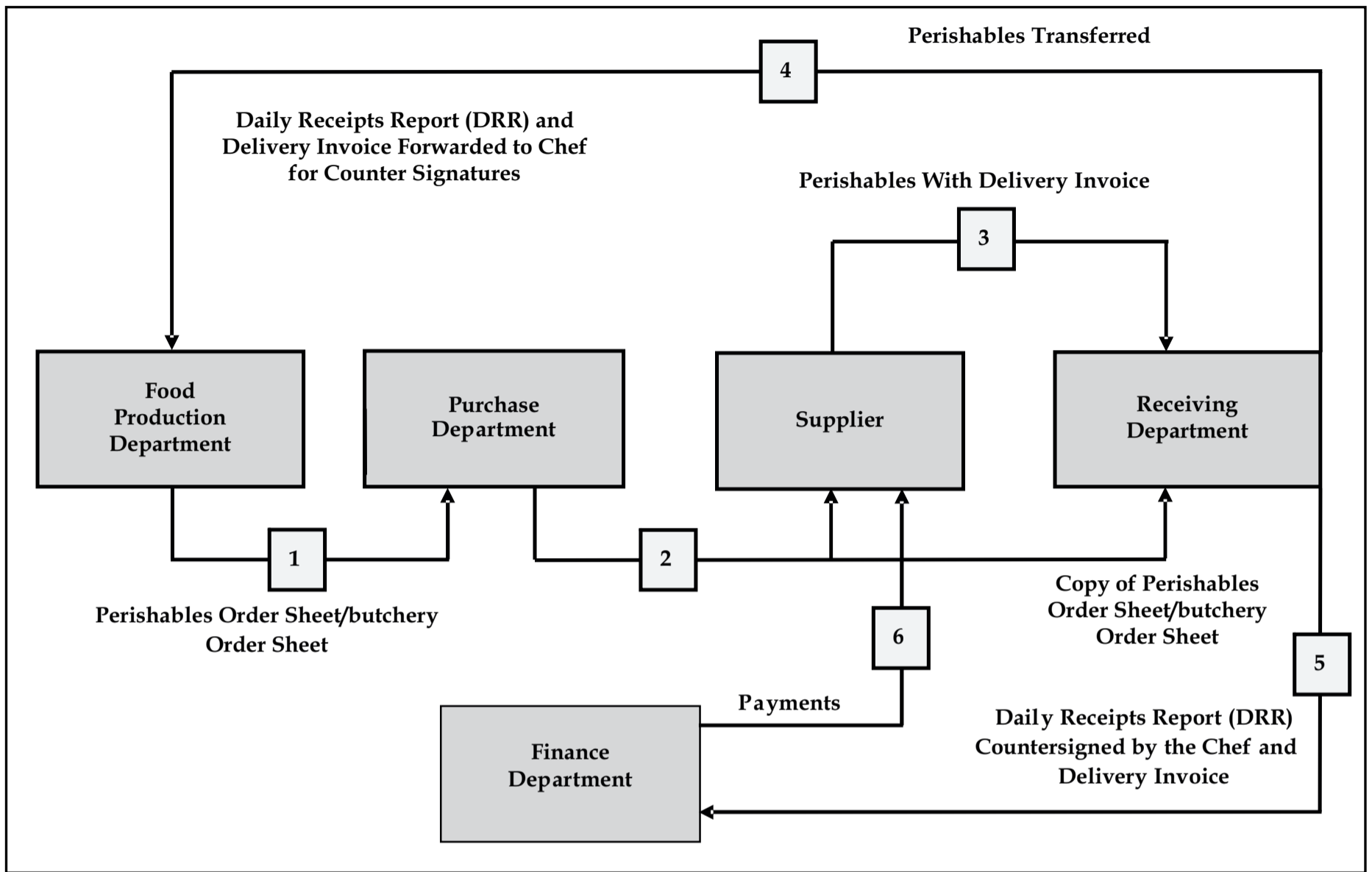


EXHIBIT 19: Purchase Cycle of Perishable and Highly Perishable Food Products and Raw Ingredients



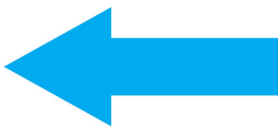
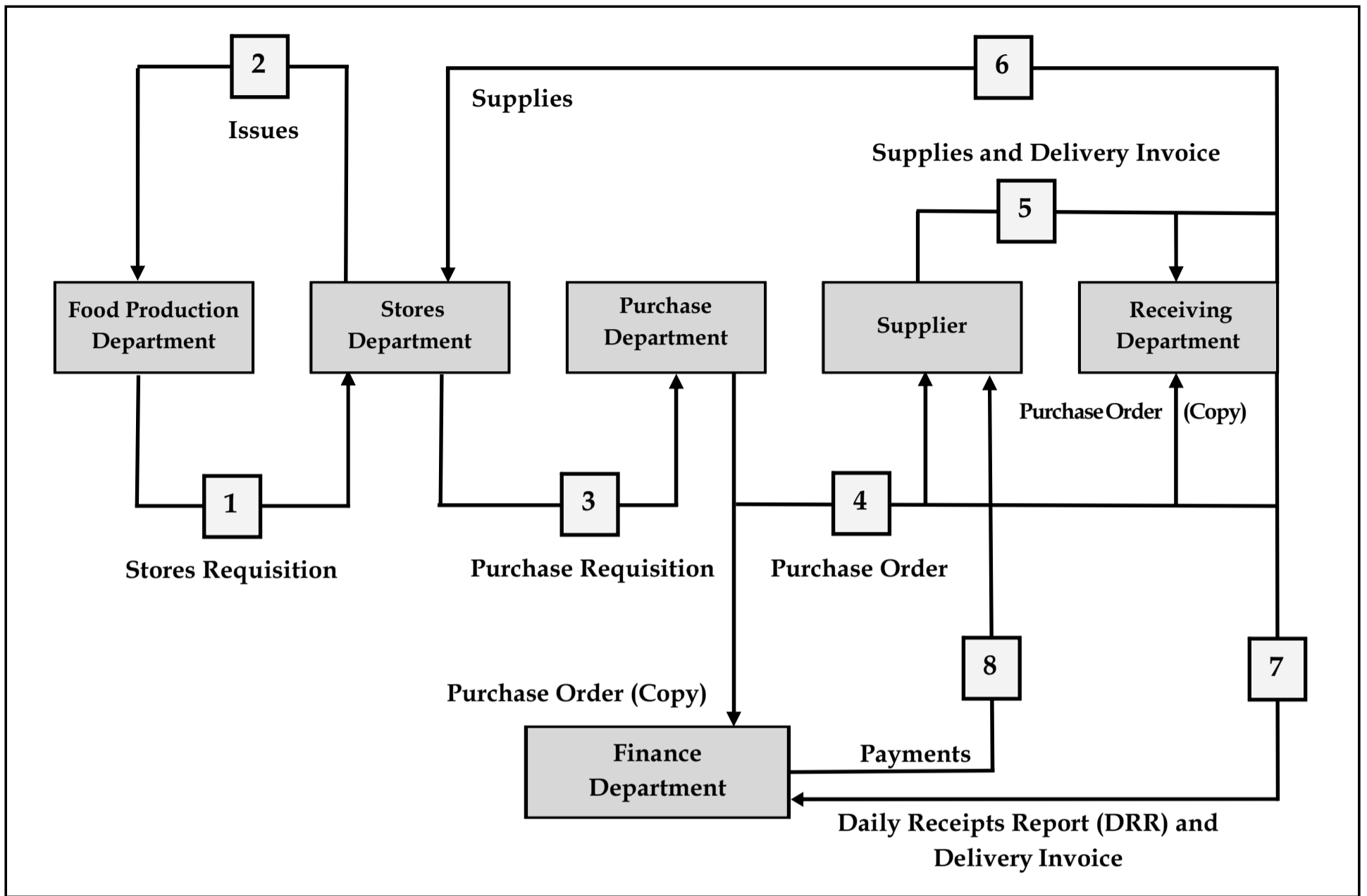


EXHIBIT 20: Purchase Cycle of Non-Perishable Food Products, Raw Ingredients and Other Requirements



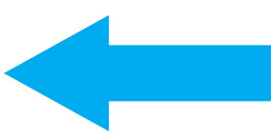


EXHIBIT 22: Format of Purchase Order


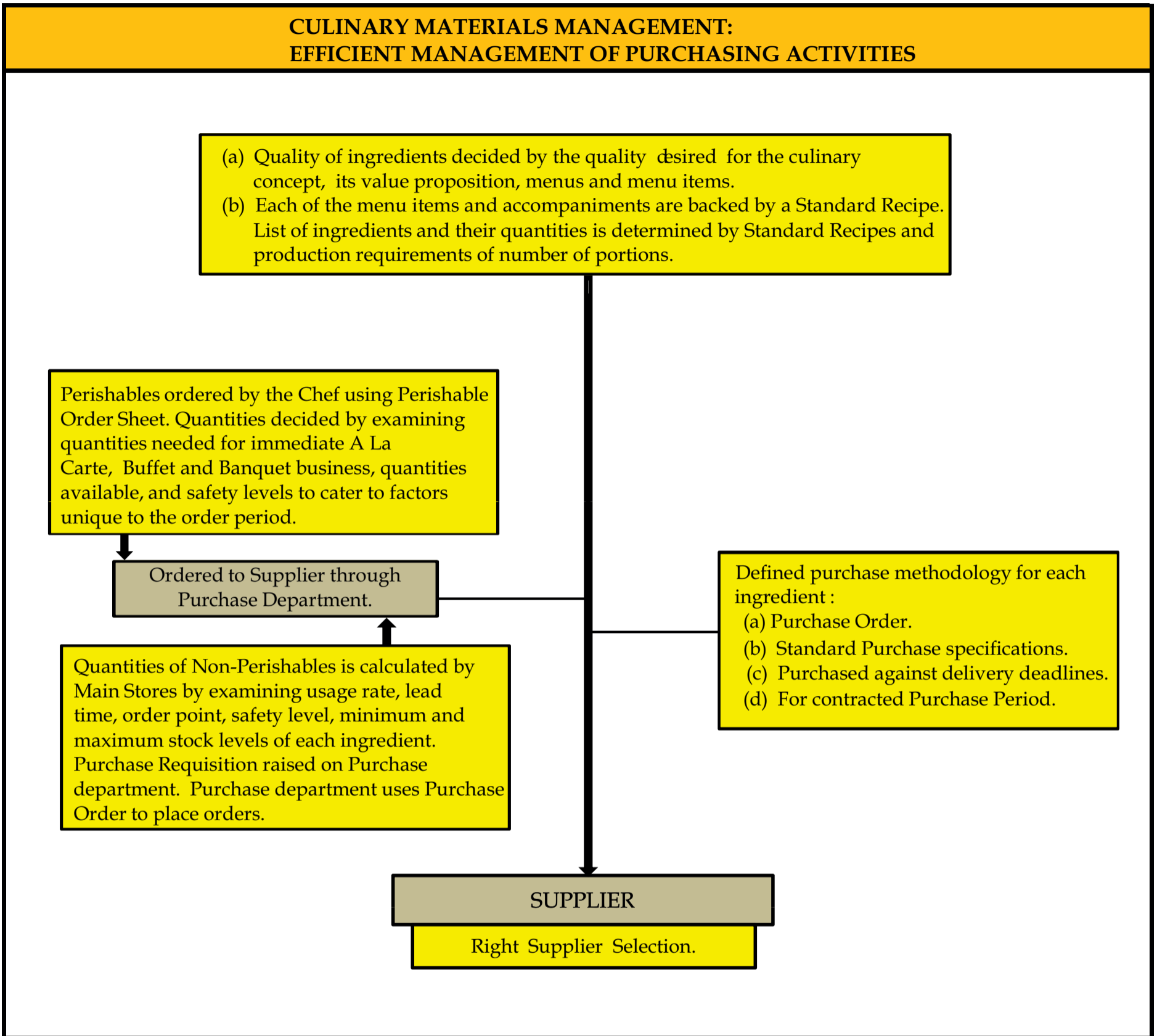
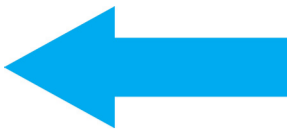
 Riverside Grill				
Purchase Order				
To _____ (Supplier/Company) _____ (Supplier's Address) _____ (Pin Code) _____ (E-Mail Address)	Date: Purchase Order No.: Supply To : Riverside Grill Address: _____ Pin Code : _____ E-Mail:			
Delivery Through	Delivery Terms	Delivery Date		
Please Supply:				
S. No.	Product Name & Description	Quantity	Unit Cost	Total Cost
Notes & Instructions:		Subtotal		
		Discount		
		Tax		
		Total		
Contact Person & Address		Authorised Signatory/Date		

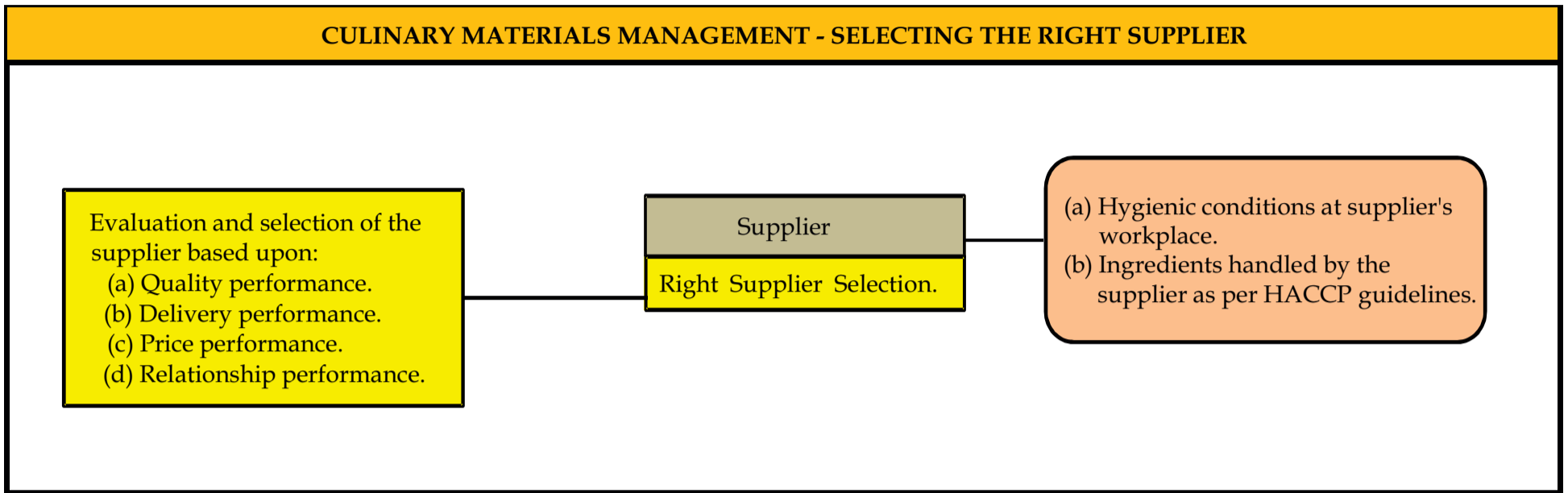
EXHIBIT 23: Efficient Management of Purchasing Activities





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EXHIBIT 24: Selecting the Right Supplier



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EXHIBIT 25: Right Receiving

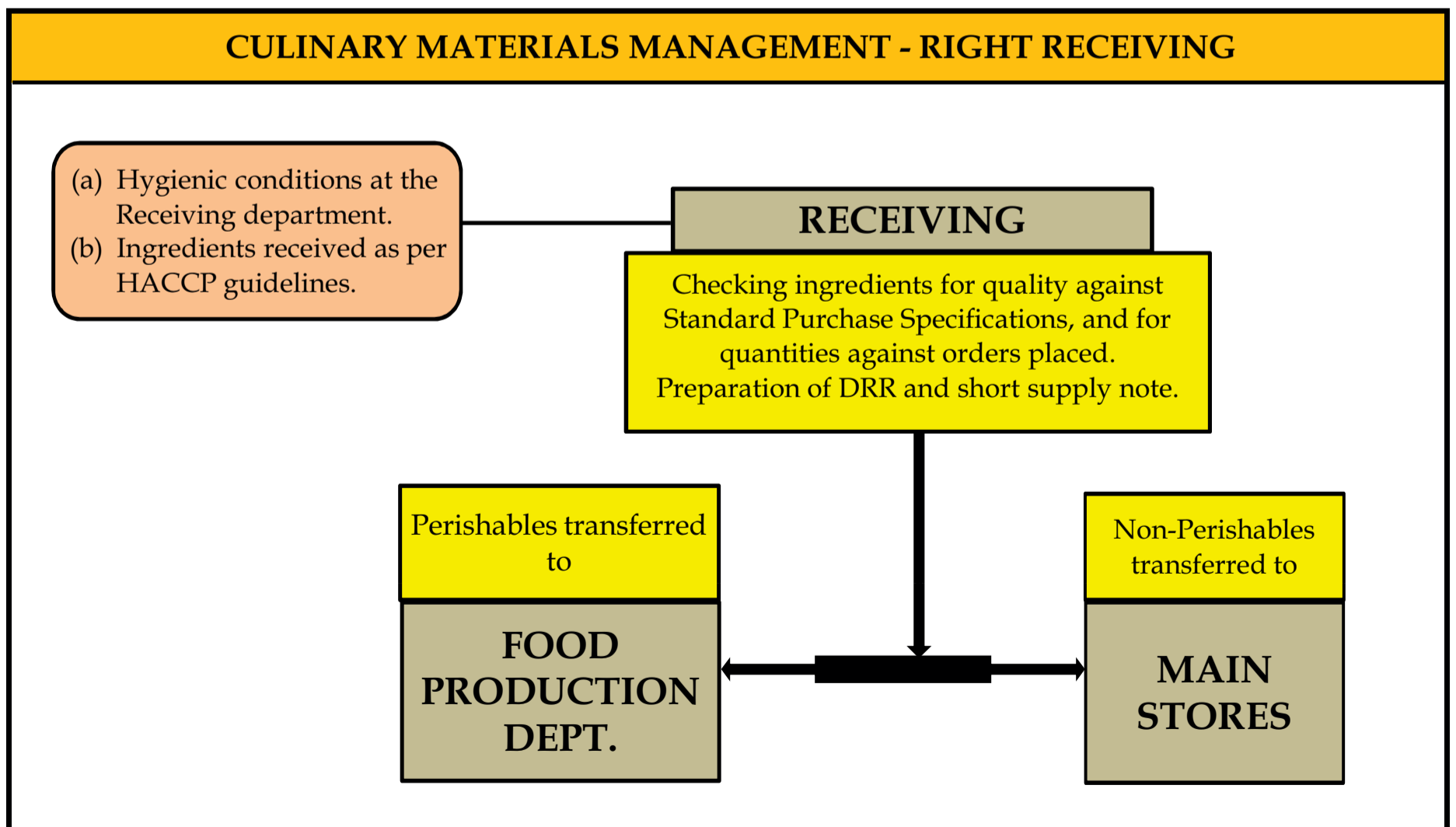


EXHIBIT 27: Format of Perpetual Inventory



Riverside Grill

Perpetual Inventory

Name of the Stock Unit Pineapple Slices "DEL MONTE" Brand

Stock Unit Size Tin of 836 gm

Inventory Period November 2011

Date	Purchase Quantity	Issues	Balance Quantity	Remarks	Date	Purchase Quantity	Issues	Balance Quantity	Remarks
			28 Tins	Brought forward				131 Tins	Brought forward
1		8 Tins	20 Tins		17		7 Tins	124 Tins	
2	96 Tins	6 Tins	110 Tins		18		8 Tins	116 Tins	
3		7 Tins	103 Tins		19		13 Tins	103 Tins	
4		8 Tins	95 Tins		20			103 Tins	
5		13 Tins	82 Tins		21		6 Tins	97 Tins	
6			82 Tins		22		8 Tins	89 Tins	
7		8 Tins	74 Tins		23		7 Tins	82 Tins	
8		7 Tins	67 Tins		24		6 Tins	76 Tins	
9		6 Tins	61 Tins		25		8 Tins	68 Tins	
10		8 Tins	53 Tins		26		13 Tins	55 Tins	
11		7 Tins	46 Tins		27			55 Tins	
12		14 Tins	32 Tins		28		8 Tins	47 Tins	
13			32 Tins		29		7 Tins	40 Tins	
14	120 Tins	7 Tins	145 Tins		30		8 Tins	32 Tins	
15		6 Tins	139 Tins		31				
16		8 Tins	131 Tins						
			131 Tins	Carried				32 Tins	Carried
				Forward					Forward
Storekeeper									

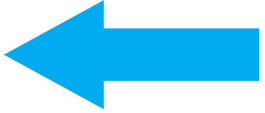


EXHIBIT 29: Efficient Storing, Inventory Management & Issuing

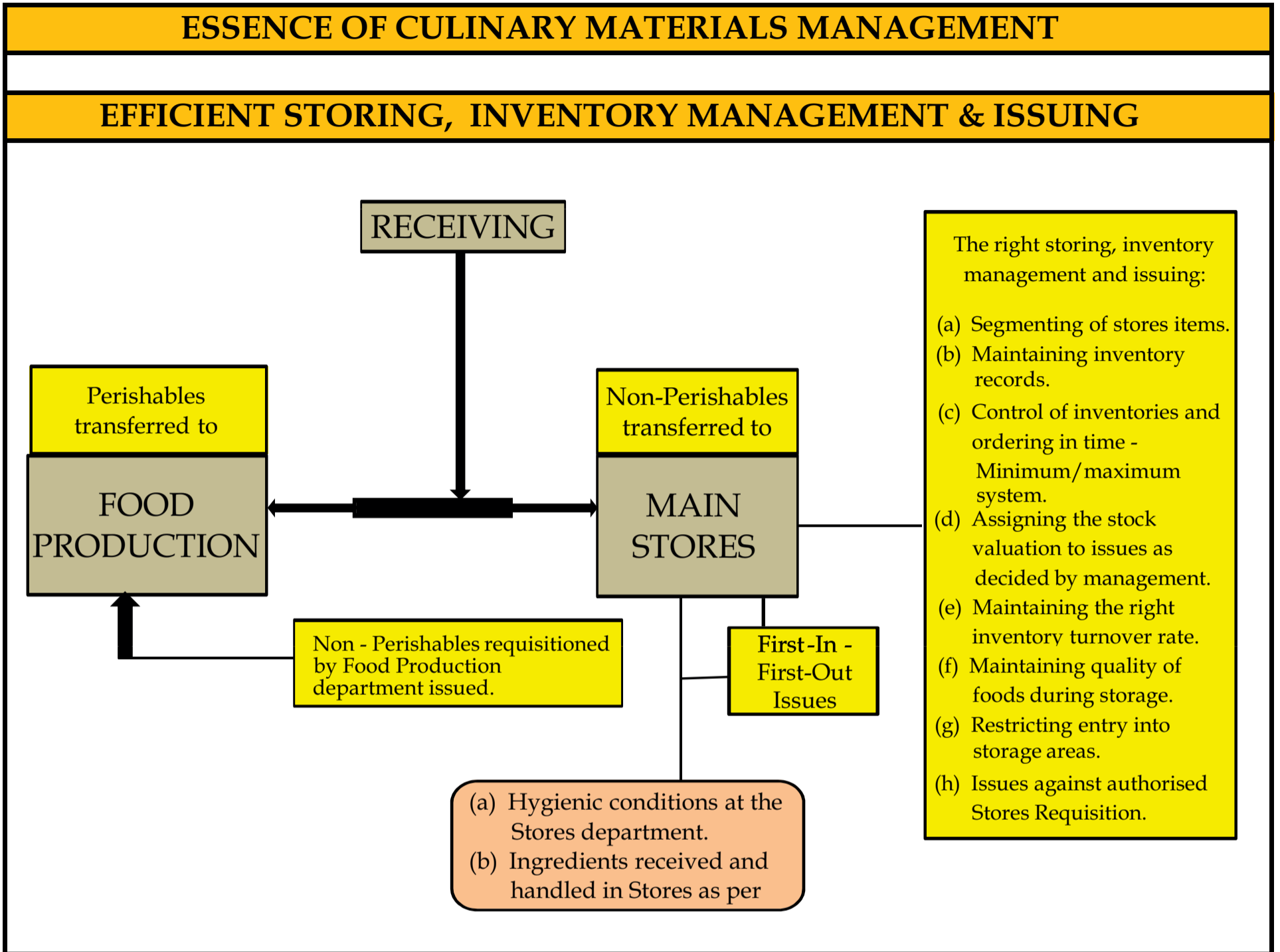



EXHIBIT 30: Butcher Yield Test Report

 Riverside Grill		
Meat Fabrication Department		
Date: 14th October, 2015		Day: Wednesday
Yield Test Subject: Whole chicken for boneless		
As received:		
1. Weight range specifications (with skin, with 4 cm neck)	:	1000 gm to 1200 gm
2. Number of chickens	:	100 nos.
3. Total weight received	:	114 kg
Yield tests and calculations:		
1. Average weight of the chickens	:	1 kg 140 gm
2. Saleable yield:		
(a) Boneless chicken legs	:	27.600 kg
(b) Boneless chicken breasts	:	14.300 kg
(c) Chicken fillet	:	4.200 kg
(d) Trimming (for mince)	:	3.900 kg
3. Total saleable yield (a) + (b) + (c) + (d)	:	50 kg
4. Wastage, bones and by-products	:	64 kg
5. Percentage of saleable yield	:	$\frac{50 \times 100}{114} = 43.86\%$
6. Percentage of wastage, bones and by-products	:	$\frac{64 \times 100}{114} = 56.14\%$

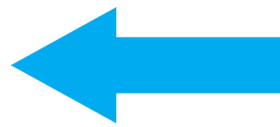


EXHIBIT 31: Format of Standard Recipe

RG	Riverside Grill		
Name of the menu item :		<div style="border: 1px solid black; width: 150px; height: 80px; margin: auto;"> <p style="text-align: center;">Digital Photograph</p> </div>	
Preparation tools :			
No. of portions :			
Sensitivity :			
Ingredients	Wt. /Measure	Method	
1		1	
2			
3		2	
4			
5		3	
6			
7		4	
8			
9		5	
10			
11		6	
12			
Garnish			
(a)			
(b)			
(c)			
(d)			
Date of preparation of standard recipe :			
Recipe prepared by :			
Recipe approved by :			
Recipe to be reviewed on :			

EXHIBIT 32: Format of Standard Recipe



Riverside Grill

Name of the menu item :

Recipe category :

Type of cuisine :

No. of portions :

Preparation tools :

Sensitivity :

Ingredients	Wt./Measure	Ingredient Cost	Nutrient's Analysis			
			Proteins	Carbohydrates	Fats	Calories
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
Nutrients per portion						
Total cost						
Cost per portion						

Method: Pre-preparation

1						
2						
3						

Method : Cooking

1						
2						
3						
4						

Garnish :

(a)		(b)	
(c)		(d)	

Date of preparation of standard recipe :

Recipe prepared by :

Recipe approved by :

Recipe to be reviewed on :

Note: Standard recipe format is individual to the needs of a business. Permutations & Combinations of the contents can be used. The nutrients under review can be changed to those required, e.g. (a) Saturated fats, (b) Cholesterol, (c) Vitamin A, (d) Vitamin C, (e) Iron, (e) Calcium, (f) Sodium, (g) Dietary fibre, etc.

EXHIBIT 33: Format of Standard Recipe


 Riverside Grill		
Name of the menu item :		<div style="border: 1px solid black; width: 150px; height: 80px; margin: auto;">Digital Photograph</div>
Preparation tools :		
No. of portions :		
Sensitivity :		
Ingredients	Wt./Measure	Method
1		1
2		
3		2
4		
5		3
6		
7		4
8		
9		5
10		
11		6
12		
Garnish		
(a)		
(b)		
(c)		
(d)		
Date of preparation of standard recipe :		
Recipe prepared by :		
Recipe approved by :		
Recipe to be reviewed on :		

EXHIBIT 34: Using Sales Histories



Riverside Grill

Number of Portions Sold in the Month of December 2015

Menu Item: Chicken Steak. *Four Pepper Jus*

Date	Day	Total customers of the day	Portions sold
1.12.2015	Tuesday	130	15
2.12.2015	Wednesday	142	17
3.12.2015	Thursday	128	18
4.12.2015	Friday	135	22
5.12.2015	Saturday	155	22
6.12.2015	Sunday	162	26
7.12.2015	Monday	125	12
8.12.2015	Tuesday	140	14
9.12.2015	Wednesday	137	19
10.12.2015	Thursday	128	19
11.12.2015	Friday	132	21
12.12.2015	Saturday	160	22
13.12.2015	Sunday	165	27
14.12.2015	Monday	130	14
15.12.2015	Tuesday	134	13
16.12.2015	Wednesday	131	18
17.12.2015	Thursday	134	19
18.12.2015	Friday	136	22
19.12.2015	Saturday	155	24
20.12.2015	Sunday	158	23
21.12.2015	Monday	122	12
22.12.2015	Tuesday	135	14
23.12.2015	Wednesday	133	17
24.12.2015	Thursday	142	18
25.12.2015	Friday	162	23
26.12.2015	Saturday	175	25
27.12.2015	Sunday	180	28
28.12.2015	Monday	126	14
29.12.2015	Tuesday	130	16
30.12.2015	Wednesday	135	18
31.12.2015	Thursday	138	19
Total		4395	591
No. of Days		31	31
Average		141.77	19.06

EXHIBIT 35: Specimen of Service Guarantees


 Riverside Grill	
Serial Number	DESSERT - 10
Name of the Dish	BANANA SPLIT
Description of the Dish	An All American favourite ice cream based dessert. Full meal by itself. Fresh split Bananas with trio of Ice Creams: Vanilla, Chocolate, and Strawberry topped with whipped Cream, Chocolate sauce, and lightly roasted California almond wafers. Garnished with destoned cherry, orange segments, and served with many speciality accompaniments.
Area of Operation	"RIVERSIDE GRILL" Restaurant.
Selling Price	Rs. 375.00
Method of Cooking	Pantry speciality involving usage of bought-out ice creams, bananas, cream and nuts. Chocolate sauce is prepared with a mixture of cocoa powder, sugar and water. Almond wafers are lightly roasted in the oven.
Ingredients	One large scoops each of Vanilla, Strawberry, and Chocolate ice creams. + Ingredients of the accompaniments.
Pick-up Dish	<i>"RG" monogrammed cold half plate.</i>
Pick-up Point	Main kitchen pantry.
Pick-up Time/ Service Time	Seven minutes after ordering.
Portion Size	One large scoop of each of Vanilla ice cream, Strawberry ice cream, and Chocolate ice cream and accompaniments in listed quantities.
Garnish	20 gm of chocolate sauce, 15 gm lightly roasted almond wafers sprinkled, one ice cream wafer, one de-stoned red cherry without any blemish, three segments of canned mandarin orange, almond <i>tuile</i> , sweetened cream spiral (20 gm)
Accompaniments	Extra chocolate sauce (30 gm) + two Brownie wafers (25 gm) + two no. <i>biscotti</i> wafer (20 gm) + small sauceboat of sweetened whipped cream (30 gm), two Strawberry marshmallows (5 gm), two Black-currant jujubes (5 gm)
Service Style	Pre-plated / pre-portioned, Coffee Shop style of service.
Hot/Cold Food Service	Cold service.

EXHIBIT 36: Economics of Food Production and Food Service

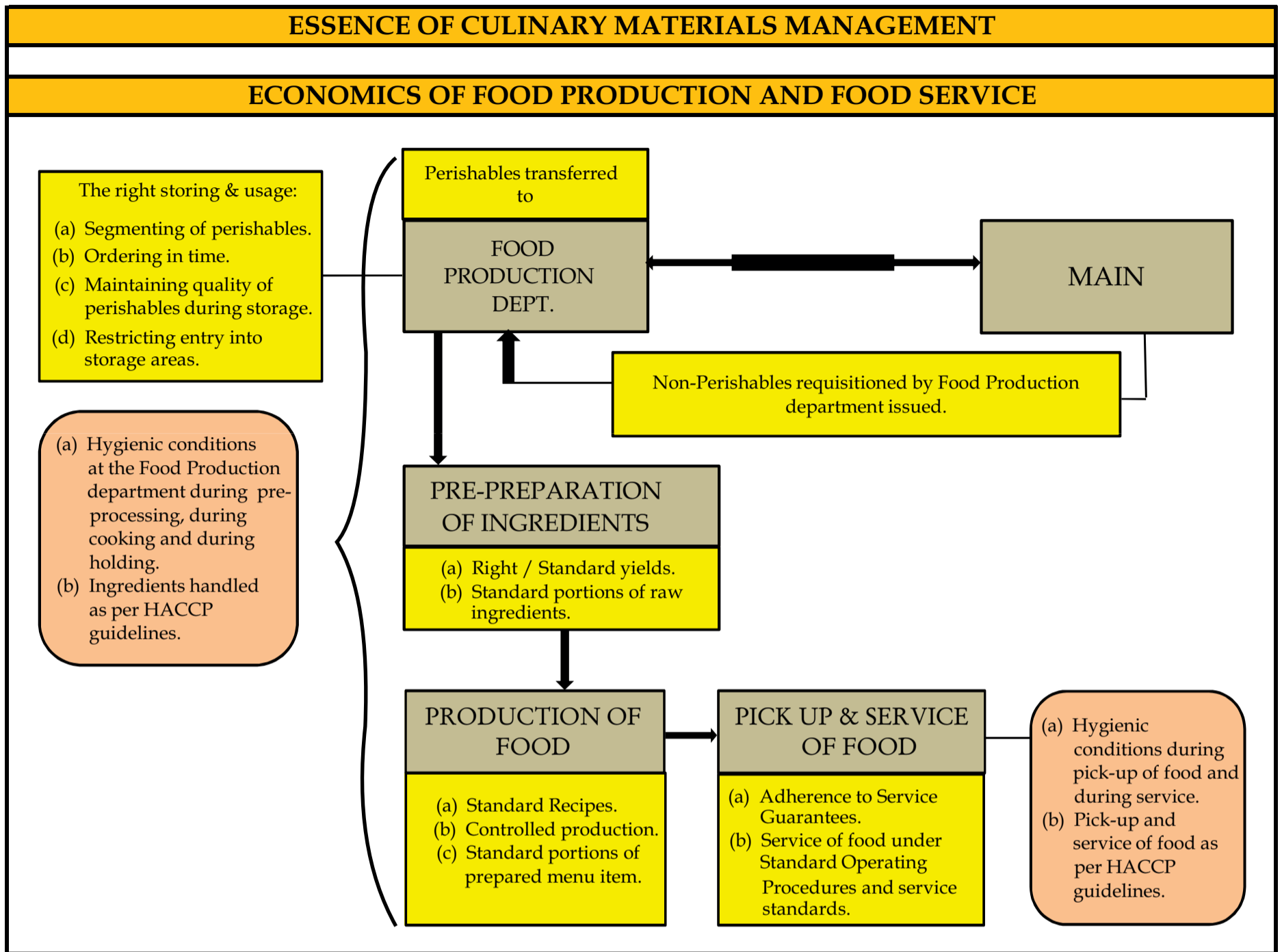


EXHIBIT 37: Control Points: Aims and Objectives

Control Points	Aims and Objectives
1.	This control point deals with control actions prior to the launch of the business.
2.	This control point deals with control actions in relation to the menu.
Control Actions in Functional Areas	
3.	This control point deals with control actions during purchasing and supplier management.
4.	This control point deals with control actions during receiving.
5.	This control point deals with control actions during stores management.
6.	This control point deals with control actions during issuing.
Control Actions in Operational Areas	
7.	This control point deals with control actions during pre-preparation of food.
8.	This control point deals with control actions during preparation of food.
9.	This control point deals with control actions during food service.
10.	This control point deals with control actions during kitchen stewarding.
11.	This control point deals with control actions by the Food & Beverages Controller.

EXHIBIT 38: Controls in a Culinary Business

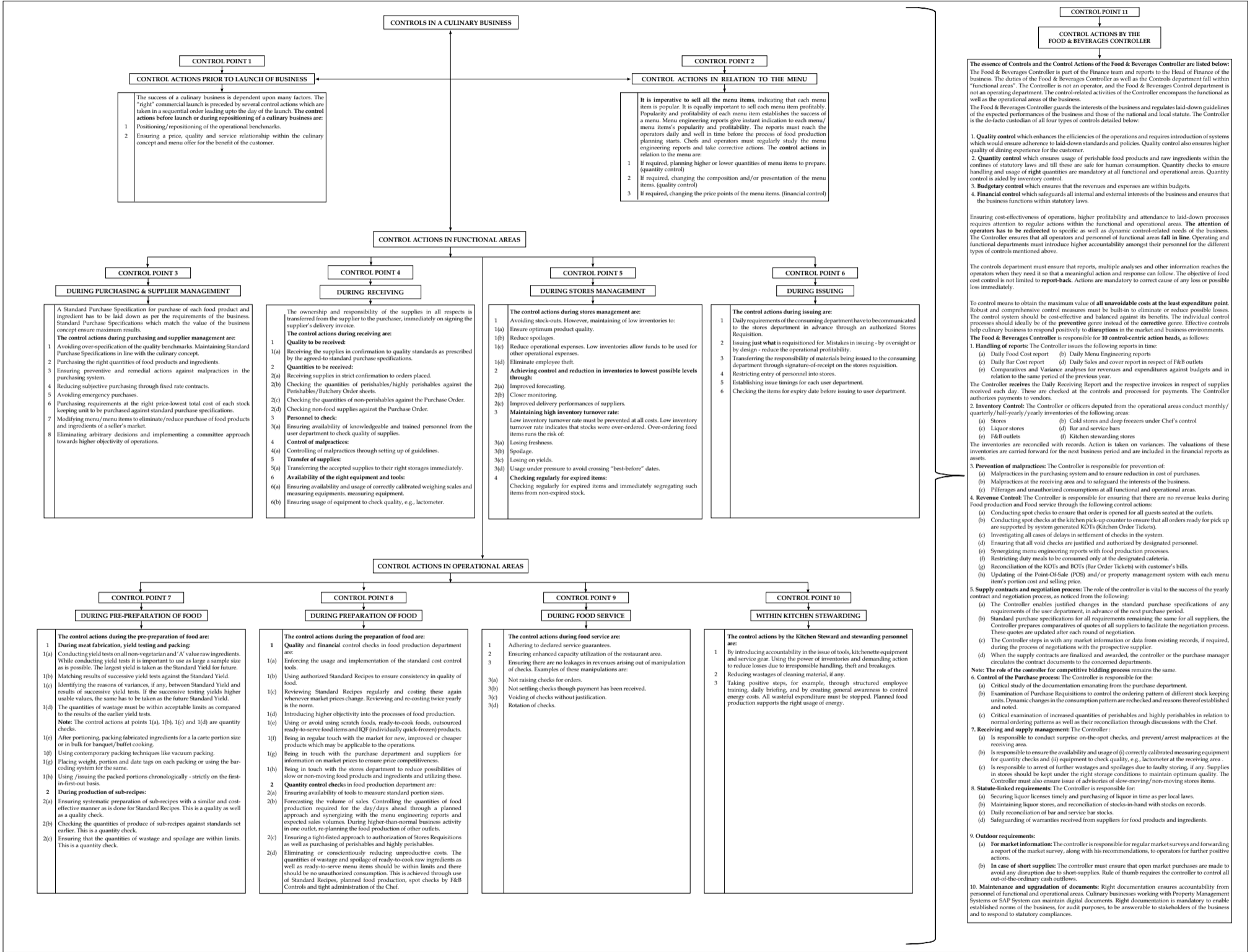


EXHIBIT 39: Objectivity in Quality of Food Production

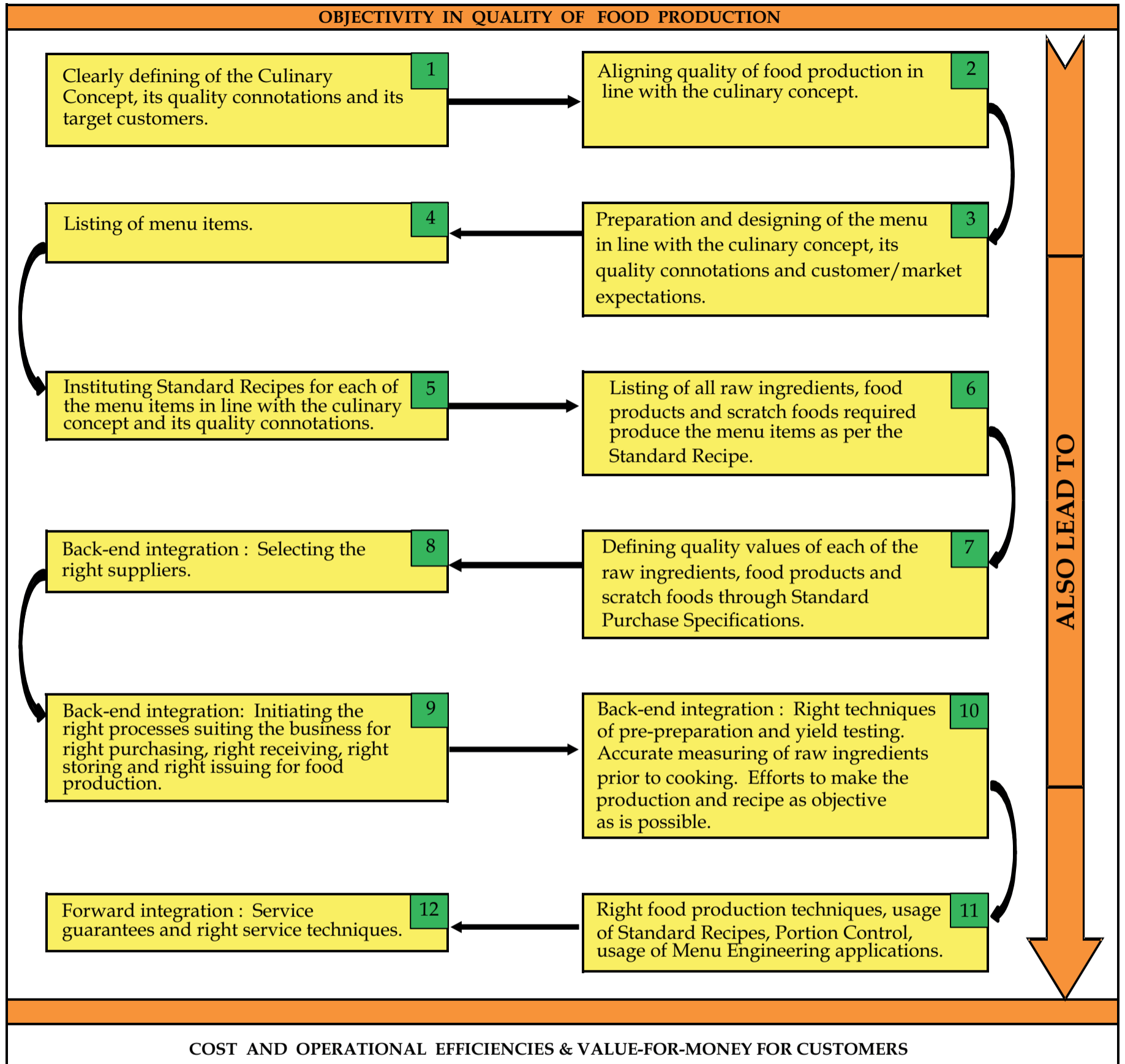




EXHIBIT 40: Cycle of Strength Cost-Effective Culinary Operations

