

Food Production

IV

TEXT BOOK



Class XII



CENTRAL BOARD OF SECONDARY EDUCATION

Shiksha Kendra, 2, Community Centre, Preet Vihar,
Delhi-110 092 India

नया आगाज़

आज समय की माँग पर
आगाज़ नया इक होगा
निरंतर योग्यता के निर्णय से
परिणाम आकलन होगा।

परिवर्तन नियम जीवन का
नियम अब नया बनेगा
अब परिणामों के भय से
नहीं बालक कोई डरेगा

निरंतर योग्यता के निर्णय से
परिणाम आकलन होगा।

बदले शिक्षा का स्वरूप
नई खिले आशा की धूप
अब किसी कोमल-से मन पर
कोई बोझ न होगा

निरंतर योग्यता के निर्णय से
परिणाम आकलन होगा।

नई राह पर चलकर मंज़िल को हमें पाना है
इस नए प्रयास को हमने सफल बनाना है
बेहतर शिक्षा से बदले देश, ऐसे इसे अपनाए
शिक्षक, शिक्षा और शिक्षित
बस आगे बढ़ते जाएँ
बस आगे बढ़ते जाएँ
बस आगे बढ़ते जाएँ.....



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Preface

The Central Board of Secondary Education has initiated a policy of introducing competency based Vocational Courses in various sectors of the economy in collaboration with leading industries of the similar field. The objective of such courses is to develop employable skills among the students for self as well as job employment. The Board has initiated the process to revamp the vocational education in the country by making it more acceptable and useful for the students. Under such program, the Central Board of Secondary Education in collaboration with National Council for Hotel Management and Catering Technology has introduced two Vocational Packages such as 1. Food Production, 2. Food & Beverage Service at Senior Secondary Level.

The foundation course in Food Production gives an insight into the basics of cooking food coupled with the scientific approach by trying to understand the basic commodities utilized in the preparation of food. Cooking of food is a skill based education that requires both, the style of art and the method of science.

The present text book "Food Production - IV" is written in a manner which is easy to read and understand. It is to develop knowledge and understanding to produce food commodities which results in quality products based on established procedures. This is accomplished by the study of theory related to Menu planning, indenting and Food Costing. This type of information is presented throughout this text. This helps in preliminary level of understanding as how to produce quality dishes. It also gives an insight into the different regional cuisine related to India cooking. It also explains about quantity cooking adopted by the different catering establishment.

The Board acknowledges the contribution made by the team of experienced authors in completing the manuscript. The text book on Food Production IV is an outcome of a series of meetings organized by the Vocational Unit. The process initiated under the direction of Sh. Shashi Bhusan, Former Director (Edusat and Voc.) and Director (Academics) and





completed under the guidance of Dr. Rashmi Sethi (Education Officer, Voc.) and her team. A special mention to the efforts of Research Fellow Ms. Sunaina Srivastava who carefully proof read the manuscript. Special thanks to NCHMCT, Noida for Technical guidance to promote hospitality education at school level in India. I am sure this book would serve the purpose of a useful resource material for students and the teachers.

VINEET JOSHI
(CHAIRMAN, CBSE)





भारत का संविधान

उद्देशिका

हम, भारत के लोग, भारत को एक '[सम्पूर्ण प्रभुत्व-संपन्न समाजवादी पंथनिरपेक्ष लोकतंत्रात्मक गणराज्य] बनाने के लिए, तथा उसके समस्त नागरिकों को:

सामाजिक, आर्थिक और राजनैतिक न्याय,
विचार, अभिव्यक्ति, विश्वास, धर्म और उपासना की स्वतंत्रता,
प्रतिष्ठा और अवसर की समता प्राप्त कराने के लिए,

तथा उन सब में, व्यक्ति की गरिमा और ²[राष्ट्र की एकता और अखण्डता] सुनिश्चित करने वाली बंधुता बढ़ाने के लिए दृढ़संकल्प होकर अपनी इस संविधान सभा में आज तारीख 26 नवम्बर, 1949 ई० को एतद्द्वारा इस संविधान को अंगीकृत, अधिनियमित और आत्मार्पित करते हैं।

1. संविधान (बयालीसवां संशोधन) अधिनियम, 1976 की धारा 2 द्वारा (3.1.1977) से "प्रभुत्व-संपन्न लोकतंत्रात्मक गणराज्य" के स्थान पर प्रतिस्थापित।
2. संविधान (बयालीसवां संशोधन) अधिनियम, 1976 की धारा 2 द्वारा (3.1.1977 से), "राष्ट्र की एकता" के स्थान पर प्रतिस्थापित।

भारत का संविधान

भाग 4 क

नागरिकों मूल कर्तव्य

अनुच्छेद 51 क

मूल कर्तव्य - भारत के प्रत्येक नागरिक का यह कर्तव्य होगा कि वह -

- (क) संविधान का पालन करे और उसके आदर्शों, संस्थाओं, राष्ट्रध्वज और राष्ट्रगान का आदर करे;
- (ख) स्वतंत्रता के लिए हमारे राष्ट्रीय आंदोलन को प्रेरित करने वाले उच्च आदर्शों को हृदय में संजोए रखे और उनका पालन करे;
- (ग) भारत की प्रभुता, एकता और अखंडता की रक्षा करे और उसे अक्षुण्ण रखे;
- (घ) देश की रक्षा करे और आह्वान किए जाने पर राष्ट्र की सेवा करे;
- (ङ) भारत के सभी लोगों में समरसता और समान भ्रातृत्व की भावना का निर्माण करे जो धर्म, भाषा और प्रदेश या वर्ग पर आधारित सभी भेदभाव से परे हों, ऐसी प्रथाओं का त्याग करे जो स्त्रियों के सम्मान के विरुद्ध हैं;
- (च) हमारी सामासिक संस्कृति की गौरवशाली परंपरा का महत्त्व समझे और उसका परीक्षण करे;
- (छ) प्राकृतिक पर्यावरण की जिसके अंतर्गत वन, झील, नदी, और वन्य जीव हैं, रक्षा करे और उसका संवर्धन करे तथा प्राणिमात्र के प्रति दयाभाव रखे;
- (ज) वैज्ञानिक दृष्टिकोण, मानववाद और ज्ञानार्जन तथा सुधार की भावना का विकास करे;
- (झ) सार्वजनिक संपत्ति को सुरक्षित रखे और हिंसा से दूर रहे;
- (ञ) व्यक्तिगत और सामूहिक गतिविधियों के सभी क्षेत्रों में उत्कर्ष की ओर बढ़ने का सतत प्रयास करे जिससे राष्ट्र निरंतर बढ़ते हुए प्रयत्न और उपलब्धि की नई उंचाइयों को छू ले।





THE CONSTITUTION OF INDIA

PREAMBLE

WE, THE PEOPLE OF INDIA, having solemnly resolved to constitute India into a ²[**SOVEREIGN SOCIALIST SECULAR DEMOCRATIC REPUBLIC**] and to secure to all its citizens :

JUSTICE, social, economic and political;

LIBERTY of thought, expression, belief, faith and worship;

EQUALITY of status and of opportunity; and to promote among them all

FRATERNITY assuring the dignity of the individual and the ² [unity and integrity of the Nation];

IN OUR CONSTITUENT ASSEMBLY this twenty-sixth day of November, 1949, do **HEREBY TO OURSELVES THIS CONSTITUTION.**

1. Subs, by the Constitution (Forty-Second Amendment) Act. 1976, sec. 2, for "Sovereign Democratic Republic (w.e.f. 3.1.1977)
2. Subs, by the Constitution (Forty-Second Amendment) Act. 1976, sec. 2, for "unity of the Nation (w.e.f. 3.1.1977)

THE CONSTITUTION OF INDIA

Chapter IV A

FUNDAMENTAL DUTIES

ARTICLE 51A

Fundamental Duties - It shall be the duty of every citizen of India-

- (a) to abide by the Constitution and respect its ideals and institutions, the National Flag and the National Anthem;
- (b) to cherish and follow the noble ideals which inspired our national struggle for freedom;
- (c) to uphold and protect the sovereignty, unity and integrity of India;
- (d) to defend the country and render national service when called upon to do so;
- (e) To promote harmony and the spirit of common brotherhood amongst all the people of India transcending religious, linguistic and regional or sectional diversities; to renounce practices derogatory to the dignity of women;
- (f) to value and preserve the rich heritage of our composite culture;
- (g) to protect and improve the natural environment including forests, lakes, rivers, wild life and to have compassion for living creatures;
- (h) to develop the scientific temper, humanism and the spirit of inquiry and reform;
- (i) to safeguard public property and to abjure violence;
- (j) to strive towards excellence in all spheres of individual and collective activity so that the nation constantly rises to higher levels of endeavour and achievement.





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CHAPTER I

QUANTITY FOOD PRODUCTION

Learning Objectives : At the end of this unit learners would be able to :

1. explain bulk food production
2. list the objectives and features of Institutional catering.
3. describe the characteristics Airline catering
4. state the features of hospital catering



I. DEFINITION

When food is made to cater more number of persons, it is termed as bulk food production. There is no specific definition for Bulk Food Preparation but we can narrate it as “Any Food prepared for a number more than 25 can be termed as Bulk or Mass or Volume Food Production”.

II. CATEGORIZATION OF BULK FOOD PRODUCTION (PLACE WISE)

There are two basic categories under which the mass food or bulk food can be divided are:-

a) Commercial Catering

Places like hotels, restaurants, motels, clubs, bars, banquets, airline catering, transport catering, fast food outlets etc., where the food is made and served for earning profits.





b) Social Catering

Places like school canteens, college mess, employee cafeteria, mid day meals at Government primary schools, hospital catering and other similar food production done to provide good, healthy and cost effective food for masses without aiming for earning profits.

III. MENUS USED

- For commercial Catering Units: They do production as per their menus and the forecast play a major role in deciding the bulk or number of portions to be made. To compete with other similar units they emphasize on a blend of unique and traditional food items.
- For Social Catering Units: The production is done as per cyclic menus and the bulk is fixed as the number of portions to be made is known. Emphasis is given to the balanced diet with variation in the meals.



IV. TYPES OF MEALS SERVED

At different places the food is prepared for different group of people. At hospital food is made for patients and their attendants, Doctors and staff; and at a school it is for the students. As we know, food also gets its different shade when we serve food to different categories of people.

Following major meals are served at different units;

- Breakfast
- 11 a.m. tea/coffee with snacks
- Lunch
- 4 p.m. tea/coffee with snacks
- Dinner



The above meals are normally served at places like hotel, coffee shop, room service, employee's cafeteria, residential school mess, hospitals etc.





For banquets and parties when food is made in bulk, it is served for meals like lunch or dinner.

Places like fast food outlets and catering services available at common social places like railway station etc.; specific items are made and are served throughout the day.

V. SALIENT FEATURES

- The aim and objective of such bulk food production is to supply hygienic and safe food to the masses.
- Food is served to complement their other activities and to fulfillment of the objectives of the institution as related to the Industrial Canteens. The food prepared at such places is made on a cyclic menu.
- Other outlets aiming to earn profit do the production as per their menu and the forecast.
- A perfect planning, Proper Indenting, Portion Control and minimized wastage are the key factors for bulk food production and service.
- Ease of making food, ease of serving such food in a short span of time is must as the serving time at places like Institutions, Industries and hospitals is limited.

VI. MANPOWER REQUIREMENT

- For commercial Catering Units:** They do production as per their menus and they need specialized manpower to accomplish the job as they sell it to earn profit and reputation amongst their clients.
- For Social Catering Units:** They do need specialists but only few needed as the rest of the work is repeated type only the quantum of work is large.



VII. EQUIPMENTS REQUIRED

The equipments required for mass or bulk food production and service are as follows:





a) Light equipments

- Ladle
- Perforated spoons
- Cooking spoons
- Flat Cooking Spoons
- Large Flat Cooking Spoons
- Large Jhara (perforates spoon)
- Dohri (Large spoon to dish out cooked food)
- Strainers
- Large Perforated strainers
- Large Griddles
- Large Deep Frying Pans (Karahi)
- Large Cooking Pans
- Large Cooking Pots
- Jalebi Kadhai
- Large Wooden Cooking Spoons
- Large Pressure Cookers
- Large Trays
- Large Thalís
- Large Basins
- Knives
- Pealers
- Rolling pins
- Graters
- Mashers
- Electrical Mixers





- Manual Stone Grinders
- Bowls
- Small Pots
- Small Pans



b) Heavy Equipments

- Ovens
- Electrical Mixer (Heavy Duty)
- Stone Grinder (Electrical)
- Electrical Potato Peeler
- Deep Fridge
- Fridge
- Deep Fat fryer
- Tilting Pans
- Rice Steamers
- Gas Burners (Heavy Duty)
- S.S. working Tables
- Slicer (Electrical)
- Grater (Electrical)
- Roti making Machine (Automatic) if the numbers are too large
- Dough Kneader
- Food Trolley
- Bain Marie
- Storage Bins
- Gas Bank
- Idli Steamer





VIII. FACTORS AFFECTING QUALITY AND QUANTITY CONTROL

Quality, quantity and portion control is very important when ever dealing with the mass or bulk cooking. A good quality standard should cover essential characteristics that may indicate quality standards. A quality control program makes it possible to serve consistent standards. Employee's evaluation, Taste panel scoring, customer feed back and other means can be used to evaluate quality.

There are different factors affecting quality and quantity of the food.

- *Proper forecasting of the quantity required and controlled portion size are two basic essentials for quality and quantity control.*
- *Portion size varies according to the food, flavor and portion appearance.*
- *Depending on the work and energy consumption, adults, teenagers and small children consume different quantities and portion. An individual doing hard work needs more calories therefore consumers more food as compared to a person doing sedentary tasks.*
- *Giving liberal quantities of less costly foods and smaller quantities of costly food can be flexible practiced.*
- *The portion appearance is affected by the size and shape of the dish, decoration and width of the rim, dish color and food arrangement.*
- *The servers should be informed before service on the size of PORTION by weight, volume or count and also the dish in which they are to be served. The type of serving tool should be specified.*
- *The use of standard recipes offers a sound basis for controlled portioning and the achievement of uniform products every time.*
- *Sampling of food by seniors should always be done before service to ensure quality food.*

IX. INSTITUTIONAL CATERING

i) Introduction

Institutional catering originated from Gurukul and Ashrams. During 12th Century, Nalanda University not only in India but throughout Asia, practised it.

In the modern world, for health and welfare of younger generation (age group 5-25) at schools, colleges and Residential Universities, the idea of catering at the insitutional level is found as a social responsibility.





It is a social responsibility of institutions as schools to develop good food habits among the children of India and helping to build a strong and healthy population.



ii) Objectives

- a) To serve food of good quality, properly cooked and prepared.
- b) To deliver prompt and courteous service.
- c) To provide well balanced varied menu.
- d) To offer reasonable price.
- e) To ensure adequate effective facilities.
- f) To maintain high standards of cleanliness and sanitation.

iii) Skills required of cooks and Caterers

Skills of selecting, preparing and cooking food together with the skills of demonstration.

Providing meals which will really appeal to the students/target clientele and working on no profit and loss basis.

Charging - Fixed charges

X. MENU

Following points should be taken into consideration:

1. Menu should be simple. Items of the menu should be properly cooked and palatable
2. Generally a cyclic menu, should have same variety.
3. Nutritional aspects to be considered.
4. Where there is lack of professionals in the kitchen, there needs a simple meals without any elaborate items.





Special menu: In addition to fixed menu there are menus for special occasions and events. e.g. festival day, parent and teacher's day, Annual day. etc.

Equipment: While selecting equipments consideration should be given to :-

- Original cost, installation cost, dependability Insurance, repairs. etc.
- Durability and simplicity in operation.
- Efficient use of space.
- Mechanical efficiency
- Availability of spare parts

Dining Hall: In addition to sociological and psychological factors plenty of light and air etc.



X. AIRLINE CATERING

Hotel catering vs Aircraft catering

Space: space is limited in airplane to have a full fledged kitchen, cold room and other storing facilities.

If due to some reason food goes bad in air craft, It will be very difficult to change it and to cook fresh meal, due to want of space, time and man power. But in a hotel space problem is not there and any kind of food can be supplied to the customers requirement on a *ala carte* basis.

In aircraft all the meals are provided as finished goods and ready for service and consumption on a *table-d-hote* basis.

Cutlery and Crockery: In hotel the cutlery, crockery and other equipments need not leave the premises, therefore there are less chances for loss or breakages but in case of Aircraft all valuable cutlery and crockery etc are flying along with the aircraft all over the world.





XI. HOSPITAL CATERING

Hospital Kitchen should be planned for efficiency, hygiene, flow of productions, etc.

a) While planning or redesigning the kitchen, the following points must be taken into consideration.

1. Number of people to be catered to type of service for staff and patients.
2. the extent of choice
3. the type and size of equipment to be installed
4. Light:
 - utilization of all available natural light

- Artificial light
 - Tungsten
 - Fluorescent
cheaper

- Light fitting should be attached to the ceiling





5. **Ventilation:** natural ventilation or artificial for air circulation or fresh air.

6. **Extraction:** cooking area is covered with suspended canopies diet traps connected by trunking with fans at the point of extraction.

7. **Floors:** should be flat throughout, so that trollies can be moved into any part of kitchen. Non slip quarry tiles are the best. The level of floor should have slight fall towards the gulleys for better flow of water towards drain.

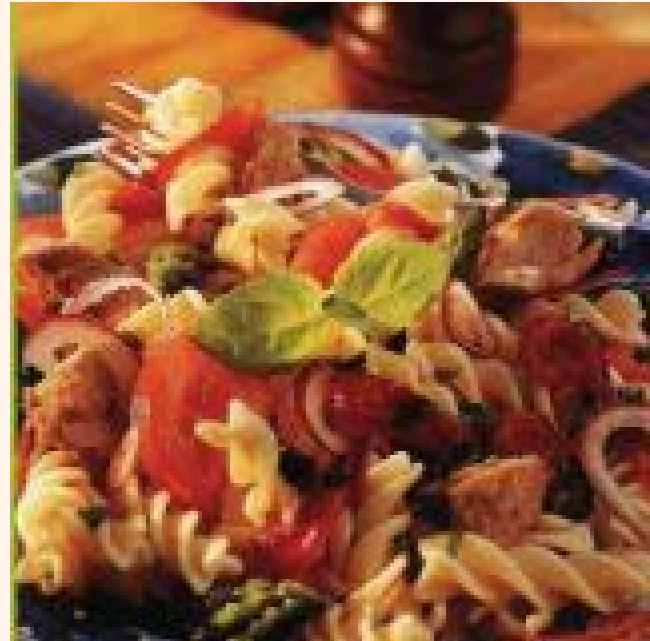
8. **Walls:** should be tiled throughout the ceiling height. Strong colours should be avoided as they can become very tiring to the eyes.

9. Ceilings should not be too low in working areas. Steam proof tiling may be used or should be covered with heat resistance paints.

10. **Stores:** Daily store - for groceries and small reserve stock. Refrigeration and Cold store, Veg store, Equipment store, etc.

11. **Preparation bays:** sections around the central cooking area where all the preparation work is done each preparation area should have hand washing facilities or sinks. The main preparation areas are:

- Meals and fish preparation
- Veg preparation
- Pastry preparation
- Diet preparation





b) **Hygiene:** It plays an important role in a hospital.

- A sick person with lower resistance is more prone to bacterial growth.
- All walls and ceilings should be painted every two years and washed down every six months.
- Floor cleaning in the kitchen should be a routine job.
- Equipment hygiene and personal hygiene should be stressed.

c) **Cooking of food**

- Appropriate cooking method should be used to avoid nutritional waste.
- Careful organisations and planning should be done to cook the food near to the time of service

d) **Disposal/Waste/garbage**

Portion control: avoid the wastage, use of graded container, proper serving spoon and ladles.

Suggested Activities

- Visit to one of the hospitals kitchen to submit a report based on the observations related to :
 - a) Type of menu (meal) - preparation
 - b) Type of kitchen - flooring, ceiling lighting, ventilation, servicing equipments, etc.

REVIEW QUESTIONS

- 1) Explain the salient features of Bulk food production.
- 2) What do you mean by commercial catering?
- 3) List five light equipments and five heavy equipments used in Bulk food production.
- 4) State the objectives of Institutional catering.
- 5) Give five points to be kept in mind while planning a kitchen for hospital catering.





CHAPTER II

MENU PLANNING

Learning Objectives : At the end of this unit learners would be able to :

1. explain the types of menu
2. state the principles of menu planning
3. apply the points to be kept in mind while planning menu for various occasions

I. INTRODUCTION

It is a sheet of paper or card on which is the names of all the dishes written in a specific order, which are to be served in succession, at a given meal.

Meaning of the word menu

The word menu is a French word, derived from the Latin word '*minutes*' which means small or minute details (pertaining to any subject in this case - minute details of the meal). The word menu literally means 'Bill of Fare' (to be fed) in English.

II. HISTORY

There are two stories which claim to be the origin of menu card. The first story is about 'Count Hugo de Montfort', at a dinner in

1498 was noticed to have a piece of written parchment (skin of sheep or goat prepared for writing) with him near his plate. When he was consulted he said he had ordered the chef to write on it the various dishes that were being sent from the kitchen.





The other story is about the 'Duke Henry of Brunswick' in 1541, who was seen to have a sheet of paper by his side when he was giving a banquet, to which he occasionally referred. When asked, he answered that it was a 'program' of what they were eating and it helped him to reserve his appetite for those dishes he liked very much.

Then came the idea of providing a 'bill of fare' by the year 1571. The bill of fare was a working menu which provided the instructions to the kitchen staff about the order in which the various dishes (or courses) should succeed one after the other at a great dinner. These were written on gaudily ornamented large cards.

The individual menu, as we know it today, came into use in the early 19th century. It was customary to show enormous posters on the doors and outside walls of restaurants. Once the individual menu cards came into being, every effort was made to make it more artistic and elaborate. Best artists were hired for the purpose.

The menu cards need not be made from paper only. Plastics, cloth and other materials etc. are also being used; and typing, embossing, printing etc. too are also being done.

III. IMPORTANCE OF MENUS

Menu can be very plain or simple or very elaborate according to the type of business, occasion etc. The menu can tell the customer about the kind of restaurant he is eating in and from it he gains his first impressions of the restaurant. If the first impression is not good, it is very difficult to correct them afterwards, and conversely if the menu creates an impression that there is some good food to come then already everything is in favour of the restaurant for the patrons. Sensory signals will tell him/her that there is an eating out experience that starts off in an enjoyable note.

i) Classes of Menu: There are two classes of menus:-

- a) A la' Carte
- b) Table d' hote.

a) A la' Carte: This French term translates as '*from the card*'. An *ala carte menu* is one in which each individual item is listed separately with its price. The customer makes selections from the various courses and side dishes to make up a meal. He can choose from the card as many or as few dishes as one desires.





Dishes are cooked to order and the customer is expected to wait while the dish is so cooked. The term 'a la carte' is also used to refer to cooking to order, as opposed to cooking ahead in large batches. The portion sizes are normally larger than table d' hote. The portions sizes are normally specified.

b) Table d' hote: Originally meant a fixed menu with no choices- like a meal you would be served if you were invited to some one's home for lunch/dinner. The French term table d' hote means "host's table".

Banquet menus are examples of this kind of menu.

Table d' hotel has also come to refer to a menu that offers a selection of Complete meals at given prices. In other words, a customer may choose dishes plus other courses such as appetizer, salad and dessert. There is a single 'package price' for each full meal selection.

In short, table d' hotel is a set menu with a choice within each course- and charged at a set price, whether or not the full menu is consumed. This type of meal is usually cooked in advance and in large quantities.

Many restaurants use a combination of ala carte and table d' hotel selections. For example a steak house may include salad, potato, vegetable and beverage, with the entrée choice while additional dishes like appetizers and desserts may be offered at extra cost.

IV. STATIC AND CYCLIC MENUS

A static menu is one that offers the same dishes every day. These menus are used in restaurants and other establishment where the clientele changes daily or where there are enough items listed on the menu to offer sufficient variety.

A cyclic menu is one that changes every day for a certain period, after this period the daily menus repeat, in the same order, for example, a seven day cyclic menu will have a different menu every day for a week and will repeat each week. This kind of menu is used in such operations as school and hospitals where the number of choices must be kept small. The cyclic menu is a way of offering variety to the repeated clientele.

Some restaurants use a menu that is part cyclic and part static. This means that they have a basic menu of foods prepared every day, plus repeated series of daily specials to offer more variety without putting too much strain on the kitchen staff.





V. FUNCTIONS OF A MENU

Menu is the backbone of the hotel. It gives the basic structure on which the other aspects can be planned. It also gives the operating needs for the hotel organization i.e. it dictates what must be done and how it must be done. It is the key focal point of the entire operation, In terms of selling it is very often, the best salesman in food service.

Menu is a concise, accurate and complete statement or list of all the items or dishes of the meal to be served or offered for sale for the customer and at the same time is hidden a list of tasks (jobs) to be carried out by the hotel staff.

The menu tells (the hotel staff) the following:-

- 1) The food or grocery items to be purchased.
- 2) The staff requirement of the hotel, skilled/unskilled etc.
- 3) The equipments needed for the production and service.
- 4) The facility, layout and space requirements of the hotel (kitchen, restaurant, etc.)
- 5) The facilities required in the services area or restaurant and its seating capacity etc.
- 6) The total sales and profit that can be achieved by the establishment.
- 7) The décor and design of the restaurant.
- 8) Establishment of the cost control procedures.
- 9) The financial success and popularity of the establishment.

VI. PRINCIPLES OF MENU PLANNING

It is the term used to denote the planning in advance of a dietary pattern for a given period of time. By planning a menu we can come to know what are the food stuffs that we are going to consume and in what form at scheduled meal times such as breakfast, lunch, tea, dinner etc. Menu planning is an art. It is compiled (collected from) rather than written.

Essentials of menu compilation are to provide:-

- a) A complete, concise and accurate statement of the meal to be served.
- b) A balanced meal so as to ensure proper and appropriate colors and ingredients which should be in proper order.
- c) A meal well planned so that it may be correctly served.
- d) A meal carefully priced to provide the appropriate ratio of profit.





While this is all very true, there are lots more factors to be taken into account when this task has to be accomplished.

VII. COMPILING MENUS

The primary importance is the overall concept of the establishment, its climate and whether the menu product is in keeping with the catering policies of the establishment.

Factors to be considered while compiling menus are:-

1) *Money to be spent*

By the customer and by the hotel (food service establishment). Smaller establishment may not be in a position to cater to the needs of wealthy customers and vice versa larger hotels may not be interested to cater to the needs of average people.

2) *Type of customer (guest)*

Customers preferences vary widely and it is extremely difficult to satisfy them completely. However every effort must be taken to satisfy them to the best of ones ability. Factors affecting meal preferences of guest can be broadly listed as below:

- a. Wants and needs
- b. Concept of Value
- c. Item price
- d. Object of visit
- e. Socio-economic factors.
- f. Demographic Concerns
- g. Ethnic factors
- h. Religious factors
- i. Nutritional factors
- j. Food habits





3) *Type of service:*

Self service/Buffer, Plated/American, Silver/French, Russian, Banquet, Family/English, Gueridion etc.

4) *Type of meals:*

Morning tea, breakfast, brunch, lunch, evening tea, dinner, supper, snack, high tea, marriage party, New Year party, X'mas etc.



5) *Type of Catering:*

Hotels, Star hotels, Restaurants-specialty, Institution- schools, Colleges, Hospitals, Industrial - Canteens, Offices, Factory, Transport Catering- Airlines, Railways, Cruise lines, Mobile vans, Cargo ships, Fast Food outlets, Meal boxes/Tiffin etc.

6) *Type of Menus:*

Static or cyclic

7) *Classes of Menus:*

Ala carte, Table d'hote, etc.

8) *Quality of item:*

Any food which is included in the menu should be palatable and be in conformity to the standards of the establishment. Any new product is tested for quality and approved by experts and then, if found suitable, introduced and normally served in the staff cafeteria first and then in the commercial outlets.





9) Cost (Budget):

Money available for food, cost of raw materials, proper ratio between high and low cost dishes, proportion of food cost to raw material, margin of profit, sale price, subsidy involved etc.

10) Availability and seasonal availability of foods:

Geography: Soil, Climate, season, fuel.

Location: High altitude, desert, hot region.

Transport and food technology: Modern preservation packaging and distribution has extended the market of many foods.

Seasonal availability: Out of season food items are more expensive, lower in quality and their supply is undependable. Seasonal foods, besides being economical (cheap) are also better in quality (prime quality). Use locally available food: they are fresh, easy to get, low in cost too. Food from other parts of the country are expensive compared to local items.

11) Menu requirement and balance:

- Avoid repetition of ingredients, color, texture, consistency, flavor, cooking methods and temperature.
- Nutritive balance and value of the dishes should be considered.
- It should complement (match with) the other food and beverages served.
- Appearance and presentation
- Popularity of the dishes.
- Regional dishes must be included.
- Availability of the raw material.
- Use of seasonally available food.
- Include at least one starch item when planning continental dishes.
- Use of leftovers or trimmings.





- Seasonal desirability of the dishes (cold refreshing foods in warm climate and warm piping hot food in cold climate)
- Proper alternatives for vegetarians.
- Menu balance: Light to heavy and heavy to light.
- White meats to dark meats.
- Variation in the appearance of the food.
- Nutritional Balance.
- Ensure that garnishes are in harmony with the dishes and not repeated.

12) Hygiene concerns:

Menu should be planned taking into consideration whether it could be kept safe and in prime quality till it reaches the guest. All possible provisions should be provided for keeping the hygiene standards (Use of coal, provisions of sugarcane Juice, foods like dates, jackfruits sweetmeats etc which attract flies should be avoided.)

13) Layout/Work Space Concerns:

The lay out and work space should be conducive enough to carry out the production and service of all the items listed in the menu. Before planning menu keep in mind the area available, equipment available, bulk service facilities available, bulk production capability.

14) Equipment Concerns:-

It deals with knowing the capacity of the equipments. Menu should conform to limitation of equipment and physical facilities available. Spread the work load evenly among all the equipment and within the capacity limits.

15) Manpower (skilled/unskilled)

- Kitchen and service staff capability.
- Skill and number of employees, employed.
- Avoid too many last minute processes.
- Avoid too complicated processes or emphasis on use of wrong kind of tools





- Avoid too many long jobs - especially for one cook.
- Allow time for portioning and garnishing.
- Spread the work load evenly among the workers.
- Have a record of time and yield.
- Spread the work load throughout the day. Balance the cooked and to order items against the cooked in advance items so that you don't have to do everything at the last minute.
- Offer items that the cooks are able to prepare and are confident of preparation.
- Do not put items on the menu that are above the skill levels of the staff.

16) Peak volume productions and operating concerns:

The menu should be planned in such a way that peak volume production is both smooth at all times in production and service operation.

17) Finished Product:

Appearance of the final product, palatability and variety should be acceptable hence recipes should be tried out and standardized before you include an item on the menu.

18) Menu planning pattern:

It is necessary to have a well worked out menu pattern which is suitable to clientele and workable as related to the staff and equipment.

19) Recipes to be used:

Have standard recipes for each item so that all the production staff knows the preparation and presentation etc.

20) Policy of the establishment or regulations of the Government:

Certain establishment may not serve certain foods such as non-vegetarian food items, as a policy matter - often it is highlighted, no pork, no beef, no alcohol, no root vegetables, Jain food.

21) Full utilization of food and use of leftovers in hand

You cannot afford to throw food away any more than you can afford to throw money away. Total utilization of foods in the menus must be planned. The success of whole food service operation depends on a thorough planning.





22) Time Available

It refers to the time available for the customer to consume the meal. Especially in case of formal banquets, normally time estimated is 15 minutes per course. Time available for procurement of raw materials and the production of food is also taken into consideration while planning menu.

23) Competition

Menus should be planned in such a way that it gives tough competition with other hotels or food service operations. Planning includes introducing more variety and competitive or attractive prices and services.

24) Writing Menu

It is an art to the imagination and creativity of the people involved in writing it. The names of the dishes should be written in proper sequence of courses. Each dish should have one or two line description underneath the name to elaborate the special features of the dish. It can include the type of cuisine, ingredients used, cooking technique used, garnishes and accompaniments used and the final presentation or appearance it will have after the cooking. This enables the guests to order as per their choice and want. This also creates a fair idea of the dish in the mind of the guests, minimize the chances of confusion about the dishes and satisfies them. The font





size and color of the letters should be bold enough so that its easy to read. The menu card should also have information about related to the charges levied apart from the price of the dish e.g. Taxes charged with rate, service charged with rate etc. Remember-'Menu Card is a silent sales person working for the organization and its profits'.

In order to make optimum utilization of the food following should be taken into accounts:

A) Use all edible trimmings: If establishment is using only portion control meats, poultry and fish and only frozen and canned vegetables, there will be no trimmings and waste. But if fresh available ingredients are used, during processing it will give away trimmings which is edible trim. You can either throw it away and call it a loss, or you can use it. Plan recipes that can utilize these trimmings and put them on the menu for example, use small meat scraps for soups, chopped meat pates, creamed dishes, croquettes etc. use large meat soups, use vegetables trimmings for purees, soups, stews, stocks, fillings for omelet and crepes, use day old breads for stuffing, crumb, French toast, croutons, meat extender, etc.

B) Do not add an item to the menu unless you can use the trimmings: For e.g. do not put chateau potatoes on your menu unless you also plan to serve an item that uses trimmings such as creamed potatoes or croquettes.

C) Plain production to avoid leftovers: The best way to use up leftovers is not to create them in the first place. Handling food twice, once as a fresh item and once as a leftover, is more expensive and time consuming than using it once. Also, handling twice almost always result in a product of inferior quality.

D) Plan ahead for accurate production: Careful planning will result in minimum leftovers However, some amount of leftovers are almost inevitable to avoid running short of portions. Whenever you put an item on the menu that could become a left over, you should have a recipe ready that will use the leftovers, according to proper hygienic disposal and sanitary procedures.

E) Eliminate “minimum use” perishable ingredients: Minimum use ingredients are those that are used in one or two items on your menu. For example, chicken breast topped with sautéed mushrooms but do not use perishable, the result is a high percentage of waste or spoilage. This can be remedied by changing the recipe to eliminate the minimum use





ingredient, eliminate the item from the menu, add other items to the menu using the ingredient in too many dishes. Try to avoid both extremes.

Menu planning is an art systematically planned rather than written. Since menu is the backbone of the hotel, it gives the operating needs for the hotel organization that is it dictates what must be done and how it must be done. It is the key local point of the entire operation and in terms of selling it is very often the best salesman in food service.

REVIEW QUESTIONS

- (1) Classify menu and explain in detail.
- (2) Differentiate between static menu and cyclic menu.
- (3) Give the essentials of menu compilation.
- (4) Explain five factors be kept in mind while planning a menu.
- (5) What precaution should be taken to make optimum utilization of the food.





CHAPTER III

INDENTING

Learning Objectives : At the end of this unit learners would be able to :

1. list out the principles of indenting
2. explain the importance of indenting
3. describe the portion sizes of common food items
4. state the application of menu indenting

I. INTRODUCTION

Depending upon the menu; raw material is required for actual food production. To procure the required raw material from the stores, a written request is made by the department. This written statement on a prescribed request form is termed as “INDENT” and the process of making it known as “INDENTING”.

In catering unit after the menu is decided, the Chef in charge prepares an indent for the daily requirement of raw material. Normally a prescribed formatted book with certain information already printed needs to be filled by the requisitioning authority.

II. FORMAT OF INDENT BOOK

It is a tailor made format which is developed by the organization keeping in view its own requirement in terms of relevant information to carry out work smoothly it needs. The indents are printed in the book form and are bound in the shape of a book. Generally it is made in triplicate. One Indent Book may have 50 indents in it. An Indent should have the following details:

1. Indent Book number and respective serial number
2. Place for mentioning date and time on which Requisition is made
3. Place for mentioning date and time on which material is required
4. Place for mentioning the Department which raised the Indent
5. Place for writing the item with specification, if any, (specific numbers/weight/color etc.)
6. Place for writing quantities required





7. Place for writing the amount actually issued by the store (filled by stores)
8. Place for writing the rate of commodity (optional)
9. Place for name, signature and designation of requisitioning authority
10. Place for signature of passing authority
11. Place for signature of store keeper (signs after the issue)

III. PRINCIPLES OF INDENTING

The Indents are made well in advance for regular items keeping in view the earlier sales trends, fresh bookings, forecast regarding walk ins etc. For grocery and dry items, store request is made to provide material together for 4-5 days. For fresh items and perishable items material is generated for each day.

The chef in charge will see what is left in the freezers, refrigerators, kitchen store and then see the requirement of ingredients for the day and coming days after which the indent is raised. The kitchen store is always kept under lock and key. Only authorized persons are allowed to access the store.

Indents are made in triplicate. Original copy along with the 2nd copy goes to store and the after items are issued by store and actual issuing quantities mentioned on it, a copy of the same goes to accounts/F & B Control department.

Now a days most of the hotels are using the e-indent, that is indenting through a software which enables a fast indenting and control process which minimize the paper work. These software also allow a single window processing and the issue, balance, accounting, payments and controls. Through this the entire process becomes quite easy.

IV. FACTORS THAT INFLUENCE INDENTING PROCESS:

Generating indent is a process for which a Chef needs to have an experience in doing so. Making assumptions in terms of forecasting is an essential element. It comes through experience and regular practice. All the fundamentals of menu planning are applied while indenting. Number of persons to be fed and the menu is kept in mind. A set requirement is made for regular room service, restaurant and other outlets. For additional functions, banquetes, parties and events a separate indent is raised. Planning for production is done according to the standard recipe and the number of guests.





However, planning is not just multiplication of standard recipe with number of guests. A careful consideration of menu balance and presumptions are followed to indent the quantities.

- Size of portions
- Day of function
- Type of guest: Age group, religion.
- Number of expected guests and number of guaranteed guests
- Type of menu
- Number of snacks offered
- Time of service
- Whether cocktail is offered
- Weather/Climate
- Availability of ingredients
- Type of service etc.

Portions size of common food items

There are some yardsticks for bulk cooking which may be followed while indenting.

| Food item | Per unit (raw weight) | Condition | Normal Feed | Number of cooked pieces |
|-----------|-----------------------|------------------|---------------|-------------------------|
| Rice | 1 kg | Without bread | 12 persons | |
| Rice | 1 kg | With breads | 22 persons | |
| Atta | 1 kg | Roti tandoori | | 24 |
| Atta | 1 kg | Poori | | 35 |
| Maida | 1 kg | Naan | | 18 |
| Chicken | 1 no | Indian curry cut | | 10 pieces |
| Mutton | 1 kg | Curry cut | | 22-23 pieces |
| Mutton | 1 kg | Biryani cut | | 20 pieces |
| Fish | 1 kg | Fried boneless | | 22 pieces |
| Dal | 1 kg | | 28-30 persons | |
| Paneer | 1 kg | Curry cut | 14-16 persons | |





PERFORMA OF AN INDENT SHEET (MANUAL PROCESS)

XYZ HOTEL

Store Requisition Book No..... Department.....

Store Requisition No.....

Date..... Time.....on which requisition made

Date..... Time.....on which material required

| S.No. | Item (with description) | Specification | Quantity Required | Unit | Quantity Issued | Unit |
|-------|-------------------------|---------------|-------------------|------|-----------------|------|
| | | | | | | |
| | | | | | | |

Requisition made by.....

Signature.....

Authorized by(signature).....

Date Signature of Store in charge

Indenting is similar to a requisition which is an interdepartmental document sent for requirements of stationaries, food, goods etc. Indent means a document stating requirements of goods in terms of description of goods, the quality, the specifications and the units. It is sent to the store which in turn procures these and dispatch the same to the department concerned.

REVIEW QUESTIONS

- (1) Explain the term indent and indenting.
- (2) State the factors that influence the indenting process.
- (3) Draw the performa of an indent sheet.
- (4) Give the principles of indenting to be followed.





CHAPTER IV

PURCHASING AND STORING OF FOOD ITEMS

Learning Objectives : At the end of this unit learners would be able to :

1. Explain purchasing procedures.
4. state the Principles of food storage.

I. INTRODUCTION

Purchasing and storing of food items required for actual preparation of food for service is very important. Only right purchasing of food items will result in good yield and proper portions of the finished food. There are different ways of procuring the food items. Before talking about the actual food purchase we should understand the “need” for it.

II. DETERMINATION OF FOOD NEEDS

Determination of food needs is a major phase of the total purchasing responsibility, “Needs” refer to quality as well as quantity, both of which are closely inter-related with cost control.

Quantity of food required is based on the number of persons to be served, the size portion to be served and the amount of the waste and shrinking loss involved in the preparation of the foods. This general procedure may be used in determining amounts of meats, poultry, fruits and vegetables for specific menu items.

Records of meal census may be used to good advantage to determine the numbers to be served.

Standardized recipes give portion sizes and quantities required for prepared food. A knowledge of wholesale weights and sizes for various commodities helps the buyer to translate his quantity needs into appropriate units of purchase.

III. SYSTEMATIC ORDERING PROCEDURE

The complexity of purchasing system will depend on the size and the type of organization and established management policies. Procedures should be as simple as possible, with record keeping and paper work limited to those essential for control and communication.





Good purchasing system include the use of specification and appropriate buying method, a systemized ordering schedule, and maintenance of an adequate flow of goods to meet production requirements. A systematic minimum and maximum stock level provides a means of altering the buyer to needs, particularly regarding canned and frozen foods and staples etc.

Frequency of purchase and the amount of food purchased at one time is fairly dependent on the amount of money at hand, the method of buying frequency of deliveries, and space for inventory stock. With adequate and suitable storage, the purchase of staples may vary from 2 to 6 month supply with perishables weekly and/or daily.

A well- organized purchasing routine will save time, eliminate error, and give assurance that the right food will be at the right place when needed.

IV. METHOD OF BUYING

The following methods of buying may be adopted for quantity food purchasing.

1. **Informal or the open market:** For small establishments purchasing is done as per daily need from the local market on regular basis. Only those material and perishables are purchased which are required on that particular day. The quantities purchased are small and depends on the need and consumption.





2. **Formal competitive bid buying through tenders:** Large establishments plan purchasing for a specified time from the local vendors. The vendors are asked to submit their closed bid for a list of items to be supplied for a specific period of time. At least three or more vendors are called through advertisements in the local news papers. These suppliers are given names of the items to be supplied and their specifications. The rates are fixed for a period of time as per company policy. Terms and conditions are specified for supplies and payments.
3. **Negotiated buying:** It is a semiformal method of buying. This is done for items which are of one time purchase nature and there are not many suppliers of the items. After bidding, the rates are further negotiated with the supplier and purchases are made. Negotiations are done by the authorized purchase manager or manager.
4. **Future contracts:** These contracts are done by the company with the suppliers to stabilise the costs of material and services hired. These are the items which are used on a regular basis but required at different intervals.

V. BULK PURCHASING

For certain items, bulk purchases are recommended. These purchases are made to ascertain the minimum price buying. These are the items which are related to seasonal crops and the items which can be stored for long time without deterioration in their quality. In fact some of these items like rice when used after keeping the raw rice for a period of time is found to cook and taste better.





Purchasing Procedure

Purchasing Procedure has the following stages

1. Kitchens, Restaurants, Bars, etc send their requisitions to the store and stores intimates purchase department regarding the requirements. The procedure and specimen for making requisition slip can be seen in the chapter 'Storing and Issuing Control'.



2. Purchase officer makes the final list of items to be purchased and decides the department/supplier from whom to purchase and the quantity and quality required.



3. Either he places order on telephone and sends the purchase order later or the order is placed against purchase order. A copy of the purchase order is marked to stores department so that stores can receive the items as per the purchase specifications.



4. The goods are received along with the supply order by the stores department. The stores check the quality, quantity, weight etc. and checks the purchase order and supply order. After ensuring the right quality and quantity he/she signs the supply order and returns the copy of supply order to the supplier. A copy of the supply order is also send to purchase department and accounts department. The supplier sends the bill along with a supply order and purchase order to accounts department for settlement of the bill.



5. The stores receive the goods enteries in the stores and supplies to the respective departments are also made.





PURCHASE REQUISITION FORMAT

Number.....

Date.....

Cost Centre.....

ABC HOTEL PURCHASE REQUISITION

Please purchase for..... department.

Required on.....

| Item No. | Code No. | Description | Quantity Required | Remarks |
|----------|----------|-------------|-------------------|---------|
| | | | | |

Required by..... Checked by..... Approved by.....

| Issuing Department | | | | | Purchase Department | | |
|--------------------|-------------------|----------------|-------------|-------------------|-----------------------|----------|---------------|
| Item No. | Balance available | Daily/ Monthly | Consumption | Quantity Required | Purchase Order No. | Supplier | Delivery Date |
| | | | | | | | |
| Store Keeper..... | | | | | Purchase Officer..... | | |





SPECIMEN OF PURCHASE ORDER

Purchase Order

Date: 10.02.2007

ABC HOTEL

No. 56765

Ref: No ABC/07/45456

New Delhi

Phone: 34543456

To:

XYZ

The Cannaught Place

New Delhi.

Please enter our reference number on supply order and bill

| Quantity | Particulars | Rate | | Total | |
|----------|--------------------|------|----|--------|----|
| | | Rs. | P. | Rs. | P. |
| 100 Kg | Almonds Type '6' | 190 | - | 19,000 | - |
| 250 Kg | Pistachio Type '8' | 180 | - | 25,000 | - |
| | Total | | | 44,000 | - |

The acceptance of this order is an acceptance of all conditions herein.

Signature
Purchase Officer
for ABC Hotel





STANDARD PURCHASE SPECIFICATIONS

After the use has been determined, the food buyer must determine the specifications for each quality of food desired, define in detail the specifications of each standard before proceeding to locate a product that will meet these standards.

Specifications should be brief and simple but complete. They can be specified in terms of brand, weight, size, color, freshness, packing etc.. For example dressed chicken for different uses as roasted chicken should weigh 650 gms each, for curry 900 gms each etc. The contracts are also made in the same categories.

Reasons/Objectives for preparing Standard Specifications:

- Buying Standard:** For each item to be purchased a buying standard is established by the management.
- Written Order:** The supplier is informed in writing precisely what the management requires to purchase.
- Price:** The price of the item is settled along with the purchase specification of the item.
- Receiving Department:** The receiving department is supplied with the copy of purchase specification to inform what quality to be accepted.
- Quality of Finished Product:** The right quality of item will ensure the right quality of finished product (dish). This will ensure the standard food and standard portion size.
- Chefs Performance:** If chef is supplied the standard raw material then he can not blame the purchase department for providing sub standard raw material for any complaint in the kitchen.

VI. SELECTION OF FOODS

Familiarity with grade standards for each commodity is essential to the understanding of the levels of quality in foods.

Methods of Purchasing

The true cost of an item is different from the printed price of the same item. The true costs incurred will be the invoice price less discounts. Compliments costs, carriage inwards





costs, packaging, insurance, forwarding cost, etc is added true cost. In case of purchasing of heavy equipments, the installation cost is also included in true cost.

The following are the methods of purchasing:

1. Contract Purchasing
2. Purchasing through Quotations
3. Cash Purchases
4. Purchasing through Tenders
5. Centralised Purchases
6. Periodical Purchases

1. Contract Purchasing

The contract means when the buyer and seller-sign a contract to supply the certain quantity of item or to supply approximate quantity of item for a certain period. Contract purchasing can be of two types. These are:

Specific period contract and specific quality contract.

Purchasing through Quotations

This form of purchasing is particularly used for perishable items like fruits, vegetables, milk, eggs, bakery products, etc. The supplier at times does not want to sign a contract to supply a certain item at a fixed price for a certain period. In such cases purchasing through quotations becomes popular. The quotations from different suppliers for certain items are collected and the quotations are compared and the competitive supplier is placed an order either for all the items for which he has offered quotation or a part of the items are ordered to one supplier and remaining items can be ordered to the other suppliers.

3. Cash Purchases

The departmental stores selling all kind of groceries, fruits, vegetables, frozen food have mushroomed in this competitive world and the prices are very competitive and change on daily basis due to competition. Hotels, at times prefer to send their representatives with the list and purchase from various departmental stores, pay cash and carry the items. This ensures the best quality of fresh perishables at competitive rates. Usually management fixes the list of departmental stores from where to purchase grocery and other perishable items. These departmental stores are large enough to ensure regular supply of all commodities at competitive rates. Even credit facilities can be extended by the departmental stores.





4. Purchasing through Tenders

The open tenders are called to supply certain quantity of items with specifications. The prospective suppliers apply through sealed tenders on the tender forms supplied by the hotel along with earnest money. Tenders are opened at a specific time and date in the presence of those suppliers who are present. Rates are compared and the order is placed. The unsuccessful supplier's earnest money is returned and the selected supplier's earnest money is retained and returned after the contract is over. The contract is signed between the hotel and supplier. The difference between contract supply and tender supply is that the contract can be given to any near by supplier but in case of tender the advertisement is required to be made and all suppliers with a specific financial status are allowed to fill up the tender for supplies. Purchasing through tender is recommended when a large quantity is required and by making an open offer through print media a large number of prospective suppliers can be reached and more competitive rates can be obtained.

5. Centralised Purchase

A chain of hotels may prefer to have a centralised purchasing system for non perishable items. All requisitions/requirements for the entire year or for a specific period are sent to head office. The Purchase department places order for all the hotels and dispatch the items to various hotels. The advantage of centralized purchasing is that it reduces the purchase department's over heads and due to large quantity of ordered food more competitive rates can be settled for all commodities. The centre stores keep some ready stock of various items where ever possible. Some times the suppliers are directed to supply the requisite quantity to the respective hotels and the hassle of supplying is also eliminated.

6. Periodical Purchase

Certain items are not purchased on regular basis and are procured periodically. The procedure adopted for their purchase is usually quotations, cash and carry or contract purchasing. Usually either the non perishable items are purchased through periodical purchase system or those items which may not be required on regular basis.





STANDARD PURCHASE SPECIFICATIONS

A concise description of the quality, size, weight, quantity, etc of a particular item is described in a Standard Purchase Specification. The specification is determined by the management after a lot of consideration and should be adhered to as far as possible. For making the purchase specifications, the menu, pricing, portion size, price of the menu/dish, desired food cost, etc are considered. The bin card contains the specification of the item mentioned on each bin and is strictly followed by stores, purchase department, receiving department and the chef, bar, restaurant, etc. Copies of the purchase specifications are also readily available with all the above mentioned departments.

VII. RECEIVING OF PURCHASED ITEMS

Any item purchased should be carefully inspected for ensuring quality and quantity of the article by the authorized person who has knowledge of standard purchase specifications on which material is supposed to be supplied. He is authorized to receive or reject the supplied items. Meats, fish, shell fish and such other items which are costly and highly perishable should be inspected by the chef for freshness and quality standards.

VIII. STORAGE

The proper storage of food immediately after it has been received and checked is an important factor in the prevention and control of loss or waste from pilferage, deterioration or infestation. Proper storage procedures are discussed in the next chapter.

a) Periodical Check of Local Markets for Fluctuations in Rates

Periodically local markets should be checked for actual market price to make sure that the buying is in order and the purchases are made at right price.

b) Storage of Purchased Items

After a careful selection, inspection and receiving of items the next most important thing is a proper storage of these items. Soon after the purchased goods are delivered they need to be send to the respective storage areas. It is important to maintain the freshness and quality of the purchased items because they may not be used on the same day or time. It is therefore suggested to place them in an appropriate storage place as soon as possible.





The items are first segregated as per their storage places. The items purchased are of following nature:

- **Dry items:** These items are non perishable; means which do not need any specific temperature for storage and can be kept at room temperature. These include packed items like masala, cleaning agents, sugar, atta, rice, pulses, convenience food (canned products) etc.
- **Perishable items:** Meat, Fish, Chicken and other meats, etc. are highly perishable items and need to be kept under freezing refrigeration as soon as they are received and checked for quality and quantity. Vegetables and fruits, fresh milk and milk products are also perishable and need to be kept under refrigeration.

STORING

The basic motive of the store department is to supply the requisite stores to Kitchens, Restaurants, Bars, House Keeping, etc. as and when required. There should be no wastage of stocks due to bad storage, over stocking, wrong storing, wrong issuing (FIFO), etc. The store keeper should not only be able to supply the requisite supplies but the goods supplied should also be as per the desired specifications. Unnecessary storing of large quantity should also be avoided as this will increase the inventory cost and larger store space is required and this may also be a cause of wastage of stores.

The stores/should be located near the receiving departments and they should also be conveniently located so that various departments can pick up their stores without wasting much time and energy. The goods lifts can be provided to supply the goods to various departments.

The size of the stores should be large enough so that different items can be stored separately. More over space is required to un-pack the large packets and then stack them properly. It is a saying that in stores there should be a space for every thing and every thing should be at a proper place. The stores should be well ventilated and well lit. This helps in increasing the shelf life of the goods. The store should also have sufficient racks, containers, refrigerators, deep freezers, etc. so that the goods can be stored at proper temperature. For storing wines, the cellar should be made in basement or the temperature of the cellar should be maintained so that the wines are stored properly and they should not get corky during storage time.





The store department should adhere to specific timings so that all departments could pick their stocks. Usually different timings are allocated to various departments to pick their stocks. This scheduled timing helps hotel to supply goods to every one without wasting time. After the store timings the store should be properly locked and sealed and the keys should be deposited with time office. Only the staff working in store department should be allowed to enter in the stores. In case store is to be opened in the absence of store keeper, three responsible officers should open the store and all goods issued should be recorded and the store keeper should be informed about the same on his arrival to the hotel.

Layout of Stores

Whatever form of layout is used, it is advisable that the stores stock lists should be printed in relation to the layout so that stock taking becomes convenient.

Consideration to be followed for typical layout of scores:

- (i) The stored items should be either arranged in an alphabetic order or numerically. Separate bin cards should be made for all items.
- (ii) Frequently issued goods are stored near the delivery door/window and the items which are not issued frequently can be stored a little away from the window/door.
- (iii) Stored commodities can be grouped. For example all pulses can be stored at one place and fruits and vegetable at other and the canned food at different places/racks.

c) Principles of Food Storage

The fundamental principle in the storage of food is to keep it clean, safe to use, cool and covered. Daily cleaning of storage area and regular inspections should be done to avoid any fault in the storage. Weekly cleaning and spring cleaning is a must to ensure protection from hazards of rodents and insects which may spoil the stored food items.

- To check the pilferage and maintain high standards of hygiene access to the stored items should be restricted to the authorized persons only.
- Only daily required perishable items should be given and kept in the kitchen. Rest of it should be kept in deep freezers and fridge.
- The dry store room should be well-lit, dry (without dampness), well ventilated, clean,





vermin proof and away from direct sunlight.

- Storage shelves or cupboards should be heavy and balanced to take the load of the items kept on it. Their height should be such that it is easy to handle. They should be placed in such a way that it can be seen easily by the store in charge for an instant referral.
- Preferably, the racks should have provision of adjustment of height in between the shelves so that the spaces are utilized to the maximum as per the size of the stored items.
- Tight fitted covers should be used for the storage bins.
- Heavy items of large packing should be kept at lower racks. Light weight items should be kept at higher shelves.
- Frequently issued items should be kept in front and items used seldom should be kept far end.
- FIFO- First in first out and LIFO-Last in first out should be monitored. This system keeps the stock rotating and allows maintaining a proper use of article within stipulated timeframe.
- No food storage bins, boxes etc. should be kept directly on the floor. It should always be kept at a raised platform.
- The storage bins should be made of a material which does not get rusted or gets grease accumulated on them. They should be easy to clean. Care should be taken to prevent any reaction of the container with the material kept in it.
- Care should also be taken while stacking the food items. Items which are very strong in smell or fragrance should not be kept close to the items which may absorb it. For example; if kept side by side Tea leaf may absorb the smell of detergent soap.
- Sea foods must be stored in the deep freezers at -35°C wrapped in the food grade poly bags.
- Always put a tag (meat tags) on meats stating; Date and time of delivery, weight, type and cut.
- Bin Cards should be used for information of the product.
- Par stock levels should always be checked for reordering.





RECOMMENDED TEMPERATURES FOR STORAGE OF SOME COMMODITIES

Following is the list of some food items with the recommended temperatures on which they should be stored

| S.No. | Item | Recommended Temperatures |
|-------|---|--------------------------|
| 01. | Dressed Poultry Frozen | -18°C |
| 02. | Dressed Poultry Fresh (same day use) | -3 to 0°C |
| 03. | Eggs | 2°C |
| 04. | Milk (Bottled/Poly bag) and milk products | -1 to 4.4°C |
| 05. | Fish | -5 to -1°C |
| 06. | Shell Fish | -18 to -10°C |
| 07. | Meats | -8 to -3°C |
| 08. | Root vegetables | Room temp. (22°C) |
| 09. | Tomatoes | 13-15.5°C |
| 10. | Fresh fruits | 5-8°C |
| 11. | Grocery dry | Room temperature |
| 12. | Oils and fats | Room temperature |





Purchasing plays an important role in controlling both the cost and quality of production is another essential aspect so that the store department can adhere to specific timings at which all departments could pick their specific stocks.

REVIEW QUESTIONS

- (1) What is standard purchase specification. Draw a SPS.
- (2) Define purchasing and storing.
- (3) What are the different methods of purchasing?
- (4) List the principles of food storage.
- (5) Give the recommended temperatures for storage of some commodities.





CHAPTER V

FOOD COSTING

Learning Objectives : At the end of this unit learners would be able to :

- (i) state the importance of Food Cost
- (ii) list the element of Cost (Food Cost, Labour Cost, Over heads)
- (iii) calculate Food Cost
- (iv) calculate Labour Cost
- (v) calculate Over heads
- (vi) calculate kitchen Profit/Gross Profit, after wage profit and net profit.
- (vii) explain each element as percentage of sales.

I. INTRODUCTION

In Hotel Industry, cost is classified into materials (food cost) cost, labour cost and over head cost. It is very important to have a close watch on these costs as a little variation can badly affect the sale/profit of a hotel. In case the actual food cost is more than estimated food cost then the profit of the restaurant/food and beverage department will reduce. If the actual food cost is less than estimated cost then the guest feels cheated as either he has been served substandard food or the portion served to him is smaller than that of standard portion size. One must know how to calculate the material cost, labour cost and over heads before seeing its relation to sales.

a) Material Cost (Food Cost)

In material cost (food cost) one has to take into account the opening stock, fresh store receipts, closing stock and the food consumed by staff or served as complementary to guests. Usually spoilage of food is also included as material cost. From the following example, it will be clear, that how material cost is calculated.





Illustration 1 : Ascertain the Total Material (Food) Cost and its percentage to Net Sales from the following information:

| | |
|--|----------|
| Total Sale | ₹ 57,500 |
| Opening Stock | ₹ 1,000 |
| Fresh Indents/Purchases | ₹ 12,000 |
| Closing Stock | ₹ 500 |
| Food Consumed by Staff | ₹ 600 |
| Food Served to Guests (as Complementary) | ₹ 400 |

Solution : Total Material/Food Cost:

| | Amount ₹ |
|---|---------------|
| Opening Stock | 1,000 |
| Add Fresh Indents/Purchases | 12,000 |
| | 13,000 |
| Less Closing Stock | 500 |
| | 12,500 |
| Less Food Served to Staff and Guests (Free of Cost) * | 1,000 |
| Total Material/Food Cost | 11,500 |

To ascertain the material cost percentage to Net Sales the formula is:

$$= \frac{\text{Total Material Cost} \times 100}{\text{Total Sale}} = \frac{11,500 \times 100}{57,500} = 20\%$$

The Material Cost Percentage to Net Sale is 20%





Working Notes

| | |
|--|---------|
| * Food Consumed by staff | ₹ 600 |
| Food served to guests (as complementary) | ₹ 400 |
| Total | ₹ 1,000 |

b) Labour Cost

To ascertain the labour cost one must include, apart from wages and salaries, all other expenditure incurred on staff or on its welfare like Medical Reimbursement, Leave Travel Concession (L.T.C.)/Contribution towards Employee's Provident Fund (E.P.F.), Free Food, Uniform, Accommodation, Interest Subsidy on Loan, Telephone, etc.

Illustration 2 : Ascertain the Total Labour Cost and its percentage to Net Sale from the following information:

| | Amount (₹) |
|---|------------|
| Total Sale | 1,14,000 |
| Wages and Salary | 7,000 |
| Contribution towards E.P.F. | 700 |
| Medical Re-imburement | 500 |
| L.T.C. | 1,200 |
| Uniform and Washing Allowance | 500 |
| Accommodation worth Rs. 600, charged at | 200 |
| Interest Subsidy | 200 |
| Free Telephone at Home | 500 |
| Food, Charged from Employees | 200 |





Solution 2: *Total Labour Cost*

| | Amount (₹) |
|--------------------------------------|---------------|
| Wages and Salaries | 7,000 |
| E.P.F. | 700 |
| Medical Re-imburement | -500 |
| L.T.C. | 1,200 |
| Uniform and Washing Allowance | 500 |
| Rent for Accommodation | 600 |
| Less Charged from Employees ₹ 200 | 400 |
| Interest Subsidy | 200 |
| Free Telephone at Home | 500 |
| Food for Employees | 4.00 |
| Food Money Charged ₹ 200 | 200 |
| Total Labour Cost | 11,200 |

To ascertain the Labour Cost Percentage to Net Sale, the formula is:

$$= \frac{\text{Total Labour Cost X 100}}{\text{Total Sale}} = \frac{11.200 \text{ X } 100}{1,14,00} = 9.82\%$$

The Labour Cost Percentage to Net Sale is 9,82%

c) **Over Heads**

All other costs like office expenses, rent, interest, light and power, commission, water, gas and fuel, cooking coke and wood, advertisement and marketing expenses, miscellaneous expenses, etc. are included under this head.





Illustration 3 : Ascertain the Over heads and its percentage to Net Sales from the following data:

| | Amount (₹) |
|------------------------|------------|
| Total Sale | 27,900 |
| Rent | 4,000 |
| Interest | 1,000 |
| Commission | 500 |
| Depreciation | 1,000 |
| Advertisement | 700 |
| Gas and Fuel | 200 |
| Electricity and Power | 500 |
| Water | 100 |
| Miscellaneous Expenses | 1,000 |
| Laundry | 300 |

Solution:

Total Over heads

| | Amount (₹) |
|-------------------------|--------------|
| Rent | 4,000 |
| Interest | 1,000 |
| Commission | 500 |
| Depreciation | 1,000 |
| Advertisement | 700 |
| Gas and Fuel | 200 |
| Electricity and Power | 500 |
| Water | 100 |
| Miscellaneous Expenses | 1,000 |
| Laundry | 300 |
| Total Over heads | 9.300 |

Note: The laundry charges can be apportioned into two (i) Over heads, (ii) Labour Cost. This allocation will be done if the staff uniform is washed by hotel free of cost.





To ascertain the Over heads percentage to Net Sale the formula is:

$$= \frac{\text{Total Over heads} \times 100}{\text{Total Sale}}$$

$$= \frac{9,300 \times 100}{27,900} \quad 33.33\%$$

The Over heads Percentage to Net Sale is 33.33%

Illustration 4

From the following information ascertain the Food Cost, Labour Cost and Over heads and also find out Percentage to Total Sale of each cost. Also find out Gross Profit/Loss and Net Profit/Loss and its percentage to Total Sale.

| | | Amount (₹) |
|-----------------------------|----------|------------|
| Sale | Food | 20,000 |
| | Beverage | 15,000 |
| Opening Stock | Food | 700 |
| | Beverage | 800 |
| Purchases | Food | 8,500 |
| | Beverage | 6,800 |
| Closing Stock | Food | 300 |
| | Beverage | 400 |
| Restaurant Rent | | 14,000 |
| Fuel Expenses | | 800 |
| Office Expenses | | 2,000 |
| Miscellaneous Expenses | | 1,200 |
| Travelling Allowance | | 500 |
| Contribution towards E.P.F. | | 1,500 |
| Wages and Salary | | 10,000 |
| Furniture Purchased | | 4,000 |
| Depreciation. | | 300 |
| Telephone | | 200 |
| Repair | | 200 |

The total food debited to staff canteen from main kitchen was ₹ 1,200 but ₹ 200 was charged from staff towards meal. Hotel paid ₹ 1,000 as rent for staff





accommodation but staff was charged ₹ 300 only. The hotel served free food to some guests worth ₹ 1,100.

Solution 4: *Total Food Cost*

| | | Amount (₹) |
|---------------------------------|----------------------------------|------------|
| Opening Stock | Food ₹ 700 Beverage ₹ 800 | 1,500 |
| Add Purchases | Food ₹ 8,500 Beverage ₹ 6,800 | 15,300 |
| | | 16,800 |
| Less Closing Stock | Food ₹ 300 Beverage ₹ 400 | 700 |
| | | 16,100 |
| Less Staff Meal * (1200 - 200) | | 1,000 |
| | | 15,100 |
| Less Free Food served to Guests | | 1,100 |

Total Labour Cost

| | Amount (₹) |
|-----------------------------|---------------|
| Staff Meal | 1,000 |
| Wages and Salary | 10,000 |
| Travelling Allowance | 500 |
| Contribution towards E.P.F. | 1,500 |
| Medical Re-imburement | 500 |
| Rent ** | 700 |
| Total Labour Cost | 14,200 |





Total Over heads

| | Amount (₹) |
|----------------------------|---------------|
| Restaurant Rent | 14,000 |
| Fuel Expenses | 800 |
| Office Expenses | 2,000 |
| Miscellaneous Expenses | 1,200 |
| Electricity and Power | 400 |
| Free Food Served to Guests | 1,100 |
| Water Charges | 300 |
| Depreciation | 300 |
| Telephone | 200 |
| Repair. | 200 |
| Total Over heads | 20,500 |

Total Sale

| | Amount(₹) |
|-------------------|-----------|
| Food ₹ 20,000 | |
| Beverage ₹ 15,000 | 35,000 |

Food and Beverage Cost Percentage

$$= \frac{\text{Total Food and Beverage Cost} \times 100}{\text{Total Sale}} = \frac{14,000 \times 100}{35,000} = 40\%$$

Labour Cost Percentage:

$$= \frac{\text{Total Labour Cost} \times 100}{\text{Total Sale}} = \frac{14,200 \times 100}{35,000} = 40.57\%$$



**Over heads Percentage:**

$$= \frac{\text{Total Over heads} \times 100}{\text{Total Sale}} = \frac{20,500 \times 100}{35,000} = 58.57\%$$

Net Loss = Total Cost - Total Sale

Net Profit = Total Sale - Total Cost

Total Cost = Total Food Cost + Total Labour Cost + Total Over heads
 = 14,000 + 14,200 + 20,500 = ₹ 48,700

Net Loss = 48,700 - 35,000 = ₹ 13,700

Gross Profit = Total Sale - Total Food Cost (Variable Cost)
 = 35,000 - 14,000 = ₹ 21,000

$$\begin{aligned} \text{Gross Profit Percentage} &= \frac{\text{Gross Profit} \times 100}{\text{Total Sale}} \\ &= \frac{21,000 \times 100}{35,000} = 60\% \end{aligned}$$

$$\begin{aligned} \text{Net Loss Percentage} &= \frac{\text{Net Loss} \times 100}{\text{Total Sale}} \\ &= \frac{13,700 \times 100}{35,000} = 39.14\% \end{aligned}$$

Working Notes:

| | |
|---|---------|
| Total Food Send to Staff Canteen | ₹ 1,200 |
| Less Money Charged from Staff for Meals | 200 |
| Net Amount Spend on Staff Meal* | 1,000 |
| Total Rent Paid by Hotel for Staff Accommodation | 1,000 |
| Less Rent Charged from Staff for Accommodation | 300 |
| Net Amount Paid by Hotel for Staff Accommodation ** | 1,000 |

Note: The amount of ₹ 4,000 spent on purchase of furniture is a capital expenditure, hence will not be shown in revenue expenses.





Illustration 5 : From the following data available ascertain the Food Cost, Labour Cost and Over heads and also find out Gross Profit/Gross Loss and Net Profit/Net Loss and their percentage to Total Sale.

| | | Amount (₹) |
|-----------------------------|----------|------------|
| Sale | Food | 2,00,000 |
| | Beverage | 1,60,000 |
| | Others | 24,000 |
| Opening Stock | Food | 10,000 |
| | Beverage | 2,000 |
| Purchased | Food | 60,000 |
| | Beverage | 40,000 |
| Closing Stock | Food | 8,000 |
| | Beverage | 4,000 |
| Wages and Salary | | 40,000 |
| Contribution towards E.P.F. | | 5,000 |
| Medical Re-imburement | | 4,000 |
| Laundry | | 2,000 |
| Telephone Bills | | 1,000 |
| Rent for Restaurant | | 12,000 |
| Repair and Maintenance | | 2,000 |
| Electricity and Power | | 1,500 |
| Water Charges | | 500 |
| Gas and Fuel | | 2,000 |
| Miscellaneous Expenses | | 800 |
| Office Expenses | | 5,000 |
| Printing and Stationery | | 1,000 |
| L.T.C. Paid to Staff | | 1,200 |
| Depreciation | | 1,000 |

- (i) Out of ₹ 2,000 spend on Laundry; ₹ 500 was spend on Washing Staff Uniform
(ii) Staff was served free food ₹ 2,000





- (iii) Staff was given accommodation for ₹ 500, where as hotel paid ₹ 2,000 for the same.
- (iv) Staff was given interest subsidy of ₹ 500
- (v) Complementary food served to guests for ₹ 2,000.

Solution 5 : Total Food Cost

| | Amount(₹) | Amount(₹) |
|---------------------------------|-----------|---------------|
| Opening Stock Food | 10,000 | |
| Beverage | 2,000 | 12,000 |
| Add Purchases Food | 60,000 | |
| Beverage | 40,000 | 1,00,000 |
| | | 1,12,000 |
| Less Closing Stock Food | 8,000 | |
| Beverage | 4,000 | 12,000 |
| | | 1,00,000 |
| Less Staff Meal | 2,000 | |
| | | 98,000 |
| Less Free Food Served to Guests | 2,000 | |
| Total Food Cost | | 96,000 |

Total Labour Cost

| | Amount(₹) |
|---------------------------------------|---------------|
| Wages and Salary | 40,000 |
| Contribution towards E.P.F. | 5,000 |
| Medical Re-imburement | 4,000 |
| Laundry | 500 |
| L.T.C. paid to Staff | 1,200 |
| Staff Meal | 2,000 |
| Staff Accommodation (₹ 2,000 - ₹ 500) | 1,500 |
| Interest Subsidy | 500 |
| Total Labour Cost | 54,700 |





Total Over heads

| | |
|-------------------------------------|---------------|
| Laundry (₹ 2,000 - ₹ 500) | 1,500 |
| Telephone Bills | 1,000 |
| Rent for Restaurant | 12,000 |
| Repair and Maintenance | 2,000 |
| Electricity and Power | 1,500 |
| Water Charges | 500 |
| Gas and Fuel | 2,000 |
| Miscellaneous Expenses | 800 |
| Office Expenses | 5,000 |
| Printing and Stationery | 1,000 |
| Depreciation | 1,000 |
| Complementary Food Served to Guests | <u>2,000</u> |
| Total Over heads | 30,000 |

| TOTAL SALES | Amount(₹) | Amount(₹) |
|-------------|-----------|-----------|
| Food | 2,00,000 | |
| Beverage | 1,60,000 | |
| Others | 24,000 | 3,84,000 |

$$\begin{aligned}
 \text{Food Cost Percentage} &= \frac{\text{Total Food Cost}}{\text{Total Sale}} \times 100 \\
 &= \frac{96,000}{3,84,000} \times 100 = 25\%
 \end{aligned}$$

$$\begin{aligned}
 \text{Labour Cost Percentage} &= \frac{\text{Total Labour Cost}}{\text{Total Sale}} \times 100 \\
 &= \frac{54,700}{3,84,000} \times 100 = 14.24\%
 \end{aligned}$$





$$\begin{aligned} \text{Over heads Percentage} &= \frac{\text{Total Over heads}}{\text{Total Sale}} \times 100 \\ &= \frac{30,300}{3,84,000} \times 100 = 7.89\% \end{aligned}$$

$$\text{Net Loss} = \text{Total Cost} - \text{Total Sale}$$

$$\text{Net Profit} = \text{Total Sale} - \text{Total Cost}$$

$$\begin{aligned} \text{Total Cost} &= \text{Total Food Cost} + \text{Total Labour Cost} + \text{Total Over heads} \\ &= 96,000 + 54,700 + 30,300 = ₹ 1,81,000 \end{aligned}$$

$$\text{Net Profit} = 3,84,000 - 1,81,000 = ₹ 2,03,000$$

$$\begin{aligned} \text{Gross Profit} &= \text{Total Sale} - \text{Total Food Cost} \\ &= 3,84,000 - 96,000 = ₹ 2,88,000 \end{aligned}$$

$$\begin{aligned} \text{Gross Profit Percentage} &= \frac{\text{Gross Profit}}{\text{Total Sale}} \times 100 \\ &= \frac{2,88,000}{3,84,000} \times 100 = 75\% \end{aligned}$$

$$\begin{aligned} \text{Net Profit Percentage} &= \frac{\text{Net Profit}}{\text{Total Sale}} \times 100 \\ &= \frac{2,03,000}{3,84,000} \times 100 = 52.87\% \end{aligned}$$

Note:

1. For the purpose of calculating Food Cost 'Food' means Food and Beverage.
2. To find out the Food Cost Percentage and Gross Profit Percentage instead of taking Total Sale only Food and Beverage Sale can also be taken.





II. CONTROL OF FOOD COST

Food Cost is one of the major costs of the Restaurant and there is always a risk of food cost going high and low due to the negligence of the staff. In case the food cost goes high it means direct loss to the hotel/restaurant, as the cost of sale (Food Cost) will go high the gross profit (sale - food cost) will come down. On the other hand, if the food cost is low then that means either the guest is given a small portion or he is served sub standard quality of food. This will subsequently result in losing permanent customers and hence will reduce sale and therefore the profit.

To control the food cost one must remember the following points:

(i) Purchasing

The purchase department must ensure that the right quality of food, at competitive price and right quantity of raw material should be procured to control the cost.

(ii) Receiving and Storing of Raw Material

The raw material received by stores must be inspected for the quality and the quantity desired, and in case not found up to requirement, it should be returned to the supplier for replacement. All material received must be stored at a proper place. It means that in stores there should be, 'a place for every thing and every thing in place'. The store keeper must ensure that no food item should get spoilt and if it happens then he is charged for the same.

(iii) Issuing

All goods should be issued after a proper requisition. The storekeeper must follow the rule of 'FIRST IN FIRST OUT (F.I.F.O.)', which means the goods received first are issued first.

(iv) Wastage

The wastage, at all levels, i.e. Portioning, Cooking, Storing, etc. should be minimum. The wastage of food should be avoided. All trimmings of vegetables, bones, and other raw material wastes should be used intelligently to cook stock, soups, gravies, sauces, etc.

(v) Proper Storing of Cooked Food

In case the cooked food is left at the end of the day then it must be stored at a proper temperature so that it can be used on the following day, if so required.





(vi) Spoilage

The cooks must ensure that there should be as far as possible no spoilage of food in the kitchen.

(vii) Ensure No Food is Served Without Bill

In case food is allowed to be picked up without proper bill then this will increase the cost of food.

(viii) Portion Control

The Chef must ensure that dish is served as per the standard portion, as both the larger portion and smaller portion is harmful to the hotel/restaurant. A large portion will increase the food cost and a small portion will dissatisfy the guest.

(ix) Standard Recipe

The Chef must ensure that always standard recipe should be followed, or otherwise, the guest may not always find similar standard of the dish and this will dissatisfy him.

III. CONTROL OF LABOUR COST

To control the labour cost, a hotel must ensure that its staff is retained. The new staff will always take some time to adjust and in turn will give less output. Most of the hotels lose money due to over staffing. It has been observed with experience that over staff does not improve the quality of service, on the other hand, it brings slackness in the staff and their output reduces. Over staffing also increases the labour cost. It is not recommended to pay less to staff. If hotel can get the best out of its staff, it is considered a better management of human resource.

The hotel, where ever possible, must reduce over heads and other expenses on staff like on accommodation, food, interest subsidy, L.T.C., etc. To control the labour cost is a very sensitive and a tricky issue. If staff is offered less perks than other similar type of hotels then they may leave and join the other hotel. This can have a bad affect on the quality of product as the good worker will join the other hotel leaving comparatively bad workers behind.

In case sale increases, automatically the labour cost percentage to total sale will come down and vice versa. To control labour cost, the hotel may decide whether it is economical





to bake its own products or to buy ready made material from the market. They may also think to continue with the same menu or to change it to reduce the labour charges. For example, if Chinese food is not doing well, the hotel may decide to close the Chinese Cuisine and hence will save the labour cost.

IV. CONTROL OF OVER HEADS COST

To control the over heads cost, the hotel/restaurant has to study deeply each individual cost in detail. The management and the accountant will decide how to reduce the over heads cost. Some times consultant's services are obtained to find the ways to reduce the over heads.

The most commonly over head to be controlled is interest. The debt should never be allowed to increase beyond a certain limit as the interest burden. Some times when it can not be borne by the company, it gets bankrupt. The other sensitive over heads are travelling expenses, rent, pilferage, electricity and power, advertisement, entertainment, printing and stationery, etc. The over heads should not be curtailed at the cost of the quality of goods/services, as it will directly reduce the sale.

V. PRICING

In hotel industry two system of pricing are very common. Firstly, pricing fixed on the basis of food cost and secondly, marks up pricing. If the management wants to have 30% food cost then the total food cost of a dish or menu is calculated and accordingly selling price is fixed. Suppose a dish's food cost is ₹ 30 then the selling price will be ₹ 100. The balance ₹ 70 is to cover labour charges and over heads and the balance is the profit. This pricing method is very suitable when the other cost are fully controllable, other wise the management will have to bear the loss.

Mark up pricing: This is the pricing of a dish or menu over and above its total cost price. In other words, it is

$$\text{Total Cost} + \text{Desired Profit} = \text{Selling Price}$$

In case of mark up pricing, all the expenses are apportioned to individual dish or menu to find out the total cost of the menu or dish. The apportioning of cost is very difficult and more over it differs from the level of sale to sale. That means if the production is more then per dish cost will be less and vice versa. This can be explained with an example.





Mark Up Pricing

| Pricing for a Dish/Menu | High Sale 200 covers | Medium Sale 150 Covers | Low Sale 100 Covers |
|--|-------------------------|---------------------------|------------------------|
| Direct Material Cost (Variable) | ₹ 30 | ₹ 30 | ₹ 30 |
| Semi Variable Cost (Labour + Over head) | ₹ 25 | ₹ 30 | ₹ 35 |
| Fixed Cost | ₹ 75 | ₹ 90 | ₹ 105 |
| Cost of Per Dish/Menu | ₹ 15 | ₹ 18 | ₹ 21 |
| 20% Profit Selling Price | ₹ 90 | ₹ 108 | ₹ 126 |

From the above example, one can see that variable cost remains the same whether the banquet party is for 100 persons, 150 persons or 200 persons but the semi variable cost reduces with the increase in the number of covers; when 100 guests are served then per cover semi variable cost is ₹ 35 and it reduces to ₹ 30 when the covers are increased to 150 and further reduces to ₹ 25 with the increase of covers to 200. In case of fixed cost the cost per cover is reducing with the increase in covers in the same ratio. When 100 covers are served then fixed cost is ₹ 40 per cover and if covers are increased to 200 then fixed cost becomes exactly half i.e. ₹ 20 and if the covers to be served are 150, then the fixed cost per cover is ₹ 30. That is why when there is a large party the caterers agree to charge less money per cover comparatively.

FIFO: This means “First In First Out” i.e. the supply which was received first should be out (issued) first from the store.

LIFO: This means “Last In First Out” i.e. the goods received last, if priced more than that of supplies received earlier, should be charged for goods supplied first for the purpose of calculating the cost.

Defectives, Scrap and Spoilage: It should be charged to the cost or returned to the supplier.

VI. BIN CARDS

Bin cards are used in stores for each item stored therein. This card provides the information like name of the item, supplier’s name, address and phone number, maximum stock and





minimum stock which can be stored under the normal circumstances and what is the reordering point, that means at what level of stock the store keeper can apply for the fresh stock. This card also gives the information like balance, fresh supplies, total stock, issued, etc.; Just by looking at the card the store keeper can know how much stock is there in the store of that particular product.

BIN CARD

| | | | |
|--------------|-----------------------------|-----------------|---------|
| ITEM | : Black Gram Whole (Pulses) | Maximum Stock : | 50 Kg. |
| Supplier | : ABC & Associates, Delhi | Minimum Stock : | 5 Kg. |
| Phone Number | : 24567658 | Reordering | : 10 Kg |

| Date | Balance | Fresh Supply | Total | Issued | Remarks | Signature |
|------|---------|--------------|-------|--------|---------|-----------|
| | | | | | | |

Manager Stores

Chief Store keeper

Store keeper

Illustration 6

The following figures were extracted from the books of Mayur Hotel. Food Cost ₹ 800, Labour and Over head ₹ 1,000 and Sales ₹ 2,000. Find out Gross Profit, Net Profit, Gross Profit percentage to Sales and Net Profit percentage to Sales.

Solution:

$$\begin{aligned}
 \text{Gross Profit} &= \text{Sales} - \text{Food Cost} \\
 &= 2,000 - 800 = ₹ 1,200
 \end{aligned}$$





$$\begin{aligned}
 \text{Net Profit} &= \text{Sales} - \text{Total Cost} \quad (\text{Total Cost} = \text{Food Cost} + \text{Labour Cost} + \text{Over head}) \\
 &= 800 + 1,000 = ₹ 1,800 \\
 &= 2,000 - 1,800 = ₹ 200
 \end{aligned}$$

$$\begin{aligned}
 \text{Gross Profit Percentage to Sales} &= \frac{\text{Gross Profit} \times 100}{\text{Sale}} \\
 &= \frac{1,200 \times 100}{2000} = 60\%
 \end{aligned}$$

$$\begin{aligned}
 \text{Net Profit Percentage to Sales} &= \frac{\text{Net Profit} \times 100}{\text{Sale}} \\
 &= \frac{200 \times 100}{2000} = 10\%
 \end{aligned}$$

Illustration 7 : Total Sale of an Institutes Canteen was ₹ 5,000 and Total Cost was ₹ 6,000. Find out the Net Loss and Net Loss Percentage to Receipts.

Solution

$$\begin{aligned}
 \text{Net Loss} &= \text{Total Cost} - \text{Total Receipts (Sale)} \\
 &= 6,000 - 5,000 = ₹ 1,000
 \end{aligned}$$

$$\begin{aligned}
 \text{Net Loss Percentage to Receipts} &= \frac{\text{Net Loss} \times 100}{\text{Receipts}} \\
 &= \frac{1,000 \times 100}{5,000} = 20\%
 \end{aligned}$$





Illustration 8 : The following information was extracted from ABC Restaurant for the month of December, 2006.

| Receipts | Amount (₹) |
|-------------------------|------------|
| Sales | 50,000 |
| Opening Stock | 1,000 |
| Purchases | 22,000 |
| Closing Stock | 1,500 |
| Wages and Salaries | 8,500 |
| E.S.I. | 500 |
| Gas and Electricity | 2,000 |
| Office Expenses | 2,000 |
| Insurance Premium | 1,000 |
| Telephone and Internet | 800 |
| Printing and Stationery | 700 |
| Postage | 500 |
| Depreciation | 5,000 |
| Light and Fuel. | 2,500 |

Note: The following information before calculation:

- Food worth ₹ 1,500 was served to staff and was charged ₹ 500 only.
- Food worth ₹ 500 was served as complementary.
- 2,000 guests were served during the month

Find out (i) Gross Profit (ii) Net Profit (iii) Profit after Wages (iv) Sales Per Cover (v) Gross Profit Percentage to Sales Per Cover.





Solution: Total Food Cost:

| | Amount (₹) |
|---------------------------------|------------|
| Opening Stock | 1,000 |
| Add Purchases | 22,000 |
| | 23,000 |
| Less Closing Stock | 1,500 |
| | 21,500 |
| Less Staff Meal (1,500 - 500) | 1,000 |
| | 20,500 |
| Less Free Food Served to Guests | 500 |
| | 20,000 |

$$\begin{aligned} \text{Food Cost Per Cover/Person} &= \frac{\text{Total Food Cost}}{\text{No. of Guests}} \\ &= \frac{20,000}{2,000} = ₹ 10 \text{ Per Cover} \end{aligned}$$

$$\begin{aligned} \text{Gross Profit} &= \text{Sale} - \text{Total Food Cost} \\ &= 50,000 - 20,000 = ₹ 30,000 \end{aligned}$$

| Total Labour Cost | Amount(₹) |
|--------------------------|-----------|
| Wages and Salary | 8,500 |
| E.S.I. | 500 |
| Staff Meal (1,500 - 500) | 1,000 |
| Total Labour Cost | 10,000 |

$$\begin{aligned} \text{Food and Wages Cost:} &= \text{Total Food Cost} + \text{Total Labour Cost} \\ &= 20,000 + 10,000 \\ &= ₹ 30,000 \end{aligned}$$





$$\begin{aligned}
 \text{Profit after Wages:} &= \text{Sale} - \text{Food and Wages Cost} \\
 &= 50,000 - 30,000 \\
 &= ₹ 20,000
 \end{aligned}$$

| Total Over Heads | Amount (₹) |
|-------------------------------------|------------|
| Gas and Electricity | 2,000 |
| Office Expenses | 2,000 |
| Insurance Premium | 1,000 |
| Telephone and Internet | 800 |
| Printing and Stationery | 700 |
| Postage | 500 |
| Depreciation | 5,000 |
| Light and Fuel | 2,500 |
| Complementary Food served to Guests | 500 |
| Total Over heads | 15,000 |

$$\begin{aligned}
 \text{Total Cost} &= \text{Total Food Cost} + \text{Total Labour Cost} + \text{Total Over heads} \\
 &= 20,000 + 10,000 + 15,000 \\
 &= ₹ 45,000
 \end{aligned}$$

$$\begin{aligned}
 \text{Net Profit} &= \text{Total Sale} - \text{Total Cost} \\
 &= 50,000 - 45,000 \\
 &= ₹ 5,000
 \end{aligned}$$

$$\begin{aligned}
 \text{Sales per Cover} &= \frac{\text{Total Sales}}{\text{Total No. of Covers}} \\
 &= \frac{50,000}{2000} = ₹ 25
 \end{aligned}$$





$$\begin{aligned}\text{Gross Profit per Cover} &= \text{Sales per Cover} - \text{Food Cost per Cover} \\ &= 25 - 10 = ₹ 15\end{aligned}$$

$$\begin{aligned}\text{Gross Profit Percentage} &= \frac{\text{Gross Profit per Cover} \times 100}{\text{Sales per Cover}} \\ \text{to Sales per Cover} & \\ &= \frac{15 \times 100}{25} = 60\%\end{aligned}$$

Illustration 9 : Calculate the following

- (i) Cost Percentage; When Cost is ₹ 400 and Sale is ₹. 1,000
- (ii) Cost: When Cost Percentage is 27% and Sales is ₹ 400
- (iii) Sales: When Cost Percentage is 25% and Cost is ₹ 100

Solution 9 : (i) COST PERCENTAGE: If ₹ 1,000 is Sale then Cost is ₹ 400

$$\text{If Re. 1 is Sale then Cost is } \frac{₹ 400}{1000}$$

$$\text{and If ₹ 100 is Sale then Cost is } = \frac{400 \times 100}{100} = 40\%$$

(ii) COST : If ₹ 100 is Sale then the Cost is ₹ 27

$$\text{If ₹. 1 is Sale then the Cost is } \frac{₹ 27}{100}$$

$$\text{and if ₹ 400 is Sale then the Cost is } = \frac{27 \times 400}{100} = ₹ 108$$

(iii) SALES: If ₹ 25 is the Cost then the Sale is ₹ 100

$$\text{If Re. 1 is the Cost then the Sale is } \frac{₹ 100}{25}$$

$$\text{and If ₹ 100 is the Cost then the Sale is } = \frac{100 \times 100}{25} = ₹ 400$$





REVIEW QUESTIONS

- Q.1 Define Cost Control. What is the objective of cost control and explain in brief different types of costs.
- Q.2 With the help of a flow chart diagram, explain the cycle of control in Food & Beverage Department.
- Q.3 Explain Bin Card and draw the format of Bin Card.
- Q.4 Explain the aims and objectives of Control
- Q.5 Briefly explain the various stages in the cycle of control.
- Q.6 Define variable, fixed, semi-variable costs in relation to catering industry. What is the impact of the above costs in unit costing?
- Q.7 Describe the three major elements of costs. Distinguish controllable cost with uncontrollable cost.
- Q.8 Distinguish between fixed, semi-fixed and variable overhead costs, giving an example of each.
- Q.9 What are the cost control accounts? Describe their advantages.
- Q.11 The following information's are related to a 100 cover buffet restaurant. The food cost and labour cost will be ₹ 5,000 and ₹ 2,000 respectively. The management wants to recover 15% of sales towards overhead.
- You are required to calculate:*
- Selling price per cover to make a net profit of 15% and
 - Gross profit per cover.
- Q.12 The following information was extracted from the books of a restaurant in respect of June, 1997

| RECEIPTS | Amount (₹) |
|---------------------|------------|
| Sales | 40,000 |
| Opening Stock | 2,500 |
| Closing Stock | 3,200 |
| Purchases | 12,300 |
| Wages and Salaries | 5,600 |
| Gas and Electricity | 1,800 |





| | |
|-------------------------|-------|
| Repairs and Renewals | 1,000 |
| Rent and Rates | 1,800 |
| Insurance | 400 |
| Postage and Telephone | 200 |
| Printing and Stationery | 300 |
| Depreciation | 2,000 |

You are required:

- to calculate the elements of cost and to express each as a percentage of sales, assuming that ₹ 800 of the food has been used for staff meals.
- To calculate the gross profit, after wage profit and net profit.

Q.14 Calculate as given under

- Food Cost: When food cost percentage is 30% and total sale is ₹ 600
- Gross Profit Percentage: When total sale is Rs. 5,000 and total food cost is ₹ 3,000
- Sale: When food cost percentage is 25% and total food cost is ₹ 750

Q.15 The following information was extracted from ABC Restaurant for the month of December

| | Amount (₹) |
|-----------------------|------------|
| Sales | 50,000 |
| Opening Stock | 1,000 |
| Purchases | 22,000 |
| Closing Stock | 1,500 |
| Wages & Salaries | 8,500 |
| E.S.I. | 500 |
| Gas & Electricity | 2,000 |
| Office expenses | 2,000 |
| Insurance Premium | 1,000 |
| Telephone & Internet | 800 |
| Printing & Stationery | 700 |





| | |
|--------------|-------|
| Postage | 500 |
| Depreciation | 5,000 |
| Light & Fuel | 2,500 |

Note the following information before calculating:

- Food worth ₹ 1,000 was served free of cost to staff.
- Food worth ₹ 500 was served as complimentary.
- 2000 guests were served during the month.

Find Out:

- Gross profit and percentage gross profit,
- Net profit and percentage net profit
- Profit after wages,
- Net profit per cover.

Q.16 The following information were obtained from the books of accounts of a restaurant for the month of March

| RECEIPTS | Amount (₹) |
|------------------------|------------|
| Sales | 1,50,000 |
| Opening Stock | 2,800 |
| Purchases | 28,000 |
| Salaries & Wages | 7,000 |
| Depreciation | 5,000 |
| E.S.I. | 2,000 |
| Repairs & Maintenance | 600 |
| Printing & Stationery | 3,000 |
| Accommodation to Staff | 1,000 |
| Rent | 10,000 |
| Gas & Fuel | 1,000 |
| Closing Stock | 4,000 |
| Insurance | 2,500 |
| Postage & Telephone | 1,000 |





You are required to calculate:

- Elements of costs and express each as a percentage of sales assuming that ₹ 800 of the food has been used for staff meals and ₹ 1,200 of the food as complimentary meals.
- Calculate Gross profit, After Wage profit and Net profit.
- Calculate average spending power per customer assuming that 7500 customers were served in the month of March.

Q.17 A contractor has an order for supply of breakfast to the passengers of a train running daily. The weekly fixed cost will be ₹ 2,000. The variable labour cost will be ₹ 2/-, variable raw material cost will be ₹ 3/- and selling price will be ₹ 10 (all per unit). What sales must the contractor make to earn a profit of ₹ 10,000 per week?

Q.18 The following information was obtained from the books of accounts of a restaurant for the month of January.

| RECEIPTS | Amount (₹) |
|------------------------------|------------|
| Sales | 1,00,000 |
| Opening raw materials | 10,000 |
| Closing raw materials | 20,000 |
| Purchase of raw materials | 50,000 |
| Labour cost | 15,000 |
| Depreciation | 8,000 |
| Rent | 2,000 |
| Municipal tax | 1,000 |
| Administrative cost | 4,000 |
| Selling & Distribution cost | 5,000 |
| Upkeep and Service cost | 2,500 |
| Repairs and Maintenance cost | 2,500 |





Calculate the following and express each as a percentage of sales:

- (i) Kitchen Profit (iii) After Wage Profit
(ii) Net Profit (iv) Elements of Cost

Q.19 A mixed spice is made up of five ingredients. Find the cost of 40 gms. Of the mixture if the following amounts are used:

| Sl. No. | Ingredients | Quantity | Price |
|---------|-------------|----------|-------------|
| 1. | Pepper | 0.270kg. | 150 per kg. |
| 2. | Chilly | 0.05 kg. | 90 per kg. |
| 3. | Coriander | 0.10 kg. | 40 per kg. |
| 4. | Cumin | 0.03 kg. | 120 per kg. |
| 5. | Clove | 0.25 kg. | 220 per kg. |

Q.20 Calculate as given under:

- (i) Cost percentage when cost is ₹ 500 and Sale is ₹ 2,000.
(ii) Cost, when cost percentage is 30% and sale is ₹ 1,500
(iii) Sale, when cost percentage is 25% and cost is ₹ 750
(Answer: (i) 40% (ii) ₹ 450 (iii) ₹ 3,000)

Q.21 Calculate as given under:

- (i) Food Cost, when Food Cost Percentage is 30% and Total Sale is ₹ 900
(ii) Gross Profit Percentage, when Total Sale is ₹ 5,000 and Food Cost is ₹3,000
(iii) Net Profit Percentage, when Total Sale is ₹ 6,000 and Total Cost is ₹4,000
(Answer: (i) ₹ 270 (ii) 40% (iii) 33.33%)

Q.22 The following figures were extracted from ABC Hotel. Food Cost ₹ 5,000; Labour and Overhead ₹ 2,500; Sales ₹ 15,000. Find as a percentage of Sales: (a) Gross Profit (b) Net Profit
(Answer: (a) 66.67% (b) 50%)





- Q.23 The total cost of the restaurant is ₹ 15,00,000. The fixed cost is as under: Salaries and Wages ₹ 75,000; Office Expenses ₹ 25,000; Insurance ₹ 10,000; Interest ₹ 5,000; Depreciation ₹ 70,000; Rent ₹ 25,000. Variable Cost will be 30% of Sale. Average Selling Price will be ₹ 30 and the total sale will be ₹ 9,00,000. Calculate: Net Profit at desired sale
(Answer: ₹ 4,20,000)
- Q.24 The following information are related to a 150 cover buffet. The food cost and labour cost will be 8,000 and 3,000 respectively. The management wants to recover 20% of sales towards overheads. You are required to calculate
- Selling price to make a net profit of 25%
 - Net profit per cover.
 - Gross Profit per cover.
 - Average selling price.
- Q.25 The following information was extracted from the books of a restaurant in respect of June.

| Receipts | Amount(₹) |
|-------------------------|-----------|
| Sales | 30,000 |
| Opening Stock | 2,500 |
| Closing Stock | 3,200 |
| Purchases | 13,000 |
| Wages and Salaries | 5,600 |
| E.S.I. | 300 |
| Gas and Electricity | 800 |
| Repair and Renewals | 1,000 |
| Rent and Rates | 1,800 |
| Insurance | 400 |
| Postage and Telephone | 200 |
| Printing and Stationery | 300 |
| Depreciation | 2,000 |

You are required:

- To calculate the elements of cost and to express each as a percentage of sales, assuming that ₹ 800 of the food has been used for staff meals and ₹ 500 of the food as complementary.





- b) To calculate the gross profit, after wage profit and net profit.
- c) To calculate the average spending power per customer, assuming that 6,000 customers were served in June.

Q.26 Draw costing sheet and find the cost per portion of the following:

- a) Shortbread biscuits (12 portions)

| | |
|--------------|----------|
| Flour | 150 gms |
| Caster sugar | 50 gms |
| Margarine | 100 gms. |

- b) Queen of puddings (4 portions)

| | |
|--------------|---------|
| Milk | 100 gms |
| Caster sugar | 25 gms |
| Jam | Jam |
| Eggs | Eggs |
| Butter | 25 gms |

The rate of ingredients are given below

| S. No. | Name | Quantity | Rate (₹) |
|--------|--------------|----------|----------|
| 1. | Egg | 1 no. | 1.50 |
| 2. | Caster sugar | 1 kg. | 30 |
| 3. | Butter | 1kg. | 110 |
| 4. | Flour | 1kg. | 20 |
| 5. | Jam | 500 gms | 40 |
| 6. | Margarine | 1 kg. | 100 |
| 7. | Milk | 1 ltr. | 15 |





Q.27 The following information is related to a 200 cover restaurant. The fixed cost of the restaurant is:

| | Amount (₹) |
|--------------|------------|
| Rent | 800 |
| Interest | 500 |
| Salary | 800 |
| Depreciation | 900 |

You are required to calculate the following assuming the food cost is ₹ 800

- (i) Selling price to make a net profit of 25%. (iii) Gross profit per cover
 (ii) Net profit per cover (iv) Average selling price.

Q.28 Calculate as given under

- (i) Cost percentage, when Cost is ₹ 300 and Sale is ₹ 1,000.
 (ii) Cost, when Cost percentage is 40% and Sales is ₹ 800
 (iii) Sales, when Cost percentage is 30% and Cost is 120

Q.29 The following information was extracted from the books of a restaurant in respect of December: Sales ₹ 60,000; Opening Stock ₹ 5,000; Closing Stock ₹ 6,400; Purchases ₹ 26,000; Wages and Salaries ₹ 11,200; Medical ₹ 600; Power and Fuel ₹ 1,600; Repairs and Renewals ₹ 2,000; Rent and Rates ₹ 3,600; Insurance ₹ 800; Postage and Telephone ₹ 400; Printing and Stationery ₹ 600; Depreciation ₹ 4,000. You are required:

- a) To calculate the elements of cost and to express each as a percentage of sales assuming that ₹ 1,600 of the food as complementary.
 b) To calculate the Gross Profit, After Wage Profit and Net Profit and their percentage.
 c) To calculate the Average spending power for customer, assuming 6,000 customers were served in December.

Q.30 Calculate as given under:

- (i) Cost Percentage, when cost is ₹ 200 and Sales is ₹ 500
 (ii) Cost, when cost percentage is 28% and sales is ₹ 500
 (iii) Sales, when cost percentage is 30% and cost is ₹ 90





CHAPTER VI

FOOD COST CONTROL

Learning Objectives : At the end of this unit learners would be able to :

1. explain the importance of Food Cost Control
2. list the factors affecting Food Cost
3. explain pollution control
4. state measures to control food cost.

I. IMPORTANCE OF FOOD COST AND ITS CONTROL

Costing should not be confused with cost accounting. Costing is simply the process of arithmetic, means of memorandum statements or the methods of integral control. Costing is the technique and process of ascertaining costs. The principles and rules, which govern the procedure of ascertaining costs of products or services, is the technique used in ascertaining costs. With the development and changes in methods, the techniques of costing change. To control the Food Cost; purchasing, receiving, storing, issuing, food production, food sales, etc. are to be controlled.

II. DEFINITION

Food Cost is defined as the cost of raw material (food) used to prepare a dish or food.

The net stock in hand at the beginning of the day + stock (raw material) purchased or received from store - net stock in hand at the end of the day is defined as Food Cost for the day.

Points to be remembered for Food Cost Control and its Objectives and Advantages:

In hotel industry, the food cost is classified into materials (raw food cost). It is a major portion of the total cost. The smaller, the hotel/restaurant more is the food cost and larger/exclusive the hotel/restaurant less is the food cost. Food Cost is one of the major costs of the Restaurant and there is always a risk of food cost going high and low due to the negligence of the staff. In case the food cost goes high then that means direct loss to the hotel/restaurant; as the cost of sale (Food Cost) will go high and the gross profit (sale - food cost) will come down. On the other hand, if the food cost is low then that means either the guest is given a small portion or he is served sub standard quality of food. This will subsequently result in losing permanent customers and hence will reduce sale and profit. In case food cost is not controlled carefully then in spite of restaurant making good sale it may run into net loss.





To control the Food Cost one must remember the following points.

a) Purchasing

The purchase department must ensure that the right quality of food, at competitive price and right quantity of raw material should be procured to keep the cost control.

b) Receiving and Storing of Raw Material

The raw material received by stores must be inspected for the quality and the quantity desired, and in case found not up to requirement, it should be returned to supplier for replacements. Everything received must be stored at a proper place. It is saying that in stores there should always be, '*a place for every thing and every thing at its place*'. The store keeper must ensure that no food item should get spoilt and if it happens then it is charged from store keeper.

c) Issuing

All goods should be issued after a proper requisition. The store keeper must follow the rule of 'FIRST IN FIRST OUT (F.I.F.O.)', which means the goods received first are issued first.

d) Wastage

The wastage, at all levels, i.e. Portioning, Cooking, Storing, etc. should be as minimum as possible. The wastage of food should be avoided. All trimmings of vegetables, bones, and other raw material wastes should be used to cook stock, soups, gravies, sauces, etc.

d) Proper Storing of Cooked Food

In case the cooked food is left at the end of the day then it must be stored at a proper temperature so that it can be used on the following day, if so required.

e) Spoilage

The cooks must ensure that there should be as far as possible no spoilage of food in the kitchen.





f) Ensure no Food is Served Without Bill

In case food is allowed to be picked up without proper bill then this will increase the food cost.

g) Portion Control

The chef must ensure that dish is as per the standard portion, as both the larger portion and smaller portion is harmful to the hotel/restaurant. A large portion will increase the food cost and a small portion will dissatisfy the guest.

h) Standard Recipe

The Chef must ensure that standard recipes are always followed, or otherwise, the guest may not find the standard of the dish satisfactory to his hope.

The objectives and advantages of Food Cost Control are to satisfy the guest and make reasonable good profit at all times.

III. PURPOSES OF FOOD COST ACCOUNTING

i) To Know Cost

It is through the mechanism of cost accounting that costs of products or services are ascertained. Any of the methods may be used to know the cost but it should be near to the actual costs.

ii) To fix the selling price

Only if one knows the total cost then one can fix the selling price of a dish. In restaurants selling price is fixed, keeping in view the food cost. More the luxury restaurant, low is the food cost and vice versa. A small road side restaurant may have as high as 45-50% food cost and a speciality restaurant may have as low as 20-25% food cost.

iii) Cost Controlling

The Chef/Restaurant Manager/Cost Accountant while fixing the selling price of a dish must know its exact recipe. He must also keep in mind the labour cost, the over heads while fixing the food cost and its variances.





iv) Preparation of Account and Control of Food Cost:

He will regularly review the production, sales and operating results, stocks of raw material and finished food and other items are valued at cost price or market price, which ever is lower. The stock inventory is taken by physically verifying each item. After ascertaining the stocks and taking a note of costs and sales, he is able to control the food cost.

v) Operating Policies

The Food Cost Accounting helps management in formulating operating policies like what should be the food cost, whether to bake bakery products in house or out source. Even desserts can be bought from outside if the sale of the same is not sufficient to keep a dessert chef.

IV. LIMITATION OF FOOD COST CONTROL

It looks very simple that if the standard recipe and portion size control is followed then the food cost will be always under control. In actual in spite of following standard recipe and portion size the food cost may differ. The following factors affect the food cost, which may or may not be under the direct control of Chef and the Management.

1. Fluctuation in Raw Material Cost
2. Wrong Purchasing of Raw Material
3. Reduction in Sale
4. Wastage during preparation of Food
5. Pilferage in Food Sale
6. Spoilage due to wrong storage

V. ESSENTIALS OF FOOD COST CONTROL

1. Proper Purchasing
2. Control in Purchasing
3. Follow Purchasing Procedure
4. Control Food Production
5. Follow Standard Recipe
6. Follow Standard Portion Size





VI. PORTION CONTROL

It is very important for hotels to have a standard portion size along with the standard recipe. If the size of the dish varies with the chef's mood then it has an adverse effect on the marketing of menus. Even restaurant staff will be confused as they themselves will not be very certain about the portion size. If a guest gets a larger portion comparatively then he will be very happy but on the contrary if he gets smaller portion comparatively then he will be annoyed. If standard portion size is not maintained then it will also affect the maintenance of food cost. The standard portion size may differ from table d'hotel menu to a la carte menu. The question here is not that what should be the size of portion as this may differ from hotel to hotel depending upon the management policy, price of the dish/menu. But the question is that whatever standard portion size is decided by the management then the same portion size must be served on all days by the restaurant/kitchen. Even the accompaniments served along with the main dish must have a standard portion size. Even the decoration/presentation of the dish and the container in which it is served must have the uniformity.

VII. STANDARD RECIPES

Standard recipes are prepared to have a food cost control.

The following are the objectives of preparing standard recipes:

1. **Quantity and Quality of Food Ingredients:** Standard Recipes help in deciding the quantity and quality of raw material used for preparing a standard dish. It helps in making a standard purchase specification for each raw material for different dishes. For example the standard specification of Tomatoes for Green Salad will be different than for other recipes.
2. **Yield:** It helps in deciding the size of carcass or type of meat to be purchased to minimise the wastage. Standard recipes guide chef in fixing the size and weight of each portion and hence the maximum yield can be obtained from the raw material purchased.
3. **Food Cost per Dish:** It helps in maintaining the food cost of each and every dish and hence in maintaining the gross profit. $\text{Sale per dish} - \text{food cost per dish (variable cost)} = \text{gross profit}$.
4. **Nutritional Value of Dish:** It is very useful especially for hostels, hospitals, industrial canteens. The nutritional value can be accurate when known quantities and qualities of raw material will be used.
5. **Menu Planning:** It helps in planning menu as far as colour, method of cooking; basic





raw material, etc. are concerned because the quantity and quality of all raw materials is known in advance.

6. **Purchasing, Requisitions and Departmental Transfers:** if the exact quantity and quality of each ingredient is known in advance because of correct forecasting and standard recipes then it helps purchase department to make the correct-purchasing, kitchens can send the exact requisition of commodities required and even inter department transfers are done more accurately (departmental transfers are more common for kitchens to make inter departmental transfer of food items from butchery).
7. **Standard Food:** If standard recipe is used then the standard of all dishes will remain same even if the main chef goes on leave or resigns.
8. **Portion Control:** Standard recipes help in maintaining the portion control and hence the food cost.
9. **Standard Recipe Book:** Hotels usually prepare standard recipes, take a colour photograph of each dish, write the exact quantity and quality of ingredients required and mention in detail the method of cooking. This Recipe book helps new employees in maintaining the same standard. Restaurant staff can also be trained by showing the standard recipe book and while taking orders they can explain to guests better and this helps in selling the right food to guest.

VIII. STAFF MEALS OTELS

As compared to small hotels, the larger hotels have a separate staff dining hall and all staff members are required to have their meals in the staff cafeteria. Some hotels maintain a separate dining hall for executive and called Executive Dining Hall (EDR). But these days only one dining hall is made and all staff members are required to eat there only. The food cost of the staff meals dining hall is prepared separately. The kitchen attached to dining hall maintains its own food cost. Like any other kitchen they are audited. Hotels usually charge a very nominal cost from the staff for serving them meals on duty.

Smaller hotels who can not afford to maintain a separate kitchen for staff meals, serve food to its staff from the main kitchen only. But a separate costing is done for the staff meals and it is debited to the labour cost and not to the food cost.

IX. CONTROL OF FOOD COST

Food Cost is one of the major costs of the Restaurant and there is always a risk of food cost going high and low due to the negligence of the staff. In case the food cost goes high then that means; direct loss to the hotel/restaurant, as the cost of sale (Food Cost) will go





high and the gross profit (sale - food cost) will come down. On the other hand, the food cost is low then that means either the guest is given a small portion or he is served sub standard quality of food. This will subsequently result in losing permanent customers and hence will reduce sale and profit.

To control the Food Cost one must remember the following points:

(i) Purchasing:

The purchase department must ensure that the right quality of food, at competitive price and right quantity of raw material should be procured to keep the cost control.

(ii) Receiving and Storing of Raw Material:

The raw material received by stores must be inspected for the quality and the quantity desired, and in case found not up to requirement should be returned to supplier for replacement. All stores received must be stored at a proper place. It is saying that in stores there should be, '*a place for every thing and every thing in place*'. The store keeper must ensure that no food item should get spoiled and if it happens then it is charged to store keeper.

(iii) Issuing

All goods should be issued after a proper requisition. The storekeeper must follow the rule of 'FIRST IN FIRST OUT (F.I.F.O.)', which means the goods received first are issued first.

(iv) Wastage

The wastage, at all levels, i.e. Portioning, Cooking, Storing, etc. should be as minimum as possible. The wastage of food should be avoided. All trimmings of vegetables, bones, and other raw material wastes should be used to cook stock, soups, gravies, sauces, etc.

(v) Proper Storing of Cooked Food

In case the cooked food is left at the end of the day then it must be stored at a proper temperature so that it can be used on the following day, if so required.

(vi) Spoilage

The cooks must ensure that there should be as far as possible no spoilage of food in the kitchen.





(x) Ensure No Food is Served Without Bill

In case food is allowed to be picked up without proper bill then this will increase the food cost.

(xi) Portion Control

The Chef must ensure that dish is as per the standard portion, as both the larger portion and smaller portion is harmful to the hotel/restaurant. Large portion will increase the food cost and a small portion will dissatisfy the guest.

(xii) Standard Recipe

The Chef must ensure that always standard recipe should be followed, or otherwise, the guest may not always find similar standard of the dish and this will dissatisfy him.

Review Questions

- Q.1 Define food cost and explain in detail its importance.
- Q.2 Write in detail the objectives and advantages of Food Cost Control.
- Q.3 What do you mean by Food Cost? Write in detail its limitations.
- Q.4 What do you mean by Standard recipe and what are its objectives?
- Q.5 List out factors which affect the food cost.





CHAPTER VII

REGIONAL CUISINE

Learning Objectives : At the end of this unit students would be able to :

1. Describe Geographical location with respect to regional cuisine.
2. Understand different types of dishes (regional based) and their methods of cooking.
3. Understand festive recipes.
4. Explain features of special regional cuisines.
5. Explain types and preparation of Indian Bread.

I. KASHMIRI CUISINE

STAPLE FOOD

Rice

I. Geographical Location

The valley is spread between the Himalayan and the Pir Panchal ranges.



II. Characteristic features

- Kashmiri cuisine is a blend of the best elements of the Indian, Iranian, Afghan and central Asian region.
- Wazawan - literally means the grand bazaar of cooks - which is the traditional muslim feast, consisting of dozens of meat and few vegetarian dishes.
- Kashmiri food includes dishes of mutton, fish, chicken, wild fowl and all the delectable vegetables and fruits - fresh and dried.

SOUTH INDIAN CUISINE

*Tamilnadu

*Karnataka

Grains & Lentils

*Kerala

Syrian, Christian, Muslims
(Sea food dishes) Arab
influence

*Andhra Pradesh

Vegetarian and has
buddhist influence or
Mughal influence or
hyderabad cuisine

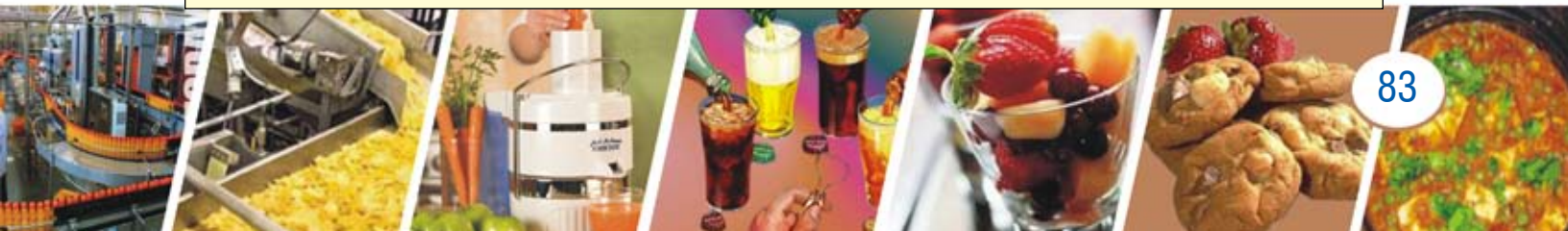
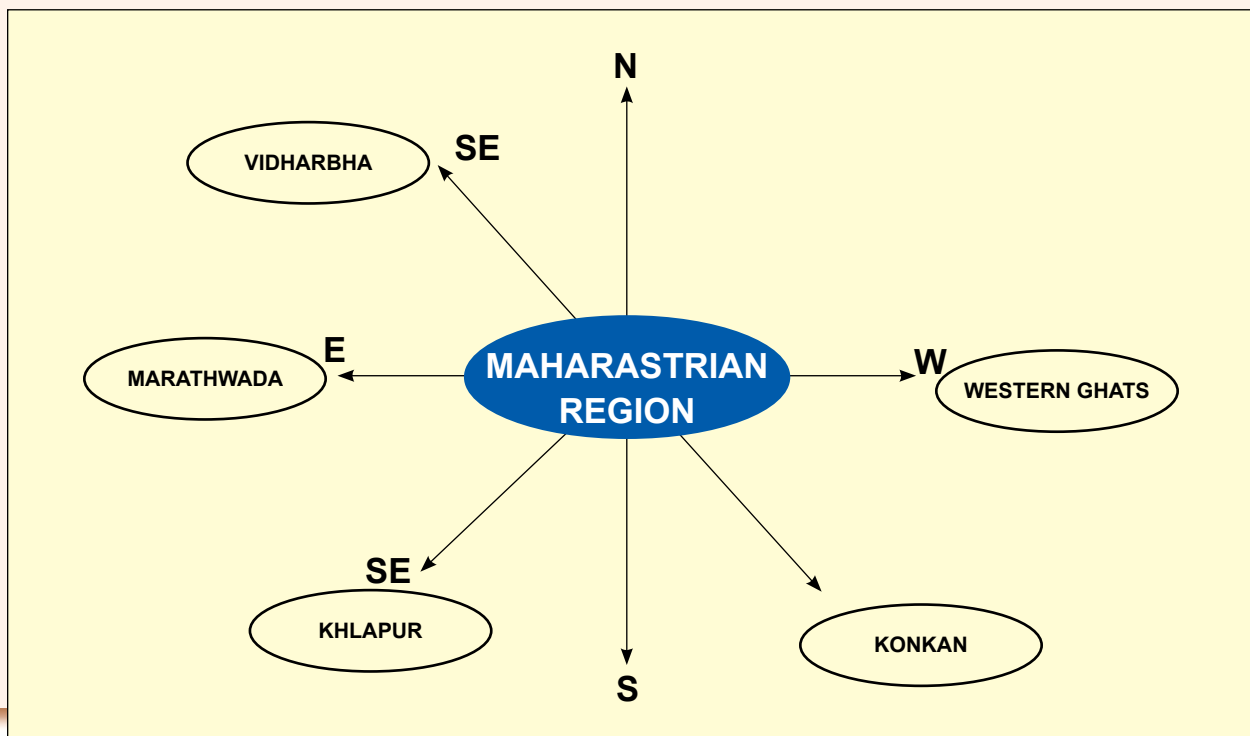




- Powdered dry ginger and fennel are the main spices.
- Use of fleshy, flavoursome but not too hot red chillies grown in Kashmir.
- Yoghurt is an important ingredient in a number of dishes.
- Main cooking medium is mustard oil.

III. Speciality Cuisine

- Tabakh maaz/kabargah - tender fried ribs
- Rista - minced paste balls in red gravy
- Aabgosh - mutton in milky gravy
- Goshtaba - minced paste balls in yoghurt gravy
- Roganjosh - browned mutton
- Kalia (peela meat) - mutton in yellow gravy
- Yakhni - mutton in yoghurt gravy
- Ala yakhni - marrow in yoghurt gravy





- Nadur yakhni - lotus root in yoghurt gravy
- Dum aloo browned potatoes
- Tsaman - cottage cheese in yellow gravy
- Monjihak - green and white kohlrabi (gaanth gobhi)
- Kanagucchi - morrels in yoghurt sauce
- Mutton pulao
- Milha bhaat
- Phirni - rice flour dessert
- Kahwa - green tea

The temperature of Southern India is always high the food tends to be much hotter than rest of India probably because hot food helps to cool the body.

- Mainly vegetarians
- Well known rice eaters
- Cook the food in oil rather than ghee
- Fruits instead of sweets
- Payasam - a variant of North Indian Kheer
- Sambhar - a preparation of vegetable and lentils, accompaniment of rice, vada, dosa and Idli
- Rasam - spicy clear soup
- Panchadi - counterpart of North Indian Raita
- Papad not spiced
- Idli mixture of ground lentil and rice fermented and steamed in moulds
- Dosa is the same batter made thin and then shallow fried on a griddle like pancake with or without filling commonly filled using potato bharta
- Wada - medu wada, parippu wada etc





- Hopper or appams of Syrian Christians it is like American hot cake
- The accompanying beverage is always coffee
- Beef is widely eaten by Christian community

IV. Festivals

1. Pongal

- Venpongal - Rice with lentils
- Sarkarai Pongal - Sweet Rice

2. Onam - In Kerala for 10 days



MAHARASTRIAN CUISINE

a) Vidharbha

- Mainly farmers
- Vegetarian Food
- Tomato che saar
- Vade bhat
- Bhajee che phute
- Hurda
- Roasted jowar, in winter with curd and a tangy fed chutney

b) Kohlapur and adjoining areas

- Heavily spiced food with lots of red chilli
- Mostly non-veg.
- Famous for sukha mutton (dry meat preparation).
- Kohlapuri mutton





- Ravan pilli —» equal amount of besan and chilli powder
- Kohlapur is also famous for —» panda rassa, tambda rassa, kombdi vha rassa

c) Marathwada

- Very spicy food with lots of chillies and garlic
- Varieties of pickles and chutneys
- Fresh ingredients are used



d) Brahmins

- Konkanastha's
- Deshasthas
- Saraswat (grand saraswat)
- Karhade (minimum use of masalas)

Chandraseniya kayastha prabhu (ckp) - they live on fish and mutton and can not go without non-vegetarian food even for a day. Their food is cooked in a mixture of coconut, onion, ginger, garlic, chillies and garam masala. A lot of varieties are cooked with fish .

e) Konkan

Influence of adjoining state Karnataka. Coconut plays an important role. Kokum (ansul) is used instead tamarind to give a tangy flavour. Triphal (spice) is used to flavour gravies. Ratnagiri is famous for Alphonso mangoes.

Snacks: Vada pav, pav bhajee, misal, batata vada, bhelpuris.

f) Marathas

They use a lot of red chilli powder

Pandha rassa (white greasy) tambdi kombdi (brown chicken)

Maharastrian meal is the only meal which pays equal attention to both wheat and rice the varan bhat with pure ghee which is ordered earlier is an appetiser and luhricantibl the intestines to prepare stomach juices for the meal to come.





II. Festivals

1. **Sankranti:** Til-Gul (Ladoo of Till Seeds and Jaggery), Guiachi Poli, Kolache Bharit, Mugachya Dalichi Khichidi.
2. **Ranuaijanchani (Holi):** Puran Poli With Lots Of Pure Ghee, Coconut Milk Or Plain Milk
3. **Gudi Pandva:** Shrikhand and Puff Pastries.
4. **Dushera:** Shakar Bhat, Shrikhand Puri.
5. **Diwali:** Chaklya, Anarase, Karonjva, Gher Etc Are The Food That One Makes A Day Before Diwali.
6. **Ganesh Chaturthe:** Modak, Harali Bhat (Coconut Rice), Karanjia, Kanvalva

III. Quality Dishes of Maharashtra

- **Zunka-bhakar:** Zunka is made with gram flour, onion, salt, oil tempered with chillies & garlic. Bhakar is made from dough of Jowar flour & water baked on chacoal.
- **Tomatoche-saar:** Tomato puree top with coconut milk & tempered with oil, mustered seeds, hing, & curry leaves.
- **Multonache sukhe:** Dry mutton preparation made with roasted & powdered dry coconut milk & tempered with oil, mustar seeds, hing, & curry leaves.
- **Multonache sukhe:** Dry mutton preparation made with roasted & powdered dry coconut garam masala, poppy seeds, Jeera, Chillies.
- **Kolache Bhart (Binjal):** Roast Brinjal, remove skim, mash, add tamarind pulp, coconut milk. Juggery & salt and tempered.
- **Shakkarpare:** Short crust pastry made up of maida, sugar, milk, cut into diamonds shape & deep their the crisp.
- **Pandtra Rossa:** Mutton, gravy prepared with coconut milk, cashew nuts & garam masala.
- **Puranpoli:** Chappaties stuffed with cooked chamlal, jaggery flavoured with cardamoms & nutring, served with ghee or plain milk or coconut milk.

3. GUJRATI CUISINE

- Staple food is bajra.





- Majority of Gujaratis are Jain and do not eat garlic, onion etc. They use millets, jaggery, vegetables and grains.

Non Hindu are → **bohri**: oldest muslim community and famous for soups and sweets
 → **parsi**: (from Iran) combination of english and Persian cuisines.

- Dhebra or methi thepla
- Vast use of jaggery and lime: because abundantly grown sugarcane
- Chutney: mixture of garlic, red chilli and salt.
- Snacks: dhokla, khandvi and kachori sev, ghatia and papdi

FARSAN

i) Parsi

Meal starts with a sweet pickle and then chapatis - fish - chicken - mutton - eggs - ice cream or other sweets.



ii) Special Dishes

1. **Methi thepla**: Dough made from whole wheat flour, bajra, besan, methi & spices, rolled.
2. **Dhokla**: Batter made from channadal curds & spices - Ferment & then steamed & tempered.
3. **Kahndvi**: Small rolled crepes, made with cooked batter of bese curd & ginger, green chillies served tempered with chutney.
4. **Oondhiyu**: A delicious blend of stuffed vegetables cooked in potatoes, sweet potatoes, yam, banana, brinjal. Methi stuffed with mixture of coconut, chili pod, lime, sugar, lots of garlic, dhania pod, and cooked in a slow fire veg. are cooked.





5. **Doodhpak:** Rice cooked in flavoured milk sea
6. **Patra-na-machi:** Cooked in flavoured milk
7. **Sali jardaloo murgji:** Chicken cooked in spicy gravy with apricots & gars with Potato Straws.
8. **Dhansak:** combination of 5 dals + mutton + veg served with brown rice
9. **Lagan-nu-custard:** rice custard steamed or baked made with boiled milk & nuts
10. **Malai no khajala:** rounds of flaky pastry, sweetened and stuffed with clotted cream

4. HYDRABADI CUISINE

- Staple food is rice
- Food is chilli hot, full of spices and oil floating on top
- Use of curd or tamarind
- Meat is consumed from breakfast to dinner

i) Important Dishes

- **Nahari:** soup made with tortleis, tongue of the lamb
- **Khichdi:** Made with rice, lentils & ghee
- **Khagina:** scrambled egg
- **Ambade ke bhaji:** mango bhaji
- **Bhagara baigan:** whole aubergines slit browned and cooked gently in a nutty sauce of sesame, groundnut, coconut and tamarind
- **Haleem:** pounded wheat with well cooked mutton
- **Anday ke piyosi:** saffron flavoured diamonds made with eggs, ghee, ground badam and khoya
- **Ashrafi:** coins made with khoya
- **Hub ke lauz:** khoya and almonds
- **Khumbani ka meetha:** appricot, sugar and cream
- **Gille ferdose:** doodhi, rice flour milk, khoya, sugar and nuts





Festivals

Bakri-id

5. PUNJABI CUISINE

- Staple Food - Wheat
- Sarson a Saag and Makki ki Roti
- Layered Stuffed Raddish or Potato Parantha
- Channa Bhatura
- Touch of Mughlai Cuisine
 - Tandoor is used by House Wives
 - Dhabas are there
- Gajar ka Halwa
- Lassi or Butter Milk
- Pulao or Biryani on Special Occasions
- Milk is used in Plenty - Kheer, Rasmalai, use of Cream,
- Paneer in Cooking: Lots of Desi Ghee is used
- From Mughlai Cuisine: Tandoorj Chicken and Naan
- Raita as an Accompaniment to Rice
- Dals: Rajma, Makhani and use of Various Dals Cooked in Curd and Spices
- Pickles: Veg Pickles, Carrot, Turnip, Cauliflower and Chutney
- Desserts are Mainly Made up of Milk
- Ghee or Mustard Seed Oil is Used for Cooking
- Non Veg - Lamb, Mutton or Poultry





6) DUM CUISINE

Dum, literally speaking has been described as the ‘maturing of a prepared dish’ Dum is the forerunner of the modern day slow cooking. In the good old days when handi cooking was the vogue, the utensils were sealed with atta dough to insure that the moisture stayed within, and put on smouldering coal. At the same time some of the coal was placed on the lid. This insured even heat from the top and the bottom. Today the oven is used to provide the function of providing slow and even heat

In this process the main ingredient is cooked partially with all the accompaniments (in some cases some of the accompaniments are added only at the time of sea’ing) and then the utensil is covered with a lid sealed with atta dough and then placed in the oven The food continues to cook in its own steam so as to speak. The advantage of dum cooking or giving dum, is that since the vapour can’t escape, the delicacy retains all the flavour and aroma

Dum is usually given when the meat has become tender and the curry is nearly ready The fact that dum does also bring the ghee or oil to the top helps to improve the appearance of the dish.

The innovative dum pukht came into vogue during the reign of the benevolent Nawab Asaf-iid daulah. It originated in Persia, where a prepared dish was sealed and ‘buried in the hot sandto mature

In India, dum pukht was born a little over 200 years ago. To feed his dying subjects during the famine of 1784. Nawab Asaf-ud-daulah decided to provide jobs by building the Bada Imambara. The monument was built by the day and destroyed at night During this process huge quantity of food was cooked and sealed in digs (gigantic handisl then kept warm in the massive doubled walled bukhari or ovens. As a result the prepared food would get steamed in the gentle heat of the bukhari.

One day the Nawab decided to sample the food, he relished every morsel He adopted the hnkhan for use at royal banquets and hints. His chefs used exotic spices and herbs to impart subtle flavours before putting the delicacies on dum





EXAMPLES:

- 1 **Gulnar jalpari:** A delicacy of succulent prawns marinated in a unique batter and put on dum
- 2 **Khuroos-e-tursh:** A tangy chicken delicacy, saffron flavoured and spiced with black cumin popularly called shahijeera or royai cumin in India
- 3 **Zaqand-e-kebabi:** Clove flavoured lamb picalta cooked on stone marble before being cooked on dum Alternatively, the nicalta can hp cooked on tawa
4. **Subz gosht:** The perfect combination of lamb turnips and spinach cooked in mustard oil

7) GOAN CUISINE

- Influence of Christians, hindu and Portuguese
- Main dish fish and rice
- Wheat in the form of bread baked in ovens and chapaties
- Common meat consumed are pork, chicken and lamb

i) Main Characteristic Features are

1. Food is too spicy and sour with the maximum consumption of red chillies
2. Kokum is used by hindus and vinegar by Christians
3. Consumption of pork is maximum by Christians
4. Clay fine paste of ground masala is used
5. Goans do not have a sweet tooth, the most popular sweet being bibinka
6. Most popular meats are seafood and pork



ii) Few Gaon Gishes

1. Goan prawn masala: Prawns cooked with red chillies, cumin





seeds, turmeric, cloves
cinnamon, ginger &
Malt vinegar.

- 3 Vindaloo masala:
Mutton or pork
preparation, with red
chillies cinnamon,
cumin & coriander
seeds, turmeric, ginger,
garlic & vinegar.

- 4 Marinade

5. Sorpotel: onions,
tomatoes, vinegar,
red chillies, pepper
and cumin - Pork
preparation



6. Bihinka coconut milk, jagger, & eggs' pancakes baked one over the other ‘

- 7 Xacuti

8. BENGALI CUISINE

Three great passions for any Bengali are rice, fish and sweet. Fish especially the sweet water fish, which is even given as an offering to the goddess and the passions for the sweets like rasgollas and sandesh as milk is available in plenty.

The use of mustard oil, tempering using five-ingredient panch phoran and the unique combination of fish cooked in curd gravy gives distinctiveness to the Bengali cuisine.

i) Traditions

Bengali cuisine is a combination of veg and non-veg dishes. Common passion of food is fish and no meal is complete without it.

- A Bengali day begins with big bowl containing moori (puffed rice), thick creamy milk and healthy dollops of freshly mashed fruits such as sweet, riped mangoes or mashy jacjfruit.





- Lunchtime favorite is shukio consisting of melange of diced and fried vegetables - some bitter (bitter gourd) - some pungent (white raddish) - some starch (like potatoes) - some stiff (Ike besan) - some soft (delicious stem and leaves)
- Some rice and dal accompanied by friedbhajies made out of veg and fish.
- Some rice machar jhol. This would be sweet and sour chutney.
- Aam jhal - thin watery soup made out of green mangoes flavoured with mustard seeds.
- Sweet misha dc — a thick sweetened yogurt sat in earthen cups.
- Rasogollas, sandesh, singhara, rasmalai (famous sweets of bengal)
- Early evening snacks
 - Jahl moori: a spicy combination of puffed rice, potatoes and cucumber
 - Poories stuffed with potatoes, cumin and red chillies, flavoured tamarind water
 - Etul jal
- Leisurely meal would stall originally with rice, dal and bhaja. Rice might be an elegant pilaf. Dal flavoured wit fish head Bhaja is bhaji of fish or veg. Next comes fish
- Chingri malai - prawn simmered in coconut milk
- Yeg & kopir dantar dalna chingri macher dive (cauliflower stems cooked with tiny shrimps)
- Chutney - tomatoes studded with bits of preserved sweet mangoes.
- Sweet yogurt - bhapa doi





9. INDIAN BREADS

Roti is the most basic food in India. *Roti*, in fact, has become a generic name for breads in India. Until more than a thousand years of blending foreign culture with its own, India has developed a unique range of breads made of whole-wheat flour. These are called by distinctive names such as *chapatti*, *phulka*, *paratha*, *orpuri* etc.

Breads made of other kind of grains have descriptive names only like- *Makai ki roti*, *Jowar Id roti*, *Bajre ki roti* etc. these breads have regional popularity. Breads are popular in all parts of country except southern and northeastern states. In north and central India wheat is the most commonly used grain and ground whole-wheat flour called '*Atta*' is the basic ingredient in most of the breads.

i) Methods of cooking

Based on the different methods of cooking, one can classify the Indian breads into different categories -

- Deep frying: Poori, Bedai, Kachori, Bhatara, Loochi, Dhakai Paratha
- Shallow frying: Parathas, Stuffed parathas
- Baking: Pao, Double Roti
- Tandoor: Naan, Tandoori Roti, Rumali roti,
- Steaming: Khaman, Dal dhokla
- Broiling: Phulka, Chapati

ii) Some popular Indian Breads

- Birahi
- Bathuway ki roti
- Baida roti
- Khaman
- Khakhra
- Bhakhri
- Baffla





- Tikkar
- Baati
- Roghni naan
- Khurmi naan
- Badami naan
- Taftan
- Kulcha
- Sheermaal
- Baaquarkhani
- Khasta roti
- Pitlas
- Muslim naan
- Yahudi roti
- Katni rolls
- Dhakai paratha
- Luchi
- Dosai





Indian cuisine is exotic, simple and delicious. It has a combination of both elaborate and rich rice and meat preparations as well as simple vegetarian dishes. It has a wide range of tastes from mild to pungent hot. Each region in the Indian cuisine boasts of distinctive taste and style. Indian cuisine requires the right blend of spices, experience, careful handling of ingredients and the right kind of utensils to cook food.

Review Questions

- Q.1 What does the term Wazawan mean?
- Q.2 Explain the following terms
- (a) Goshtaba
 - (b) Yakhni
 - (c) Venpongal
 - (d) Puranpoli
 - (e) Dhokla
- Q.3 Elaborate of the following cuisine.
- (a) Kashmiri cuisine
 - (b) Hyderabadi cuisine
 - (c) Dum cuisine
- Q.4 Give five famous dishes of Punjabi cuisine.
- Q.5 Write about Konkan and Kohlapur in the Maharashtra cuisine.









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