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	EFFECTIVE:	UPDATE NO.: **0**
	INITIATED BY: **PRIMA CONSULTANT CO., LTD.**	DEPT./SECTION:
STANDARD OPERATING PROCEDURE	REVIEWED BY:	
	APPROVED BY:	
	SUBJECT:	**RECIPE PREPARATION & MAINT.**

OBJECTIVE

To provide accurate recipe costing for menu pricing and calculation of food cost

POLICY

1. Standard recipes must be completed for all foods served at the restaurants and bars and reviewed each time the menu is revised.

2. Standard recipes must be kept on hand in the kitchen in order to prepare the foods in compliance with, and the food should be served to the guests with the same quality, portions, and preparation methods.

3. Menu code and description on POS system should be regularly controlled and updated to reduce the use of "open" key by the outlet cashier.

PROCEDURE

1. For all foods served in any part of the hotel, including any buffets, a standard recipe must be prepared, and the food must be cooked and served in compliance with the recipe.

2. The standard recipe must include the following items:
   - The name, quality, and portion of the materials required (including seasonings, spices)
   - The single portion volume to be served
   - The number of portions to be prepared in case of foods which can be prepared in bulk
   - The cooking method and procedures.

   The chef should make sure that standard recipes are always kept on hand in the kitchen.

3. A copy of the standard recipe is routed to the Cost Controller to calculate the cost. The cost of food served is calculated in the following manner:

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- The per unit cost and cost amount for each materials.
- The material cost amount for a single serving.
- The selling price for one person serving.

Once calculated, the final menu price should be entered in to the POS system as the standard price

4. In calculating the cost for each material, the figures used are from the purchased cost, standard portion size, and other information including the result of the butcher test. Attention should be paid to the units recorded on the standard recipe such as grams, litres, and pieces. For items like seasonings, which are used in such small amounts that the cost calculated is below the monetary unit, cost should be recorded at the minimum monetary unit amount.

5. The cooking method with a photograph of the dish should be provided to kitchen staff with special attention given to:
   - That the dish and container should be clearly identifiable.
   - That the food presentation should be made clear. If this is not apparent in the photograph, then explanations should be added.

6. The Cost Controller must receive a copy of all standard recipes for all foods which are being sold. The standard recipe should be filed by menu category and always updated to reflect the price changes of the raw material. If possible, the cost should be reviewed once every 3 months.

7. When the menu is to be revised, a standard recipe for the new menu must be prepared. Standard recipes which have become obsolete or recipes which are no longer served due to menu revisions, should be filed under a separate file and be kept for use in the future. However, the calculation of cost does not need to be updated.

8. The Cost Controller should then coordinate with IT Manager for the set-up

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of recipe categories to be used in the POS cashiering system and the creation/update of any menu codes and descriptions required to reduce the number of items being keyed on the "open" key by outlet's cashier.

_____   _____
Chief Accountant   **Date**

_____   _____
Financial Controller   **Date**

_____   _____
Director of Finance   **Date**