

WORKING PLAYBOOK · 2026 EDITION

# The practical restaurant cost-control playbook

A weekly operating system for connecting sales, purchases, inventory, recipes, waste and labour—without treating incomplete data as zero.

|                                                                                                              |                                                                                                                   |
|--------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------|
| <b>Objective</b><br><br>Identify what changed, how material it is and which source record can verify it.     | <b>Cadence</b><br><br>A short daily check, a weekly management review and a verifiable monthly close.             |
| <b>Rule</b><br><br>Every important figure should trace back to sales, invoices, movements, counts or shifts. | <b>Outcome</b><br><br>Less manual reconciliation and clear actions with an owner, deadline and follow-up measure. |

## RestoVector

Connected restaurant operations and cost control · [restovector.com](https://restovector.com)

# 01 The data chain that must close

Final percentages are only useful when the operational events behind them are connected for the same period and location.

|    |           |                         |
|----|-----------|-------------------------|
| 01 | Order     | Dishes and quantities   |
| 02 | Kitchen   | Preparation and service |
| 03 | Payment   | Closed sale             |
| 04 | Recipe    | Expected usage          |
| 05 | Inventory | Actual movement         |
| 06 | Analytics | Cost and margin         |

**If a sale, invoice, recipe, waste record or count is missing, mark coverage as incomplete before interpreting the result.**

## 02 Weekly management scorecard

Check data coverage first; then compare outcomes. Keep each definition fixed so every week measures the same thing.

| Metric           | Calculation                    | Signal                      | Review                           |
|------------------|--------------------------------|-----------------------------|----------------------------------|
| Net sales        | Sales - discounts - refunds    | Change vs comparable period | Closures and voids               |
| Actual food cost | Reconciled usage / food sales  | Material increase           | Purchases, counts and waste      |
| Theoretical cost | Current recipes x sales mix    | Recipe or mix change        | Recipes and current prices       |
| Variance         | Actual cost - theoretical cost | Persistent gap              | Portions, waste, missing records |
| Prime cost       | Product + direct labour        | Above target                | Payroll and sales coverage       |
| Waste rate       | Recorded waste cost / sales    | Growing reason or category  | Reasons and owners               |
| Stock variance   | Counted - book quantity        | Repeated or material        | Units and movements              |

**Never mix periods or locations in a denominator.**

# 03 Daily, weekly and monthly cadence

A short routine that actually repeats beats a large report that nobody reviews.

|                                                                                                                                                           |                                                                                                                                           |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Daily · 10 minutes</b><br><br>Unusual open orders; payment exceptions; sync failures; unavailable products; waste without a reason.                    | <b>Weekly · 45 minutes</b><br><br>Sales, food cost, prime cost, waste, stock variance, supplier prices, service timing and prior actions. |
| <b>Monthly · 90 minutes</b><br><br>Close invoices and counts, compare like periods, document coverage and approve menu, purchasing or production changes. | <b>Quarterly · 2 hours</b><br><br>Review suppliers, recipes, targets, permissions, devices, recovery and team training.                   |

| Action | Owner | Due | Before | After |
|--------|-------|-----|--------|-------|
| []     |       |     |        |       |
| []     |       |     |        |       |
| []     |       |     |        |       |

## 04 Stock counts and inventory

Stock should derive from movements and be corrected by a verified count—not silently overwritten.

| Step | Control                                      | Why                                                 |
|------|----------------------------------------------|-----------------------------------------------------|
| 1    | Freeze movements or record the exact cut-off | Avoid double-counting receipts and usage            |
| 2    | Count by location and base unit              | Reduce ambiguous conversions                        |
| 3    | Review material variances before posting     | Catch unit and entry errors                         |
| 4    | Post a traceable adjustment                  | Preserve book, count and variance                   |
| 5    | Assign a cause and action                    | Separate process, recipe, waste or recording issues |

## 05 Waste that produces an action

The recommendation should change with the recorded pattern. Avoid one generic sentence for every product.

|                                                                                  |                                                                   |
|----------------------------------------------------------------------------------|-------------------------------------------------------------------|
| <b>Overproduction</b><br>Reduce batch size or adjust forecast using recent sales | <b>Preparation trim</b><br>Review yield, technique and portioning |
| <b>Spoilage</b><br>Reduce order size, frequency or pack size                     | <b>Returned item</b><br>Link cause to kitchen, service or quality |
| <b>Breakage</b><br>Review storage, handling and equipment                        |                                                                   |

## 06 Four-week implementation plan

Start with enough data to operate; add automation after the workflow has been proven.

| Week | Objective   | Verifiable deliverable                                             |
|------|-------------|--------------------------------------------------------------------|
| 1    | Foundation  | Locations, users, products, units, suppliers and opening stock     |
| 2    | Operations  | Service, kitchen, payments, purchasing, receiving and waste tested |
| 3    | Control     | Priority recipes, count, costing and first weekly review           |
| 4    | Reliability | Live shift, offline recovery, devices, incidents and training      |

**The goal is not to configure everything. It is to close one complete workflow and prove that the records explain what happened.**

This guide is general operating material. Adapt metrics, responsibilities and legal obligations to your restaurant and jurisdiction.