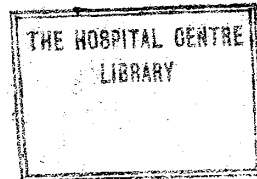
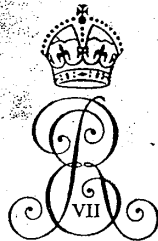


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COST OF PROVISIONS

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COST OF PROVISIONS

The hospital estimates for the year 1950/51 include an item of some Twenty-two Million Pounds for provisions. This large expenditure, coupled with increased prices of raw materials, has made it vital to exercise strict control, even in the smallest hospital. If this control is to operate satisfactorily, it must not place in jeopardy the quality, variety and palatability of the diet.

Costing has aroused a good deal of criticism in the past, mainly due to the general misconception of its correct function. It is the purpose of an efficient costing system to provide detailed information concerning the purchase and consumption of provisions, in relation to the standard and quality of the diet.

Conditions vary according to the size, type and situation of the hospital, but in all cases there are several common factors having a direct bearing on the cost of provisions. These factors, outlined in the first part of the circular, merit special attention, and should be adopted not only to provide financial control over the Catering Department, but to ensure a satisfactory standard of feeding.

It may well be that in some cases it will not be possible to carry out these fundamental rules in detail. Nevertheless, the principles must be followed if the full value of provisions is to be obtained at a reasonable cost.

24-26, London Bridge Street,
London, S.E.1.

March, 1951.

quality of products purchased to the price.

Buying should be as near to the source as possible, for in this way more economical prices are assured, which benefit the catering as a whole and result in a more varied and substantial diet.

The Buyer should see representatives at first-hand and learn of all up-to-date developments in the food industry. Current market food prices and the availability of supplies should be under constant review. Samples should be tested for quality, price and utility, and no new product should be bought unless it meets these three requirements. By the same token, constant attention should be given to the quality of all provisions, and frequent experiments made to determine the edible yield of fresh food-stuffs and the suitability of certain products, when applied to various methods of preparation and cooking.

Buying in the open market in the case of fruit and vegetables is to be encouraged. In this way freshness of supplies, together with greater variety and more economic prices, are constantly assured. Frequent visits to the market should be paid by the Catering Officer.

Because of its great importance in connection with buying, meat is worthy of special mention. It is far more economical to purchase meat in carcase form, but a great deal will depend on circumstances.

With a compactly situated Group, and providing refrigerated space and transport facilities are available, meat should be bought in carcase, butchered centrally, and delivered in joints to the respective hospitals.

In the case of Groups with some hospitals in close proximity and others situated at a considerable distance, it is possible to follow the practice outlined above for the easily accessible hospitals and arrange for individual purchase of jointed meat at those hospitals beyond a practicable delivery range.

Where the hospitals within the Group are placed far apart, it is advisable for each to obtain their supplies separately.

However, careful consideration will have to be given to the problems affecting each Group and the most economical method adopted.

The purchase of all commodities on a contract basis is not to be recommended. It may be that reasonable prices less discount are offered, but at certain times of the year, particularly in the case of perishables, prices rise and fall considerably and quality and variety may decline because of an impracticable agreement.

Compositions of Groups vary a great deal, and a particular system must not be regarded as a standard method to be adopted by all. The control of buying should be invested in the Group Catering Officer, who should advise hospitals within the Group on the best methods of obtaining their supplies.

Buying is the basis on which the success or failure of the Catering Department will largely depend and will reflect on the ultimate standard and cost of the feeding.

2. ORDERING

Orders should be given by the Catering Officer according to the stocks in hand, rate of consumption, availability of supplies (especially market produce), and the menu.

All orders should be sent or confirmed in writing to the suppliers, and a clear understanding made that all goods must be accompanied by a Delivery Note.

These orders should give a clear description of the quantity, type and pack of the goods required.

In the case of perishable items which are used from day to day, e.g., vegetables, fruit, fish, etc., it is permissible to phone the orders, but these should always be confirmed immediately in writing.

Ordering, especially for smaller hospitals, is synonymous with buying, and for that reason should be treated with care and accuracy.

In order that control can be exercised over the usage of provisions, it is essential that all dishes are prepared according to approved recipes. This is of paramount importance if the agreed cost per head is not to be exceeded. Haphazard preparation methods can only result in waste, misuse of materials, unnecessary fluctuations in cost and a variable standard of feeding.

Recipes available to all staff, engaged in the preparation of food, should be compiled so that the best possible use is made of the materials available, and in the case of rationed foodstuffs, within the limits of the permits.

Careful consideration must be given to the service of food in dining-rooms and canteens. A satisfactory method should be instituted in preparing beverages, snacks and sundries according to a recipe or portion.

Portioning is a matter of experience and should be exercised with prudence — too little will cause dissatisfaction and too much will result in waste.

The possibility of distributing tested and approved recipes throughout a Group should not be overlooked. In this way it can reasonably be expected that a dish eaten in one hospital will not only taste and look the same, but bear the same material cost as an identical meal prepared at another hospital.

Well balanced recipes, prepared in relation to the agreed cost per head, provide the standard on which the variety and quality of the diet will depend.

Menus are the fruit of the Caterer's experience, and their attractiveness and variety will depend upon his knowledge. Balanced menus should cover such eventualities as choice, fluctuating market prices and availability of supplies, and should serve the purpose of providing palatable food of the best possible quality and of pleasing appearance.

Provided that the provisions are bought wisely and an adequate variety of recipes are employed, coupled with intelligent preparation and cooking, there is no reason why an equable standard of catering cannot be maintained.

4. GOODS RECEIVED

When purchasing any commodity it is customary to examine the goods, to see if they are the quality and quantity demanded. Unfortunately, this elementary principle is not always followed in accepting provisions from suppliers. It should not be forgotten that provisions represent money, and emphasis cannot be too strongly stressed on the importance of checking all goods received.

5. STORES CONTROL AND STOCKTAKING

All storekeepers should be made aware of the responsibility resting upon them in the controlling of stores. Their duty is to carefully check and record the intake and issue of provisions. The necessity for careful checking and booking-in of goods has been explained. No less importance is attached to the issuing and checking out of provisions. Only stores indented for on written requisitions should be issued — there is no exception to this rule.

A great deal depends on the storekeeper's capabilities and, since he is primarily responsible for the "caretaking" of the stores, it is essential that he devotes the majority of his time to this task. Consequently, clerical work should be reduced to a minimum, and it should not be necessary for the storekeeper to use stock books or bin-cards.

The record of stocks, issues and receipts should be included in the functions of the Accounts Department and, provided that the storekeeper has carried out his work accurately, these records should agree with the actual goods held in the store. Any other record kept of these transactions constitutes a duplication of work.

correct siting of goods with regard to accessibility, bulk and keeping qualities, etc., frequent examination for deterioration and maintaining a systematic turnover and issue of goods. It is here, apart from careful checking in and out of provisions, that he contributes towards a stabilised cost of materials. Careless supervision of goods in stock can result in a considerable loss of money.

Complete physical stocktaking by the Accounts Department should be a regular feature and the Catering Officer should take frequent "snap" checks of selected items. On these occasions, goods should be removed from the shelves or cupboards, etc., and carefully examined, weighed and counted. Perishables and meat must be included. All stores should be kept under lock and key.

6. REQUISITIONING AND ISSUING OF STORES

Nothing should be issued from the Stores or Kitchen unless it has been indented for on a written and signed requisition.

These requisitions, which must be in serial form, should be checked and summarised by the Catering Officer before passing to the Stores for issue.

Requisitions can be examined under three headings :—

(a) Ward Serveries

The Ward Sister should write out the requisition for the following day, based on occupied beds and requirements, and will detail goods, such as milk, bread, etc., and extras, such as specific beverages and condiments. Any special items required, such as "spirits," ales and stouts, will necessitate the Medical Officer's signature on the requisition.

Meals should be ordered on a separate requisition and should provide information regarding number and choice of ordinary, light and therapeutic diets.

In all cases the requisitions should be made out in duplicate, so that the ward copy can be checked against provisions and meals delivered.

(b) Kitchens

The daily written requisition should be based on ward and staff numbers, menus and stock in hand. It is here that the use of tested recipes plays an important part, by enabling the Catering Officer to order the correct quantities.

Requisitions should be clearly defined, stating weight, number and size of tin, beg or container, etc. Meat should be ordered in the "cut" or joint required; e.g., "— lbs. of thin flank Beef (boneless)." In smaller hospitals, where meat is received in joints, the requisition will refer to stocks held in the refrigerator. Nevertheless, stress must be laid on the necessity to order the exact requirements and no more. In this way accumulation of "left over" cooked food, and unused raw materials, can be avoided.

(c) Dining-rooms

Dining-rooms should base their written requisitions on the same principle as the Kitchens—standard methods of preparing beverages and snacks will assist the Catering Officer in ordering only what is needed for the day's menu.

Daily requisitions should reach the Catering Officer in time for summaries to be prepared for the use of the Chef or Head Cook and Storekeeper. Kitchen requirements can then be drawn for preparation of the following day's menu. The storekeeper can make up deliveries for wards and dining-rooms for issue early the following morning.

It is well to state here that definite hours should be laid down for the issuing of stores. The only exception to this rule would be a case of emergency, and then only on the written authority of the Catering Officer.

7. RETURNS

All edible cooked or prepared food, left in ward serveries or dining-rooms, should be returned after each meal to the Kitchen, for examination by the Chef or Head Cook.

This of course excludes plate waste, and any food which is considered to be unsuitable for use because of contamination.

Provisions should not be returned to the Stores unless accompanied by a Returns Note, and it should be clearly understood that the Catering Officer's sanction is necessary before such goods are returned.

8. EMPTIES

Strict control should be kept over the movement of chargeable containers. As already stated, they should be booked in on receipt, and it follows that they should be booked out on return to the supplier.

At certain times of the year Empties will cost more than the goods that they contain, and stocks should be kept at a minimum, and under lock and key. Careless handling of chargeable containers can increase the cost of provisions.

9. WASTE

The clearest indication of waste in the Catering Department is the amount of swill which is disposed of. A record should be kept of these returns and every effort made to keep the quantity as low as possible.

Over or under-cooking, bad-carving, over-trimming of vegetables, etc., all contribute towards waste, and there is no need to enlarge on its results on the cost of food.

The amount of swill will vary according to the time of the year and the quality of provisions, especially perishables, but the quantity should not exceed an average of 8 oz. per head daily (including vegetable peelings, etc.).

10. SPECIAL FUNCTIONS

Although it may be assumed that the foregoing principles are in some measure already being carried out, mention must be made of some special factors having a direct connection with the cost of food.

(a) Functions

The Catering Department is frequently called upon to provide refreshments at various meetings and functions throughout the year. This service should not be left to chance, and consideration should be given to the funds required in providing the food and drink on these occasions, and taken into account when preparing estimates for the year. The cost should be known of each function, and standard recipes, together with a sound knowledge of prices, will assist the Catering Officer in determining an estimated cost.

(b) Home-Grown Produce

The growing of vegetables and fruit on hospital land is a laudable practice. However, it must not be forgotten that the produce is for the use of the hospital, and close co-operation should be maintained between the Catering Officer and Bailiff or Gardener. An understanding should be given of the type and quantity of article required, and at this point it is worth remembering that little advantage is to be gained in the growing of certain vegetables, such as Main Crop Potatoes, which are invariably in good supply and command a low price. Concentration should be made on the growing of Salad and market produce, especially "earlies," where a considerable saving can be effected.

Care should be taken that deliveries of home grown produce do not coincide with orders placed elsewhere, and it should be the responsibility of the Catering Officer to consult the gardener when placing his orders.

For the purpose of costing, the garden should be run as an independent unit, and allowances made for labour and overheads when determining the cost price of each commodity charged to the hospital.

(c) Other Diets

The number will vary, but where there is a large percentage of therapeutic diets, it is recommended that the Diet Kitchen be run on a separate basis, in order that the cost of diets can be known in relation to the overall cost, and provide information to assist in the preparation of estimates.

It must be realised that a great deal will depend on medical opinion of the amount and type of extras needed for individual patients.

Information regarding the extra basic cost of T.B. and Maternity Hospitals is given under "Cost," paragraph 4.

11. NON-RESIDENTS

An accurate conversion of non-resident meals into full diets, can only be based on the premise that a similar quality and class of meal is served to all staff and patients at a comparable cost.

It should be noted that the number of non-residents, who invariably partake of the main meal, which from custom and preference is served mid-day, can have an adverse effect on the general feeding. This is particularly the case when non-residents choose their day of attendance according to the menu provided, for it should be remembered that allocations for non-residents are based on meal attendances, whereas patients and resident staff menus are compiled according to the personal ration.

(a) In the large unit, with a high percentage of non-resident staff, the problem could be overcome by providing separate cooking and messing facilities for non-residents. In this way, non-resident meals could be accurately converted into full diets, although it should be made clear that the meal charges laid down by the Whitley Council would be insufficient to cover a satisfactory standard of feeding, if these charges are to include labour and overheads.

(b) In the case of the small unit, with a high percentage of non-resident staff, this separation is not practicable, and the deterioration in general feeding, resulting from the large number of non-residents, may have to be accepted.

(c) A unit with a small non-resident percentage will experience little effect in the overall standard of feeding.

(d) If a restaurant or canteen is provided, serving meals different from those served to residents and patients, it is impossible to make any accurate conversion in which case the restaurant or canteen should be run as a separate unit, and be accounted for separately.

COST

1. In order to give an indication of the standard of catering, it is essential that an overall cost per head should be known. The object of costing is to produce this information, together with a reliable and detailed record on which the ascertainment of future costs can be based, and serve as a "barometer" by which the standard of diet can be judged.

It will have to be decided how frequently the cost per head is to be compiled. Obviously this will depend on circumstances, but the aim should be to produce the figure weekly.

The ideal method is to cost each ward, dining-room, etc., which will require costed recipes giving portions per batch made, the issuing of cooked food according to recognised portions; the making-up of beverages, snacks, etc., to a standard method, a record of all meals consumed, and extras, and stocktaking in ward services, dining-rooms, kitchens, etc.

However, dependable results can be obtained by basing the cost per head on the total value of the food consumed. As this does not necessarily coincide with the provisions issued, it follows that stocktaking in all departments at the end of each period will be necessary. This will include cooked and prepared foodstuffs, and costed recipes are essential in order to give these items a true value. The correct value placed on all other commodities consumed should be the actual prices paid.

There will be instances where lack of facilities preclude the institution of a dependable method of costing, in which case the value of food issued might have to be accepted. In order to overcome this, the possibility of compiling costs from a central agency within the Group should not be overlooked.

Having arrived at the value of food consumed over a given period, the total cost can be broken down into grouped commodities, and the consumption and cost of each group stated under the following minimum headings:—

- (a) Meat and Offal
- (b) Fish
- (c) Poultry and Game
- (d) Vegetables and Fruit
- (e) Milk
- (f) Bread
- (g) Groceries

This information will be invaluable to the Catering Officer in determining the reason for a rise or fall in cost.

It is pointed out that estimates must depend on accurate cost records, and be made on a yearly basis, taking into account the probability of rise or fall in prices, and any developments which may affect the cost of feeding.

2. At the present time it is considered that a satisfactory standard of feeding cannot be achieved below 20s. per week, and a sum of 2s. 9d. to 3s. per day should be allowed. These figures have been calculated by costing twelve balanced menus, representing each month of the year, each giving a wide and satisfactory variety of dishes and utilising seasonal fruit and vegetables, and taking up rationed entitlements to the full.

Costed recipes, based on units of 100, were selected to come within the capabilities of any Catering Department.

Details of rations, in force when the menus were compiled, and prices upon which the cost per head has been established, are as follows:—

Rations per Week

Meat	...	...	1s. 6d. per head	
Bacon	...	...	4 oz. "	"
Tea	...	...	2 oz. "	"
Cheese	...	...	2 oz. "	"
Sugar	...	...	8 oz. "	"
				(plus 4½ lbs. per 100 Cake and Confectionery Permit Allowance, plus bonus of 9½ lbs. per 100 based on 5 bonus issues of 1 lb. per head per annum).
Cooking Fat	...	...	2 oz. "	"
				(plus 4½ lbs. per 100 Cake and Confectionery Permit Allowance).
Frying Media	...	...	2 oz. "	"
Margarine	...	...	4 oz. "	"
Butter	...	...	4 oz. "	"

Prices

Fresh Fruit and Vegetables	...	...	Average monthly market prices, October, 1949, to October, 1950.
Meat	...	...	Second quality carcass price.
Fish, Bacon, Fats, Sugar, Cheese and other items	...	...	At wholesale prices.

3. An accurate conversion of non-resident meals should be made according to the comparative value to the full diet. The following method has been devised by using the same specimen menus, and relating the value of each meal to the total material cost.

Breakfast	...	...	20% of Total Cost
Mid-morning Break	...	...	5% " " "
Dinner	...	...	35% " " "
Tea	...	...	10% " " "
Supper	...	...	30% " " "

This table has been based on the assumption that the same standard and variety of feeding is provided to all, that a complete record is kept of in-patients and resident staff, and accurate attendance figures for all non-resident meals.

4. In the case of T.B. and Maternity Patients, allowance will have to be made for the extra rations involved. This will give an extra cost of approximately 3s. 7d. per week for T.B., and 5s. per week for Maternity patients.

5. Consideration is being given to the feeding in children's and mental hospitals, and any necessary observations will be published in due course.

SPECIMEN MENUS

SUMMARY OF DAILY COSTS PER HEAD (IN PENCE)

Meal	Jan.	Feb.	Mar.	Apr.	May	Jun.	Jul.	Aug.	Sep.	Oct.	Nov.	Dec.	Average		Recom- mended %
													Cost	% of Total Cost	
Breakfast	6.99	6.87	6.82	7.01	7.47	7.33	7.09	7.60	6.58	6.53	6.88	6.35	6.96	20	20
Mid-morning Break	2.93	2.38	2.24	2.55	2.65	2.44	2.63	2.35	2.57	2.52	2.68	2.73	2.56	7½	5
Dinner	9.97	11.76	10.77	10.99	13.71	12.77	10.55	10.70	9.13	10.94	10.65	10.73	11.06	32	35
Tea	3.92	3.79	4.62	3.75	4.44	4.35	4.46	4.21	3.77	4.19	3.98	4.34	4.15	12	10
Supper	8.16	11.08	10.57	9.39	10.50	12.36	10.15	8.54	8.75	9.14	10.10	9.19	9.82	28½	30
Daily cost per head.	31.97	35.88	35.02	33.69	38.77	39.25	34.88	33.40	30.80	33.32	34.29	33.34	34.55	100	100

Approximate Extra Daily Cost of:

T.B. PATIENTS

Milk ...	4.25d.
Butter ...	.59d.
Eggs ...	1.29d.
<u>Total ...</u>	<u>6.13d.</u>

MATERNITY PATIENTS

Bacon ... ..	.86d.
Cheese ... ..	.21d.
Sugar ... ..	.32d.
Butter ... ..	.79d.
Margarine ... ..	.19d.
Cooking Fat ... ..	.24d.
Meat	1.27d.
Milk	4.25d.
Eggs ... ..	.43d.
<u>Total</u>	<u>8.56d.</u>

RATIONED ITEMS CONSUMED IN SPECIMEN MENUS

Item	Ration for 100	Jan.	Feb.	Mar.	Apr.	Average	May	Jun.	Jul.	Aug.	Average	Sep.	Oct.	Nov.	Dec.	Average	Mean Average
Meat (Value) ...	150s.	150.0	158.1	120.1	127.0	138s. 9d.	152.5	101.7	157.7	170.6	145s. 6d.	117.6	167.6	181.1	167.6	158s. 5d.	147s. 7d.
Bacon ...	25 lbs.	$\frac{8}{27}$	$\frac{8}{27}$	15	$\frac{10}{29}$	24 lbs.	$\frac{8}{23}$	$\frac{8}{22}$	$\frac{10}{30}$	$\frac{8}{23}$	25 lbs.	$\frac{8}{22}$	$\frac{8}{39}$	15	$\frac{8}{22}$	$\frac{14}{24}$ lbs.	$\frac{14}{24}$ lbs.
Cheese ...	12 lbs.	4	$\frac{4}{8}$	$\frac{8}{18}$	$\frac{4}{18}$	12 lbs.	$\frac{8}{12}$	$\frac{4}{18}$	8	$\frac{8}{11}$	12 lbs.	$\frac{8}{12}$	13	$\frac{8}{12}$	$\frac{8}{12}$	$\frac{10}{12}$ lbs.	$\frac{8}{12}$ lbs.
Tea ...	12 lbs.	12	$\frac{12}{12}$	$\frac{6}{12}$	$\frac{12}{12}$	12 lbs.	$\frac{6}{12}$	12	$\frac{12}{12}$	$\frac{12}{12}$	12 lbs.	$\frac{12}{12}$	12	$\frac{6}{12}$	$\frac{12}{12}$	$\frac{8}{12}$ lbs.	$\frac{8}{12}$ lbs.
Sugar *	64 lbs.	$\frac{4}{61}$	68	$\frac{10}{64}$	$\frac{2}{63}$	64 lbs.	$\frac{10}{58}$	60	$\frac{14}{58}$	$\frac{12}{64}$	60 lbs.	$\frac{2}{64}$	$\frac{14}{64}$	$\frac{12}{65}$	$\frac{8}{60}$	$\frac{13}{63}$ lbs.	$\frac{14}{62}$ lbs.
Butter ...	25 lbs.	25	25	25	25	25 lbs.	$\frac{9}{26}$	$\frac{7}{23}$	25	25	25 lbs.	$\frac{2}{28}$	$\frac{14}{21}$	25	25	25 lbs.	25 lbs.
Frying Media ...	12 lbs.	2	12	18	19	12 lbs.	22	18	22	40	25 lbs.	24	18	16	14	18 lbs.	$\frac{12}{18}$ lbs.
Cooking Fat †	17 lbs.	$\frac{2}{16}$	$\frac{10}{24}$	$\frac{15}{18}$	$\frac{10}{17}$	19 lbs.	$\frac{5}{7}$	$\frac{15}{7}$	14	8	9 lbs.	$\frac{11}{12}$	$\frac{8}{12}$	$\frac{10}{16}$	16	$\frac{7}{14}$ lbs.	$\frac{6}{14}$ lbs.
Margarine ...	25 lbs.	30	$\frac{8}{16}$	$\frac{12}{7}$	$\frac{12}{12}$	16 lbs.	$\frac{12}{12}$	$\frac{15}{19}$	$\frac{3}{20}$	$\frac{4}{19}$	18 lbs.	22	26	$\frac{4}{17}$	$\frac{2}{29}$	$\frac{9}{23}$ lbs.	$\frac{7}{19}$ lbs.
Dripping (ex Meat)	—	$\frac{11}{28}$	12	7	13	$\frac{3}{15}$ lbs.	$\frac{2}{15}$	5	$\frac{9}{23}$	4	11 lbs.	$\frac{1}{14}$	$\frac{8}{14}$	$\frac{8}{9}$	$\frac{9}{9}$	$\frac{14}{11}$ lbs.	13 lbs.

* SUGAR=Basic Ration ... 50 lb.
 Cake and Confectionery ...
 Permit Allowance ... $\frac{4}{9}$ lb.
 Estimated Weekly Bonus ... $\frac{9}{9}$ lb.
 Total ... 64 lb.

† COOKING FAT=Basic Ration ... $12\frac{1}{2}$ lb.
 Cake & Confectionery ...
 Permit Allowance... $\frac{4}{9}$ lb.
 Total ... 17 lb.

N.B. 1.—Meat in shillings and pence
 e.g., 150.0=150s. 0d.
 N.B.2.—All weights in pounds and ounces
 e.g. Bacon $\frac{14}{27}$ =27lbs. 8oz.

COST OF PROVISIONS (SUPPLEMENT).

In view of the many increases in prices of raw materials, the feeding costs given in Circular No. 4 are no longer applicable.

The revised costs given below are based on current market conditions, certain definite price increases, e.g. fats, and average wholesale prices of fish, poultry, vegetables and fruit prevailing since the calculation of costs given in the Circular.

No accurate forecast can be made of future costs, and the figures given can only serve as a guide, until further revisions can be effected in the light of subsequent fluctuations in prices.

General Diet

3/- to 3/3d. per head daily.

T.B. Diet

An allowance for extras of 3/9d. per head weekly

Maternity Diet

An allowance for extras of 5/4d. per head weekly

24-26, London Bridge Street,
London, S.E.1.

June 1951.

COST OF PROVISIONS.

ORTHODOX JEWISH HOSPITALS.

The Jewish dietary laws and ritual procedure have been carefully examined in the preparation of the figures given in this report and the particular factors affecting the cost of feeding taken into account.

1. KOSHER FOODS.

Certain foods are more expensive, although their effect on cost will depend on the manner, quantity or frequency with which they are used.

(a) Meat.

No extra cost is entailed in the allocation of Kosher meat, for although the joints are more expensive, it should be remembered that all meat rationing is based on monetary value, so that only the authorised amount of the permit can be supplied. The selection of joints for specific purposes will enable the Catering Officer to extend the meat ration to the exclusion of substituting more expensive dishes, and every effort should be made to use the variety of cuts included in the Kosher meat retail price order.

However, it is pointed out that Kosher meat must be home-killed, and since the supply is not as great as that of chilled or frozen meat and the availability is subject to periodical variation, there are occasions when the full value of the permit may not be realised. The variety of tinned meats is restricted, and although Kosher sausages can be obtained in small quantities, items such as Poultry may have to be used.

(b) Poultry.

The prices are approximately 30% more than non-Kosher, but the effect on cost will depend upon the frequency with which it is introduced on the menu. For the purposes of arriving at an average cost figure, it has been assumed that Poultry is served once weekly.

(c) Milk.

The intermediate prices of milk vary according to the supplier, quantity required and location of the hospital, although the maximum controlled price may not be exceeded. The controlled maximum price of Kosher milk is 4d. per gallon more than ordinary milk.

(d) Cheese.

This commodity sustains the highest increase in cost, Kosher cheese being approximately 500% more expensive than the rationed item.

2. BUYING.

The hospitals are comparatively small in size, and consequently if left to purchase provisions on their own behalf cannot secure supplies at prices comparable with those obtained by larger hospitals or groups of hospitals.

In most cases groceries, bread, milk, eggs, tea and fats etc. are obtained at wholesale prices, but the purchase of vegetables, fruit, fish and poultry is frequently the responsibility of the particular hospital, which because of its size or location, invariably pays retail or near-retail rates for these commodities.

It is important that economical prices are paid for all provisions, and if necessary assistance given by the Group Catering Officer to secure them. A more varied standard of diet can then be assured, the saving on prices of items such as perishables being released for the purchase of other commodities which formerly could not be provided, or alternatively reducing the cost of provisions to an economic level.

3. ALLOCATIONS.

It is important that all allocations should be completely absorbed, especially fats. An allocation of Kosher margarine is allowed in lieu of bacon, which represents a valuable addition to the hospital diet.

This allocation, together with the Cake and Confectionery allowance of 9 lbs. per 100 ($\frac{1}{2}$ fat, $\frac{1}{2}$ sugar), can advantageously be employed in the preparation of cakes and buns, thereby eliminating the extra cost involved in the purchase of such goods from outside sources.

4. COST.

In hospitals of this nature it is important to give special consideration to the factors governing the cost of provisions (see Catering Circular No. 4).

Kosher foods incur an additional expense, and consideration must also be given to commodities replacing non-Kosher foods and the introduction of expensive items on the menu such as poultry or prime fish.

These instances have been taken into account in the preparation of the following costs, and it is considered that these figures form a representative average which should not be exceeded at the present time.

Hospital Catering Advisory Service,
King Edward's Hospital Fund.

APRIL 1951.

King's Fund



54001001030439

COMPARATIVE WEEKLY COSTS

<u>ORDINARY FEEDING.</u>		<u>JEWISH FEEDING.</u>	
1. <u>GENERAL DIET.</u>		General 19/3. to 21/-. Estimated extra cost of Milk 3½. Cheese 8½. Poultry 3. Oil 2½. <hr/> From 19/3d. to 21/-. per head.	
2. <u>T.B. DIET.</u>		General 20/9d. to 22/6d. Extras (including additional cost of milk) 3/11. <hr/> Total 24/8d. to 26/5d. per head.	
3. <u>MATERNITY DIET</u>		General 20/9d. to 22/6d. Extras (Incl. additional cost of Cheese 9.75d and Milk 3.50d.) 6/1d.. <hr/> Total 26/10d. to 28/7d. per head	

- N.B.
1. The above figures are based on the assumption that patients and staff are provided with the same standard of feeding.
 2. The same incidence of prime fish has been taken as that used for normal costing purposes.
 3. Allocations of rationed commodities have been based on those taken in Catering Circular No.4, taking into account 3 oz. Margarine per head in lieu of Bacon.

