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How to calculate the cost of school meals

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Up to 90% of the reports contained references to cold, monotonous meals served in school canteens. This did not depend on the method of preparation, whether it was a large school food factory or meals were prepared directly at school.

To understand which is more economically profitable: outsourcing or preparing meals directly by the chefs in the school cafeteria, it is necessary to clarify two questions directly. Can “economies of scale” be economically viable and can the school cafeteria independently perform quality control, optimization work, etc.?

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The basic cost standard, in addition to food costs, includes such costs as the cost of labor for maintenance personnel, the cost of purchasing inventories, payment of utilities and transport services, the cost of maintaining facilities.

President Vladimir Putin, signing the law on high-grade and high-quality school food, noted: “It is absolutely possible to bring control over baby food in municipal schools to the level of municipal administration, because we have large municipalities, cities with a population of over one million, for example. You just need to think carefully about all the details. ”

Several methods were proposed to justify the initial contract price: the method of comparable market prices, regulatory, tariff and cost methods.

When analyzing, it turned out that most regions rely on the first method when concluding contracts. That is, the allocated, and not the required amount, is taken as a basis for calculating one school portion, without taking into account additional costs.

The ONF specialists insist that this technique does not justify itself and when concluding contracts it is worth using a costly method that will take into account all costs, and not just the purchase of food. Calculation of the cost of food is not money on the plate, it is a complete complex that needs to be calculated.

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