

Operating cost control: a checklist with a 'done' criterion vs an open list

 By **Diego F. Parra** · Updated 2026-09-30 · Costing & Finance

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Checklist

Operating cost control: a checklist with a 'done' criterion vs an open list

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QUICK VERDICT

The verdict is straightforward: a cost control checklist only works if every item has a measurable 'done' criterion; without one, it is a wish list. With inflation as the top challenge for many restaurant operators in 2026, owners who work with a closing criterion for each item recover several points of operating margin within a quarter, while those who only 'review' costs keep losing traffic by raising prices blindly.

At Masterrestaurant we turn every task into a verifiable condition: 'measuring waste' is not enough, you have to get it below a defined threshold. Diego F. Parra sums it up: if it has no 'done' criterion, it is not done. This printable checklist gives you 12 items, each with its closing condition, to protect your margin before you touch prices.

 **Checklist** Actionable checklist with a measurable "done" criterion per item · 9 min read · 2026-09-30

SIDE-BY-SIDE COMPARISON

Side-by-side comparison

	LIST WITH NO 'DONE' CRITERION	MASTERRESTAURANT CHECKLIST (WITH A CLOSING CONDITION)
Food cost item	× 'Review food cost'	✓ ≤32% per dish with a recipe
Waste item	× 'Watch waste'	✓ Below a set threshold, with weekly inventory
Purchasing item	× 'Check suppliers'	✓ 3 quotes per category, quarterly
Break-even item	× 'Watch fixed costs'	✓ Monthly break-even calculated and signed off
Verifiable items out of the total	× None	✓ All of them
Margin recovered by closing them all	× None (it never closes)	✓ Several points of margin

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Why a checklist without a 'done' criterion controls nothing?

No item in a cost checklist ever closes without a verifiable condition behind it, which is why so many control lists end up as a pile of intentions nobody checks off.

Fifty-two percent of restaurateurs name inflation as their top 2026 challenge, and most face it with loose verbs (review, watch, check) that no manager can mark complete because they carry no threshold. Confusing intention with control is the real mistake: MEASURING waste closes nothing; keeping it under the ceiling the checklist sets, confirmed by weekly inventory, does.

The difference reads like wording, but at the register it separates real control from apparent control: what can be verified gets audited, and what gets audited improves. At Masterrestaurant no point counts as closed without its final figure, and Diego F. Parra puts it bluntly: what has no 'done' criterion is not done.

What makes an item verifiable and auditable?

An item becomes verifiable once it carries three things: a numeric threshold, a unit of measure, and a data source confirming it without anyone's opinion involved.

CONTROLLING food cost is intention; food cost per dish at or below 32%, with a standard recipe and updated input cost, confirmed by the POS report, is a done criterion. That condition turns a vague task into something any team member can audit. It is the logic behind the checklist's 12 points: each one carries its figure, unit, and source.

The first real run usually shows only 3 of 12 were actually closed; the rest was control theater dressed as management. That early discomfort is, paradoxically, the best sign the exercise works: without it, the owner keeps believing costs are controlled while inflation eats the margin.

The food cost item: a 32% ceiling with a standard recipe

Thirty-two percent is the ceiling, not a target one negotiates by the week: below that line, with a standard recipe, the food cost item closes. Three conditions hold it up: a technical sheet per dish, an updated input cost, and a calculation verified against the selling price. A food cost checked BY EYE does not count, because the real number shifts every time an input rises.

This is where AI earns its place: real-time per-dish margin alerts fire the moment an increase pushes a dish above the method's food cost ceiling, well before the accounting close catches it.

This item sits at the heart of the plate block, and closing it properly avoids the trade's costliest habit: raising a dish's price over an increase that is really solved by adjusting the recipe or the mix, not by making the whole menu pricier.

The waste item: under the checklist's ceiling, confirmed by weekly inventory

Waste is the operation's silent leak: uncontrolled, it eats a sizable share of input cost and quietly drains operating margin that nobody notices day to day. Closing this item takes one hard condition only: waste under the ceiling the checklist sets, confirmed by weekly inventory, never eyeballed. Almost no owner measures real waste, they swear they 'throw nothing away' while the inventory tells a different story, and that gap is exactly what the done criterion exposes.

When real waste is measured instead of assumed, and portion control is standardized alongside purchase forecasting, that close can free margin equal to a price increase, without losing a single customer, in Diego F. Parra's experience advising restaurants. A 'we watch our waste' with no weekly inventory behind it is, at bottom, an open item wearing a closed one's badge.

The purchasing item: 3 quotes per category every quarter

A meaningful slice of the purchasing budget leaks away from habit, buying from the same supplier without ever comparing, and that dormant margin is exactly what the purchasing item forces awake. Its closing condition demands 3 quotes per category every quarter and a documented consolidation; 'I talked to the suppliers' is not evidence on file.

Consolidating suppliers and matching purchase frequency to real turnover, in Diego F. Parra's experience, is the discipline that turns that closed gap into sustained monthly savings without lowering the quality of a single ingredient. AI helps flag which categories drifted from market price, something almost impossible to catch by hand. Together with waste, this item usually returns more margin than any price increase, without costing a single guest. Closing it every quarter, not once a year, keeps the savings alive.

The break-even item: separate the plate from fixed costs

Payroll, rent, and utilities are not charged to the plate: they go to the break-even point, a separation Masterrestaurant never negotiates on any checklist. Only once the monthly figure is calculated, signed, and compared against real sales does this item close, not when someone claims to 'have it under control' from memory.

Mixing this block with food cost is the checklist's costliest error: it pushes an owner to raise a dish's price to cover a rent increase that is really solved with more volume or lower fixed cost. What would happen if an owner ignored that separation for a full year? Prices would climb every time a structural cost rose, traffic would bleed out along the way, and margin would end up lower than before any 'control' began. Once break-even is known exactly, every lever stays in its lane.

Owner, date, and cadence: what closes all 12 points

Without a named owner, a review date, and a fixed frequency, any done criterion reverts to a wish wearing a system's clothes. The 12 points run weekly for the operational ones (waste, food cost, purchasing) and monthly for the structural ones (break-even, contracts), because a checklist reviewed once a year controls nothing. That weekly cadence is, in practice, the only thing that gets an owner to 12 of 12 closed before considering a price increase.

In operations audited by Masterrestaurant, closing the full checklist recovers 3 to 5 points of operating margin in a quarter, without hurting traffic. AI sustains that cadence better than memory ever could: forecasting and alerts turn data the point of sale already generates into timely signals. Strip out the cadence and even the best checklist ends up as a dead document in a drawer.

Price, the last item: only if the 12 are already closed

Price is the item almost every restaurateur reaches for first, and in this checklist it goes dead last: it activates only if the other 12 points are closed and margin is still short. Raising prices without closing structure, food cost, waste, and purchasing costs up to 9% of traffic, without recovering real margin.

This last item's done criterion is different: not a fixed threshold but a sequence condition (the other eleven closed) plus a method that runs AI scenarios on low-elasticity dishes against the sales mix and competitor pricing. Done this way, the adjustment keeps the traffic drop contained. Diego F. Parra repeats it in every Masterrestaurant engagement: price is the last checklist item, never the first. Today's only action is to run the other eleven and keep this one locked.

THE NUMBERS THAT MATTER

The numbers that matter

≈162 BILLION USD/YEAR Annual food-waste cost for the U.S. restaurant industry	
34.2% Labor cost of profitable vs. average operators	
12.2% Restaurant sector share of all Mexican businesses	
36.5% Payroll cost, full-service	
99% Operators with rising labor costs	

3.5%

Historical average food-away-from-home inflation

4.2%

percentage of food purchases not utilized
in commercial foodservice kitchens (pre-
consumer waste, before reaching the guest)

VISUALIZATION

The numbers, visualized

Annual food-waste cost for the U.S. restaurant industry



Labor cost of profitable vs. average operators



Restaurant sector share of all Mexican businesses



Payroll cost, full-service



Operators with rising labor costs



Historical average food-away-from-home inflation



Sources: The Restaurant HQ — Food Waste Statistics 2025 · National Restaurant Association — Restaurant Operations Data Abstract 2025 (datos 2024) · [CANIRAC / INEGI 2024](#) · [National Restaurant Association — Restaurant labor costs analysis 2024](#) · [TouchBistro 2024 \(via Apicbase\)](#)

Chart by [masterrestaurant.com](#)

FAQ

FAQ

What should a food cost control checklist include?

A food cost control checklist should include a measurable closing condition for every item: a costed recipe card per dish, updated ingredient prices, a food cost calculation checked against the menu price, waste confirmed by a weekly inventory count, and regular supplier quotes by category. Each item needs a threshold, a unit, and a data source that confirms it, such as the POS report, so anyone on the team can audit it. If an item only says "review" or "watch", it is still open. Close the recipe, portioning and purchasing items before you raise prices, because that is usually where the lost margin hides.

What is a 'done' criterion in a cost control checklist?

It is the verifiable condition that closes an item. 'Review food cost' cannot be closed; 'food cost $\leq 32\%$ per dish with a standard recipe' can. Without a 'done' criterion, an item is always 'in progress' and the checklist turns into a wish list that never controls anything.

How many items should a cost control checklist have?

The Masterrestaurant checklist has 12 items, each with its own closing threshold. More items dilute attention; fewer leave gaps. The key is not the number but that each item separates dish food cost ($\leq 32\%$) from fixed costs, which belong in the break-even point, and that every item is verifiable.

How often should the checklist be run?

Weekly for the operational items (waste, food cost, purchasing) and monthly for the structural ones (break-even point, contracts). A checklist reviewed once a year controls nothing. The weekly cadence is what makes it possible to close all 12 items and recover several points of margin within a quarter.

How does AI help close the checklist items?

AI makes verifiable what used to be subjective: ingredient price forecasting, real-time margin alerts by dish and assisted inventory that confirms actual waste. That way every 'done' criterion rests on data from the system, not on the owner's memory or instinct.

DATA & SOURCES

Sector data 2026 (official sources)

Verifiable industry benchmarks from official, non-commercial sources (government, industry associations, market research) - not competitors.

Metric	Value	Source
Spain restaurant sector revenue growth 2024	+7.1% in 2024 (first 9 months; +2.2% real after inflation)	Hostelería de España (FEHR) 2024
Spain restaurant profitability decline 2025	-0.9% in 2025 (higher costs and regulation)	Hosteltur 2025
Brazil bars and restaurants share of GDP	3,6% del PIB (2024)	ABRASEL 2024
Economic multiplier of restaurant spending in Brazil	every R\$1,000 spent injects R\$3,650 into the economy	ABRASEL 2024
Brazil bar and restaurant sector employment	4.9 million jobs (7.9% of formal employment)	FGV / ABRASEL 2024
Active bar and restaurant establishments in Brazil	1.379.420 establecimientos (agosto 2024)	ABRASEL / Gobierno federal de Brasil 2024

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