

## **FOREWORD**

1. A-85-269-001/FP-001, Food Services Manual, is issued on the authority of the Chief of the Defence Staff.
2. This publication is effective on receipt.
3. Suggestions for changes shall be forwarded to National Defence Headquarters, Attention: D Food Svcs.

## **PREFACE**

1. This Manual stipulates the Canadian Forces Food Services directives and standards. Furthermore, it provides procedures and instructions for the management of Food Services in compliance with the policies issued by the higher authority.
2. This Manual is the principal reference source for the provision of Food Services.

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## **Section 1 – Introduction**

### **101. Introduction**

1. CF Food Services shall be organized and managed to meet operational requirements and CF/DND priorities by providing cost efficient and effective food services that support military activities and that meet client expectations of quality, choice, value, nutrition, and service. Director Food Services (D Food Svcs) is the organization designated to develop and maintain policies and standards in all aspects of the provision of food services.

2. Food, the way it is selected, prepared and served, affects the health, efficiency and general well-being of individuals. This presents special challenges to the CF because of the large number of personnel to be fed, the mobility of field forces, and the limitations in space aboard ships and aircraft.

3. The CF Food Services Capability in any formation exists to provide food services to DND funded customers. Every effort shall be made to ensure that food services standards are met with the greatest possible economy in manpower and supplies.

### **102. Requirements**

4. The DND/CF food services organization shall:

- a. offer quality food services that are timely, convenient, consistent, and responsive to CF operational requirements and diners' preferences;
- b. provide food choices that enable diners to meet normal nutritional requirements as expressed in [Canada's Food Guide](#);
- c. achieve and maintain the occupational skills that permit military food services personnel to meet operational readiness requirements;
- d. establish and implement standards, performance measurement, and reporting systems that support the policy;
- e. develop and implement systems that:
  - (1) improve operational support readiness,
  - (2) improve efficiency and effectiveness of the food services operation, and
  - (3) promote economy of and accountability for resources; and
- f. enable surplus capacity, where it exists, to be used in ways that support departmental policies and that offset the fixed costs of the Food Svcs operation.

## **Section 2 - Organization and Responsibilities**

### **103. General**

5. Food services expertise is provided at national level (NDHQ), at environmental commands headquarters and/or their lower headquarters (Chief of Maritime Staff, Chief of Land Staff, and Chief of Air Staff), at operational level headquarters (Canadian Operational Support Command [CANOSCOM]), and at bases/wings/formations, stations and operational units. Each environmental command has its own organizational structure with varying locations and designations of food services staff. The function of the food services staff at each of the levels is complementary, and all work together toward achieving the same goal: providing the best possible Food Services in our unique military setting by meeting the requirements described in para 4 above.

### **104. NDHQ - Responsibilities**

6. Directorate Food Services (D Food Svcs), is responsible for the strategic level requirements and corporate aspects of food services that are applicable to all elements of the CF. The general responsibilities at national level are to:

- a. provide advice on policies related to, or impacting on the management of Food Svcs and the CF Food Svcs capability (D Food Svcs);
- b. develop and implement strategic, national policies and direction on the provision of all public-funded Food Svcs operations, including contracted, static and non-static sites, for domestic and international CF operations (D Food Svcs, D Food Svcs 2);
- c. provide recommendations related to the provision of Food Svcs to the CF and DND strategic level authorities on future force development plans, internal and external policies and regulations (D Food Svcs);
- d. advise on and ensure that feeding concepts provide nutritional wellness and sustainability to CF personnel (D Food Svcs);
- e. provide input in the development of strategic level agreements in internal, external, national and international contexts (D Food Svcs 2);
- f. establish, define, promulgate, and validate standards and performance measures to ensure that quality food services are provided consistently throughout the CF (D Food Svcs 2, 4 and 5);
- g. evaluate, and ensure CF-wide compliance with, national policies and performance standards (D Food Svcs 2, 4 and 5);
- h. provide technical advice on the financial aspects of food services management at the corporate level (D Food Svcs 5);
- i. provide advice to operational level staff on food services policy and support for deployed operations including technical staff assistance visits (D Food Svcs 2 and 4);
- j. provide CF input into strategic level NATO/UN committees/WG/Expert Panels related to the provision of Food Svcs and maintain liaison with Allied Forces (D Food Svcs/ D Food Svcs 2);
- k. as Occupation Co-advisor, provide counsel on food services personnel matters to the Logistics Branch and Level Ones' organizations (D Food Svcs);

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- l. provide expertise regarding food services military and civilian personnel employment, including occupational specifications, qualification standards, occupational employment, training, and recruiting requirements for officers and NCMs and liaising with educational institutions and professional bodies on strategic level Food Services matters (D Food Svcs /D Food Svcs 3);
- m. develop and direct systems and procedures that support the policy for food services, and provide on-site assistance and training visits for their implementation (D Food Svcs 5);
- n. provide technical advice on the construction and renovation of food services facilities, on the design and procurement of specialized food services equipment and the requirements for operational feeding equipment, initiating field trials of new equipment, and developing scales of issue for equipment including sponsorship and funding for national implementation of specialized equipment projects (e.g. POS) (D Food Svcs 4);
- o. manage the National Combat Ration Programme from establishing the standards (menus, nutritional requirements, packaging, etc.), co-ordinating the production, validating the requirements to fulfilling the responsibilities of LCMM (D Food Svcs 6); and
- p. develop and maintain relations/contact with internal and external organizations to enable the performance of the Functional Authority's mandate (D Food Svcs).

**105. Environmental HQ - Responsibilities**

- 7. The general responsibilities of the environmental or lower HQ staff are to:
  - a. ensure the implementation and maintenance of the NDHQ Functional Authority's policies and standards and synchronize them with environmental policies by development of procedures, directives and standards related to the effective operation of environmental food services systems, including flight, shipboard and field feeding activities ;
  - b. monitor the use of food services resources including food, personnel, facilities and equipment, including contracted operations by analysis of unit Unitrak operating statements and performance summaries,
  - c. provide guidance on problem-solving and corrective action to unit Food Svcs staffs;
  - d. advise on the training and employment of food services personnel and ensure the effectiveness of the Cook MOSID 00164 and Log Food Svcs Officer on-job training (OJT) programmes;
  - e. conduct staff/technical assistance/inspection visits and provide advice to local commanders;
  - f. provide technical advice on food services and on matters affecting food services to commanders and other staff;
  - g. assist in developing environmental Food Services support plans for contingency operations;
  - h. coordinate with CANOSCOM for provision, occupational training, and employment of personnel and provision of resources required for each operation/theatre;
  - i. advocate the consistent application of food safety programs to prevent adverse consequences to the health and safety of diners and to operational effectiveness;

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- j. provide guidance to units on the development of comprehensive Statements of Requirements for Food Services contracts and on the effective performance monitoring of Food Services contractors;
- k. serve as Food Services POC for field trials of food service material/equipment;
- l. provide the Logistics Branch Environmental Co-Advisor with the environmental perspective regarding issues and requirements for occupational training, employment, and career advancement of Food Services Officers and Cooks;
- m. guide, interpret and monitor ASD policies and best practices, procedures and applications impacting on food services delivery;
- n. assess, authorize and monitor unit Food Svcs certifications; and
- o. inform D Food Svcs about food services issues specific to their environments.

**106. Operational HQ - Responsibilities**

7. The general responsibilities at the operational level headquarters are to:

- a. as the Food Svcs SME, provide advice to all levels at CANADA Command (CANADA COM), Canadian Expeditionary Force Command (CEFCOM), Canadian Special Operating Forces Command (CANSOFCOM) and CANOSCOM;
- b. ensure the implementation and maintenance of NDHQ Functional Authority's policies and standards and harmonize them with operational specific policies and standards;
- c. participate in the operational planning process for support and sustainment of missions and exercises and develop the Food Svcs support concept including advice on the suitability of employment of food and food services contracts and provide input in development of mission specific contracts;
- d. provide day-to-day support to missions and exercises;
- e. coordinate with the Force Generators for provision, occupational training and employment of personnel and provision of resources required for each theatre;
- f. monitor the use of food services resources including recommendations with regard to TF requirements for allowances;
- g. determine applicable procedures to be followed by theatre;
- h. provide technical net support to Food Svcs personnel in theatre and at the strategic level;
- i. participate in Staff Inspection Visits (SIVs) or Staff Assistance Visits (SAVs) and provide advice to local commanders, Force generators and the strategic level on support to operations; and
- j. participate in the validation of Food Svcs standards and performance measures on domestic and deployed theatres.

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**107. Base / Wing / Formation/ Unit - Responsibilities**

8. The general responsibilities at base/wing/formation/Unit level are to:
- a. plan food services support operations and prepare contingency feeding plans;
  - b. organize, coordinate, administer and monitor food services operations in accordance with established food services policies and standards;
  - c. monitor the performance of the food services operation;
  - d. train food services personnel;
  - e. manage food services resources, including food, personnel, equipment, budget, and facilities;
  - f. advise on and/or supervise catering contracts;
  - g. promote the nutritional well-being of CF members;
  - h. provide technical advice to base authorities and to lodger units; and
  - i. Ensure military Food Svcs personnel achieve and maintain a constant level of readiness to support operations.

**108. Abbreviations**

9. The Defence Terminology Bank (DTB) (<http://terminology.mil.ca>) is the sole authority on terminology and abbreviations for the CF and DND. It promulgated the correct terms on Food Services that are as follows:

<b>Director Food Services</b>	<b>D Food Svcs</b>
<b>Directeur - Services d'alimentation</b>	<b>D Svc Alim</b>
<b>food services</b>	<b>Food Svcs</b>
<b>services d'alimentation</b>	<b>Svc Alim</b>
<b>food services officer</b>	<b>Food Svcs O</b>
<b>officier - services d'alimentation</b>	<b>O Svc Alim</b>



**Chapter 2 – Standards for Food Services, Allowances and Procurement**

<a href="#"><u>Introduction</u></a>	<a href="#"><u>References</u></a>
Introduction	<b>Annexes</b>
<a href="#"><u>Standards</u></a>	<a href="#"><u>Annex A - Standard Meal Entitlement Pattern</u></a>
General	<a href="#"><u>Annex B - Standard Meal Item Availability Table - Static or Semi-static Facilities and Major Warships</u></a>
Choice and Quantity	<a href="#"><u>Annex B-1 - Standard Meal Item Availability Table - Mobile Kitchen Trailers, Armouries, Small Naval Vessels, Naval Reserve Divisions.</u></a>
<a href="#"><u>Procurement</u></a>	<a href="#"><u>Annex C - Portion Size Standard</u></a>
Role of B/W/F Sup O/S Log O	<a href="#"><u>Annex D - How is the Basic Food Cost (BFC) Calculated?</u></a>
CAF Food Quality Specifications (FQS)	<a href="#"><u>Annex E - Sample Calculation of Food Cost Standard for Field Feeding or Operation</u></a>
HACCP and ISO	
Meat Inspection Standards	
Procurement of Fully or Partially Prepared Commercial Food Products	
Receiving Food	
Notice of Rejection/ Discrepancy of Rations	
Storing Food	

## Introduction

1. This chapter describes the standards for food services, allowances and procurement that apply to all CAF Food Services organizations and contracted food services operations supervised by CAF Food Services. Standards for operational feeding support shall be as similar as possible to those required of static food services, consistent with the operational situation. Use of these standards is mandatory. In situations where it is either impractical or impossible to follow any one or more of these standards, permission for deviation from the standard(s) must be sought, in advance, from the appropriate Level One Food Services Officer. The OPI for this chapter of the Food Services Manual is D Food Svcs 5. Questions and/or recommendations for change shall be forwarded through the unit, area/formation, and Level One Commands.

2. D Food Svcs is responsible for developing policy and standards that support the CAF Food Services mandate. As a key operating principle DND funded customers must have access to similar food services in any public food services facility (including contracted operations), given comparable operational or environmental conditions. To meet this fundamental element, the food services standards must be well defined, sustainable, affordable, achievable, and applied consistently across the public food services operations. These standards must recognize the different environments, the range in volume of activity and the inherent disparities that exist in the organization and infrastructure of local food services operations. The standards must allow for equitable performance analysis at the various management levels.

## Standards

### General

3. The standards for CAF Food Services have been incorporated into five categories as follows:
- a. Choice and Quantity. Standards for choice and quantity are defined by the following standards:
    - (1) Annex A - Standard Meal Entitlement Pattern for regular and dispersed meals,
    - (2) Annex B - Standard Meal Item Availability Table - STATIC/SEMI-STATIC FACILITIES AND MAJOR WARSHIPS.  
  
Annex B-1 - Standard Meal Item Availability Table – MOBILE KITCHEN TRAILERS, ARMOURIES, SMALL NAVAL VESSELS, NAVAL RESERVE DIVISIONS, AND OTHER OPERATIONAL UNITS SERVING LESS THAN 50, and
    - (3) Annex C - Portion Size Standard.
  - b. Nutrition.. The CAF Standards for Nutrition are contained in Chapter 6 - Nutrition.
  - c. Service and Amenities. The CAF Standards for Service are contained in Chapter 3 – Kitchen Operations, Procedures and Policies.
  - d. Hygiene and Sanitation. The CAF Standards for Food Safety are contained in Chapter 7 – Hygiene and Sanitation.
  - e. Cost. Cost standards have been developed for the following conditions:
    - (1) Food Cost Standard which is referred to as the Basic Food Cost (BFC),
    - (2) Increment allowances, which include:

## Chapter 2 - Standards & Procedures

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- a. Dispersed Meals Allowance;
- b. Field Feeding Allowance;
- c. Extra Calorie Allowance;
- d. Infrequent Meals;
- e. Between Meal Allowance (BMA);
- f. Small Vessel Allowance (SVA);
- g. Deployed Operations Allowance;
- h. IMP Supplement Allowance; and
- i. Fresh Ration Supplement Allowance.

(3) Recovery by type of customers, type of service, and type and number of meals provided.

### Choice and Quantity Standards

4. The Choice and Quantity standards represent a core standard that is necessary in any food services operation, but imperative in publicly funded CAF Food Services operations. The Choice and Quantity standards encompass three distinct standards: *Standard Meal Entitlement Pattern*, *Standard Meal Item Availability* and *Standard Portion Size* that are described below.

5. The standards have been developed to meet four essential criteria. They are **equitable** to the diners; their cost is **affordable** to the client, DND and the public; they are **achievable** by any food services operation with comparable feeding environment and operational conditions; and they are **sustainable** as they can, and they must be applied fairly and consistently across the public food services operations.

6. The Choice and Quantity standards reflect the nutritional requirements of an active and healthy military population. They also recognize the different environments, the range in volume of activity and the inherent disparities that exist in the organization and infrastructure of local and deployed food services operations. These standards are set at a level that each Food Services operation can achieve and deliver consistently, day after day, in terms of quality and quantity.

### **Standard Meal Entitlement Pattern**

7. To satisfy the public responsibility for provision of nutritious meals to DND-funded diners, food services operations shall offer all-inclusive meals. Annex A - Standard Meal Entitlement Pattern defines the combination of meal components, for breakfast, lunch and supper, including dispersed meals, which constitute an all-inclusive meal provided at public expense to DND-funded diners. DND-funded diners are free to choose any reasonable combination of choices from the menu offerings, within the meal entitlement pattern.

8. This standard is the basis used to translate the nutritional requirements of an active military force into the representative meal components of each meal of the day. The pattern for each meal must incorporate the four food groups as expressed in “*Eating Well with Canada’s Food Guide*”.

### **Main Nutrient Contents**

9. With the Choice and Quantity standards for meal offerings and portion size, Annex A - Standard Meal Entitlement Pattern offers a diner the possibility to select meal items that provide caloric energy and nutrients that fall within the range provided in table 1 below:

## Standard Meal Item Availability Tables & Portion Size Standard

10. The *Standard Meal Item Availability Tables* list the number of types and varieties of choices that must be offered for each meal component (category) of the *Standard Meal Entitlement Pattern*. The *Standard Meal Item Availability Tables* are used as a tool to measure how well a food services operation provides "meals that meet diner expectations for nutritional quality and variety IAW the guidelines of *Eating Well with Canada's Food Guide*". In this context, variety is not essentially determined by the number of choices provided at a meal, but by the variety of choices offered from meal to meal and from day to day over a representative period (week or month). The following items are not included in these *Standard Meal Item Availability Tables*:
- a. individual cans/bottles of soft drinks, fruit drinks or milkshakes;
  - b. bottled water;
  - c. individual bottles/cans of juices (with the exception of dispersed meals);
  - d. sports drinks such as Gatorade;
  - e. single item hot beverage dispenser products;
  - f. flavoured coffee;
  - g. portioned cheese packets (with the exception of dispersed meals);
  - h. snacks such as chips, chocolate bars, gum, candy;
  - i. multi-portion pizzas (non-individual portion);
  - j. alcoholic beverages, beer, wine; and
  - k. non-food items.
11. The *Standard Meal Item Availability Tables* are also one of the most visible standards that characterize any military food services operation and that demonstrate to clients and diners the application of common standards amongst CAF Food Services operations in a static or deployed environment. Therefore, these tables must be applied consistently to set diner expectations at a sustainable level. Finally, this has a direct impact on the food cost: the greater the number of choices of each meal component (category), the costlier it is. Exceeding this standard may also incur additional operating costs, especially in terms of labour, which would affect the costs.
12. The *Standard Meal Item Availability Tables*, the *Standard Meal Entitlement Pattern* and the *Portion Size Standard* represent the quantitative standards for meals and refreshments. These standards also form the basis for the establishment of standard allowances and recovery rates for publicly funded food services operations. As such, the implementation of the Choice and Quantity standards is one key step in ensuring that clients, including Commanding Officers receiving food services support on a cost recovery basis, living-in personnel on pay deduction for rations and out-of-pocket diners have access to a similar standard of meal services in any CAF Food Services operation, for the comparable price/charge they pay.
13. Annex C - Portion Size Standard indicates how much of each food item is required for a portion that is served for meals in CAF dining rooms, issued as dispersed meals, and served in operational feeding. This standard has a direct impact on the caloric energy and nutrient contribution of a meal item, as part of the whole meal. The standard meets or exceeds the Canadian healthy eating guidelines to reflect the energy and nutritional requirements of an active and healthy military population. A food services operation that exceeds this standard would send the wrong health promotion message by encouraging diners to over consume. The *Portion Size Standard* also has a direct impact on food cost: the larger the portion size, the costlier it is per portion. Exceeding the standard would affect its affordability.

## Cost Standards

14. The food allowances, expressed as a monetary value, represent the financial expenditure entitlement for the provision of authorized public meals to DND-funded customers. When the standard allowances are not sufficient to meet specific support requirements, incremental allowances may be authorized. The following table provides the link to the allowances-

**Table 1: Food Cost Allowances**

<u><a href="#">FOOD COST STANDARD</a></u>	<u><a href="#">Basic Food Cost (BFC)</a></u>
<u><a href="#">INCREMENT ALLOWANCES</a></u>	<u><a href="#">Dispersed Meals</a></u>
	<u><a href="#">Field Feeding</a></u>
	<u><a href="#">Infrequent Feeding</a></u>
	<u><a href="#">Extra Calories</a></u>
	<u><a href="#">Between Meal Allowance (BMA)</a></u>
	<u><a href="#">Small Vessel Allowance (SVA)</a></u>
	<u><a href="#">IMP Supplement</a></u>
	<u><a href="#">Fresh Ration Supplement</a></u>

### **Food Cost Standard**

#### **Basic Food Cost (BFC)**

15. The BFC is the standard food cost of one meal-day specific to each unit which is promulgated by D Food Svcs annually. A meal day is the amount of food required for the provision of three balanced meals to one person over a 24-hour period. **A breakfast meal represents 20% of the BFC and a lunch or dinner meal is 40% of the BFC.** The BFC is the cost of the Annex A - Standard Meal Entitlement Pattern adjusted by the consumption pattern, a regional factor, and the projected inflation rate for food for the coming year. To better understand how D Food Svcs determines the BFC for each unit, refer to Annex D - Basic Food Cost (BFC) Calculation Methodology.

#### **Incremental Allowances**

#### **Dispersed Meals**

16. Dispersed meals are authorized to offset the additional food expenditures required to satisfy Annex A - Standard Meal Entitlement Pattern for meals consumed outside the dining room. These meals include Box Lunch, Hot Pack, Hay box and Flight Meals requested and authorized via a Food Services Requisition (FSR) or a Flight Meal Requisition. **A breakfast-dispersed meal is calculated as 30% of BFC and a lunch or supper-dispersed meal is 50% of the BFC. A full day of dispersed meals will therefore be 130% of the BFC.**

17. The client is billed according to the number of diners confirmed on the Food Services Requisition (FSR) 48 hours prior to the date of arrival. If the number of diners is greater than the original request, the client is billed for the revised number. If the number is lower than the original request, the client is billed for the number originally requested, unless a minimum of 48 hours notification (or period otherwise specified) is provided.

18. Salvage procedures apply when a request for dispersed meals or refreshments is cancelled after the meals have been prepared but have not left the kitchen. There shall be no items salvaged from meals or refreshments once they have left the kitchen. Salvage procedures apply to dispersed meals only.

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19. Only the following items may be salvaged from the meals or refreshments:

- a. Juice, canned fruit, and fresh fruit, except fruit that has been portioned and wrapped, and
- b. All food in individual packages or containers (coffee, tea, hot chocolate, salad dressing, relishes, cheese, margarine/butter, creamers, crackers, jams, desserts, condiments, and cereals).

20. The salvaged items shall be taken back on inventory. These items are to be issued in the next applicable dispersed meal. The recovery rate charged to the client/unit shall be reduced by the salvage value as calculated via the [Recovery Rate Calculation Spreadsheet/Dispersed Increments](#) published in August of each year.

21. A meal cardholder is entitled to a dispersed meal when they are unable to consume their current or next meal in the dining room during normal meal hours. The method to provide for a dispersed meal is subject to local capabilities and conditions. However, for the dispersed meal service to be provided, it is essential that the access controls or POS system in place has the capability to register the meal as a meal consumed.

22. Subject to food safety regulations that govern the preparation and issue of meals, and where the dining room facility and equipment layout permits, a dispersed meal may be in the form of a box lunch or a pre-prepared meal requested in advance via a food services requisition for dispersed meals.

## Field Feeding Allowance

23. The Field Feeding Allowance applies during operations/exercises. This allowance provides for the extra nutritional requirements necessary to support an increased level of physical activity and long working hours. While on exercise, the Field Feeding Allowance is expressed as a percentage of the national BFC or the BFC of the supporting unit, whichever is greater. When on deployed operations, the BFC from the supporting unit is used if purchasing is done using the supporting unit's standing offers. **The Field Feeding Allowance includes requirements of the [Work Place Refreshments](#), [Night Snacks](#) and [Extra Calories](#) allowances and cannot be combined with these.** This allowance varies depending on the number of personnel on the exercise and the duration of the exercise/deployment where fresh rations are used for all or part of the exercise.

24. Table 2 below shows the various scenarios, which are applicable to the Field Feeding Allowance. The initial allowance is the Field Feeding Allowance for diner strength in excess of 350 and exercise/operation duration in excess of 30 days. For all other scenarios, the strength and duration will determine the allowance. Unitrak completes the calculations automatically when these two numbers are entered in the appropriate cells.

**Table 2: Various scenarios applicable to the Field Feeding Allowance**

Scenario	Duration (Days)	Strength	Additional % BFC (includes allowance for Extra Calories, between meal beverages, and night snacks)
1	31 +	351 +	35%
2	31 +	126-350	40 %
3	31 +	1-125	45 %
4	8-30	351 +	40 %
5	8-30	126-350	45 %
6	8-30	1-125	50 %
7	1-7	351 +	45 %
8	1-7	126-350	50 %
9	1-7	1-125	55 %

**NOTE; The Food Cost Standard for the exercise is equal to** (BFC X Total Meal Days) + (Field Feeding Allowance X Total Meal days). See [Annex E](#) for a sample calculation of the Food Cost Standard.

### **Night Snack**

25. The Night Snack must be available in the unit dining facility in accordance with the following Table 3 and the *Portion Size Standard* given at Annex C.

**Table 3: Night Snack Food and Beverage Entitlement**

NIGHT SNACK BEVERAGE ENTITLEMENT	
<b>All of the following food and/or beverage items must be available in each dining facility as a night snack:</b>	
Coffee or tea, plus cream or milk, plus sugar	
Hot chocolate beverage mix	
Iced tea mix	
Milk	
Fruit juice	
NIGHT SNACK FOOD ENTITLEMENT	
Bread, spreads (peanut butter, cheese spread, jam, etc.)	
Soup and soda crackers	
Fresh fruit (orange, apple, pear, banana, etc.)	
Snack (e.g. muffin, breakfast bar, cookies, granola bar)	

### **Workplace Refreshment (WR)**

26. Refreshments in accordance with the following Table 5 must be available to personnel in their workplace, up to a maximum of two issues per person per 24 hour period. The standard portion size is 250 ml per issue (reconstituted).

**Table 4: Workplace Refreshment Entitlement**

WORKPLACE REFRESHMENT ENTITLEMENT	
<b>Any of the following beverage items can be provided as a refreshment:</b>	
Coffee or tea, plus cream or milk, plus sugar	
Hot chocolate beverage mix	
Iced tea mix	
Fruit beverage powder drink mix	

### **Infrequent Feeding**

27. Infrequent Meals are authorized when freshly prepared meals are provided irregularly. Its intent is to provide the financial flexibility to reserve units who provide feeding support on an irregular basis, or to supplement alternate feeding systems (e.g. IMPs) to groups or units.

28. Infrequent Meals are given in the following situations:

- a. This applies to reserve units that prepare and serve meals on an irregular basis. This allowance applies to the actual attendance only, and it is not applicable in locations where meals are served on a regular basis (e.g. lunch every day). It compensates for the inefficiencies of feeding on an irregular basis. The standard at Annex B-1 must be followed in this situation; and
- b. To those accounts designated as being deployed. This allowance provides opportunities for a freshly prepared meal, such as dining room meals, dispersed meals or BBQs, where possible, on a weekly basis. These meals are in addition to the IMP Supplement and are provided IAW the dispersed meal/infrequent meal pattern at Annex A.

NOTE: **Breakfast is accounted as 30% of the local BFC and lunch and supper as 50% of the local BFC.**

### Extra Calories Increment Allowance

29. The Extra Calories Increment Allowance provides for extra nourishment under specific situations. This allowance is not applicable when the Field Feeding Allowance is used because extra nourishment has already been included.

30. For Type A customers, this amount must be planned for and/or added to the local Food Services budget. For the other types of customers, this amount must be recovered from the Client (RC Manager), using the applicable local standard recovery rate for extra calories.

31. The Extra Calories Increment Allowance is given in the following specific situations, within the maximum increment allowance as follows:

- a. **15 % of the BFC** when required and authorized by the CO or Client:
  - (1) during the deployment of operational units, with the exception of naval vessels, and during training exercises involving arduous conditions or high physical demands;
  - (2) for Reserve Force summer camps;
  - (3) for Air, Army or Sea Cadets engaged in training activities and summer camps;
  - (4) for officer cadets at RMC during the academic year only; and
  - (5) for personnel undergoing recruit training and basic officer training; and
- b. **6 % of the BFC**, for the “at sea allowance”, which provides for the additional nutritional requirements of shipboard feeding while at sea. It applies to all ships, submarines and other vessels for the entire company for each day at sea.

### Between Meal Allowance (BMA)

32. The BMA is an expenditure allowance equal to 5% of the applicable recovery rate. It is used to provide a between meal food and/or beverage item IAW the [Between Meal Food Entitlement Table](#). This increment is not applicable when the Field Feeding Allowance is used. As with all other meal increment allowances, this allowance provides authority to the Food Services manager to expend public resources, within the limits of the monetary allowance, in the situations and conditions described below. For Type A customers, this amount must be planned for and/or added to the local Food Services budget. For the other types of customers, this amount must be recovered from the Client (RC Manager), using the applicable local standard recovery rate for a BMA.



33. The Between Meal Allowance (BMA) is granted in the following situations:

- a. Food and/or beverage item(s) authorized by the CO for personnel engaged in operations or exercises, arduous work and /or exposure to extreme heat (above 30 degrees Celsius) or cold (less than 0 degrees Celsius), when the diners are precluded from obtaining refreshment from their designated unit work area, dining facility, NPF outlet, self-help canteen in camp or in a commercial outlet. **One issue every four hours up to a maximum of four per 24-hour period;**
- b. Food and/or beverage item(s) authorized by a health care professional qualified to assess individual nutritional requirement (i.e. Registered Dietitian (RD)) and thus the need for additional foods or beverages. This is applicable for hospital or health care centre patients or others under medically monitored health and/or fitness programs. The BMAs are to be authorized on an individual basis. Where a RD is not available, the BMA may be authorized by the senior medical officer. **Maximum of three issues per 24-hour period;**
- c. Food and/or beverage item(s) issued for consumption by passengers during an authorized flight. **One issue per flight lasting between 2 – 4 hours and one issue for every 2 hours after that** (Refer to [Chapter 16- Flight Feeding](#)); or
- d. Food and/or beverage item(s) issued to ensure that the following personnel, who often work under conditions of stress, remain continuously alert and do not chance a loss of efficiency due to dehydration or low blood sugar level ([CAFAO 36-14](#) and [Chapter 16- Flight Feeding](#));
  - (1) personnel actively engaged in air traffic control duties;
  - (2) communication research operators employed in an operational environment;
  - (3) meteorological technicians during evening and night shifts only; and
  - (4) aircrew personnel on flying or on stand-by duties.

**Two issues for each between meal period, including the night meal period.**

34. All BMA requests are to be submitted on the [BMA form](#), to ensure units request only food IAW the BMA Entitlement Table. This form is not to be modified in any manner and additional food items not included in the BMA Entitlement Table are not authorized. For Type A customers, this amount must be planned for and/or added to the local Food Services budget. For the other types of customers, this amount must be recovered from the Client (RC Manager), using the applicable local standard recovery rate for a BMA. Expenditures above 5% are not authorized.

35. The BMA is not applicable when the Field Feeding Allowance is used (the BMA is already included in the Field Feeding Allowance). Refer to the following table 6 for the BMA entitlement.

**Table 5: Between Meal Allowance Entitlement**

<b>BETWEEN MEAL FOOD ENTITLEMENT TABLE</b>	
<b>Any one of the following food and/or beverage items can be issued as one BMA IAW <a href="#">Annex C - Portion Size Standard</a>:</b>	
Coffee or tea, plus cream or milk, plus sugar, <b>plus</b>	Individual plain cookie pkg (oatmeal, social tea, digestive, or other plain biscuit)
Hot chocolate beverage mix <b>plus</b>	Individual plain cookie pkg (oatmeal, social tea, digestive, or other plain biscuit)

<b>BETWEEN MEAL FOOD ENTITLEMENT TABLE</b>	
<b>Any one of the following food and/or beverage items can be issued as one BMA IAW Annex C - Portion Size Standard:</b>	
Fruit beverage powder <b>plus</b>	Individual plain cookie pkg (oatmeal, social tea, digestive, or other plain biscuit)
Iced tea mix <b>plus</b>	Individual plain cookie pkg (oatmeal, social tea, digestive, or other plain biscuit)
Soup, individual canned or instant package <b>plus</b>	Individual soda cracker pkg
Individual cheese pkg <b>plus</b>	Individual soda cracker pkg
Fruit juice	
Fresh fruit (orange, apple, pear, peach, banana, etc.)	
Cereal or granola bar	
Individual higher calorie cookie pkg (shortcake, chocolate chip, oatmeal chocolate chip, cream filled, fruit and nut cookies, or fig newton)	

**NOTE: High-energy bars, sports drinks or other meal replacement beverages are not permitted.**

### Small Vessel Allowance (SVA)

36. The SVA is an additional monetary allowance equal to 10% of the support base's BFC and is applicable to those vessels that have an average daily ration strength of less than 50. For type A customers, this amount must be planned for and/or added to the small vessel's operating budget for food services.

### IMP Supplement

37. IMP supplements are authorized by the requesting unit's CO and ordered using an Unitrak Food Service Requisition (FSR). The list of items provided must be entered in the FSR comment box. A copy of the CO's authorization is to be retained on file to substantiate the activity recorded in Unitrak.

38. Between 1-13 consecutive days of IMP consumption, during operations, the CO may authorize a fresh supplement.— IMP Supplement #1 Allowance (for day 1 -13) is a ration allowance that is provided IAW the Entitlement Table at Table 6:

**Table 6: IMP Supplement Entitlement #1**

<b>IMP SUPPLEMENT #1 ENTITLEMENT TABLE (day 1- day 13)</b>	
<b>The following food and/or beverage items may be provided, with the choice and quantity limited to the following:</b>	
Coffee or tea, plus cream or milk, plus sugar (1 serving)	
Soup, and soda crackers (1 serving)	
Bread and spreads (e.g. peanut butter, cheese spread, jam, etc) <b>or</b> Muffin <b>or</b> Granola Bar (1 serving)	

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39. When IMPs are consumed for 14 days or more, there is a requirement to supplement combat rations with an additional variety of fresh food. Previous experience has shown that when IMPs are consumed over a prolonged period (in excess of 14 continuous days), personnel tend to eat less; consequently, they may not consume a nutritionally complete diet. This situation can result in loss of energy, weight reduction, loss of stamina, and generally reduced operational effectiveness. The IMP Supplement #2 Allowance (for 14 days or longer) is a ration allowance that is provided IAW the Entitlement Table at Table 7. The Entitlement Table for specific operations can be adjusted with recommendations from the Level One Food Services Officer and approval of Mat J4 D Food Svcs in order to meet specific requirements of that theatre. When doing so, an emphasis must be made to ensure the availability of healthy and nutritional items. Pop can be made available with the Level One Food Services Officer's approval to encourage fluid and calorie intake, or for morale reasons in locations where CAFPSA is unable to provide retail ops:

**Table 7: IMP Supplement Entitlement #2**

<b>IMP SUPPLEMENT #2 ENTITLEMENT TABLE (14 days and longer)</b>	
<b>The following food and/or beverage items should be provided daily, with the choice and quantity limited to the following:</b>	
Coffee or tea, plus cream or milk, plus sugar (1 serving)	
Milk (2 x 250 ml)	
Fruit juice (1 x 250 ml)	
V8 (1 x 156 ml) <b>or</b> soup, and soda crackers (1serving)	
Cereal <b>or</b> bread and spreads (e.g. peanut butter, cheese spread, jam, etc.) (3 servings)	
Fresh fruit (orange, apple, pear, banana, etc.) (1 serving) <sup>1</sup>	
Fresh vegetables (carrot sticks, celery, broccoli florets, etc.) (1serving)	
Snacks (e.g. muffin, breakfast bar, cookies, granola bar) <b>or</b> Trail Mix <b>or</b> nuts <b>or</b> seeds (1serving)	
Group Condiments (hot sauce, steak sauce, etc)	

40. In addition to IMP Supplement #1 and #2 (fresh food supplements), opportunities for freshly prepared meals, such as breakfast, or BBQs should be provided on a weekly basis. These meals are not part of the IMP Supplement but are accounted for under the Infrequent Meals Allowance in Unitrak.

## Fresh Ration Supplement

41. This supplement is applicable to Allied or multinational feeding situations only. When food is provided by a contractor, or another nation, the requirement to meet the CAF Food Services standards remains in effect. When the contract with the food services provider does not meet the CAF Food Services standards, a Fresh Ration Supplement is authorized. This supplement enables the Task Force to procure food items that are included in the CAF Food Services standards (in accordance with this chapter), but which are not normally available. This funding is not to be used to compensate for Food Service provider or supplier performance shortfalls unless expressly authorized by the appropriate HQ. There is no pre-established Entitlement Table for this allowance as the rate is dependant upon the standards and/or shortfalls of the Food Svcs provider. TF or units are to develop a ration supplement plan based on actual discrepancies, shortfalls, item availability, and in-theatre resources through their appropriate chain of command. A fresh ration supplement entitlement is ordered using a Unitrak Food Service Requisition (FSR).

<sup>1</sup> Fresh fruit and vegetables contain fibre that is not present in juice. In the event that the provision of fresh fruit and vegetables is not possible, juice may be considered a suitable substitute.

42. The Fresh Ration Supplement is a ration entitlement that is provided IAW an Entitlement Table developed to address particular shortfalls with the food items available, as well as other standard allowances such as the Deployed Operations Allowance and/or a dispersed meal replacement (for example, BBQ). It is IAW an Entitlement Table that is developed for that specific theatre of operation. D Food Svcs 5-2 is responsible for establishing the Fresh Ration Supplement Allowance specific to each operation, and the development of its Entitlement Table.

## Standard Recovery Rates

43. Standard recovery rates are established by D Food Svcs 5-2 for all types of customers, as described in Chapter 4. They also include rates for dispersed meals and increments, which includes flight meals, the requirement for the *Extra Calories* increment allowance and the *BMA allowance*.

## **Provision of Drinking Water**

44. Water is not included in the BMA or the standard meal entitlement patterns for dining room or dispersed meals. The Food Services budget shall not be publicly funded to purchase and issue bottled water. Furthermore, bottled water that has been altered in any way i.e. with the addition of nutrients, flavours, and/or gases is also not part of the Standard Meal Entitlement Pattern.

45. When potable water is not available, bottled water may be purchased at Public expense. The unit's Supply organization is responsible for funding the purchase of bottled water. For efficiency and economy, the Food Services section may procure bottled water on behalf of Supply when water is being issued with a meal.

## **Procurement**

### Role of B/W/F Sup O/S Log O

46. IAW the [Canadian Forces Supply Manual](#), the unit Sup O/S Log O is responsible for arranging the procurement of food at each base/wing/unit. However, it is common practice for the base, wing, or unit Sup O/S Log O to delegate purchase authority to the unit Food Svcs O. IAW the [Canadian Forces Supply Manual](#) article 3-32A-003, Ordering Food, the Food Svcs O must review PWGSC contracts/standing offers and ensure that they are IAW unit requirements and Government of Canada specifications. Delegated authority is in accordance with the Delegation of Authorities form.

47. A-LM-007-014/AG-001 [Canadian Forces Supply Manual](#) contains direction on procurement of food, which applies to food services sections. Of specific interest are:

- a. Volume 3 Chapter 4 – Procurement, describes procurement policy, procedures, and financial authorities for the CAF, without specific reference to food. Of particular interest are:
  - (1) local procurement through Public Works and Government Services Canada (PWGSC),
  - (2) local procurement direct from the trade,
  - (3) local procurement by petty cash,
  - (4) acquisition cards, and
  - (5) supporting government policy by procuring environmental "green" products, reusing and recycling, and procuring from Aboriginal firms; and
- b. Volume 3 Chapter 32 Section A – Food, deals specifically with food procurement:

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- (1) regional procurement,
- (2) action required to address rejection, discrepancy, and failure to deliver, including the Food Service originated form Notice of Rejection/Discrepancy of Rations (NRDR) and how to disqualify unacceptable suppliers, and
- (3) use and preparation of Standing Offers (SOs).

### CAF Food Quality Specifications (FQS)

48. Food items used by CAF Food Services in the provision of meals and refreshments shall be consistent with the purchase standards set out in the CAF Food Quality Specifications (FQS) A-85-269-002/FP-Z01. All food standing offers (SOs) shall refer to the FQS for food purchasing. [FQS](#) can be found on the Mat J4 Food Svcs website. The FQS were developed from food industry standards, Canadian General Standards Board (CGSB), and the former Approved Products List (APL).

49. Where the FQS do not contain a standard for a specific item, food services managers are responsible for developing written specifications that are consistent with the quality standards of CAF Food Services. Standing Offers must specify as a minimum specification the following Canadian Government regulations for the specific commodity involved:

- a. All applicable Canadian General Standards Board (CGSB) specifications;
- b. Canadian Food Inspection Agency (CFIA);
- c. Agriculture & Agri-Foods Administrative Monetary Penalty Act;
- d. Canada Agricultural Products Act;
- e. Consumer Packaging and Handling Act (as it relates to food); and
- f. Food and Drug Act.

### Hazard Analysis Critical Control Point (HACCP) and International Organisation for Standardisation (ISO)

50. Food services managers are encouraged to look for suppliers who have implemented HACCP (Hazard Analysis Critical Control Point) when they purchase food items. HACCP is further described in *The Food Safety Code of Practice for Canada's Foodservice Industry*. A company that has a recognized HACCP Programme in place has made a commitment to provide their customers with food that is safe.

51. A company that has a certification from the International Organisation for Standardisation (ISO) has a QA programme in place that assures the consistent quality of their product.

### Meat Inspection – Requirement for Federal Standard

52. To ensure compliance with Federal standards for food safety and food grades, as per current legislation, including the *Meat Inspection Act and Regulations*, meat inspection shall meet the **Federal** standard. The procurement of meat or meat products from provincially or municipally inspected facilities is **not** acceptable.

53. Meat and meat products suppliers must be licensed and inspected by the CFIA to meet the Federal standard. A list of suppliers meeting this standard can be found at [Canadian Food Inspection Agency - Food of Animal Origin - Federally Registered Meat Establishments](#).

54. The PWGSC Standard Clause for meat and meat products shall be stated in all Standing Offers:

*"The Contractor must ensure that inspectors from the Canadian Food Inspection Agency (CFIA) have inspected all meat and meat products, poultry and poultry products, lard, shortening and margarine containing animal fats, and soups containing ingredients of animal origin, and have stamped those products "CFIA inspected for CG" before shipment.*

*The Contractor must arrange for all such products to be delivered to the consignee either from an establishment registered in accordance with the Meat Inspection Act, 1985, c. 25 (1st Supp.) and the regulations made under that Act, or from a food distributor that purchased the products from such an establishment. Canada will not accept products that have not been stamped by the CFIA.*

*The Contractor must not permit any food distributor to alter or further process any meats or other products that have been inspected by inspectors from the CFIA."*

## Ecology and Recycling Charges

55. Requests For Standing Offers (RFSO) shall clearly specify whether ecology and/or recycling charges, that are not fully refundable, are to be included in the price of products or noted separately. This will ensure that all costs are equally considered when doing bid evaluations. Charges that are not refundable shall be included in costs entered in Unitrak and shall be included in costs reported in the annual Food Basket. Ecology and/or recycling charges that are fully refunded shall not be part of the food costs and shall not be included as costs entered in Unitrak.

## Procurement of Fully or Partially Prepared Commercial Food Products

56. Military cooks employed in garrison/static feeding must develop and retain their cooking skills at optimum level to ensure that they can fulfil their support responsibilities while deployed for training and operations in Canada and abroad, regardless of the food procurement conditions and availability.

57. The CAF Food Svcs standard requires that at least 75% of the meals are freshly prepared by trained cooks. To explain this criterion, a food product that is cooked using a standardised recipe is "freshly prepared". One that is not, by default, is "pre-prepared". A trained military cook is an individual who is QL 3 qualified. A trained civilian cook is a FOS 05 or an employee classified as a "Cook" under UCS (Universal Classification System). Therefore, to meet this criterion, trained cooks must prepare, from a standardised recipe, at least 75% of all the cooked menu items offered at a meal.

58. The purchase of fully or partially prepared commercial food products provides convenience, flexibility, reduces production workload and, usually, produces a standard product. Nevertheless, it is the responsibility of a Food Services manager to ensure that menu offerings do not consistently include, in a significant proportion, commercially prepared food products when there are a sufficient number of cooks available for the daily food production requirements. The argument that commercially prepared products offer better or more consistent quality than in-house products is not sufficient reason for using commercial products. Should quality and consistency be lacking with in-house products, a responsible manager shall correct the problem, not avoid it by buying from outside sources.

59. As a responsible Food Services management practice, the purchase of fully or partially prepared commercial food products should be limited to the following circumstances:

- a. when available skilled cook staff is adequate for the meal production workload, commercially prepared food may be procured only if it costs less than the food cost of the in-house product;
- b. when productivity has been maximized and available skilled cook staff is inadequate, but additional cooks would be available through hiring, commercially prepared food may be procured if it costs the same as or less than the cost of making it in-house (that is, in-house food cost plus extra labour costs). Quality and quantity are assumed to be the same for commercial and in-house products; and
- c. when productivity has been maximized and available cook staff is inadequate, but no additional cook staff can be hired, then affordable prepared commercial food products may be procured.

## Receiving Food

60. This function involves verifying that what was ordered is actually received, ensuring that the invoice accurately reflects the items received and at the agreed prices, signing for the goods, then storing them. The personnel responsible for receiving food must check for quality, quantity, refrigerated/frozen state of the product, degree of ripeness of fresh fruits and vegetables, and freshness as determined by visual examination and by 'best-before' dates. The Purchase Order and the Food Quality Specifications must be readily available for reference to confirm that the product meets the quality standard and the quantity as ordered. The inspection is performed while delivery is being made and the shipment is warehoused immediately afterwards. It is an unacceptable and potentially costly practice to delay checking or to allow delivery personnel to be unattended while they offload products. Food Services managers should indicate acceptable delivery times on standing offers/contracts and refuse to accept delivery outside the stated timeframe.

## Notice of Rejection/Discrepancy of Rations

61. The form Notice of Rejection/Discrepancy of Rations (NRDR) is completed when any aspect of the delivery does not comply with the purchase order, even if the shipment is accepted. Further instructions about completing the NRDR are contained in volume 3 chapter 32 of [A-LM-007-014-AG-001 Canadian Forces Supply Manual](#). Foods should be tagged with the date received for proper stock rotation.

## Storing Food

62. The correct storage of food helps control costs by reducing spoilage and theft. The food safety requirements for food storage are contained in *The Food Safety Code of Practice for Canada's Foodservice Industry*. Main dry and temperature controlled food storage areas shall have controlled access and be equipped with locking devices that are secured at all times. Convenient ready-use storage areas must only maintain sufficient stocks for the daily miscellaneous requirements of the food production and service areas.

**References**

<u>CFAOs</u> <ul style="list-style-type: none"> <li>• <i>CFAO 36-14- Entitlement to Meals and Public Rations</i></li> </ul>	<u>Food Service Manual</u> <ul style="list-style-type: none"> <li>• <b>Chapter 3</b></li> </ul>
	<ul style="list-style-type: none"> <li>• <b>Chapter 4 - Financial Management, Accounting Standards &amp; Procedures</b></li> </ul>
<u>Mat J4/ D Food Svcs Website</u> <ul style="list-style-type: none"> <li>• BMA form</li> </ul>	<ul style="list-style-type: none"> <li>• <b>Chapter 16 – Flight Feeding Manual</b></li> </ul>
<ul style="list-style-type: none"> <li>• <i>Healthier Choice Entrée Recipes</i></li> </ul>	<b>Canadian Forces Supply Manual</b>
<ul style="list-style-type: none"> <li>• <b>Recovery Rates</b></li> </ul>	
<ul style="list-style-type: none"> <li>• <b>CAF Food Quality Specifications</b></li> </ul>	
<u>Acts and Regulations</u> <ul style="list-style-type: none"> <li>• <b>Canadian Food Inspection Agency - Food of Animal Origin - Federally Registered Meat Establishments</b></li> </ul>	
<ul style="list-style-type: none"> <li>• <b>Egg Regulations</b></li> </ul>	
<ul style="list-style-type: none"> <li>• <b>Canadian Food and Drug Regulations</b></li> </ul>	
<ul style="list-style-type: none"> <li>• <b>Canadian Food Inspection Agency (CFIA)</b></li> </ul>	



**Annex A – Standard Meal Entitlement Pattern****Table A-1: Regular Meal Pattern**

<b>Breakfast</b>
<p>Juice  Fruit  Breakfast entrée  Breakfast meat or alternative  Cheese or yogurt  Breakfast starch  Breakfast vegetable  Bread product  Two beverages  Condiments/Preserves</p>
<b>Lunch</b>
<p>Soup  Main Entrée <ul style="list-style-type: none"> <li>Choice of freshly prepared protein dish, pasta (optional), or sandwich</li> </ul> Starch  Cooked vegetable  Salad Bar  Fruit  Dessert  Bread product  Three beverages  Condiments</p>
<b>Supper</b>
<p>Soup  Main Entrée dish <ul style="list-style-type: none"> <li>Choice of freshly prepared protein dish or pasta (optional)</li> </ul> Starch  Cooked vegetable  Salad Bar  Fruit  Dessert  Bread product  Three beverages  Condiments</p>

## Annex A – Standard Meal Entitlement Pattern

### Dispersed Meal/Infrequent Meal Pattern

1. Dispersed meals shall be produced using foods that travel well and can tolerate being held at the required temperature for reasonable periods of time in approved CAF containers. A card indicating the amount per serving (for example, pork chop - 1; boiled potato - 2 pieces; cookies - 2) shall accompany each meal.
2. **Food and equipment shall be prepared in accordance with the direction on dispersed meals provided in Food Service Manual Chapter 7.**
3. The quantity for main protein dish and starch choice shall be **10% greater** for dispersed/infrequent hot meals than for regular meals served in the dining room.
4. Hot meals shall offer the standard items as described in Table A-2 below.
5. Vegetarian box lunches should contain a minimum 23-29 grams of protein, which can be achieved in a variety of ways including protein sandwich replacements (e.g. egg salad sandwich), salads (e.g. bean salad), and snacks (e.g. nuts, cheese).

**Table A-2: Standard Meal Entitlement Pattern for Hot Meals**

Breakfast	Lunch / Supper
Same as Regular meal pattern	Soup Main protein dish Starch item Vegetable Tossed salad, coleslaw and assorted raw vegetables Fresh fruit One prepared or baked dessert Bread or rolls and butter or margarine Two beverages Appropriate condiments

6. Cold meals, including flight box meals, shall offer the standard items as described in Table A-3 below

**Table A-3: Standard Meal Entitlement Pattern for Cold Meals**

Box Breakfast	Box Lunch /Supper
1 fruit (1 piece or 175 ml canned fruit) 1 juice (250 ml) Individual cereal with 250 ml milk 2 Eggs Breakfast meat (45 grams), cheese (30 grams) or yogurt (175 ml)	2 sandwiches - 1 of sliced solid meat (90 g meat, less than 5 grams of fat and less than 1,000 mg of sodium per serving) and 1 with a mixed filling (110 grams filling) <b>Or</b> 1 sandwich with a mixed filling e.g. tuna, salmon, egg, etc. (110 grams filling) and 1 solid meat item with a roll (90 grams meat less than 5 grams of fat and less than 1,000 mg of sodium per serving) <b>Or</b> 1 cold plate with sliced meats that are from a <a href="#">federally inspected source and CFIA approved</a> , with 2 rolls (90 grams meat) (Note: at least one bread product must be whole grain.) Vegetable salad and assorted raw vegetables (125 ml) (Note: if salad is rice, pasta

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<p>2 breakfast bread products. (<b>Note:</b> at least one bread product must be whole grain).</p> <p>-Condiments</p> <p>(<b>Note:</b> a breakfast wrap (115 grams) may be used in place of egg, breakfast meat and bread product.)</p>	<p>or potato, and additional serving of vegetables must also be provided.)</p> <p>Condiments including at least 1 low-calorie/reduced fat condiment (e.g. mustard)</p> <p>Fresh or canned fruit (1 piece fresh or 175 ml canned)</p> <p>1 dessert or pocket supplement (e.g. granola bar or cookies) IAW portion size standard</p> <p>1 milk and 1 juice (250 ml each). Milk may be substituted with another juice of a different variety. <b>Note: canned pop and bottled water are not permitted.</b></p> <p><b>Note: potato chips are not permitted.</b></p>
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**Annex B – Standard Meal Item Availability Table –****STATIC/SEMI-STATIC FACILITIES AND MAJOR WARSHIPS**

*Base/Wing/Station dining facilities, deployed static/ semi-static kitchen installations and major warships.*

*-Deviation due to availability/storage limitations (e.g. deployed ships), operational requirements of units (e.g. base exercise), or holiday/theme meals is permitted.*

*-Where a range is permitted, the lower limit is for small units/major warships and the upper limit is for large static units, with flexibility to adjust for weather, season and cost.*

*-All ranges shall be tailored to meet specific unit requirements within this standard for contracted food services operations.*

<b>BREAKFAST</b>			
<b>Category</b>	<b>Meal Item Availability Standard</b>	<b>Definition/ Specification</b>	<b>Healthier Choices</b>
<b>Fruit</b>	<b>6 - 8 varieties IAW season</b>	May include a maximum of 2 canned and 1 dried varieties.	Fresh, frozen without added sugar or canned in unsweetened fruit juice.
<b>Entrée</b>	<b>Eggs any style</b>  <b>Cereals:</b> <b>1 hot variety</b> <b>7 varieties ready to eat</b>  <b>1 breakfast entrée</b>	In accordance with the <a href="#">Egg Regulations</a> under the Canadian Agricultural Products Standards Act and <a href="#">Canadian Food And Drug Regulations</a> or equivalent.  A minimum of 4 varieties must have a minimum of 3 grams of fibre and a maximum of 12 g of sugar (may exceed 12 g of sugar if high fibre cereal containing dried fruit).  e.g. pancakes, French toast, waffles, etc.	Cooked with little or no fat.  Hot cereal prepared without sugar rather than instant with sugar.
<b>Meats</b>	<b>1 - 2 hot breakfast meats</b>	e.g. bacon, ham, sausage, back bacon. Meat from federally <a href="#">inspected source and CFIA approved</a> or equivalent.	Lean meat (less than 5 g fat/serving).
	<b>2 cold meats or 1 cold meat and 1 meat spread</b>	1 cold meat must be lean (less than 5 g fat/serving). Meat from <a href="#">federally inspected source and CFIA approved</a> or equivalent.	Lean meat (less than 5 g fat/serving).
<b>Cheese/Yogurt</b>	<b>2 - 3 varieties of cheese</b>	Cheese products produced in a dairy establishment registered by CFIA.	Cheese less than 20% M.F. Cottage cheese less than 2% M.F.
	<b>4 varieties of yogurt</b>	To include a minimum of 2 with M.F. 2% or less.	Less than 2% M.F.
<b>Starch</b>	<b>1 - 2 breakfast starch items</b>	e.g. baked beans, potatoes, etc.	Prepared with little or no fat.
<b>Vegetable</b>	<b>1 breakfast vegetable</b>	e.g. sliced tomatoes, stewed tomatoes, etc.	
<b>Bread Products</b>	<b>1 - 2 freshly baked products</b>	e.g. muffins, sweet buns, etc. If 2 are provided, 1 must be low fat/high fibre (less than 30% of calories from fat and a minimum of 3 g of fibre per serving).	Low fat, high fibre whole grain products.
	<b>2 - 4 varieties of sliced bread</b>	Minimum of 50% must be whole grain with a minimum of 2.5 g of fibre per slice.	
	<b>1 - 2 varieties of specialty bread</b>	e.g. bagels, English muffins, etc. If 2 are provided, 1 must be whole grain containing a minimum of 2.5 g of fibre per serving.	

**Annex B – Standard Meal Item Availability Table –****STATIC/SEMI-STATIC FACILITIES AND MAJOR WARSHIPS (CONTINUED)**

<b>BREAKFAST (continued)</b>			
<b>Category</b>	<b>Meal Item Availability Standard</b>	<b>Definition/ Specification</b>	<b>Healthier Choices</b>
<b>Beverage<sup>1</sup></b>	<b>3 hot beverages</b>	Tea (regular, decaffeinated, herbal), Coffee <sup>2</sup> (regular, decaffeinated) and Hot Chocolate.	Decaffeinated/ Caffeine-free.
	<b>Fruit juice: 2 - 3 varieties</b> <b>Vegetable juice: 1 - 2 varieties</b>	Pasteurized 100% juice with no sugar added, IAW <a href="#">Canadian Food And Drug Regulations</a> ( B.11.101) and <a href="#">the Canadian Food Inspection Agency (CFIA)</a> . 1 fruit juice may have sugar added, such as cranberry cocktail.	
	<b>Dairy (2 - 3 varieties)</b>	A minimum of 1 must be skim milk or 1% M.F. Pasteurized cow's milk with vitamins D and A added IAW <a href="#">Canada's Food and Drug Regulations</a> .	Less than 2% M.F.
	<b>Optional: fruit flavoured drinks (0 - 2 varieties)</b>	<b>If provided</b> , to include a maximum of 2 flavours. Made of natural fruit flavour extract and/or artificial fruit flavours. Shall contain 24 - 48 mg of vitamin C per 100 ml of ready to serve portion IAW <a href="#">Canada's Food and Drug Regulations</a> .	Low calorie, low sugar.
	<b>Non-dairy beverages, up to 2 varieties, if required</b>	Lactose free containing calcium, vitamin D and vitamin A in comparable quantities to cow's milk e.g. soy beverage, etc.	Less than 2% fat.
<b>Condiments</b>	<b>2 types of spreads</b>  <b>3 - 5 varieties jam/jellies</b>  <b>plus:</b>  -honey -syrup -butter and/or margarine -ketchup -mustard -mayonnaise -hot sauce -meat sauce	e.g. peanut butter, chocolate nut spread, cheese spread, etc.	Reduced sugar and fat varieties.

<sup>1</sup>Where potable water is available, bottled water shall not be provided. Canned soda pop, sports drinks, energy drinks, thirst quenchers, flavoured/sparkling/fortified bottled water products are not authorized.

<sup>2</sup>Single item hot beverage dispensers products.

**Annex B – Standard Meal Item Availability Table –****STATIC/SEMI-STATIC FACILITIES AND MAJOR WARSHIPS (CONTINUED)**

<b>LUNCH</b>			
<b>Category</b>	<b>Meal Item Availability Standard</b>	<b>Definition/ Specification<sup>1</sup></b>	<b>Healthier Choices</b>
<b>Soup</b>	<b>1 soup</b>		Broth based or milk based using milk with less than 2% M.F.
<b>Entrées<sup>2</sup></b> <b>At least one choice is to be a healthier choice<sup>3</sup> prepared with little or no fat. One Vegetarian Protein Choice to be included. Vary on a rotating basis.</b>	<b>2-3 freshly prepared hot protein dishes with appropriate accompaniments</b>  <b>1 pasta dish (optional)</b>  <b>Sandwiches</b> <b>2 - 6 varieties of sandwich fillings</b>	<b>1 is to be a healthier choice. See <a href="#">Healthier Choice Entrée Recipes</a> on the D Food Svcs website. Vary on a rotating basis.</b>  1 is to be a Vegetarian Protein Choice with a source of protein. 1 option can be used to fill both the healthier choice and the Vegetarian Protein Choice requirement if it meets both criteria  Provide fish option at least twice per week. Meat must be <a href="#">federally inspected and CFIA approved</a> .  <b>Whole grain pasta with minimum 7 g of fibre per 85 g dry serving to be offered as 25% of pasta menu items. 2 varieties of sauce, one of which contains a source of protein.</b>  1 - 2 mixed fillings e.g. tuna, salmon, egg, etc. 1 - 4 sliced meats, at least 1 lean meat containing less than 5 grams of fat per serving and containing less than 1,000 mg of sodium per serving. Low calorie condiments (calorie reduced mayo, mustard, etc.) to be provided to meet the Federal standard  2 - 4 varieties of sliced bread, at least 50% must be whole grain containing a minimum of 2.5 g of fibre per slice.  1 - 2 varieties of specialty bread, e.g. roll/bun, flat bread, sliced bread, tortilla wraps, etc. If 2 are provided, 1 must be whole grain containing a minimum of 2.5 g of fibre per serving.	Lean meat, fish, seafood and Vegetarian Protein Choice prepared with a source of protein, little or no added fat or salt.  Whole grain pasta, 2% M.F. or less sauce, tomato sauce.  Lean meat (ham, turkey), salmon or tuna packed in water. Cheese made from less than 20% M.F.  Whole grain products.

<sup>1</sup> Standardized recipes are to be followed. *Food for 50, Professional Chef*, CAF Recipes (CFP 225) and CAF Healthier Choice Recipes are approved sources.

<sup>2</sup> When serving less than 30, an à la carte menu may be used; however, one healthier choice main entrée must be available.

<sup>3</sup> Criteria: 400 calories, less than 15 g fat (5 g saturated & 10 g unsaturated), less than 600 mg sodium per serving.

<sup>4</sup> See Chapter 6- Section 612 for information on Vegetarian Choices. The [Healthier Choice Main Entrée](#) database on the Mat J4 Food Svcs website provides a selection of Vegetarian recipes.

**Annex B – Standard Meal Item Availability Table –****STATIC/SEMI-STATIC FACILITIES AND MAJOR WARSHIPS (CONTINUED)**

<b>LUNCH (continued)</b>			
<b>Category</b>	<b>Meal Item Availability Standard</b>	<b>Definition/ Specification</b>	<b>Healthier Choices</b>
<b>Starch</b>	<b>1 - 2 starch items</b>	e.g. potato, rice, couscous, etc. At least one prepared with little or no fat.	Brown/wild rice. Whole grain. Potatoes with skin. Prepared with little/ no fat.
<b>Vegetables</b>	<b>1 - 2 cooked vegetables</b>	At least 1 prepared with no added fat. Offer at least one dark green and one orange vegetable daily.	Fresh or frozen vegetables, prepared with little or no added fat, sugar or salt.
<b>Salads</b>	<b>Salads</b>	Selection of salads as per the Salad Bar standard.	Made with little or no fat
<b>Fruit</b>	<b>6 - 8 varieties IAW season</b>	May include a maximum of 2 canned and 1 dried varieties.	Fresh, frozen without added sugar or canned in unsweetened fruit juice.
<b>Dessert</b>	<b>1 - 2 prepared desserts</b>	e.g. milk puddings, gelatin, fruit based desserts (i.e. cobblers, crisps), cereal squares.	2% or less M.F and whole grains.
	<b>2 - 4 baked desserts</b>	e.g. cakes, cookies, pies, squares.	Lower fat, trans fat free and whole grain.
	<b>Ice cream/frozen yogurt (1 - 2 flavours)</b>	To include low fat varieties.	2% or less M.F.
	<b>Yogurt (4 flavours)</b>	To include a minimum of two with M.F. 2% or less.	2% or less M.F.
<b>Bread Products</b>	<b>2 - 4 varieties of sliced bread</b>	Minimum of 50% must be whole grain with a minimum of 2.5 g of fibre per slice.	Whole grain products.
	<b>1 - 2 types of specialty bread products</b>	e.g. bagels, pita bread etc. If 2 are provided, 1 must be 100% whole wheat or multi-grain containing a minimum of 2.5 g of fibre per serving.	Whole grain products.

**Annex B – Standard Meal Item Availability Table –****STATIC/SEMI-STATIC FACILITIES AND MAJOR WARSHIPS (CONTINUED)**

<b>LUNCH continued</b>			
<b>Category</b>	<b>Meal Item Availability Standard</b>	<b>Definition/ Specification</b>	<b>Healthier Choices</b>
<b>Beverage<sup>1</sup></b>	<b>3 hot beverages</b>	Tea (regular, decaffeinated, herbal), Coffee <sup>2</sup> (regular, decaffeinated) and Hot Chocolate.	Decaffeinated/ Caffeine-free.
	<b>Dairy (2 - 3 varieties)</b>	A minimum of 1 must be skim milk or 1% M.F. Pasteurized cow's milk with vitamins D and A added IAW <a href="#">Canada's Food and Drug Regulations</a> .	Less than 2% M.F.
	<b>Fruit juice (2 - 3 varieties) Veg juice (1 - 2 varieties)</b>	Pasteurized 100% juice with no sugar added IAW <a href="#">Canada's Food and Drug Regulations</a> and the <a href="#">Canadian Food Inspection Agency</a> (CAFIA). 1 fruit juice may have sugar added, such as cranberry cocktail	
	<b>Non-dairy beverages, up to 2 varieties, if required</b>	Lactose free containing calcium, vitamin D and vitamin A in comparable quantities to cow's milk e.g. soy beverage.	Less than 2% M.F.
	<b>Optional: fruit flavoured drinks (0- 2 varieties)</b>	<b>If provided</b> , to include a maximum of 2 flavours. Made of natural fruit flavour extract and/or artificial fruit flavours. Shall contain 24 - 48 mg of vitamin C per 100 ml of ready to serve portion IAW <a href="#">Canada's Food and Drug Regulations</a> .	Low calorie, low sugar.
	<b>Optional: pop (0 - 4 varieties)</b>	<b>If provided</b> , to include a minimum of one low-calorie variety and a maximum of 4 flavours.	

<sup>1</sup>Where potable water is available, bottled water shall not be provided. Canned soda pop, sports drinks, energy drinks, thirst quenchers, bottled water, flavoured, sparkling, fortified or other bottled water products are not authorized.

<sup>2</sup>Single item hot beverage dispenser products are not part of the standard.



**Annex B – Standard Meal Item Availability Table –****STATIC/SEMI-STATIC FACILITIES AND MAJOR WARSHIPS (CONTINUED)**

<b>SUPPER - Same as Lunch Except:</b>			
<b>Category</b>	<b>Meal Item Availability Standard</b>	<b>Definition/ Specification<sup>1</sup></b>	<b>Healthier Choices</b>
<b>Entrées</b> <b>At least one choice is to be a healthier choice<sup>2</sup> prepared with little or no fat. One Vegetarian Protein Choice to be included<sup>33</sup>. Vary on a rotating basis.</b>	<b>2-3 freshly prepared hot protein dishes with appropriate accompaniments.</b>  <b>1 pasta (optional) or sandwich choice</b>	<p><b>1 is to be a healthier choice. See <a href="#">Healthier Choice Entrée Recipes</a> on the D Food Svcs website. Vary on a rotating basis.</b></p> <p>1 is to be a Vegetarian Protein Choice with a source of protein. 1 option can be used to fill both the healthier choice and the Vegetarian Protein Choice requirement if it meets both criteria</p> <p>Provide fish option at least twice per week. Meat must be <a href="#">federally inspected and CFIA approved</a>.</p> <p><b>Whole grain pasta with minimum 7 g of fibre per 85 g dry serving to be offered as 25% of pasta menu items. 2 varieties of sauce, one of which contains a source of protein.</b></p> <p>1 - 2 mixed fillings e.g. tuna, salmon, egg, etc.  1 - 4 sliced meats, at least 1 lean meat containing less than 5 g of fat per serving and containing less than 1,000 mg of sodium per serving. Low calorie condiments (calorie reduced mayo, mustard, etc.) to be provided to meet the Federal standard</p> <p>2 - 4 varieties of sliced bread, at least 50% must be whole grain containing a minimum of 2.5 g of fibre per slice.</p> <p>1 - 2 varieties of specialty bread, e.g. roll/bun, flat bread, sliced bread, tortilla wraps, etc. If 2 are provided, 1 must be whole grain containing a minimum of 2.5 g of fibre per serving.</p>	<p>Lean meat, fish, seafood and Vegetarian Protein Choice prepared with a source of protein, little or no added fat or salt.</p> <p>Whole grain pasta, 2% M.F. or less sauce, tomato sauce.</p> <p>Lean meat (ham, turkey), salmon or tuna packed in water. Cheese made from less than 20% M.F.</p> <p>Whole grain products.</p>

<sup>1</sup>Standardized recipes are to be followed. *Food for 50, Professional Chef*, CAF Recipes (CFP 225) and CAF Healthier Choice Recipes are approved sources.

<sup>2</sup>Criteria: 400 calories, less than 15 g fat (5 g saturated & 10 g unsaturated), less than 600 mg sodium per serving.

<sup>33</sup>See Chapter 6- Section 612 for information on Vegetarian Choices. The [Healthier Choice Main Entrée](#) website on the Mat J4/D Food Svcs website provides a selection of Vegetarian recipes.

**Annex B – Standard Meal Item Availability Table –****STATIC/SEMI-STATIC FACILITIES AND MAJOR WARSHIPS (CONTINUED)**

<b>SALAD BAR - Each brunch, lunch, and supper shall offer:</b>			
<b>Category</b>	<b>Meal Item Availability Standard</b>	<b>Definition/ Specification</b>	<b>Healthier Choices</b>
<b>Leaf</b>	<b>1 leaf salad without dressing/ ingredients containing fat</b>  <b>Optional: 1 other salad that may contain dressing/ ingredients containing fat</b>	e.g. Tossed salad, Spinach salad, etc.  e.g. Caesar salad, Spinach salad, etc.	Prepared with little or no fat/high fat ingredients.
<b>Raw Vegetables</b>	<b>5 - 8</b>	e.g. radishes, green onions, celery sticks, carrot sticks, turnip sticks, sliced cucumber, tomato wedges, mushrooms, sliced zucchini, green/red pepper, broccoli, cauliflower, etc.	
<b>Starch, Bean, or Marinated Salad</b>	<b>3 - 4</b>	e.g. coleslaw, pasta salad, three-bean salad, marinated vegetable salad, etc. Ensure a variety at each meal.	Prepared with little or no fat.
<b>Protein Choice</b>	<b>1 type of protein choice</b>	e.g. sliced meat, fish product, etc. Meat from <a href="#">federally inspected source and CFIA approved</a> only.	Fish and lean meat/poultry, less than 5 g of fat per serving.
<b>Vegetarian Protein Choice</b>	<b>1 Vegetarian Protein Choice and</b>  <b>2 - 4 types of cheese</b>	e.g. chick peas, other legumes, egg, hummus, bean dip, etc.  Cheese products produced in a dairy establishment registered by CFIA or equivalent. To include at least one low fat variety such as cottage cheese containing less than 2% M.F.	Prepared with little or no fat.  Less than 20% M.F. Cottage cheese less than 2% M.F.
<b>Pickles/Olives</b>	<b>2 - 3 varieties of pickles/olives</b>	e.g. olives, beets, onions, dill pickles, gherkin pickles, etc.	
<b>Condiments</b>	<ul style="list-style-type: none"> <li>➤ mustard, ketchup, mayonnaise (regular and light), vinegar, oil</li> <li>➤ 3 varieties of meat sauce</li> <li>➤ <u>salad dressings:</u> <ul style="list-style-type: none"> <li>• 3 - 5 varieties of regular</li> <li>• 3 - 5 varieties of low fat</li> </ul> </li> <li>➤ 2 - 3 varieties of crackers</li> <li>➤ salt, pepper, and other assorted spices</li> <li>➤ butter and/or margarine</li> </ul>	<p>e.g. BBQ Sauce, hot sauce, etc.</p> <p>e.g. melba toast, bread sticks, biscuits, etc.</p>	<p>3g or less of total fat per 15 ml</p> <p>Margarine 2 g total or less of trans and sat fat per 10 ml</p>

**Annex B-1 – Standard Meal Item Availability Table –****MOBILE KITCHEN TRAILERS, ARMOURIES, SMALL NAVAL VESSELS, NAVAL RESERVE DIVISIONS AND OTHER OPERATIONAL UNITS SERVING LESS THAN 50**

*Mobile Kitchen Trailers (MKT), Armouries, small naval vessels (deployed and alongside) including Maritime Coastal Defence Vessels (MCDV), submarines, Orca class, Naval Reserve Divisions (NRD), and other operational units serving less than 50 maintaining a continuous food services operation.*

*-Deviation due to availability/storage limitations (e.g. deployed ships), operational requirements of units (e.g. base exercise), or holiday/theme meals is permitted*

*-Where a range is permitted, the lower limit is for small units such as Orca class and the upper limit is for units with greater capability (personnel, equipment, storage space, food availability etc), with flexibility to adjust for weather, season and cost.*

*-All ranges shall be tailored to meet specific unit requirements within this standard for contracted food services operations.*

<b>BREAKFAST</b>			
<b>Category</b>	<b>Meal Item Availability Standard</b>	<b>Definition/ Specification</b>	<b>Healthier Choices</b>
<b>Fruit</b>	<b>3 - 4 varieties IAW season</b>	At least 2 varieties must be fresh. May include a maximum of 1 canned and 1 dried variety.	Fresh, frozen without added sugar or canned in unsweetened fruit juice.
<b>Entrée</b>	<b>Eggs any style</b>  <b>Cereals:</b> <b>1 hot variety</b> <b>4 - 5 ready to eat</b>  <b>1 breakfast entrée</b>	In accordance with the <a href="#">Egg Regulations</a> under the Canadian Agricultural Products Standards Act and <a href="#">Canadian Food And Drug Regulations</a> or equivalent.  A minimum of 4 varieties must have a minimum of 3 g of fibre and a maximum of 12 g of sugar (may exceed 12 g of sugar if high fibre cereal containing dried fruit).  e.g. pancakes, French toast, waffles etc.	Cooked with little or no fat.  Hot cereal prepared without sugar rather than instant with sugar.
<b>Meats</b>	<b>1 hot breakfast meat</b>	e.g. bacon, ham, sausage, back bacon, etc. Meat from <a href="#">federally inspected source and CFIA approved</a> or equivalent.	Lean meat (less than 5 g fat/serving).
	<b>1 cold meat or 1 meat spread</b>	e.g. ham, creton, etc. Meat from <a href="#">federally inspected source and CFIA approved</a> or equivalent.	Lean meat (less than 5 g fat/serving).
<b>Cheese/Yogurt</b>	<b>1 - 2 varieties of cheese</b>	Cheese products produced in a dairy establishment registered by CFIA or equivalent.	Made from milk less than 20% M.F.
	<b>2 - 4 varieties of yogurt</b>	To include a minimum of 2 with M.F. 2% or less.	Less than 2% M.F.
<b>Starch</b>	<b>1 - 2 breakfast starch items</b>	e.g. baked beans, potatoes, etc.	Prepared with little or no fat.
<b>Vegetable</b>	<b>1 breakfast vegetable (optional)</b>	e.g. sliced tomatoes, stewed tomatoes etc.	
<b>Bread Products</b>	<b>1 freshly baked product</b>	e.g. muffins, sweet buns etc.	Low fat, high fibre, whole grain products.
	<b>2 - 3 varieties of sliced bread</b>	Minimum of 50% must be whole grain with a minimum of 2.5 g of fibre per slice.	
	<b>1 variety of specialty bread</b>	e.g. bagels, English muffins, etc.	

**Annex B-1 – Standard Meal Item Availability Table –****MOBILE KITCHEN TRAILERS, ARMOURIES, SMALL NAVAL VESSELS, NAVAL RESERVE DIVISIONS AND OTHER OPERATIONAL UNITS SERVING LESS THAN 50 (CONTINUED)**

<b>BREAKFAST( continued)</b>			
<b>Category</b>	<b>Meal Item Availability Standard</b>	<b>Definition/ Specification</b>	<b>Healthier Choices</b>
<b>Beverage<sup>1</sup></b>	<b>3 hot beverages</b>	Tea (regular, decaffeinated, herbal), Coffee <sup>2</sup> (regular, decaffeinated) and Hot Chocolate.	Decaffeinated/ Caffeine-free.
	<b>Fruit juice: 1 - 2 varieties</b> <b>Vegetable juice: 1 variety</b>	Pasteurized 100% juice with no sugar added, IAW <a href="#">Canada's Food and Drug Regulations</a> and the <a href="#">Canadian Food Inspection Agency</a> (CFIA). 1 fruit juice may have sugar added, such as cranberry cocktail.	
	<b>Dairy (2-3 varieties)</b>	A minimum of 1 must be skim milk or 1% M.F. Pasteurized cow's milk with vitamins D and A added IAW <a href="#">Canada's Food and Drug Regulations</a> .	Less than 2% M.F.
	<b>Non-dairy beverages, 1 variety, if required</b>	Lactose free containing calcium, vitamin D and vitamin A in comparable quantities to cow's milk e.g. soy beverage.	Less than 2% fat.
<b>Condiments</b>	<b>2 types of spreads</b>	e.g. peanut butter, chocolate nut spread, cheese spread, etc.	Reduced sugar and fat varieties.
	<b>2 - 3 varieties jam/jellies</b>  <b>plus:</b>  <b>-honey</b> <b>-syrup</b> <b>-butter and/or margarine</b> <b>-ketchup</b> <b>-mustard</b> <b>-mayonnaise</b> <b>-hot sauce</b> <b>-meat sauce</b>		

<sup>2</sup>Where potable water is available, bottled water shall not be provided. Canned soda pop, sports drinks, energy drinks, thirst quenchers, flavoured/sparkling/fortified bottled water products are not authorized.

<sup>2</sup>Single item hot beverage dispenser products are not part of the standard.

**Annex B-1 – Standard Meal Item Availability Table –****MOBILE KITCHEN TRAILERS, ARMOURIES, SMALL NAVAL VESSELS, NAVAL RESERVE DIVISIONS AND OTHER OPERATIONAL UNITS SERVING LESS THAN 50 (CONTINUED)**

<b>LUNCH AND SUPPER</b>			
<b>Category</b>	<b>Meal Item Availability Standard</b>	<b>Definition/ Specification<sup>1</sup></b>	<b>Healthier Choices</b>
<b>Soup</b>	<b>1 soup</b>		Broth or 2% milk based.
<b>Main Entrée<sup>2</sup></b> <b>At least one choice is to be a healthier choice<sup>3</sup> prepared with little or no fat. One Vegetarian Protein Choice to be included<sup>3</sup>. Vary on a rotating basis.</b>	<b>1 freshly prepared hot protein dish with appropriate accompaniments.</b>	Provide fish option at least once per week. Meat must be <a href="#">federally inspected and CFIA</a> or equivalent.	Lean meat, fish, seafood and vegetarian choices prepared with a source of protein, cheese made from milk less than 20% M.F. Little or no added fat or salt.
	<b>1 pasta dish (optional)</b> <b>and/or</b>  <b>1 - 2 sandwich choices</b> <b>and/or</b> <b>1 Healthier Choice. See <a href="#">Healthier Choice Entrée Recipes</a> on the See D Food Svcs website for options.</b>	<b>Whole grain pasta with a minimum of 7 g fibre per 85 g dry serving to be offered as 25% of pasta menu items. 1 variety of sauce.</b>  Lean meats such as ham or turkey with less than 5 g of fat per serving and containing less than 1,000 mg of sodium per serving. Cheese made from less than 20% M.F. Salmon or tuna packed in water. Whole grain bread products.  <b>Recommend <a href="#">Healthier Choice Entrée Recipes</a> on the D Food Svcs website.</b>  Vary on a rotating basis.	Whole grain pasta, 2% M.F. or less sauce, tomato sauce.
<b>Starch</b>	<b>1 starch item</b>	e.g. potato, rice, couscous, etc.	Brown/wild rice, whole grains. Potatoes with skin. Prepared with little/no fat.
<b>Vegetables</b>	<b>1 cooked vegetable</b>	Offer at least one dark green and one orange vegetable daily.	Fresh or frozen vegetables, prepared with little or no added fat, sugar or salt.
<b>Salads</b>		Selection of salads as per the Salad Bar menu.	

<sup>1</sup>Standardized recipes are to be followed. *Food for 50, Professional Chef*, CAF Recipes (CAFP 225) and CAF Healthier Choice Recipes are approved sources.

<sup>2</sup>When serving less than 30, an à la carte menu may be used; however, one healthier choice entrée must be available.

<sup>3</sup>Criteria: 400 calories, less than 15 g fat (5 g saturated & 10 g unsaturated), less than 600 mg sodium per serving.

**Annex B-1 – Standard Meal Item Availability Table –****MOBILE KITCHEN TRAILERS, ARMOURIES, SMALL NAVAL VESSELS, NAVAL RESERVE DIVISIONS AND OTHER OPERATIONAL UNITS SERVING LESS THAN 50 (CONTINUED)**

<b>LUNCH AND SUPPER (continued)</b>			
<b>Category</b>	<b>Meal Item Availability Standard</b>	<b>Definition/ Specification</b>	<b>Healthier Choices</b>
<b>Fruit</b>	<b>3 – 4 varieties IAW season</b>	At least 2 varieties must be fresh. May include a maximum of 2 canned and 1 dried varieties.	Fresh, frozen without added sugar or canned in unsweetened fruit juice.
<b>Dessert</b>	<b>1 prepared dessert and/or</b>	e.g. puddings, gelatin, cobblers, crisps, etc.	2% or less M.F and whole grains.
	<b>1 baked dessert and/or</b>	e.g. cakes, cookies, pies, squares, etc.	Low fat, trans fat free and whole grain.
	<b>Ice cream/frozen yogurt and</b>	To include a minimum of two with M.F. 2% or less.	2% or less M.F.
	<b>Yogurt (2 - 4 flavours)</b>		2% or less M.F.
<b>Bread Product</b>	<b>2 - 3 varieties of sliced bread</b>	Minimum of 50% must be whole grain with a minimum of 2.5 g of fibre per slice.	Whole grain products.
	<b>1 type of specialty bread products</b>	e.g. bagels, pita bread, etc.	Whole grain products.
<b>Beverage</b>	<b>3 hot beverages</b>	Tea (regular, decaffeinated, herbal), Coffee <sup>1</sup> (regular, decaffeinated) Hot Chocolate.	Decaffeinated/ Caffeine-free.
	<b>Dairy (2 - 3 varieties)</b>	A minimum of 1 must be skim milk or 1% M.F. Pasteurized cow's milk with vitamins D and A added IAW <a href="#">Canada's Food and Drug Regulations</a> .	Less than 2% M.F.
	<b>Fruit juice ( 1 - 2 varieties) Veg juice (1 variety)</b>	Pasteurized 100% pure juice with no sugar added IAW <a href="#">Canada's Food and Drug Regulations</a> s and the <a href="#">Canadian Food Inspection Agency (CFIA)</a> . Vary selection. One fruit variety may have sugar added, such as cranberry cocktail.	
	<b>Optional: fruit flavoured drinks (1 - 2 flavours)</b>	<b>If provided</b> , to include a maximum of 2 flavours. Made of natural fruit flavour extract and/or artificial fruit flavours. Shall contain 24 - 48 mg of vitamin C per 100 ml of ready to serve portion IAW <a href="#">Canada's Food and Drug Regulations</a> .	Low calorie, low sugar.
	<b>Non-dairy beverages 1 variety, if required</b>	Lactose free contains calcium, vitamin D and vitamin A in comparable quantities to cow's milk e.g. soy beverage.	Less than 2% fat

<sup>1</sup>Single item hot beverage dispensers products are not part of the standard.

**Annex B-1 – Standard Meal Item Availability Table –****MOBILE KITCHEN TRAILERS, ARMOURIES, SMALL NAVAL VESSELS, NAVAL RESERVE DIVISIONS AND OTHER OPERATIONAL UNITS SERVING LESS THAN 50 (CONTINUED)**

<b>SALAD BAR - Each brunch, lunch, and supper shall offer:</b>			
<b>Category</b>	<b>Meal Item Availability Standard</b>	<b>Definition/ Specification</b>	<b>Healthier Choices</b>
<b>Leaf</b>	<b>1 leaf salad without dressing/ ingredients containing fat</b>  <b>Optional: 1 other salad that may contain dressing/ ingredients containing fat</b>	e.g. Tossed salad, Spinach salad etc.  e.g. Caesar salad, Spinach salad, etc.	Prepared with little or no fat/high fat ingredients.
<b>Raw Vegetables</b>	<b>3 – 5 varieties</b>	e.g. radishes, green onions, celery sticks, carrot sticks, turnip sticks, sliced cucumber, tomato wedges, mushrooms, sliced zucchini, green/red pepper, broccoli, cauliflower, etc.	All.
<b>Starch, Bean, or Marinated Salad</b>	<b>1 variety per meal</b>	e.g. coleslaw, pasta salad, three-bean salad, marinated vegetable salad, etc.	Prepared with little or no fat.
<b>Protein Choice</b>	<b>1 type of protein choice</b>	e.g. sliced meat or fish product Meat from <a href="#">federally inspected source and CFIA approved</a> only.	Fish and lean meat/poultry less than 5 g of fat per serving.
<b>Vegetarian Protein Choice</b>	<b>1 Vegetarian Protein Choice</b>  <b>2 types of cheese</b>	e.g. chick peas, other legumes, egg, hummus, bean dip.  Cheese products produced in a dairy establishment registered by CFIA or equivalent.	Prepared with little or no fat.  Less than 20% M.F. Cottage cheese less than 2% M.F.
<b>Pickles/Olives</b>	<b>2 – 3 varieties of pickles/olives</b>	e.g. olives, beets, onions, dill pickles, gherkin pickles, etc.	
<b>Condiments</b>	<ul style="list-style-type: none"> <li>➤ mustard, ketchup, mayonnaise (reg and low fat), vinegar, oil</li> <li>➤ 2 varieties of meat sauce</li> <li>➤ <u>salad dressings:</u> <ul style="list-style-type: none"> <li>• 3 varieties of regular</li> <li>• 3 varieties of low fat</li> </ul> </li> <li>➤ 2 varieties of crackers</li> <li>➤ salt, pepper, and other assorted spices</li> <li>➤ butter and/or margarine</li> </ul>	e.g. BBQ Sauce, hot sauce etc.  e.g. melba toast, bread sticks, biscuits, etc.	

**Annex C – Portion Size Standard**

<b>Portion Size Standard</b>	
<b><i>Breakfast</i></b>	
Eggs, large	2 each
Ham/Back Bacon	45 g (raw)
Bacon	3 slices (40/48 slices per kg raw)
Sausages	2 each (12/500 g raw)
Hot cakes	2 X 90 ml ladles of batter
French toast	2 slices
Cereal w/milk	
- hot	175 ml (cooked) plus 125 ml of milk
- cold	Ind pkg or 250 ml plus 125 ml of milk
Cheese	30 g
Muffin	1 each (130 g)
Bagel	1 each (110 g)
Croissants	1 each (60 g)
Toast/bread	2 slices (each 35 g)
<b><i>Lunch and Supper</i></b>	
Soup	250 ml
Steaks and chops (bone in)	250g (raw)
Chicken pieces (bone-in)	275g (raw)
Steak (boneless)	225 g (raw)
Boneless meat/poultry	150 g cooked (180 g raw)
Fish (steaks, fillet)	150 g (raw)
Fish (battered)	150 g (cooked)
Stews	300 g (cooked) (250 ml ladle)
Casserole dishes	300g (cooked) (250 ml ladle)
Pasta w/ sauce (main entrée)	150 g of pasta, 175 ml of sauce
Three decker sandwich	1 each (90 g of meat total)
Hamburger	1 each (167 g raw)
Hot dog	80 g (2 ea @ 40 g or 1 ea @ 80 g)
Pizza	1 each (1/6 of a 40 cm diameter pizza) 240 g
Tacos	2 each
Burritos	1 each (150g)
Submarine (15 cm long)	1 each (90 g sliced meat or 110 g mixed filling)
Sandwich	1 each
Sandwich filling - salad	110 g
Sandwich filling - sliced meat	90 g
Sliced meat – for cold plate	90 g
Starch Item - potatoes, rice, pasta	125 g (cooked) (2 ea 125 ml spoon, 2 ea #16 scoop)
Vegetables	90 g (125 ml spoon)
Salad Items	6” bowl or 8” plate
Canned fruit	175 ml
Fresh fruit (individual)	1 each
Fresh grapes/berries/sliced fruits	125 ml or 90 g
Pudding	125 ml
Gelatin dessert	125 ml
Ice cream	125 ml
Fruit yogurt	175 ml



## Chapter 2 - Standards &amp; Procedures

Portion Size Standard	
<i>Lunch and Supper(continued)</i>	
Cake	1 piece (5 cm X 5 cm X 7 cm)
Pie	1 piece (1/8 of a 22 cm diameter pie)
Squares	1 piece (5 cm X 5 cm X 2.5 cm)
Cookies (7.5 cm diam.)	2 each
Cookies (12.5 cm diam.)	1 each
Doughnuts / Sweet Buns	1 each
Bread	1 slice (35 g)
Dinner Roll	1 each
<b><i>Beverages</i></b>	
Juice	250 ml
Milk (2%, 1%, skim, choc, non dairy)	250 ml
Fruit Drinks	250 ml
Pop	250 ml
Hot Beverages	250 ml

## ***Annex D - Basic Food Cost (BFC) Calculation Methodology***

1. The Basic Food Cost (BFC) is the standard cost of one meal-day (ration), specific to each unit Food Services organization providing garrison/static feeding and shipboard feeding. It is obtained by costing typical menu items for each meal, using standard recipes, and standard serving sizes.
2. The following factors are used in the calculation of the BFC;
  - a. **Regional Factor** for each unit
  - b. ***Cost of Food in St Jean 1 Apr-31 Mar*** of the previous fiscal year (i.e. 1 Apr - 31 Mar, 20xx) for calculation of the Food basket effective 1 Aug 20xx.
  - c. ***Projected annual inflation rate*** from the Economic Model.

### **Step 1 - Determining the Adjusted Initial Food Cost**

3. The initial food cost was based on the Standard Meal Entitlement Pattern and consumption studies that were done in the spring of 2003 at six CAF units (Trenton, Petawawa, Borden, Esquimalt, Galetown, and St Jean). The results of the consumption studies were statistically analysed for significant difference amongst groups of diners (Officers, Sr NCMs and Jr NCMs) to determine a representative usage percentage for each group of food choices typically available at a meal (based on the Standard Meal Item Availability Tables). The consumption study was repeated in fiscal year 2012-2013 at six CAF units (Esquimalt, St Jean, Galetown, Borden, Trenton and RMC Kingston). The cost of food procured by CFB St- Jean was used as the basis for calculating the initial food cost. For each meal, the cost of each individual item is multiplied by the corresponding consumption pattern, as represented in the following table. The consumption pattern is the percentage of diners taking an item at a particular meal. Two percent is then added to this initial food cost for those meal items susceptible to a production loss, and these new costs are totalled for each meal. The cost of each meal is then added to determine the Adjusted Initial Food Cost for the three meals.

## Chapter 2 - Standards &amp; Procedures

Consumption Pattern

## Breakfast

MEAL COMPONENT	Average Cost (\$) St- Jean Nov 2012	% Use	Initial Food Cost (\$)	Adjusted Initial Food Cost (\$)
<b>Breakfast</b>				
eggs (1 egg)	0.19	114%	0.2166	0.2166
french toast (each)	0.60	10%	0.013	0.013
waffles	0.47	3%	0.141	0.0141
pancakes	0.33	10%	0.033	0.033
bacon (slice)	0.14	85%	0.11475	0.11475
sausage (each)	0.31	44%	0.1364	0.1364
ham (45 g)	0.19	21%	0.0399	0.0399
baked beans (125 ml)	0.18	12%	0.0216	0.0216
grilled potato (125 g)	0.22	51%	0.1122	0.11444
Breakfast Sandwich	.68	6%	0.0408	0.0408
cereal (1 bowl/ind) sweet	0.27	10%	0.027	0.0207
Cereal (1 bowl/ind) fibre	0.559	17%	0.09503	0.09503
toast (slice)	0.0616	37%	0.022792	0.022792
bagels (each)	0.24	6%	0.0144	0.0144
english muffin (each)	0.16	2%	0.0032	0.0032
muffins (each)	0.41	11%	0.0451	0.0451
croissant (each)	0.33	3%	0.0099	0.0099
pastry	0	0%	0	0
fruit (each)	0.27	98%	0.2646	0.2646
yogurt (175 ml)	0.26	42%	0.1092	0.1092
cheese (30 g)	0.43	13%	0.0559	0.0559
peanut butter/cream cheese	0.165	14%	0.0231	0.0231
Preserves	0.07	8%	0.0056	0.0056
juice (250 ml)	0.37	56%	0.2072	0.2072
fruit drink (250 ml)	0.68	10%	0.068	0.068
milk (250 ml)	0.27	56%	0.15344	0.15344
fountain pop (250 ml)	0.11	2%	0.0022	0.0022
tea, coffee (250 ml)	0.19	24%	0.0456	0.0456
condiments (each)	0.097	45%	0.04365	0.04365
			<b>\$1.985</b>	<b>\$1.99</b>

## Chapter 2 - Standards &amp; Procedures

**Lunch and Supper**

MEAL COMPONENT	Average Cost (\$) St- Jean Nov 12	% Use	Initial Food Cost (\$)	Adjusted Initial Food Cost (\$)	Average Cost (\$) St- Jean Nov 12	% Use	Initial Food Cost (\$)	Adjusted Initial Food Cost (\$)
	<b>LUNCH</b>				<b>SUPPER</b>			
Soup (250 ml)	0.39	9%	0.0351	0.035802	0.39	10%	0.039	0.03978
Main Protein Dish	1.81	33%	0.5973	0.609246	1.81	66%	1.1946	1.21849
Main Pasta	1.003	8%	0.0802	0.081845	1.003	24%	0.2407	0.24553
Potato choice (125 ml)	0.26	63%	.1638	0.167076	0.26	65%	0.169	0.17238
Vegetable choice (125 ml)	0.30	28%	0.0.84	0.084	0.30	40%	0.12	0.12
A la carte	1.34	52%	0.6968	0.71074	1.34	25%	0.335	0.3417
Sandwich (1 each)	0.78	18%	0.14	0.14	.78	2%	0.0156	0.0156
Salad Plate	1.5	93%	1.395	1.395	1.5	96%	1.44	1.44
Cheese (30 g)	0.43	41%	0.1763	0.1763	.43	43%	0.1849	0.1849
Bread (slice)	0.0616	11%	0.007	0.007	0.0616	25%	0.0154	0.0154
Dessert (each)	0.35	41%	0.1435	0.1435	0.35	59%	0.2065	0.2065
Fruit (each)	0.24	55%	0.1485	0.1485	0.27	52%	0.1404	0.1404
Yogurt, 175 ml	0.26	10%	0.026	0.026	.26	13%	0.0338	0.0338
Ice cream (125 ml)	0.29	1%	0.0029	0.0029	0.29	4%	0.0116	0.0116
Gelatin, pudding (125 ml)	0.88	4%	0.0352	0.0352	0.88	6%	0.0528	0.0528
Juice (250 ml)	.37	26%	0.0962	0.0962	0.37	22%	0.0814	0.0814
Fruit Drink (250 ml)	0.68	22%	0.1496	0.1496	0.68	21%	0.1428	0.1428
Milk (250ml)	0.274	53%	0.1452	0.14522	0.274	56%	0.1534	0.15344
Fountain Pop (250 ml)	0.11	24%	0.0264	0.0264	0.11	33%	0.0363	0.0363
Coffee, tea (250 ml)	0.19	8%	.0152	0.0152	0.19	9%	0.0171	0.0171
Condiments (each)	0.217	29%	0.0629	0.0693	0.217	28%	0.0676	0.06076
<b>TOTAL Cost for LUNCH &amp; SUPPER</b>			<b>\$4.23</b>	<b>\$4.26</b>			<b>\$4.69</b>	<b>\$4.73</b>

**NOTE:** The 2% production loss was added to the costs of the fresh vegetable pieces, the potato choice, the salads, the soup, and the hot choice.

Meal	Weighted Average	% of daily cost
<b>BREAKFAST</b>	\$1.99	18.12
<b>LUNCH</b>	\$4.26	38.80
<b>SUPPER</b>	\$4.73	43.08
<b>ADJUSTED INITIAL FOOD COST</b>	\$10.98	100

**NOTE:** To standardise accounting procedures for allowances and recoveries, while factoring consumption variances and volume of activity, the BFC has been divided into three meals a day using the following percentage: breakfast at **20%**, lunch at **40%** and supper at **40 %**.

### **Step 2: Calculating the Regional Factor:**

4. The *regional factor* is calculated annually to recognise the differences in the cost of procuring food from one region/unit to another. Using data obtained from food baskets for each unit and the cost of the same food for St Jean, the *regional factor* is calculated for each unit. (i.e. how much more or less it costs to purchase the food at each unit compared to the cost to purchase the same food in St Jean. St Jean is the unit used as the benchmark for calculation of all regional factors and, as such, is given a benchmark value of 1.

5. The food basket is completed each November at all units. For accuracy, the cost of the food basket includes transportation expenses/freight and recycling/environmental charges, where applicable. It is essential that the food basket be completed accurately according to the Standing Offer (SO) or the purchase costs in effect at the time of completion. Inaccuracies in completing the food basket will affect the calculated regional factor and, in the end, the BFC the unit receives.

6. November was chosen to collect data for the food basket, as the peaks and valleys of pricing related to seasonal availability of food, are less likely to be a factor during this month as compared to summer when produce prices are low and mid-winter when they normally are at their highest.

#### **EXAMPLE:**

The cost of St Jean's Food Basket in November is \$326.50 in St Jean and \$378.74 in Cold Lake.  
The *regional factor* for Cold Lake calculated based on the price in November would be  $\$378.74/\$326.50 = 1.16$  meaning it costs 1.16 times more to purchase the food items in the Food Basket in Cold Lake than in St Jean.

### **Step 3: Cost of Food in St Jean 1 Apr - 31 Mar**

7. The actual cost of food per meal day in St Jean for the period of 1 Apr – 31 Mar is determined from Unitrak data by dividing the total cost of food purchased in the fiscal year by the actual number of meal days in the fiscal year.

Example: St Jean spends \$ 119,000,716.70 to provide 2,034,338 meal days in the fiscal year 1 Apr 20xx-30 Mar 20xx. The actual cost of food per meal day in St Jean is therefore \$9.34 for 1 April 20xx- 31 March 20xx

This figure is used as the benchmark for calculating the BFC for all units.

**Step 4: Projected Annual Inflation Rate**

8. The DND Economic Model is used to determine the projected inflation rate for food products for the coming year. For example, the inflation rate for 20xx/20xx is projected at 2.3 %. This inflation rate is then added to the food cost for 20xx/20xx, which gives the forecasted cost of food for the following FY.

Example;

St Jean – Food Cost \* *Regional Factor* \* Projected Annual Inflation Rate= BFC for 1 Aug 20xx

$\$9.34 * 1.0 * 2.3\% = \$9.55$

Therefore St Jean's BFC effective Aug 1, 20xx is \$ 9.55

For Cold Lake, which has a different food cost, the calculation is performed using the same formula, but because the food cost is different, the different, the regional factor for Cold Lake of 1.16 is used, resulting in a different BFC.

$\$9.34 * 1.16 * 2.3\% = \$11.08$

Cold Lake's BFC effective Aug 1, 20xx is \$11.08

**Why is the BFC effective 1 August - 31 July rather than 1 April- 31 March?**

9. Living- in and other rates are issued effective 1 August therefore it was decided to issue all the revised rates at the same time (BFC, living-in, others rates - Type 1, 3, 4 and C, flight feeding, revised allowances, etc).

10. Rates for living-in are issued by J4 Mat/D Food Svcs, effective 1 August each year as required IAW QR&O. These rates are based on the financial data of the previous year. Financial data from the previous year (ending 31 March) are available in May/June. This info then has to be sorted, analysed, etc. to formulate the living-in rates for the following year. If all info is provided on time and there is no delay in reviewing the data, then it may be possible to have the new rates approved early in July for promulgation 1 August.

**Annex E - Sample Calculation of Food Cost Standard for Field Feeding or Operation**

Duration of Exercise in Days	30			
Strength	250			
BFC of Supporting Unit	\$12.55			
Field Feeding Allowance (45 % of \$12.55 )	\$5.65			
Meal Days for Breakfast Lunch and Supper				
Day	Breakfast	Lunch	Supper	
1	150	75	145	
2	70	200	110	
3	95	145	90	
4	98	210	175	
5	55	200	145	
6	100	85	175	
7	70	200	110	
8	95	145	90	
9	145	120	115	
10	55	200	145	
11	100	85	175	
12	70	200	110	
13	82	145	176	
14	70	200	110	
15	95	145	90	
16	55	200	145	
17	100	85	175	
18	70	200	110	
19	75	55	145	
20	55	75	95	
21	70	200	110	
22	95	145	90	
23	55	200	145	
24	100	85	175	
25	70	200	110	
26	70	200	110	
27	95	145	90	
28	55	200	145	
29	100	85	175	
30	70	200	110	
Total meals	2485	4630	3891	
Total Meal days	497	1852	1556.4	3905.4
Food Cost Standard	(BFC X Total Meal Days) + (Field Feeding Allowance X Total Meal days)			
	(\$12.55X3905.4) +(\$5.65 X 3905.4)			
	\$71078.28			

**Chapter 4 – Financial Management, Accounting Standards and Procedures**

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<b>Budget and Accounting for Expenditures, Recoveries and Revenues in DRMIS and Unitrak-Continued</b>	
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<b>Non-DND Funded Customers</b>	
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<b>Members Residing in Single Quarters</b> <a href="#"><u>Rations – Living-In Members</u></a> <a href="#"><u>Living-in members on Monthly Pay Deduction for Rations and on TD at another unit</u></a>	
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**Performance Measurement**[General](#)[Unitrak – Management & Reporting System](#)[Cost per Meal-day](#)**References****Annexes**

<a href="#"><u>Annex A – DND-Funded Customers</u></a>	<a href="#"><u>Annex D – 1 Catering – Terms of Service</u></a>	<a href="#"><u>Annex H – Types of Customers- Cost Components Recovered</u></a>
<a href="#"><u>Annex A –1– Partially DND-Funded Customers - Description, Rates &amp; General Ledgers (GL)</u></a>	<a href="#"><u>Annex E – Unitrak – Reports, Ratios</u></a>	<a href="#"><u>Annex I – Cost Components</u></a>
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<a href="#"><u>Annex B–1 Identifying Type of Customer</u></a>		<a href="#"><u>Annex K- Cash Handling Procedures</u></a>
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<a href="#"><u>Annex D – Catering – Conditions of Service</u></a>	<a href="#"><u>Annex G – Type 2 MOU Recovery Rate Template (TCN Cook Contributions and TCN Contingent Strength)</u></a>	<a href="#"><u>Annex M - Food Services Variance Report</u></a>

## **Financial Management Accountability and Standards**

### **General**

1. CAF Food Services shall be managed to ensure that human and materiel resources are used to achieve the requirements stated in Chapter 1 and to ensure that Government's requirements for financial accountability are satisfied.
2. All personnel in the Defence organization to whom resources have been devolved are Responsibility Centre (RC) Managers and, consequently, trustees of public resources. As they deliver food services, Food Services Managers have the responsibility to ensure that they do so with probity (acting as one ought), prudence (the careful and responsible management of public resources), and concern for effectiveness, efficiency, and economy (value for money).
3. A regular and systematic review of financial management practices and supporting systems and services must be incorporated as an on-going part of management control activities. Maintaining full integrity of all financial transactions is the standard for financial management in CAF Food Services.

### **Financial Management**

4. Food Services Managers shall follow the following directives in performing their duties:
  - a. the departmental financial policy and procedures; [B-GS-005-000/AG-001, Provision of Services](#);
  - b. the [Director Food Services \(D Food Svcs\) Advisories](#);
  - c. the [Director Food Services \(D Food Svcs\) Food Service Manual](#);
  - d. [The Resource Manager's Guide](#);
  - e. [Financial Accountability Framework](#);
  - f. DAOD 1016-0 Expenditure Management;
  - g. The Defence Resource Management Information System (DRMIS). The [DRMIS Web Site](#) is the source of procedures for DRMIS; and
  - h. [Financial Administration Manual \(FAM\) Chapter 1017-1](#) Hospitality inside Canada.
5. The primary requirements for financial management in CAF Food Services are:
  - a. to obtain the best possible value for all resources;
  - b. to base expenditure decisions on timely, relevant, and reliable financial information, analysis, and advice;
  - c. to apply cost-effective controls over critical resources and processes;
  - d. to produce appropriate reports, analyse the results, and take appropriate action; and
  - e. to prevent public subsidization of non-public activities.

## The Accounting Systems

6. All revenues, recoveries and expenditures shall be reported in the Defence Resource Management Information System (DRMIS) and in Unitrak, the managerial accounting and performance measurement system for CAF Food Services, in accordance with the procedures laid down in each system, as follows:

- a. Defence Resource Management Information System (DRMIS) - [User roles](#); and
- b. Unitrak – refer to the Unitrak online help.

### **Differences between DRMIS & Unitrak**

7. Expenditures, revenues and recoveries for the provision of food services are dealt with differently in the DRMIS than in Unitrak. DRMIS is an accounting system used to budget for and to report revenues, recoveries and expenses within the DND corporate structure for resource management, which include Fund Centre (Base or Wing), Cost Centre (Base/Wing Food Services organization or Kitchen) and General Ledger accounts (revenues, recoveries and expenditures by category). DRMIS provides resource managers with the ability to compare their costs to their local budget. However, it does not provide them with specific information to determine how well and how efficiently their food services operations are functioning. Unitrak provides CF Food Services Managers with the tools to help effectively and efficiently manage CF Food Services operations at all levels and to evaluate performance.

8. In order to be an effective management and reporting tool, all revenues, recoveries and expenditures in Unitrak shall be reconciled against DRMIS on a monthly basis. At the end of each fiscal year, all units shall report all DRMIS/Unitrak variances with explanations to their L1 Food Services Officer. These variances shall be consolidated by the L1 Food Services Officers and reported to D Food Svcs annually NLT 1 July. Base Food Services units shall also complete a semi-annual Food Services Variance Report. This report must be completed for each kitchen that has a Basic Food Cost or inventory variance outside the standards, which appear in red in the Performance Summary Report. The report must include a PDF version of that Performance Summary Report and a PDF version of a completed Food Services Variance Report found at Annex M of this chapter. The unit must explain any Basic Food Cost and inventory variance outside the standard and provide recommendations or actions taken to resolve the issue. The Food Services Variance Report must be signed by the Reviewing Officer as designated by the L1 Food Services Officer. Once completed, this report must be sent to the L1 Food Services Officer for review, compilation, and submission to D Food Svcs. Units with fully compliant kitchens shall send an email to their L1 stating that they have nothing to report. All Food Services Variance Reports are due to D Food Svcs on 30 November for the reporting period of April through September, and on 30 June for the reporting period of October through March.

### **Accrual Accounting**

9. DND and CAF Food Services operate with the accrual method of accounting. This means that the expenses, recoveries and revenues are accounted in DRMIS and in Unitrak when they occur and not when the payment is made or the cash is received.

### **Accounting Period**

10. The accounting period is 1 Apr to 31 Mar in both Unitrak and DRMIS. At the end of the fiscal year, the accounts shall be closed IAW the procedures applicable to each system. The DRMIS year-end instructions are available from this link, [DRMIS year-end instructions](#). The unit Comptroller may provide additional instructions including earlier cut-off dates. Unitrak will archive the data from the old fiscal year using the same cut-off dates as DRMIS.

## Inventory Control

### **General**

11. All food items delivered to Food Services shall be taken on public inventory and shall be recorded in Unitrak. A financial accounting system needs inventory values to generate monthly statements. The value of products in inventory is an asset of the kitchen and must be safeguarded through proper inventory control procedures. These procedures keep products secure from theft; retain product quality; and provide information necessary for the financial accounting system.
12. In most areas where units are located, food supplies are readily available and suppliers are responsive, especially in emergency situations, so inventory levels should be kept to a minimum to sustain feeding requirements between food delivery periods. Food delivery periods can also be shortened so that food is delivered on a more frequent basis i.e. three times per week vs. once per week.
13. An inventory control system is required to ensure a food item or ingredient is available for food production and service and to minimize costs by maintaining the lowest practical stock levels. With inventory control, it is easier to monitor stock levels, and therefore, easier to identify theft and misuse of public food products.
14. [DAOD 3000-0, Materiel Acquisition and Support](#) directs DND to reduce inventory costs through contractor-managed inventories and just in time deliveries. Accordingly, year-end buys or other extraordinary food procurement activities that are not supported by a *bona fide* feeding requirement are not permitted. Year-end buys result in:
- increased manpower requirements to manage the excess inventory;
  - increase storage requirements, and increase the risk of theft, spoilage, and write-off; and
  - food quality over the short term is also a concern since high priced meat, fish and poultry, have limited frozen shelf life and will deteriorate even under ideal storage conditions.

### **Inventory Record Keeping**

15. **Physical Inventory Systems.** In CF kitchens, a physical inventory is required at the end of every month but it is good management practice to count stock weekly, especially if this is the only control system in use. Physical inventory is the record made when items in stock are actually counted. It is needed to develop information for food service financial reporting statements. All units should perform a complete count at month-end.
16. **Perpetual Inventory Systems.** A perpetual inventory system keeps a running balance of the quantity of food products in inventory. When more food is stored, the balance is increased. As products are removed (issued), the balance decreases. At any time, the actual amount of products that should currently be available is known. Large retail companies have elaborate and expensive perpetual inventory systems which are often linked to their Point of Sale (POS) systems. For instance, every purchase not only records the revenue but also deducts that item from inventory thus providing the “running total”. In theory, the perpetual inventory system should reconcile with a physical inventory system. Any discrepancies may be explained through inventory error or could indicate potential inventory theft. In CAF operations, Unitrak 2.0 Inventory Module provides a perpetual inventory capability; however, it is not linked to the NACPOSS POS system. The Unitrak “Expected Quantity” column of the inventory report is the “running total” (or perpetual) amount that should be used to compare with the “Actual Quantity” column, which is the amount that is counted during the actual end month physical stocktaking.
17. When the physical count of a product varies from the quantity indicated on the perpetual record, a control problem may exist, and management must determine the reason for the variance. Variances may be due to: products not being recorded either at the time of receipt using the Purchase Order module in Unitrak, or when issued, using the Issue Voucher module in Unitrak; a miscount in the physical inventory occurred; **a write-off not conducted properly**; or finally, theft may

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Chapter 4 – Financial Management, Accounting Standards & Procedures

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be occurring. Control procedures indicate when such problems exist. Management's task is to identify why a problem exists and to correct it.

18. **Special Inventories (Spot Verifications).** In instances when a perpetual inventory system is not in place, other methods exist to conduct inventory verification that does not require extensive administration. One example is the use of inventory spot checks. These verifications are most common for food items of significant value such as steaks. In this case, the manager would verify the actual quantity on hand to establish the opening inventory amount. Next, all purchases would be added to this inventory amount and then a final inventory count at the end of the review period would be subtracted. The net result would be the usage. This usage would then be compared to the usage as reported on the Production Control Charts (i.e. steaks served and disposal of leftovers) and/or sales (POS). The two numbers should reconcile. Any variances may be cause for concern. Inventory spot checks should be done discretely by management. These spot checks not only give an indication of potential theft, they also serve to validate the importance of full and accurate completion of the Production Control Charts.

### Stocktaking

19. Two individuals shall do stocktaking (one to count and one to record) at month-end, one of whom is not the storekeeper. The closing date may be adjusted to accommodate weekends and holidays, except at year-end when the count shall be done on 31 March, after the day's issues have been made. It is good practice to list items in the order in which they are stored in the storerooms. Unitrak provides the ability to organize the product inventory list in this format, which is conducive for the most efficient stocktaking. This list should be printed and used for actual physical stocktaking. The process should start at a logical beginning from shelf to sheet, top to bottom and left to right. The items to be counted must be identified and must be consistent from month to month. For year-end inventory, 100 percent of food items, including items in production, in ready-use areas, and in open containers, are to be counted. For month-end inventory the following need not be counted:

- a. items in ready-use stores and refrigerators;
- b. items delivered directly to the production areas that were not taken into inventory, such as bread and milk; and
- c. opened containers such as spices that are being used in production areas.

### Annual Inventory

20. At the end of business on 31 Mar, a 100 percent inventory check shall be carried out, including count of all open cases. For year end stocktaking, the Unitrak -generated form shall be used. It shall be marked "Closing Inventory" and the date, month and year of the stocktaking shall be entered. After the last entry, the names and appointments of the stock checkers shall be entered.

21. The value of the year-end inventory check will be obtained by using the inventory item costs calculated in Unitrak on the last day of the accounting period. The total value of the physical inventory represents the closing inventory for the accounting period. The year-end closing inventory will be carried forward as the opening inventory for the next accounting period.

### Valuing the Inventory

22. There are five generally accepted ways for assigning value to inventory. These are: Actual Purchase Price Method, First-In, First-Out Method (FIFO), Weighted Average Purchase Price Method, Latest Purchase Price Method and Last-In, First-Out Method (LIFO). Each method has its pros and cons. For manual systems, the most recent contract/SO price (Last Purchase Price Method) shall be used. For ships without an automated inventory control system, the most recent homeport price shall be used. Unitrak uses the Weighted Average Method, which calculates the current value of each inventory item based on the weighted average price. As shown in table 1, this method accurately reflects the average price paid for each inventory item.

**Table 1:** Weighted Average Method of Inventory Valuation

<b>Beginning Inventory of Item A</b>	= 28 cases x \$22.00 per case	= <b>\$616.00</b>
Purchases during month	= <u>15</u> cases x \$23.80 per case	= <b><u>\$357.00</u></b>
	43 cases	= <b>\$973.00</b>
Average case price	= \$973.00 / 43 cases	= <b>\$22.63 / case</b>
<b>Current Inventory Value of Item A</b> = Number of cases in inventory x average case price		
	20 cases x \$22.63 per case	= <b>\$452.60</b>

### Inventory Turnover

23. In static units, the food inventory shall be maintained at the lowest practical level. At end-month, the total value of stock shall not exceed 25% of the monthly Standard Food Cost as reported on the Unitrak Performance Summary. This inventory value is roughly based on the civilian food service industry indicator called Inventory Turnover rate/ratio. Turnover ratios allow managers to measure how much money is being invested in non-productive inventory. Non-productive inventory refers to products in storage that are not issued to production during a time period (usually a month) covered by financial records. Civilian food service industry turnover ratios may vary depending upon the nature of the business. As a result of the significant difference in CAF food service accounting practices versus civilian organizations practices, the Turnover Ratio indicator is not used.

### Setting Stock Levels

24. Generally, CAF food services operations do not use a formal method of setting maximum/minimum (max/min) stock levels or re-order levels for individual items. Instead, stores persons monitor stock levels visually and use the anticipated feeding strength, Production Control Charts, menus, and judgement to determine when and how much to re-order.

25. One of the Kitchen Manager's recurring dilemmas is to determine a minimum inventory of foodstuff without running out. There are formal methods for calculating max/min levels and re-order levels which managers are encouraged to use for attractive or expensive items. When applied with common sense and adjusted for known changes, they remove the need for an "intuitive approach" and permit less experienced personnel to carry out the stores function. There are a few critical points worth knowing and implementing as follows:

- a. Maximum Stock Level (MSL). MSL is the level to which stock should be replenished when it is re-ordered. This is the highest level of stock that should be held for a particular item. It can be calculated as follows:

$\text{Daily usage} \times \text{days between deliveries} + \text{Safety stock} = \text{Maximum Stock Level (MSL)}$
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**Daily usage** = average amount used per day

**Safety stock** = up to 1 extra day's stock for fluctuations or emergencies.

- b. **Re-order Level.** This is the stock level below which there is a danger of running out. Re-ordering should occur when stock reaches this point. It can be calculated as follows:

$$(\text{Daily usage} \times \text{Lead time}) + \text{Safety stock} = \text{Re-order level}$$

**Lead Time** = the number of days between placing the order and receiving the item ready for use. It should include time required for thawing.

- c. **Re-order Amount.** The amount needed to replenish stock to the Maximum Stock Level.

$$\text{Maximum Stock Level (MSL)} - \text{Re-order level} = \text{Re-order amount}$$

## Monthly Food Cost Determination

26. At the end of the month, a food cost determination must be ascertained for financial and performance measurement reporting. The role of inventory in the accurate determination of food cost is critical. The general formula for determination of the cost of food is:

$$\text{Opening inventory} + \text{Purchases (less returns/rebates)} - \text{Closing inventory} = \text{Cost of food issued}$$

27. There are also general adjustments to cost of food needed to determine final cost accountable since all food issued may not have been used directly by that kitchen. These adjustments include transfers to other kitchens and prepared meals. Food cost is influenced by inventory valuations and purchases. As a result, increases and decreases of any of these three values will increase or decrease the food cost. It should be noted that an error to the closing inventory value for one month is carried forward to the opening inventory of the next month. As a result, inventory errors take three periods to self-correct. This impact on purchases and inventory on food cost valuations is demonstrated in table 2 below:

**Table 2:** Impact of Purchases and Inventory on Food Cost Valuations

<u>Situation</u>	<u>Effect of Cost of Food</u>	<u>Possible Explanations</u>
<u>Overstate Opening Inventory</u>	Overstate Cost of Food	Last month closing inventory was overstated due to stocktaking counting/accounting error.
<u>Understate Opening Inventory</u>	Understate Cost of Food	Last month closing inventory was understated due to stocktaking counting/accounting error.
<u>Overstate Purchases</u>	Overstate Cost of Food	Entered invoice twice, incorrectly overstated invoice amount.
<u>Understate Purchases</u>	Understate Cost of Food	Lost an invoice, incorrectly understated an invoice amount.
<u>Overstate Closing Inventory</u>	Understate Food Cost	Double counting of stocktaking items inaccurately inflating value, counting items not normally counted during stocktaking, improper write-off procedure



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<u>Understate Closing Inventory</u>	Overstate Food Cost	Excess waste, spoilage, missed counting items during stocktaking, pilferage, theft.
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**Issuing Food**

28. The process of issuing food from storerooms can be highly controlled (for example, when a large kitchen employs a dedicated storesperson who issues food against written food orders), or it can be relatively informal, with individual cooks taking their ingredients from storerooms, based on the requirements of the PCC. The minimum requirement is that issue of expensive items (such as meat, seafood and cheese) shall be recorded so that the kitchen manager can check periodically to ensure that the amount issued was appropriate for the number of meals prepared. The issue documentation shall show the date, the amount issued, and the person (or production area) receiving the items.

**Disposal and Write-offs of Food Inventory**

29. When there is a question as to the safety of food items, the Preventive Medicine (Prev Med) Technician must be contacted immediately to assess the condition of the food and to identify whether it is fit for human consumption or not. **The lot or batch is quarantined until it is declared fit or unfit for consumption.** The Preventive Medicine Technician must certify the type and quantity of food declared unfit for consumption as well as the reason. The kitchen manager will keep this document for audit purposes.

30. When food is declared unfit for consumption, it must be clearly marked as such and immediately segregated from the safe food. If applicable, arrangements must be made for the supplier to pick up, and replace or credit the value of the food. If the state of the food is not related to the supplier, the food must then be disposed of IAW the instructions from the Preventive Medicine Technician. Unless specifically authorized by the Preventive Medicine Technician, under no condition is this food to be placed in garbage cans or garbage dumps where it may be misused or become a source of diseases or contamination. It will normally be destroyed as soon as possible by burning or burying. If regulations prohibit the use of burning or burying as on site destruction methods, arrangements will be made to have this food removed and destroyed by an outside authorized agency. If any other direction is received (i.e. from suppliers or from Supply) providing procedures or guidance other than what is stated here, it should not be acted on until it has been endorsed by Prev Med personnel.

31. If it is necessary to retain all or any food declared as unfit for human consumption for reasons of further investigation, etc., every reasonable effort must be made to keep it in one location and isolated from all other stock.

32. Once the food has been disposed of, the write-offs must be entered in Unitrak with the date, name of the Preventive Medicine Technician, and the reason for disposal recorded in the comment box. This will reduce the Cost of Food and subsequently the Food Cost per Meal-day in the Performance Summary Report. However, it will not reduce the Total Cost of Food in the Operating Statement since the expenditure has already been made. In addition to the report in Unitrak, the Food Svcs Manager must initiate write-off procedures as per the [CF Supply Manual](#) Vol 3 Chap 9.

**Budget and Accounting for Expenditures, Recoveries, and Revenues in DRMS and Unitrak****Business Plan**

33. Each year, the Food Services organization must produce a business plan for their operation that is part of the overall plan for the base/wing/unit. An approved Business Plan is a contract or agreement between the Food Svcs Officer and his or her supervisor to spend funds against required activities. The purpose of a business plan is to provide a systematic means by which an organization can:

- a. identify its activities/tasks (outputs) in response to direction received from higher headquarters;

- b. identify, plan for, and manage the resources (inputs) required to accomplish those activities/tasks; and
- c. measure performance.

34. Because each Food Services operation must support different types and levels of activities using different combinations of resources, the business plan will be tailored for each unit. A large component of the business plan involves identifying desired results, and these results must be measurable. For more information about business planning refer to [Resource Manager's Guide \(module 3\)](#).

## **Business Case**

35. A business case is a decision making tool that addresses resource usage issues, usually from a cost effectiveness perspective. Often, it is used to present the benefits of a recommended initiative. For detailed information about preparing a business case see the [Costing Handbook](#).

## **Budget**

36. A budget is a planning and control tool that helps ensure that planned expenses do not exceed funds available. Unit comptrollers will provide instructions on the budgetary planning process and reports required. It is important to consider expenditures, recoveries and revenues regarding food, labour, other operating expenditures and capital expenditures in the budget planning process.

37. Expenditures in Food Services organizations include food, non-food consumables, small equipment and labour.

## **Expenditures**

### **Food Service Funding and Expenditures**

38. Food procurement shall be based on approved standards, as defined in, [Chapter 2 - Standards & Procedures](#) and anticipated volume of activity, not solely on historical data. Planning and allocation of the O&M budget for the food component shall be directly related to the level of activity forecasted (equivalent number of meal-days) and national standards (Basic Food Cost and Allowances).

39. Treasury Board requires that DND account for food expenditures against the following General Ledger (GL) accounts:

- a. **07402** - Food purchases - Dairy and Other Animal Products. This includes milk, cream, butter, cheeses, honey and eggs;
- b. **07403** - Food purchases - Meat, Fish and Preparations. This includes crustaceans and poultry;
- c. **07404** - Food purchases - Miscellaneous. This includes soups, breads, cereals, grains and their preparations, sugar and sugar preparations, coffee, tea, cocoa and beverages, spices, seasonings, baking powder, etc.;
- d. **07405** - Food purchases- Vegetables and Fruits, Fats and Preparations. This includes nuts; and
- e. **04604** - Food Services Contracts- Ready to Eat (RTE) Box Lunches or other ready to serve meals purchased from a commercial supplier.

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40. Statistics Canada sets the requirement for the breakdown by these economic objects so that it can perform various analyses, and therefore every department must comply with accounting for food expenditures against the 5 GLs indicated.

41. Total Food Costs on the Operating Statement Report in Unitrak are equal to the opening inventory plus purchases under the GLs 07402, 07403, 07404 and 07405 minus the closing inventory, minus rebates, returns and transfers. The costs do not include prepared meals purchased under GL 04604. Food purchases under GL 04604 are displayed on the Operating Statement under Prepared Meal Expenses but are not included on the Performance Summary as an expense or a credit for meal days. The Food Costs indicated on the Performance Summary represent all food cost expenditures for food services functions with a measureable standard. Expenditures related to Catering, VIP flights, prepared meals, and special requests are not included on the Performance Summary as there are no standards for these expenditures.

### Labour Budget and Expenditures

42. Because most of the Salary Wage Envelope (SWE) budget covers the fixed costs of public labour, the SWE budget for food services employees must be retained by the Responsibility Centre Manager who is responsible for the local food services operation (usually the Food Services Manager). The labour component of the budget (SWE and O&M) shall be based on the following:

- a. the number of authorized indeterminate public positions (full and part time) and their applicable salary base;
- b. the number of working hours forecasted for casual and term employees, times the applicable rates of pay and benefits for the casual public and NPF employees; and
- c. as required, the anticipated additional labour requirements staffed from local service agencies to support the estimated level of food services activity.

43. DND must account for labour expenditures against specific GL accounts. Labour expenditures include the cost of employees provided by the Public Service, services contracts, service agencies and NPF employees. Reserve labour expenses used in Regular Forces and Reserve kitchens are included in Total Labour Expenses in Unitrak. Class A and Class B are to be reported in Unitrak in their respective GLs. Maternity/Parental Allowance and LWOP backfill labour expenses are not included as these expenses are paid nationally. Class C Reserve labour is not entered in Unitrak as it is included as military labour.

44. These expenditures are captured in the following GLs in DRMIS and Unitrak:

#### **SWE (Fund L111)**

- a. **01101** - Indeterminate Civilians (Public Service Employment Act);
- b. **01102** - Civilian Bilingual Bonus;
- c. **01105** - Term Civilians (Public Service Employment Act);
- d. **01107** - Civilian Termination Allowance;
- e. **01110** - Civilian Overtime Pay;
- f. **01111** - Casual Civilians (as defined by the Public Service Employment Act);
- g. **01135** - Funded Special Employment Programs (Student Wages);
- h. **01144** - Civilian Premium Pay for Work During Non-Standard Hours;

- i. **01147** - Civilian Equalization Adjustment Award Costs;
- j. **01201** - Special Allowance for Condition of Work Including Supervisory;
- k. **01204** - Civilian Maternity and Parental Allowances;
- l. **01206** - Civilian Allowances (travel etc.);
- m. **01214** - Civilian Cash in Lieu of Annual Leave;

**O&M (Fund L101)**

n. **04644** – Other Business Services (NPF Employees and NPF HR Fees)

- o. **04817** - Temporary Help Services (Agency);

**RESERVE SWE (Fund L112)**

- p. **01133** - Pay- Reserve Force on Class A Reserve Service; and
- q. **01134** - Pay- Reserve Force on Class B Reserve Service.

45. Labour expenditures on the Operating Statement Report in Unitrak include the above GLs. The labour expenditures on the Performance Summary represent the labour expenditures for all Food Service functions with a measureable standard. Labour expenditures related to Catering and VIP flights are not included on the Performance Summary as there is no standard for these expenditures.

**Other Variable Expenses**

46. Although food and labour represent the largest proportion of the food services operating budget, planning must also include resource requirements for Variable Expenses which shall be recorded but not limited to the following GLs:

- a. **03205** - Printing Services;
- b. **04601**- Laundry and Dry Cleaning;
- c. **04604** - Food Services Contracts and Ready to Eat (RTE) Prepared Meals;
- d. **04607 and 04658** - Building Cleaning Services;
- e. **05401** - Rental Office Equipment;
- f. **05501** - Rental - Other;
- g. **06213** - Repair of Minor Equipment;
- h. **07208** - Cleaning Materials and Equipment (paints/oils/insecticides/disinfectants-mat/eqpt);
- i. **07209** - Working and Protective Clothing;
- j. **07227**- Household Furnishings Excluding Major Appliances;

- k. **07229** - Mess/Galley Utensils, Cutlery and Glassware;
- l. **07243** - Packaging/Preserving/Storing Materials;
- m. **07301** - Footwear;
- n. **07309** - Paper Products (including disposable tableware, lunch boxes, and napkins);
- o. **07408** - Adhesives-Glues-Tape of all kinds;
- p. **09171** - Mess and Galley Equipment; and
- q. **09233** - Acquisition of Other Equipment and Parts.

47. Other variable costs on the Performance Summary Report in Unitrak are a total of the GL accounts 07208, 07229, 07309 and 07243, for which there is a measureable standard. End month inventories must be calculated and established in Unitrak for these four non-food GLs. The Operating Statement report will include expenses for all variable costs.

## Capital Expenditures

48. Funding for new major equipment or equipment replacement must be planned, prioritized and included in a multi-year procurement plan, and budgeted in the earmarked year for procurement. [Refer to Chapter 9, Section 3 for more information on planning equipment replacement.](#)

## Recoveries

49. Recoveries are the transfer of expenses to another cost centre when a DND funded unit provides a financial code for the provision of food services. A recovery is necessary when the providing unit is not funded to provide services to another unit. Recoveries are based on actual incremental costs. Recoveries are based on the basic food cost (BFC), civilian labour (and military reserve labour in some cases) and other operating costs applicable to the provision of food services. The recovery rates for meals and increments are calculated via the [Recovery Rates Calculation Spreadsheet](#) published in August of each year.

50. Cost recovery for food services shall be the standard recovery rate applicable to each type of customers, based on the type of service provided, and the type and number of meals confirmed in an agreement between the client and the provider.

51. In executing its mandate, CAF Food Services provides food services support to three categories of customers. The first category, **DND funded customers**, is an integral part of the Defence Services Program (DSP) and represents the primary support activity for CF Food Services. These customers are entitled to meals at public expense pursuant to [QR&O 36.35](#), and amplified in [CFAO 36-14](#). The second category, **Partially DND funded customers** is considered integral part of the DSP and may be funded entirely or partially by Public funding. Therefore, they cannot be categorized under Non-DND funded customers. The third category, identified as **non-DND funded customers**, is composed of various groups, labelled as non-Defence agencies. For those customers, food services are provided in accordance with the policy on [Provision of Services](#). The flow chart in [Figure B-1](#) is to assist units to determine customer type.

52. The [recovery rates](#) are established annually by D Food Svcs based on regional costs. Providing units shall not apply an administrative charge.

53. **For DND funded diners, the recovery ratio of a meal must fall within the DND/CF acceptable range based on Standard Recovery rates.** The standard recovery rates are to be applied consistently by all DND/CF Food Services operations providing food services on a recovery basis to DND funded diners. These [recovery rates](#) are updated annually by D Food Svcs and can be confirmed by a site survey. Compare the charges applied by the providing unit to standard recovery rates. When authorized increments are provided at the client's request, these increments must be charged at the established increment value. There is no acceptable deviation from the recovery rates for DND funded customers.

54. **For other diners.** The cost of a meal should be recovered from customers according to the Provision and Sale of Public Food Services policy ([DAOD 3012-1](#)) and standards, and the output value index falls within the DND/ CF value index acceptable range.

### **DND Funded -Type A, B, and C Customers**

55. The provider of food services is funded as follows:

- a. Type A Customer (fully funded). All food services expenses incurred to support Type A customers (based on public ration entitlement) are charged to a budget allocated to the Food Services Section. In this case, the cost of food services is not recoverable;
- b. Type B Customer (partially funded). The recoverable costs from the units must be directly proportional to the extent of local budget devolution by the local commander. The User Pay concept is partially applied, whereby the budget manager of the providing units is funded for labour and recovers the cost of food and non food from the budget manager of the consumer/user unit; and
- c. Type C Customers. There is no funding for Type C Customers and the providing unit must recover food, non-food and labour costs from the budget manager of the consumer/user unit.

56. A detailed description of each type of DND-Funded customer (Type A, B and C), how the recovery rate is calculated, and the corresponding GL accounts used to record the applicable transaction, is available at [Annex A – DND-Funded Customers - Description, Rates & General Ledgers \(GL\)](#).

57. Meals provided to Type A, B and C customers must be within the Choice and Quantity Standards. Where meals are requested that do not meet the Choice and Quantity Standard, meals costs are to be recovered as Type 3 catering. The Invoice Tool Spreadsheet of the [Catering Costing Sheet](#) should be used in identifying, recording and pricing Food Service activities.

58. The operating budget must account for the anticipated recoveries from Type B and C customers. Food Services Managers should provide a clear explanation of the resource requirements and expected recoveries to support planned tasks and activities to ensure the unit Comptroller and unit Commander are aware of all the anticipated support activities and total resource requirements of the food services operation.

59. The recovering unit shall ensure that costs are not recovered when funds have been devolved, thus preventing double funding for the same activity. Costs that have not been incurred shall not be recovered. The User Pay concept is intended to promote cost efficiency and accountability for both the client unit and the food services provider.

60. Host CF units shall use GL 12402 (Food costs recovered from visiting CF units) to receive credits for recoveries. **Revenue GL accounts in the 13000 series shall not be used for recoveries as revenue is the receipt of funds from sources external to DND.**

61. A Type C unit may provide military labour to cover part of the civilian labour cost. In this situation, the recovery rate shall be adjusted accordingly using the labour discount feature in Unitrak in the FSR module. Recovery action shall be based on the following direction:

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- a. The client is billed according to the number of diners confirmed on the Food Services Requisition (FSR) 48 hours prior to the date of arrival. If the number of diners is greater than the original request, the client is billed for the revised number. If the number is lower than the original request, the client is billed for the original number requested, unless a minimum of 48 hours notification (or period otherwise specified) is provided; and
- b. “No show” customers are billed for the first 2 days of the visit if the client has not informed the provider of the change 48 hours (or period otherwise specified), in advance.

62. The amount subject to recovery is directly related to the number of meal cards issued, whether or not the customer used the meal card.

63. Hospitality, parades, etc. Only the cost of the food and the actual cost of labour are recovered. Actual labour costs are charged only when extra staff is hired. No tax is added to the total price. These functions are not catering activities; however, the Catering Pricing Spreadsheet is used to plan and price these functions and will calculate the recovery amount.

**Meals on TD – Members residing in Single Quarters**

64. IAW [Canadian Forces Temporary Duty Travel Instructions \(CFTDTI\)](#), CAF members on TD shall use government facilities when available and practical. The most cost effective means of providing meals shall be used. This shall include the provision of full or partial rations, as well as the provision of dispersed meals to the member.

65. Under normal circumstances R&Q will be provided to the member; however, flexibility remains within the CFTDI for the member to ensure that the conduct of their service duty does not cause the member to be out of pocket for service related reasons. When substantiated duty precludes a member from taking meals at a CAF dining facility, the approving authority IAW with CFTDTI may authorize reimbursement of actual and reasonable meal expenses, not to exceed the prescribed *per diem* rate. It is the member's responsibility to make all necessary arrangements in advance to ensure the proper accounting for rations is coordinated with the providing unit. This should be done to avoid potential foreseeable duplication of accounting charges paid by the member's unit. The practice of claiming the *per diem* rate while on full ration strength is prohibited and may possibly lead to fraud charges if violated.

66. Members on duty travel who choose to eat elsewhere as a matter of personal preference or convenience, when rations are available, shall not be reimbursed for any meal expenses.

**Christmas Dinner – Use of Public Funds**

67. Message [DCBA 3-2 015 071504Z NOV 03](#) provides direction on the provision of one unit Christmas meal (breakfast, lunch or dinner) per year at public expense, subject to the expressed approval of the Commanding Officer, IAW the following conditions:

- a. military members must be required by their CO to attend;
- b. the meal is to be served to Junior NCMs by Officers and Senior NCMs;
- c. **the meal is to be held in a DND/CF dining facility**, provided that there is sufficient capacity to support the Christmas meal. When it cannot be accommodated from a DND/CF dining facility, it may be held at another DND facility in the immediate area of the place of duty and within the purview of the logistics support available;
- d. where a unit does not have access to the appropriate and sufficient facilities and/or food services personnel to provide the Christmas meal function, local catering services can be used subject to the following financial limitations;
- e. the maximum amount of public support per military attendee is:

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- (1) up to the [TB lunch rate](#) per attendee for a Christmas meal provided from a DND/CF dining facility or other facility when current food and resources including personnel are available;
  - (2) up to the [TB lunch rate](#) for a breakfast provided via local catering services (subj to the above restrictions); and
  - (3) up to 65% of the [TB dinner rate](#) for a lunch or dinner provided via local catering services (subj to the above restrictions).
- f. public funds can only be expended on raw food and its commensurate preparation. This excludes serving costs, rental of facilities and any alcoholic beverages; and
- g. when catering services are used, the TB meal rate entitlement may cover the meal delivery costs to the DND facility and the set up costs. All other associated costs shall be borne by the members attending or serving the dinner or NPF sources.

68. The maximum level of public support per military attendees shall not exceed the TB *per diem*: [Treasury Board meal rate entitlement](#).

### **Partially DND Funded Customers**

69. There are three types of partially Funded Customers: Type K, L and M as follows:
- a. [CFP 110 \(A-PS-110-001/AG-002\)](#) states that Public and NPP Morale and Welfare (MW) programs may be partially Publicly funded and therefore cannot be categorized strictly as DND or Non-DND funded customers. MW programs may receive a specified level of Public support combined with Non-Public funding. These customers are Type K and Type L; and
  - b. Food Services personnel may purchase meals, where available, as Type M customers. Type M meals are partially DND funded because the following components are not recovered: administration costs, facility operating costs, fixed costs, and military labour costs. To be compliant with the Income Tax Act, the Type M rate must recover food, non-food and labour costs, plus applicable taxes.

### **Type K Customers**

70. Type K customers are MW program customers supported in accordance with the [CFP 110 \(A-PS-110-001/AG-002\)](#), Chapter 5, para 11. Examples include Official Mess Dinners and Military Ceremonial Events. These customers must pay for the cost of food, non-food items and actual labour costs (of Public and/or NPF Staff) that are not publicly funded, as well as applicable taxes.

71. Official Mess Dinners: Since the Public pays for the actual labour cost up to the eligible or funded amount, the difference in labour costs plus the cost of the food is recovered from the customers. The total abatement for those on ration strength is subtracted and then the applicable tax is added to this new total. The Catering Pricing Spreadsheet is used to plan and price these functions and will calculate the selling price.

72. Members on ration strength while on TD are not allowed to claim the *per diem* rate when attending an official mess dinner. Members on ration strength who have already paid in advance for their meal are entitled to have the cost of the official mess dinner abated by the value of the food for a normal supper in the dining room, i.e. 40% of the Basic Food Cost.

### **Type L Customers**



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73. Type L Customers are exceptions to the Public MW Programs in accordance with [CFP 110 \(A-PS-110-001/AG-002\)](#), Chapter 1 para 32. Examples include Non-Public Mess Dinners and all other Mess entertainment including TGIF/TGIT, Mess coffee breaks, candlelight dinners, dining-in meals etc. These customers must pay for the cost of food, non-food items and labour and administrative costs calculated as described under [Cost Components](#) and in [Annex C – Pricing a Catering Function](#) and [Annex H-Cost Components](#).

74. A detailed description of each type of Partially DND-Funded customer, how the recovery rate is calculated, and the corresponding GL accounts used to record the applicable transaction, is available at [Annex A1](#).

### **Type M Staff Meals**

75. The Director Compensation and Benefits Administration (DCBA) rescinded [DCBA 3-2-04 280808Z AUG 03](#) (the authority for the provision of free meals as a taxable benefit for Military Cooks) effective 1 January 2013. The provision of meals as a taxable benefit is no longer part of the collective agreements for GS-FOS civilians. CAF Food Services has therefore discontinued providing meals as a taxable benefit to Military Cooks and GS-FOS civilians on 1 Jan 2013.

76. In accordance with the current Canada Revenue Agency (CRA) and Revenu Quebec Taxable Benefit guides, a reasonable amount must be charged in order to prevent the difference between the value of the benefit and the charge from becoming a taxable benefit. The Director Materiel Group Comptroller confirmed that the following components must be recovered:

- a. Food- the cost of food;
- b. Labour cost- the cost of employees provided by the Public Service, Temporary Help Agencies, NPF employees, or a combination thereof; and
- c. Variable operating costs- the cost of non-food items used in the provision of food services, including paper goods and disposable items, utensils, tableware and cleaning supplies.

78. The direct costs related to the provision of meals to Military Cooks and GS-FOS civilians will be recovered as Type M Customers at the local rates indicated in the Recovery Rate Spreadsheet. This is consistent with the rate that other Food Services employees (e.g. NPF employees) have been charged in the past. The cost components recovered are equivalent to those recovered in the Type C rate. Food Services staff members who are not entitled to meals at public expense IAW [CFAO 36-14](#) may purchase meals at the POS, or by meal ticket. Sales taxes are applicable to Type M.

Note: when a unit negotiates an agreement with a service provider (temporary help services agency/NPF), the agreement should include the terms and conditions under which these employees receive staff meals, and the method of payment. Customer Type M rate shall be applied.

## Revenues

77. When completing the annual budget, the Food Services Manager must forecast future revenues. When the local operating budget has incurred the associated costs, they can spend that portion of the departmental revenue if operating under a revenue retention arrangement.

78. Revenues are generated when a CAF Food Services operation provides meals and catering services to non-DND funded customers. Charges for the sale of food services must offset all applicable costs.

### **Non-DND Funded Customers**

79. All services to non-defence agencies shall follow Departmental financial policy at [Provision of Services](#). For revenue accounting purposes, there are four types of customers as follows:

- a. Type 1 – sale of food and food services to Other Government Department (OGD);

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- b. Type 2 – sale of food and food services provided in compliance with an Act, Regulation, or Agreement;
- c. Type 3 – sale of food and food services provided to non-publicly funded customers to use surplus Defence capacity. This includes cash sales and catering; and
- d. Type 4 – sale of food and food services provided to meet any other request for service (non-government agencies or individuals).

80. The table at [Annex B – Non-DND Funded Customers](#) describes the types of customers, how the chargeable rate is calculated for each type of customer and the respective GL account to use to enter revenue transactions.

**Type 1 & Type 4 Customers**

81. The amount charged for services provided to Type 1 and Type 4 customers is directly related to the number of meal cards issued and the number of days the services is provided. The amount charged is therefore, equal to the applicable rate as indicated in [Food Services Recovery and Revenue Rate spreadsheet](#), multiplied by the number of days multiplied by the number of meal cards issued. The amount charged shall not be reduced by the meals missed. All costs associated with the meals provided must be recovered. Requests for meals outside of the Choice and Quantity Standards are to be recovered as Type 3 – Caterings. Charges shall be determined using the [Catering Costing Sheet](#) and shall reflect actual costs. The Invoice Tool Spreadsheet of the [Catering Costing Sheet](#) should be used in identifying, recording, and pricing Food Service activities.

**Type 2 Customers**

82. Living-in on monthly pay deduction. The amount charged is determined annually by D Food Svcs and is based on the provision of 296 days of food services. As directed at [QR&O 208.505](#), the rate includes the civilian labour costs and food costs only (national average). The provider has no flexibility to collect an amount from the customer other than the prescribed rates for the provision of a meal-day based on the Standard Meal Entitlement Pattern.

83. Service provided under an Act, Regulation or Agreement. An Agreement or Memorandum of Understanding (MOU) outlines general guidelines regarding the conditions for providing mutual support and provides specific direction outlining the calculation of recoverable costs. Prior to provision of support to a Foreign Force, an Implementing Arrangement (IA) is finalized based on the MOU. Some MOUs may have a reciprocal pricing provision. The terms of this provision will indicate what rate (Type 1, Type 3, or, Type C by exception) is applicable to the Implementing Arrangement (IA). When an Act, Regulation or agreement for service is provided, the approving authority must honour the specific terms, which apply to the calculation of recoverable costs. If the Act, Regulation, or agreement is silent regarding the calculation of the recoverable costs, the service will be treated as a Type 4 – Other.

84. Cooks contribution by a Troop Contributing Nation (TCN) and the TCN contingent strength will be factored in when determining the military labour component of the Recovery rate. [Appendix 3 Chapter 10](#) will be used in this calculation. The recovery rate will be adjusted monthly, if the cook contributions by the TCN and /or the TCN contingent strengths increase or decrease significantly. The recovery rate will be adjusted based on the monthly average cook contribution and contingent strength. See [Annex G](#) for a sample of the template used for these recovery rates. The total amount is directly related to the number of meal cards issued and the number of days that services are provided (recovery rate (x) number of days (x) number of meal cards issued). The charges will not normally be reduced if services were requested for a full day but the customers did not take all three meals. Where Food Svcs support is provided to other TCNs and diner forecasting and historical data is such that production can be adjusted as required, the TCNs will be billed based on actual consumption. Recovery will be based on entitlement in cases where production cannot be adjusted to reflect consumption or where there is no means to capture actual diner attendance. Civilian labour, a constant, will be charged proportionally based on entitlement vice the number of meals consumed. The MOU will clearly identify whether recovery is based on entitlement or consumption. D Food Svcs 5-2 is the authority for determining recovery rates and is consulted for guidance in determination of applicable recovery rates for all Type 2 customers, on case by case basis.

### **Members Residing in Single Quarters**

#### **Rations – Living-In Members**

85. A living-in member who chooses to de-link rations and quarters shall be treated as a Type 3 customer and may be provided repayment meals on a cash sale basis, subject to surplus capacity. Living-in members who choose to remain linked are subject to monthly pay deductions for rations at the national rates determined and promulgated annually by D Food Svcs ([Food Services Recovery and Revenue Rate spreadsheet](#)). All linked Living-in members have the option to be on Full Ration Strength. Partial Ration Strength is only available where authorized by the L1 Commander or unit Commanding Officer, if delegated. Units offering Partial Ration Strength shall ensure that a manual or automated system is in place to limit meal attendance to 10 meals/week and to ensure that ration remittances are proportionate to the actual number of meals missed. These rates are based on the following:

- a. **Full Ration Strength**: three meals/day, seven days per week at a monthly rate equal to one twelfth of the cost of meals for 296 days, based on the applicable type of table service; and
- b. **Partial Ration Strength**: ten meals per week, based on monthly rate equal to one twelfth of the cost of meals for 296 days, based on the applicable type of table service.

86. Members are to be made aware of the advantages, disadvantages and limitations surrounding de-linking. De-linking is not to be viewed as a short-term measure and the number of times a member may “de/re-link” or change type of ration strength is limited to once per fiscal year at any given location unless extraordinary circumstances exist, such as a change of shift schedule.

87. Living-in members on monthly pay deduction for rations are not entitled to meals at no charge while on annual leave. This is because their monthly meal plan is already abated by a value equal to 69 days per year to account for various types of leave. Therefore, to prevent public subsidization, meal cards/access cards shall be withdrawn or voided during each period of annual leave. During these periods, members may still use public dining facilities as a Type 3 customer.

#### **Living-in members on Monthly Pay Deduction for Rations and on TD at another unit**

88. Living-in members on monthly pay deduction for rations are eligible for a remission of ration charges, when they are away for a period exceeding 24 hours, on operational deployments, field exercises, embarkation/debarkation leave, hospitalization, and temporary duty away from home unit. The ration remit adjustment shall correspond with the Pay Office Number (PON) which is effective at the time the deductions are captured in the Pay System.

89. A living-in member on monthly pay deduction and on TD at another base/wing/unit is treated as a Type C customer by the host unit. Food services provided to this member by the host unit shall be charged to the financial coding for the TD.

90. Monthly pay deductions for ration charges are processed centrally at Director Military Pay and Accounts Processing (DMPAP). To ensure that revenue has accrued to the Fund/Cost Centre responsible for the provision of food services to members on monthly pay deductions for rations, Food Services Managers shall review the monthly Type 2 Living-In by PON report and liaise with Unit Orderly Room (UOR), as required, to resolve discrepancies.

91. Revenue from Type 2 Living In Customers is distributed IAW the member’s PON at the end of each month. Training locations such as St-Jean, RMC Kingston and Borden are most affected and must resolve by performing a local reconciliation and raising SAs to collect revenue owed by gaining units.

### **Type 3 Customers**

92. This customer is not in possession of a meal card and must pay for services received. Casual, out-of-pocket diners shall be charged a fixed price per meal or per item, based on the capability of the local transaction payment arrangement or system used in the CAF dining facility. Units shall ensure that all food costs, civilian labour (or equivalent labour value of all labour is military), non-food items, facility operating costs and admin charges are recovered. In addition, the local

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provider should apply a percentage to recover a portion of the fixed costs. This surcharge (fixed costs) should bring the selling price close to the local market value for a similar type and level of service.

- a. For units without POS: customers require a meal ticket to access the dining room and the price of the meal shall be at least equivalent to the standard recovery rate for Type 3 customer published by D Food Svcs (see [Food Service Recovery and Revenue Rate spreadsheet](#)). Units may use different types of meal tickets (light/full) to better meet the customers' needs;
- b. For units with POS: customers pay the price listed for individual items purchased or a fixed price for the full meal featured on the daily menu. The selling price is determined locally IAW the guidelines contained in this document [Costing and Pricing](#); and
- c. Catering: provision of public food services to non-DND funded customers, such as coffee breaks, luncheons, and private functions. A standardised price list for catering shall be established and updated no less than annually. [Refer to the Catering Costing Sheet posted on Director Food Services' website.](#)

### Catering Management

93. Food Services Managers are authorized to provide food services to Type 3 customers when the unit has surplus or spare capacity. This means that the unit maintains space, facilities, equipment and possibly military and civilian labour (indeterminate positions) established for DND purposes which is not utilized at 100% capacity all of the time. With an appropriate pricing structure for casual meals and catering services, this provides an opportunity for units to offset a portion of their fixed costs in delivering public food services. However, DND must first comply with its mandate to provide food services to DND funded customers (Type A, B, C, **K and L**) and living-in members on monthly pay deduction for rations (Type 2) IAW QR&O 208.505.

94. Food Services Managers shall ensure that all direct costs are recovered and that catering services are not charged below market value, while striving to ensure that customers perceive that they are receiving good value. This requires effective cost controls and pricing strategies. Accurate costing of recipes, standard portion sizes and effective control over production and service are important elements of financial controls in food services. In addition, setting standard staffing levels for catering activities helps equalize labour costs, reflects labour value input, and provides pricing consistency for a similar service. For guidance on how to efficiently manage labour costs for catering functions, refer to [Chap 5 – Section 5 – Employment of Military, Public Service & NPF Employees](#). This means that a Food Service Manager must:

- a. Minimize food costs by:
  - (1) adequately forecasting the correct quantity of food to buy and prepare;
  - (2) making food purchases that provide value-for-money by emphasising quality at a competitive price;
  - (3) planning and executing cost effective food production; and
  - (4) implementing portion control during meal service.
- b. Minimize labour costs (at all times) by:
  - (1) making maximum use of temporary help labour paid at their regular rate; and
  - (2) avoiding the practice of using overtime as a reward to indeterminate/casual employees to give them extra money or time off. Avoid giving days off in lieu of pay for overtime; it is just as costly to the operation.

95. There is a clear distinction between costing (calculating the cost of) and pricing (calculating the amount to charge

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the customer) a catered function. Costing includes all expenses directly involved in preparing and serving the catered function (labour, food and non-food items). Pricing includes the direct costs plus the indirect cost components (facility, operating and admin costs) and a portion of the fixed costs.

96. Food Services Managers shall ensure that Catered Functions include a surcharge to recover a portion of the fixed costs. This fixed cost differs from each unit, but shall be the same for all the CF dining facilities at a particular unit and reviewed annually. The Food Services Manager shall approve this percentage based on the private sector prices (market value) that prevail in the area for this type of service.

97. [Annex C](#) provides further direction on pricing Catered Functions. The [Catering Pricing Spreadsheet](#) shall be used to plan and price Catered Functions in a consistent manner. The terms of service for a catering activity shall be confirmed in writing between the provider and the customer at least seven days prior to the function. These terms of service represent a contract between the customer and the service provider. [Refer to Annex D – Catering – Terms of Service](#)

### Reporting Catering in Unitrak

98. In Unitrak, catering activities are reflected in the Catering Report. This report shows the total catering revenue broken out for each component of food, labour, non-food expenses, [and facility operating costs, administration costs, and fixed costs](#). This information is obtained by entering the key data from the D Food Svcs catering spreadsheet into the Unitrak Catering Sales module. Currently the catering spreadsheet is not interfaced with Unitrak so the accuracy of the report is directly dependent upon the accuracy of the data entered.

### Cost Components

99. The costs components used in capturing recoveries and revenues are calculated annually by D Food Svcs and are published on the [D Food Svcs website](#) as well as in the Sales Report module of Unitrak. The cost components are based on the Basic Food Cost (BFC), the recoverable labour cost per meal-day and the other operating costs applicable to the provision of food services. For further information, refer to [Chapter 2 - Standards & Procedures](#) Annex D – How and When the Basic Food Cost (BFC) is calculated.

100. Facility Operating Costs are the direct costs incurred in operating a facility, such as janitorial services, electricity, heating, and construction engineering established annually by D Food Svcs. Facility Operating Costs are only charged to Type 1, Type 3 and Type 4 customers as follows:

- a. When the total food, labour, and non food cost per plate is equal to or greater than the value of the National Type C Meal-Day Recovery Rate, the fixed charge (7.8 % of the National Type C rate) is added; and
- b. When the total food, labour and non food cost per plate is less than the value of the National Type C Meal-Day Recovery Rate, a surcharge, equivalent to the 7.8 % of the cost of food, labour and non food items per plate, is applied to the food and labour cost.

101. Administrative Costs are the overhead costs incurred by DND in providing the service and are only charged to Type L, Type 3 and Type 4 customers. They include but are not limited to: support services administration and accounting costs, audit and verification, communications, and clerical support. The Administrative Charge is calculated based on the actual administrative charges up to a maximum charge according to the National Average Type 1 Recovery Rate as follows:

- a. the actual administrative costs are charged up to a maximum fixed value equal to the admin charge for the National Type 1 Meal-day Recovery Rate (10% of the Type 1 Meal-Day Recovery Rate) when the total of food, labour, non food, and facility ops cost per plate is equal to or greater than the National Type 1 Meal-Day Recovery Rate; and
- b. when the total food, labour, non food, and facility ops cost per plate is less than the value of the National Type 1 Meal-Day Recovery Rate, a surcharge, equivalent to the 10.0 % of the cost of food, labour, and

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non food items per plate, or the actual administrative cost, whichever is less, is applied to the food and labour cost. (Applying the fixed charge to a low cost function would significantly inflate the % of the administrative charge for the activity, when compared to the food, labour and other variable costs incurred).

102. Fixed Costs may include the costs associated with but not limited to management staff, base support staff and depreciation of capital equipment. This surcharge is determined locally for Type 3 customers to bring the price of food services up to market value based on the selling price for a similar type and level of service in the local market.

103. The Fixed Costs charge is the same for all the CF dining facilities at a particular unit. The Food Services Manager shall review and approve this percentage annually. The percentage may be adjusted for different menus but must be the same for each function with the same menu.

104. A fixed cost per meal day as determined annually by D Food Svcs is charged to Type 4 customers. This charge is based on the average daily cost of base support provided by regular force personnel and civilian FTEs.

105. Military Labour cost. The cost of military labour is only included in the recovery rate for food services provided to Type 4 customers and is determined annually by D Food Svcs.

106. Annex H provides a guide to the cost components to be charged to each type of customer.

**Commentaire [CS1] :** Links req'd here

107. Annex I provides a description of each cost component.

108. Annex A1 provides direction on determining the type of customer (DND Funded, Partially Funded or Non-DND funded) based on the source of funding.

### Taxes (GST, HST and PST)

109. DND-Funded customers do not pay taxes on food services. Other government departments (OGDs) do not pay GST.

110. Except for Other Government Departments (OGDs), Non-DND Funded Customers shall pay taxes unless they provide a Tax Exemption Number or when tax exemption is part of an international MOU specified in the agreement. Some organizations are tax-exempt at the provincial level; however, they must show their exemption certificate with number to be tax exempt.

111. Federal government organizations shall collect and remit GST/ PST/HST, as applicable, on all sales made to parties outside of DND.

112. When a sale is made, the GST/PST/HST, as applicable, shall be charged within the rules outlined above. HST or GST is always applicable to sales to Type 3, K, L, and M customers. Whether PST is charged is subject to the Retail Sales Tax Act of each province. A customer is exempt from PST if they provide a Tax Exemption Number. If a Tax Exemption Number is presented, the number shall be recorded on all invoices.

113. Where a mess has a resale activity, the resale activity shall be subject to the same GST/PST/HST requirements as any other business. Each province has its own Retail Sales Tax Act (RSA) to administer taxes and therefore taxation of prepared meals/food services is different for each province.

114. The summary in Table 3 below identifies what taxes are applicable for each category of customer:

**Table 3:** Applicable taxes for Each Customer Type

Category	Type of Customers	GST/HST/PST	Particulars
<b>DND Funded</b>	Type A	N	
	Type B	N	
	Type C	N	

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<b>Partially DND Funded</b>	Type K		Y	
	Type L		Y	
	Type M		Y	
<b>Non DND Funded</b>	Type 1		N	
	Type 2	Living-in on pay deduction for rations	N	
		MOUs	Y	Foreign Forces under the Visiting Forces Act will pay GST but are entitled to subsequently claim a tax rebate. Meals can be tax exempt if they are supplied together with exempt residential accommodation as per <a href="#">Annex E</a> .  If in doubt, contact DFP 2-2 (613-992-8876).
	Type 3	Official function	Y	The customer is exempted if he/she can present a tax exemption number. PST is subjected to the Retail Sales Tax Act of each province.
		Out-of pocket diners	Y	
		Catering	Y	
	Type 4		Y	

**NPF Accounting and NPF Employee HR Charges**

115. There is accounting costs associated with the processing of NPF wages in support of food services catering. However, as these costs are directly related to a mess activity or a private function for a mess member, they are, in fact, mess accounting costs. Therefore, NPF accounting costs shall not be passed on to Food Services organizations.

116. At some locations, DGPFSS recovers NPF Wage Costs including an estimated percentage to cover the associate employer costs (NPF Human Resources Fee). These charges are determined locally on a pro-rated basis from the entities using the NPF resources. Food Services Managers shall ensure that these fees are incorporated in their pricing of Non-DND funded activities. It is the responsibility of DGPFSS, at the local level, to explain the reasoning for these charges and the actual cost or percentage of these charges.

117. NPF wages shall be coded to GL 04644 (V1 Other Business Services). NPF HR Fees shall also be coded to GL 04644 (V1 Other Business Services). Although GL 04644 is used for both NPF HR Fees and wages, they are recorded under two separate lines in Unitrak.

**Meal Entitlement and Controls in the CAF Dining Room****General**

118. The public responsibility for the provision of meals to entitled diners is not unlimited; therefore, standards and controls are required in the CAF dining rooms. These standards and controls should allow DND to perform sound management over the food services operations and resources, while providing all DND funded and non-DND funded customers with a common and appropriate level of food services. Access and diner attendance controls are two mandatory controls required in CAF dining rooms to allow managers to effectively manage their food services operations and to capture the volume of activity for performance measurement.

**Direction**

119. Table 4 provides direction to standardise the access and attendance controls and the meal entitlement for all customers:

**Table 4:** Meal Entitlement and Diner Access Control Direction

SUBJECT	DIRECTION
<b>Access Controls</b>	Diners shall have authorised access to CAF dining rooms and meals at no charge only when in possession of a valid meal card.
	The meal card shall provide for entitlement access control. For food services operations using a POS system, there shall be no monetary allowance on the meal card to limit consumption.
	A verifiable access control system must be in place in all static / camp based CF dining facilities. NACPOSS
	To have access to a public dining room, a Type 3 customer must either pay cash or purchase a meal ticket.
	A verifiable cash sale transaction system must also be in place in all CAF dining facilities that regularly cater to out-of-pocket diners.
<b>Attendance Controls</b>	A verifiable attendance control system shall be in place in all CAF dining facilities to accurately record diner attendance at each meal period.
<b>Meal Entitlements</b>	For each authorised meal, a meal cardholder shall be entitled to consume an all-inclusive meal (full meal deal) in accordance with the Standard Meal Entitlement Pattern.
	Food services operations that wish to record consumption by item must still provide access to an all-inclusive meal to their meal cardholders.
	Meal cardholders are entitled to meal replacement when they are unable to consume their current or next meal in the dining room during meal hours. The method for providing meal replacement is subject to local conditions.
	A type 3 customer may purchase an all-inclusive meal, a light meal or individual items subject to local arrangements and conditions



## Controls in the Dining Rooms

### Access Control

120. Adequate access control must be in place to ensure that only authorised diners are provided with food services in CAF dining facilities. All DND and non-DND funded customers (except for Type 3 customers) will be provided with a meal card to access the dining room. Customers who cannot present an authorised meal card may access the dining room, but shall pay out of pocket. Type 3 customers must have the choice to pay by meal item for a full meal when the unit is operating a POS system or a cash register. At units without a POS system, the customer must buy a meal ticket. As a minimum, these units may have two types of meal tickets, one for breakfast and light lunch and one for lunch/supper.

121. Food Services operations using a POS system should fully exploit the built-in capability to capture all or some of the items by consumption, at each meal period. With an adequate layout that supports the diner flow, this practice should have minimum impact on the timeliness of service (reduce or minimize wait times) and on customer satisfaction. The data collected should be utilised by local management to:

- a. track consumption by item or for specific meal production items;
- b. validate food production and minimise waste;
- c. evaluate menu mix and item popularity; and
- d. determine local diner consumption pattern.

### Diner Attendance Controls

122. The volume of activity is one of the key indicators necessary for performance measurement. Without an accurate volume of activity, it is not possible to calculate an accurate food and variable cost per meal-day. Performance standards and indicators are detailed in [Performance Measurement](#) section of this chapter.

123. Units must be capable of capturing and calculating the actual number of diners served. The control of attendance must be in place for all meal cardholders and cash sale customers. The methods used for attendance control must be fully verifiable

### Meal Cards - Units without a POS

124. Units without a POS must capture diner attendance as accurately as possible. Food services managers should do a critical analysis of the method currently used at their unit to capture diner attendance to determine its efficiency and reliability. If a method is found not reliable enough, the unit must implement feasible alternatives, within their current capabilities, or identify and implement new means to provide for accurate diner attendance data.

125. For customers issued a coded meal card, each diner shall be counted once for each meal period. If the POS system cannot provide this information, an alternate method must be developed to filter out, for each meal period, the multiple transactions from the same account/card number.

### Meal Entitlement

126. In all CAF dining rooms, a meal card will grant access to an all-inclusive meal. An all-inclusive meal that conforms to the Standard Meal Entitlement Pattern includes soup, side salad, main course, bread product and condiments, dessert and two beverages. A meal cardholder should enjoy a variety of choices from the regular menu or may be offered selections from the *à la carte* menu. Within the Standard Meal Entitlement Pattern, a meal cardholder is free to choose any

reasonable combination from the regular menu offerings.<sup>1</sup> However, the meal entitlement excludes “*red tagged items*” that are not part of the regular menu offerings.

## Meal Replacement

127. A meal cardholder is entitled to a meal replacement when they are unable to consume their **current or next meal** in the dining room during normal meal hours. The method to provide for a meal replacement is subject to local capabilities and conditions. However, for the meal replacement service to be provided, it is essential that the access controls or POS system in place has the capability to register the meal replacement as a meal consumed.

128. Subject to food safety regulations that govern the preparation and issue of meals, and where the dining room facility and equipment layout permits, a meal replacement may be provided by a box lunch or a pre-prepared meal requested in advance via a food services requisition for dispersed meals.

## Food take-out

129. Food take-out shall be permitted only for meal replacement, as specified above. Take out meals, in whole or in part, are not otherwise permitted for the following reasons;

- a. food safety and pest control related to CAF SQ accommodations;
- b. the unnecessary use of take out containers and pre-portioned condiments is inconsistent with government “Green Procurement” policy;
- c. the cost of disposable containers and pre-portioned products, required to provide for take out meals is not covered by the recovery rates published annually by D Food Svcs; and
- d. the provision of take out meals could result in opportunities for misappropriation of DND funded meals.

## Management, Accounting and Control of Revenue and Accounts Receivable

### General

130. Food Services Managers shall administer all revenues and accounts receivable as prescribed in:

- a. [DAOD 1018-0, Revenue Management](#);
- b. [FAM 1018-1, Managing Public Revenue](#); and
- c. [FAM 1018-2, Accounting and Control of Accounts Receivable and Public Revenue](#).

131. Food Service Managers shall ensure that revenues and accounts receivables are managed in a prudent manner. This includes:

- a. timely recording of accounts receivables and monies received in the Defence Resource Management Information System (DRMIS);
- b. providing serialized invoices/receipts to non-defence agencies;

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<sup>1</sup> The BFC represents the food cost of providing a meal-day based on the Standard Meal Entitlement Pattern. Because this food cost also accounts for variations in meal consumption based on the Consumption Pattern, the BFC already provides some financial flexibility in allowing the diner to choose any reasonable combination of food items from the regular menu, within the framework of the Standard Meal Entitlement Pattern.

- c. the safeguarding of monies received from non-defence agencies; and
- d. the proper segregation of duties between personnel involved raising invoices and those receiving, handling and recording payments or accounts receivable. Cashier duties must be assigned to a person other than the person responsible for recording billing info in DRMIS. The IC Catering shall not be an individual who operates a personal catering business. [Conflict of Interest Guidelines](#) shall be strictly followed.

## Security of Funds

132. All personnel responsible for the receipt, custody and disbursement of public funds shall follow:

- a. Receipt and Disbursement of Public Funds and Safekeeping of Personal Funds - [CFAO 201-01](#); and
- b. Security of Public Funds - [CFAO 202-02](#).

## Cash Control

133. Cash registers/Point of Sale (POS) systems shall have features to allow for the effective audit and control of transactions. DND developed the National Access Control Point of Sale System (NACPOSS) to manage the issue and control of ration cards and provide Point of Sale technology for cash sales. Additional detail is provided at: [Annex J- Point of Sale/ Cash Register Guidelines](#).

134. With the elimination of pennies, the cashier is required to round down or up for cash payments after any tabulation of taxes. This will make it impossible for the cash to balance. Cashiers are expected to round the final amount (or equivalently, the change owed) of any cash payment in a fair, consistent and transparent manner. Symmetrical rounding will be adopted by all federal government entities for cash transactions with the public. .

135. Accountable advances may be authorized to establish a change fund IAW [FAM Chapter 1016-9-4 Account Advances-Petty Cash](#). [Annex L - Cash Handling Procedures](#) and [Annex L - Cash Reporting Procedures](#) provide additional guidance and direction.

136. [CFAO 202-4 Public Funds - Reporting Losses, Deficiencies or Overages](#), shall be followed, as required.

137. As directed at [FAM 1018-1](#), all revenue shall be deposited to the Receiver General Deposit Facility (RGDF). As directed at FAM 1018-2, deposits shall be made:

- a. daily when sales exceed \$1,000; and
- b. at least once a week.

138. Deposits shall be promptly recorded in Unitrak and DRMIS using the correct General Ledger (GL) account numbers. Unitrak entries shall include the RGDF receipt and DRMIS transaction document number. A system shall be in place to reconcile POS reports with RGDF deposits, DRMIS transactions and Unitrak entries.

## Recording Cash Sales (SL) and Account Receivables (AR)

139. A cash sales document is used when Food Services receive cash on delivery and credit terms are not extended. All casual meal sales are accounted for with a cash sale (SL) document. In exceptional circumstances, invoices may be paid after the service is provided. All Accounts Receivable arrangements shall be set up IAW [DRMIS – Maintain Accounts Receivable](#) and local procedures shall be implemented for controlling/hastening credit that has been extended.

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140. Payment for catering activities shall be controlled as follows:

- a. Catering Activities Sponsored by the Mess. Payment for these functions are made by the Non Public Funds designated office or representative on a monthly basis;
- b. Catering Activities Sponsored by Individual Members. Payment for these activities must be made in full prior to the event directly to Food Services; and
- c. Catering Activities provided to OGD and other organizations shall be set up as Accounts Receivables.

### Depositing Cash Sales

141. All revenues must be deposited at the Receiver General Deposit Facility (RGDF) and recorded in DRMIS using the appropriate (General Ledger) GL account numbers. Cash sales for Type 3 customers shall be processed and accounted for in accordance with [FAM 1018-2](#), Accounting and Control of Accounts Receivable and Public Revenue and reconciled with Unitrak. The word "cash" as used in this section includes any financial instrument i.e. money orders, personal cheques, debit and credit card transactions all payable to the Receiver General for [Canada](#).

**Commentaire [T2] :** Why was this deleted. Is this not a requirement in the Fianacial Manual?

### Using Generated Revenue

142. Food Services revenues earned in excess of food services expenses are used to recover operating and fixed costs as directed by the unit Commander based on prioritised requirements within the unit. The Food Services Manager should identify their requirements requesting authorization to use this revenue to fund specific food services requirements in competition with other local requirements.

## Performance Measurement

### General

143. The purpose of this section is to provide Food Services officers and managers with an understanding of the performance measurement within the CAF Food Services environment.

144. Performance measurement is the systematic collection, analysis and communication of performance information. It provides the various levels of management with the ability to make a reasonable assessment of the results obtained based upon a balanced set of internal measures and standards that are common to CAF Food Services operations. Therefore, performance measurement is the means by which the CAF Food Services organizations can assess how well they are achieving their goal of providing cost efficient and effective food services that support DND and the CAF.

145. Establishing common standards is the first step in developing the capability to measure performance. The quantitative and qualitative standards determine what type and level of service must be provided and at what cost. The performance measures and indicators that derive from these standards are beneficial to motivate units to improve their performance and to provide a data point (benchmark) to which actual performance can be compared.

146. Two key measures are used to evaluate performance in CAF Food Services: cost and customer satisfaction. A measure of cost permits an assessment of an organization's adherence to standards of quality, quantity, and service. These cost indicators can be compared to standard costs to indicate the performance relative to national standards and other CAF Food Services operations.

147. The key cost indicators in CAF Food Services are:

- a. food cost per meal-day; and
- b. variable cost per meal-day.

148. Customer satisfaction is an indicator of effectiveness as it identifies whether the quality and quantity standards are met and how well these standards are meeting customer expectations. The indicator of customer satisfaction is the percentage of satisfied customers. Information on customer satisfaction is obtained from sources including satisfaction questionnaires, surveys, course reports, and plate return audits.

149. Food Services Managers are responsible for delivering efficient and effective food services that meet DND and CF standards. Unit Commanding Officers are responsible for distributing resources that permit the provision of food services within the required performance standards, for implementing effective performance management and accountability for results, and for achieving the required standards. Performance measures enable managers to:

- a. evaluate performance against standards;
- b. identify and analyse any deviations from the standard;
- c. provide explanations for any deviations;
- d. recognize areas that may require further attention; and
- e. take corrective action, as deemed necessary.

### **Unitrak – Management & Reporting System**

150. Unitrak is the national food services management and reporting system that permits standardised accounting and performance measurement of all CAF Food Services operations. Unitrak is also a mission critical system that is used in static and operational environments to provide Food Services managers with a common basis upon which to manage their resources and evaluate the performance of their operation. In addition to embedding the cost standards, Unitrak supports the departmental business planning process and performance measurement framework.

151. Implementing standards and performance measures and tracking results via Unitrak are not only beneficial to motivate units to improve their performance, they are critical to enabling CF Food Services to meet their mandated requirements and to fulfil their goal. However, to make the performance analysis successful, management at all levels must be committed to ensuring that data is entered accurately and timely into Unitrak. Inaccurate data will jeopardize the end results not only at unit level, but also at all levels of the reporting structure. The various reports and ratios provided in Unitrak are described in **Annex E – Unitrak – Reports, Ratios**. Managers must fully understand how to interpret the reports and ratios and how to translate the findings into corrective action.

### **Cost per Meal-day**

152. When assessing the performance of their food services operation, Food Services officers and managers have to keep the organizational vision in mind: *World class leaders driving operationally focused food services support to the Canadian Forces in any environment under all circumstances*. To determine how well they are doing, they have to evaluate their food services performance against the objectives that support the vision. To do so, they must use an appropriate measure of efficiency and effectiveness, in other words, a measure of productivity.

153. Productivity is the comparison between input and output. It measures how efficiently food, labour and other operating costs (input) are used to produce a number of meal-days (output). The cost per meal-day is a measure of productivity because it is the ratio of resources used (input expressed in dollars for food, labour and other costs) divided by the number of meal-days served (output).

154. Although widely used by the food service industry, food and labour costs, expressed as a percentage of total sales, are not a suitable measure of performance for CAF Food Services. The main goal of industry is to make a profit; therefore, they use a measure of profitability to determine if they achieved the expected results. To measure profitability, they must

Chapter 4 – Financial Management, Accounting Standards & Procedures

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compare revenue and costs by expressing food and labour costs as a percentage of the revenue. In CAF Food Services, the objective is to measure productivity (efficiency) not profitability (making a profit). Therefore, the food and labour costs, expressed as a percentage of the sales or revenue, cannot be used as a standard to measure performance in CAF Food Services.

## **References**

- [ADM \(Fin CS\) website](#)
- [Food Services Recovery and Revenue Rate spreadsheet](#)
- [CFP 110 \(A-PS-110-001/AG-002\)](#)
- [Resource Manager's Guide](#)
- [Cost Factors Manual](#)
- [B-GS-005-000/AG-001, Provision of Services](#)
- [Costing Handbook](#)
- [Director Food Services \(D Food Svcs\) Advisories](#)

### **Financial Administration Manual**

- [FAM Chapter 1017-1](#)
- [FAM 1018-1, Managing Public Revenue](#)
- [FAM 1018-2, Accounting and Control of Accounts Receivable and Public Revenue.](#)
- [FAM Chapter 1016-9-4 Account Advances-Petty Cash](#)
- [Financial Accountability Framework](#)

### **DRMIS Website**

- [User roles](#)
- [DRMIS year-end instructions](#)
- [DRMIS – Maintain Accounts Receivable](#)
- [How to Record a Cash Sale \(SL\)](#)

[QR&O Chapter 208 - Fines, Forfeitures and Deductions](#)

### **D Food Svcs Manual**

- [Chapter 2 - Standards & Procedures](#)
- [Chapter 2 Annex D](#)
- [Chap 5 – Section 5 – Employment of Military, Public Service & NPF Employees.](#)
- [Appendix 3 Chapter 10](#)

### **CFAOs**

- [CFAO 201-01](#)
- [CFAO 36-14](#)
- [CFAO 36-53](#)
- [CFAO 202-02](#)
- [CFAO 202-4 Public Funds- Reporting Losses, deficiencies or Overages](#)

### **DAOD**

- [DAOD 3012-0 Food Services](#)
- [DAOD 3012-1 Provision and Sale of Food Services](#)
- [DAOD 1018-0, Revenue Management](#)
- [DAOD 3000-0, Materiel Acquisition and Support](#)

DCBA 001 291500Z Jan 99

- D Food Svcs website
- Canadian Forces Temporary Duty Travel Instructions (CFTDTI)
- Department of Finance penny rounding
- DCBA 3-2 015 071504Z NOV 03
- [Provision of Christmas meals at public expense](#)
- Treasury Board meal rate entitlement
- DCBA 3-2-04 280808Z Aug 03
- DCCS Directive 6003-14
- QR&O 208.505
- QR & O 36
- Delinking of Rations and Quarters
- Catering Costing Sheet
- Health Canada

CF Supply Manual



**Annex A – DND-Funded Customers****Table A:** DND Funded Customers Description, Rates & General Ledgers (GL)

Type of Customer	Description	Examples	Costs Included	General Ledger (GL)
<b>Type A</b>	Integral, lodger and CFOO units to which no portion of the support unit Food Services budget has been devolved  and  Support unit elements for which no clear budget holder can be identified so budget remains with provider	Squadrons, Battle Schools and militia units whose food budget is still held and managed by their support unit  Personnel in closed custody/detention  Public service Food Services employees on duty entitled to staff meals IAW <a href="#">CFAO 36-14</a>	No recovery charge. The supporting Food Services organisation is fully funded.  When a Type A unit seeks support from another base, it will be considered a visiting unit and will be charged accordingly.	<b>07402</b> <b>07403</b> <b>07404</b> <b>07405</b>  <b>(Local budget)</b>
<b>Type B</b>	Integral, lodger and CFOO units which hold their own <b>food</b> and non food budget	Field units/wing squadrons seeking food services support from their support base/wing/unit (i.e., dining room or dispersed meals)	Basic Food Cost and non food Plus (+) a percentage for other funds devolved <sup>2</sup>	<b>12401<sup>3</sup></b>  <b>(unit budget)</b>
<b>Type C</b>	DND/CF units/orgs/ personnel for which the providing unit is not funded to support	Unit CFOO cadet organisations  Members on TD  CF/PSP Funded Sports Teams  5 CMBG units exercising at Gagetown  38 CBG units training at Wainwright  412 Sqn requesting support from 14 Wing Greenwood  Personnel in closed custody/detention At other then their home unit.	Basic Food Cost plus (+) Civilian Labour plus (+) Variable Operating Costs  <b>For limited table service, an additional percentage must be added to the labour portion of the rate for "no table service" to recover the increased labour costs.</b>	<b>12401<sup>4</sup></b>
<b>Types A, B or C</b>		Official hospitality <ul style="list-style-type: none"> <li>• Inside Canada (<a href="#">FAM 1017-1</a>),</li> <li>• Work related activities, and</li> <li>• Outside Canada- Foreign Service (<a href="#">Official Hospitality Directive CFAO 205-24</a>)</li> </ul>	Food cost plus additional actual labour costs.	<b>4818</b> <b>4821</b> <b>4822</b>

<sup>2</sup> At locations where the devolution of funds for food services to internal client units is for more than the food component, a percentage (%) should be applied to the food cost to recover the related costs for which the providing food services organisation has not been initially funded. This percentage (%) is determined locally.

<sup>3</sup> Recoveries are credited to the food services operation providing the service (GL 12402).

<sup>4</sup> Recoveries are credited to the food services operation providing the service (GL 12402).

**Annex A 1– Partially DND-Funded Customers****Table A 1:** Partially DND Funded Description, Rates & General Ledgers (GL)

Type of Customer	Description	Examples	Costs Included	General Ledger (GL)
<b>Type K</b>	Non-Public Property Morale and Welfare Programs IAW <a href="#">CFP 110</a> , Chapter 5, Para 11	Official Mess Dinners and Military Ceremonial Events	Cost of food, non-food items, actual labour that is not publicly funded, and applicable taxes.	<b>13232</b>
<b>Type L</b>	Exception to Public MW Programs IAW <a href="#">CFP 110</a> , Chapter 1, Para 32.	Non-Public Mess Dinners and all other Mess entertainment including: TGIF/TGIT, Mess coffee breaks, candlelight dinners, dining-in meals, etc.	Cost of food, non-food items, and labour, which may include an administration cost (not to exceed 10%) to offset actual costs (because administration costs are not one of the cost elements at Table 5-2-1 of <a href="#">CFP 110</a> ), and applicable taxes.	
<b>Type M</b>	Food Services personnel who perform duties directly supporting Food Service Operations who are not entitled to meals IAW CFAO 36-14, or other negotiated agreements.	All Food Service personnel	Basic Food Cost plus (+) Civilian Labour plus (+) Variable Operating Costs	

**Annex B – Non-DND Funded Customers –****Table B:** Non DND Funded Description, Rates & General Ledgers (GL)

Type of Customer	Description	Examples	Costs Included	General Ledger (GL)
<b>Type 1</b>	Other Federal Government Departments	RCMP Canadian Coast Guard Solicitor General Dept Fisheries & Oceans	The Type C rate plus (+) the facility operating charge. <i>Note: To reduce the administrative workload, groups of less than 10 may be handled as Type 3 (out-of pocket) customers and pay cash, as they dine.</i>	<b>13011</b>
<b>Type 2</b>	Living-in on monthly pay deduction Services under an Act, Regulation or Agreement	Voluntary living-in members who elect to be on ration strength Arrangements made through the Military Training Assistance Programme (MTAP) Domestic Memoranda of Understanding (MOU) International MOU	Rates are promulgated annually by D Food Svcs. The rate is determined by an agreement (MOU) between DND and the client. Refer to 419.2 <a href="#">Service provided under an Act, Regulation or Agreement</a> . Add <a href="#">taxes</a> as applicable.	<b>13212</b>
<b>Type 3</b>	Diners (out-of-pocket): CF members, DND employees, dependants, clubs on base/wing, CF units, etc.)	Members and other authorised users who purchase a meal ticket, <i>à la carte</i> food items Kitchen staff meals (other than those listed under Type A) All other catering activities that are not official hospitality or under type K and L. Member's wedding reception at base facility	<b>Dining room – regular meals</b> – The cost of the food, civilian labour, non-food items, facility operating charge, admin charges (10%) and <a href="#">taxes</a> . A locally assigned contribution to fixed costs must be added. For a specified group of Food Services workers, the applicable percentage of the Basic Food Cost for the meal. Add <a href="#">taxes</a> . <b>Catering</b> – All direct costs (food, labour, non-food items) shall be charged. Price of the function shall include an additional charge to cover the facility operating costs and admin charges. A locally assigned contribution to fixed costs should be added to obtain whatever price the market would pay. Add <a href="#">taxes</a> . Refer to <a href="#">Catering Management</a> or more details.	<b>13232</b>
<b>Type 4</b>	Others not included in Type 1, 2, and 3 customers	Provincial government departments i.e. provincial police Community members, services or organisations Contractors employed by DND	This rate recovers the full cost (including food, civilian labour, non-food, facility operating cost, military labour, fixed costs and admin charges) for the provision of a meal. <i>Note: Groups of less than 10 may be handled as Type 3 (out-of pocket) customers and pay cash, as they dine. Add <a href="#">taxes</a>.</i>	<b>13292</b>

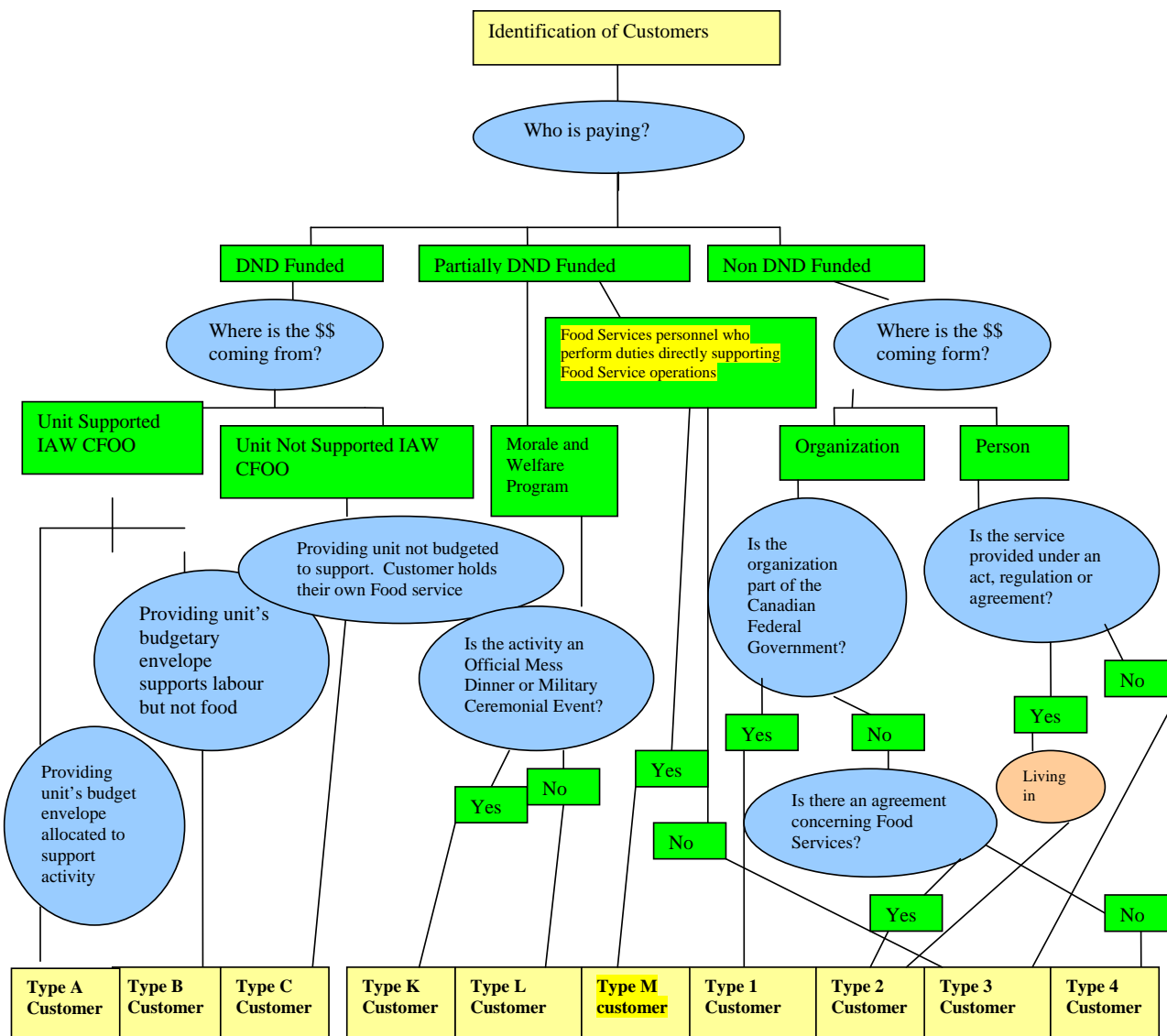
**Annex B-1**

Figure B-1: Flow Chart to Identify Customer type

Refer to Section [Annex A, A-1](#) and [B](#) for additional information on customer types.

**Annex C – Pricing a Catering Function**

1. The price for catered functions must include all the following components:
  - a. Food – The actual cost of the food per serving according to the recipe.
  - b. Labour – The actual labour cost divided by the number of diners or the labour charge calculated using a labour multiplier.
2. When surplus capacity is used and no additional labour is hired for the function, a labour multiplier should be used to calculate a charge for the value of the labour used for the function.
3. Labour Multipliers below have been determined based on the type of service provided. Units are to verify that these labour multipliers are sufficient to cover their actual labour costs.
 

a. No Table Service	0.25
b. Limited Table Service	0.85
c. Full Table Service	1.25
d. Preparation with one staff at function	0.50
4. Facility Operating Charge – The Facility Ops Charge is calculated based on the maximum to be charged according to the National Average Type C Recovery Rates. More details are provided the Cost Components section of the chapter.
5. Administrative Charge – The Administrative Charge is calculated based on the actual administrative charges up to a maximum charge according to the National Average Type 1 Recovery Rate. More details are provided the Cost Components section of the chapter.
6. Tables C-1 and C-2 below illustrates an **example** of the application of Facility Operating and Administrative Charges. Sample Recovery Rates are used for illustration purposes only. **Actual rates from the Recovery Rate spreadsheet, at the time of the catering event are to be used.**

**A Comparison of a High Cost and a Low Cost Function**

Applying Facility Operating and Administrative Charges to Catering Activities	
HIGH COST FUNCTION - PER PLATE	New Method
Food and Labour Costs	\$25.00
Fac Ops Charge (as determined by D Food Svcs Annually)	\$1.55
<b>Subtotal</b>	<b>\$26.55</b>
Admin Charge (10% of Type C Rate- maximum 10 % of National Type C rate)	\$2.12
Price (before tax)	<b>\$28.67</b>
Number of Attendees	50
<b>Total Charge for Function (before tax)</b>	<b>\$ 1433.50</b>

Table C-1: Application of Facility Operating and Administrative Charges to High Cost Catering Function

LOW COST FUNCTION - PER PLATE	New Method
Food and Labour and non food cost	\$10.00
Fac Ops Charge	(7.8%) \$0.78
<b>Subtotal</b>	<b>\$10.78</b>
Admin Charge ( 10 %) of sub-total	\$1.08
Price (before tax)	<b>\$11.86</b>
Number of Attendees	50
<b>Total Charge for Function (before tax)</b>	<b>\$ 593.00</b>

Table C-2: Application of Facility Operating and Administrative Charges to Low Cost Catering Function

**Sample function priced using the labour multiplier for table service**

The selling price is determined as follows for the sample menu items (using a labour multiplier of 1.25 for table service):

Menu Item	(A) Food Cost	(B) labour 1.25 X (A)	(C) Non Food Cost	(D) Facility Ops Charge % x A+B+C	(E) Admin Charge 10% x A+B+C+D	(F) Fixed Charge % x A+B+C+D+ E	Selling Price
Vegetable Soup	.24						
Caesar Salad	.42						
Veal Parmigiana	1.73						
Spätzle	.55						
Carrots	.04						
Black Forest Cake	.87						
Coffee/ Tea/ condiments	.07						
Charge	3.92	4.90	.50	.73 (7.8%* 9.32)	1.01 (10%* 10.05)	Locally determined	
Subtotal	3.92	8.82	9.32	10.05			
Total per individual					11.06		11.06

**Table C-3: Sample Function pricing using labour multiplier**

Other variables (non-food items) and taxes are added in order to determine the final price:

Selling price per guest	\$11.06
Multiplied by: Number of guests 50	(x) 50
Sub total	\$553.00
Add Taxes (14%)	\$ 77.42
Final Price	\$630.42

**Table C-4: Determination of Final Price****The Labour Multiplier**

The labour multiplier is a factor that has been established to simplify the labour costs calculations and is based on the following standard for each type of service:

Table Service	Limited Table Service
1 cook/ 50 guests	1 cook/ 50 guests
1 server / 10-12 guests	1 server / 20 guests
1 dishwasher / 50 guests	1 dishwasher / 50 guests

**Table C-5: Determination of Labour Multiplier**

**Labour Charges vs. Labour Costs**

We can use our example to validate the labour multiplier. The labour charges calculated by using the labour multiplier are equivalent to the actual cost/expenses, which would have normally been incurred:

<b>Labour Charges</b>		<b>Actual Labour Costs</b>	
Labour Charge	\$ 4.90	Number of hours (6 employees x 4 hours)	24
Multiply by: Number of guests	50	Hourly rate	\$ 10
<b>Total Labour Charge</b>	<b>\$245.00</b>	<b>Total Labour Costs</b>	<b>\$240.00</b>

**Table C-5:** Labour Charges vs. Labour Costs



## Annex D Catering – Terms of Service

### Catering Terms of Service

Date of Function: \_\_\_\_\_

Between: \_\_\_\_\_  
And \_\_\_\_\_

#### Terms of Agreement

The client shall comply with the following terms and conditions.

#### **1. Confirmation/Cancellation**

**Official Functions:** The number of attendees must be confirmed, in writing, **no later than 72 hours prior to the event**. The client may cancel without penalty up to 72 hours prior to the event.

**NPF Functions:** The client must confirm, in writing, the number of attendees no later than seven days prior to the event. The client may cancel without penalty up to seven days prior to the event.

If the menu for official functions or NPF functions includes special orders, the cancellation period shall be moved to the date on which these special items are to be ordered. If notice is not given within this period, the client shall pay penalties amounting to 50% of the expenses incurred at the time of cancellation.

**Seating arrangements** (seating plans) are to be confirmed not later than **72 hours prior to the event**.

#### **2. Cost/Payment**

The set price per person will be calculated for the event **beginning at** \_\_\_\_\_ **and ending at** \_\_\_\_\_. Should the event extend beyond this period, additional charges of \$ \_\_\_\_\_ per additional hour (or part thereof) per person working at the function will be charged to cover additional labour expense.

The price is determined according to the number of guests in #1 above, even if a lower number of people attend. If a greater number of guests attend, the final cost will be calculated using the actual number of guests.

Estimates provided for events are based on market prices and therefore are subject to change based on price variations, (e.g. seasonal items)

#### **3. Payment:** *Insert unit's payment policy- Must be in compliance with FSM and TB policies.*

If further charges are incurred during the event, another statement will be issued for payment within five working days of the function. Payment may be made by cash, cheque or money order. Interest on overdue balances will be IAW the policy set by Treasury Board.

4. All food must be consumed at the CF Food Service facility where the event is held. No food is permitted to leave the facility. Permission to bring food in for the function from outside sources will only be granted in special circumstances and must be approved in advance (i.e. wedding cakes).

5. DND reserves the right to cancel the function at any time.

Signature as understanding this agreement and agreeing to the cost of \_\_\_\_\_ per person for regular diner, the cost of \_\_\_\_\_ per person for diners with a ration abatement, the cost of \_\_\_\_\_ per person for diners with a labour subsidy and the cost of \_\_\_\_\_ per person for diners with a labour subsidy and ration abatement as per the Customer Catering Estimate Statement Invoice # \_\_\_\_\_

Signed at \_\_\_\_\_ Client Signature: \_\_\_\_\_  
Catering Manager: \_\_\_\_\_ Date: \_\_\_\_\_

## Annex E – Unitrak – Reports, Ratios, and Reconciliation

### Management Reports

1. The primary management tools generated in Unitrak are the Operating Statement and the Performance Summary reports. In order to be an effective management and reporting tool, these reports shall be reviewed monthly by the Food Service Manager. Key ratios as described below shall be monitored to identify performance inefficiencies and to take corrective action in order to maintain production costs within the standard.

2. Base Food Services Units shall also complete a semi-annual Food Service Variance Report. This report will be completed for each kitchen that has a Basic Food Cost or inventory variance outside the standards that appear in red in the Performance Summary Report. The report will include a PDF version of that Performance Summary Report and a PDF version of a completed Food Services Variance Report found at Annex M of this chapter. The Unit must explain any Basic Food Cost and inventory variance outside the standard and provide recommendations or actions taken to resolve the issue. The Food Services Variance Report must be signed by the Reviewing Officer as directed by the L1 Food Services Officer. Once completed, this report is sent to the L1 Food Services Officers for review, compilation, and submission to D Food Svcs. Units with fully compliant kitchens shall send an email to their L1 stating that they have nothing to report. All Food Services Variance Reports are due to D Food Svcs on 30 November for the reporting period of April through September, and on 30 June for the reporting period of October through March.

### Operating Statement

3. On a monthly and year-to-date basis, the [Operating Statement](#) identifies the expenditures incurred, the revenues and recoveries generated by type of customer, and the local budget contribution to the provision of food services at the base/wing/unit level. This report can be used to compare the results obtained against historical data at various management levels. It also assists in forecasting the next year's recovery level by type of customer, based on the estimated future volume of activity. Finally, it helps determine the local budgetary resources, which are needed to meet the locally funded feeding requirements. The report, which is shown at [Appendix 1](#), has the following particularities:

- a. The recoveries from local recoverable customers do not include labour costs, unless some of the SWE budget has been devolved to the individual sub-units;
- b. The revenues from non-DND funded – Type 4 customers include military labour costs;
- c. **Total Cost of Food** consists of all food purchased, including food purchased for catering, VIP flights and Special Requests;
- d. **Total Labour** consists of all labour costs, including labour hired for catering and any DND funded catered events, and VIP flights;
- e. **Labour expenses** do not include military labour costs, except in locations where the Food Services organisation pays the salary of Reserve Force cooks employed in support of the food services operation;
- f. **Other Expenses** consists of all expenditures (everything incurred by the food services section such as TD expenses, stationary, etc.), other than food, labour, and capital expenditures, and including non-food expenses for catering and any DND funded catered events, VIP flights; and
- g. The difference between the total recoveries and revenues and the total expenses for a given period represents the amount required from the local budget to support local non-recoverable activities (Type A) and any other local costs for which funds have not been devolved.

4. A more detailed breakdown of the comparison between the Operating statement and the Performance Summary Report can be found in the Unitrak On- line Help.

**Performance Summary**

5. The **Performance Summary** measures the results of the kitchen operations using the meal-day cost. It is used to evaluate cost efficiency and to identify cost deviations and negative trends so that corrective action can be taken to improve internal controls and processes that directly influence food and labour costs. This report, which is shown at **Appendix 2**, has the following particularities:

- a. The **Cost of Food** on the Performance Summary differs from the **Total Cost of Food** on the Operation Statement because the Special Requests and the food portion of the Catering Revenue and the VIP Flight Feeding have been subtracted. There is no standard for Special Requests, VIP Flight Feeding or catered meals and the cost of providing a meal for VIP Flight Feeding or catering activities could be higher than the standard. The meal-day cost calculation does not take into account the number of meals produced for VIP Flight Feeding or catering;
- b. The **Cost of Civilian Labour** in the Performance Summary differs from the **Total Labour** on the Operating Statement because the labour portion of the Catering Revenue and the VIP Flight Feeding has been subtracted. The meal-day cost calculation does not take into account the number of meals produced for VIP Flight Feeding or catering;
- c. The **Cost of Other Variable Expenses** in the Performance Summary is different from the expenditures in Other Expenses in the Operation Statement. Other Variable Expenses includes only the following 4 GLs: GL07309 (Paper Products), GL 07208 (Cleaning Materials), GL 07229 (Utensils and Tableware), and GL07243 (Packaging/Preserving/Storing Materials) which are variable;
- d. It compares the activity levels by month and by year in terms of number of meal-days served;
- e. It compares the Variable Cost per meal-day to local Type C Recovery Rate, month to month;
- f. It compares the Food Cost per Meal-day to the Basic Food Cost ( BFC), month to month;
- g. It compares the Civilian Labour Cost per Meal-day to the labour component of the local Type C Recovery Rate, month to month;
- h. It compares the Other Variable Cost per Meal-day to the established in the national Type C Recovery Rate, month to month; and
- i. It helps identify the best practices amongst dining facilities.

**Ratios**

6. Three key cost measures are calculated in Unitrak: the **Food Cost per Meal-day**, the **Variable Cost per Meal-day and Inventory as a % of the Standard food cost**. The acceptable Food Cost per meal day range is within 15% of the Basic Food Cost (BFC) for the unit. The acceptable Total Variable Cost per meal day range is within 25% of the Total Variable Cost Standard for the unit.

7. These two ratios are displayed on the Performance Summary and are calculated as follows:

- a. **Food Cost per Meal-Day.** The food cost per meal-day is compared to the Basic Food Cost (BFC) to determine if the change in the cost per meal-day is due to a change in food cost. The following ratios are used:

$$\text{Food Cost per meal-day} = \frac{\text{Food Cost}}{\# \text{ Meal-days}}$$

$$\text{Variance \%} = \frac{\text{Basic Food Cost (BFC)} - \text{Food Cost per Meal-Day}}{\text{Basic Food Cost (BFC)}}$$

- b. **Variable Cost per Meal-Day.** The variable cost per meal-day is compared to the local Type C recovery rate applicable to visiting units because it includes the same cost components (food, labour, and others). It is also compared to the previous months' results to determine the trend. The following ratios are used:

$$\text{Variable Cost per meal-day} = \frac{\text{Food Cost} + \text{Civilian Labour Cost} + \text{Other Variable Costs}}{\# \text{ Meal-days}}$$

$$\text{Variance \%} = \frac{\text{Local Recovery Rate (type C)} - \text{Variable Cost per meal-day}}{\text{Local Recovery Rate for Type C}}$$

Cost Element	Description
<b>Food</b>	The cost of food expended to provide food services as captured by Unitrak. It excludes the food cost associated with catering, VIP Flights and special requirement activities
<b>Civilian Labour</b>	SWE + O&M costs incurred for casual labour. It excludes the labour cost associated with catering and VIP Flight Feeding activities.
<b>Other Variable</b>	Non-food items that include paper products and disposable ware, utensils, tableware, and cleaning supplies as captured by Unitrak

**Table E-1:** Definition of Cost Elements

NOTE: To determine the variable cost per meal-day and to allow for a meaningful comparison between organizations, it is critical that the expenditures (that represent variable costs for the provision of a meal) reported in Unitrak be entered in the specific GL that reflects the nature of the expenditure. For example, expenses charged to GL 07309 – Paper Products should not include expenditures for office stationary and supplies (which is GL 07239). Otherwise, the variable meal-day cost would be unnecessarily inflated.

- c. Another key ratio available to assist with evaluating the Performance of a unit is the measure of Inventory as a percent of Standard Food cost. This measure helps to evaluate how effective inventory is managed and is loosely compared to an inventory turnover rate. The closing food inventory shall not exceed 25% of the monthly standard food cost ([Chapter 2 - Standards & Procedures](#) section 6). This value is calculated on the Performance Summary Report.

### Purpose of the Ratios

8. The food cost per meal-day and the variable cost per meal-day have the following purposes:

- a. At the kitchen level, these cost measures per unit of activity (per meal-day) allow the Food Services manager to measure the productivity and cost efficiency of their operation, as compared to the standards, to take a hard look at their operation when deviations are significant, and to determine the areas that need improvement;

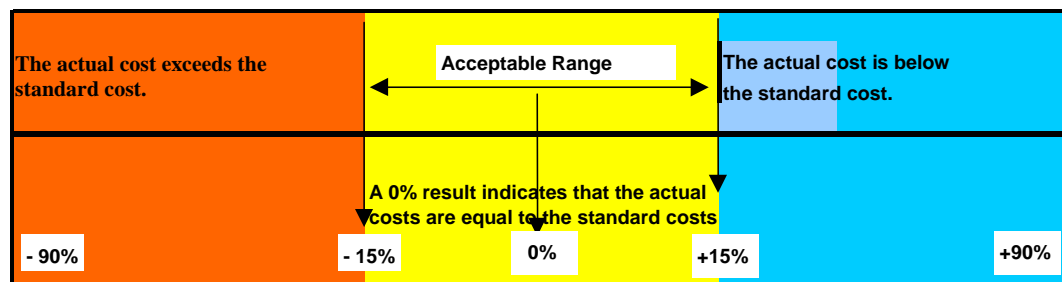
## Chapter 4 – Financial Management, Accounting Standards &amp; Procedures

- b. At the unit and command level, they are used to determine whether or not the standards are being met, and to identify problem areas or areas of concern. After investigating the causes, corrective action may be recommended and implemented. For the Environmental Command, it also helps identify the trends within the environment and to determine the average performance against the standards; and
- c. At the NDHQ level, these cost measures provide for an average variable cost per meal-day across DND/CAF. They are also used in the validation of national standards and in determining the effectiveness of Food Services policy. Finally, these costs per meal-day and the volume of activity are used to report to departmental senior managers on the CF Food Services operations.

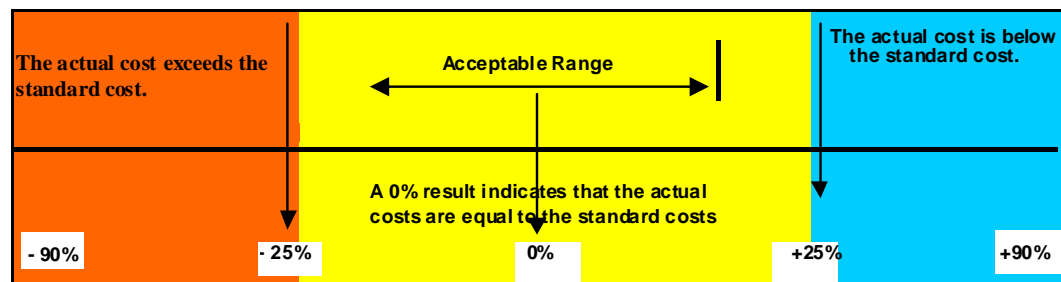
**Analyzing the Variances**

9. The figures below can be used to analyse the variance results for Food Cost per meal day and Total Cost per meal day. Figure E-1 shown below is for the Food Cost per Meal Day variance. The actual food cost per meal day is compared to the Basic Food Cost (BFC), using a percentage value. Figure E-2 shown below is for the Total cost per Meal Day Variance. The actual cost per meal day is compared to the Local Type C recovery rate, using a percentage value. If the percentage value is negative, this means that the actual cost exceeds the standard cost. If the result is positive, then the actual food cost is lower than the standard cost. Results outside the yellow area are not within the acceptable range. In the example below, variance results are expressed as follows:

Orange area = less than acceptable  
 Yellow area = acceptable  
 Blue area = less than acceptable



**Figure E-1:** Acceptable range of Food Cost per Meal Day variance



**Figure E-2:** Acceptable range of Total cost per Meal Day variance

**Appendix 1 to Annex E****Figure E-1-1: Sample Operating Statement****Operating Statement**

	Apr	May	Jun	Jul	Aug	Sep
<b>DND Funded,</b>						
Type B - Local Recoverable	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Type C - Visiting	\$159,702.41	\$501,440.97	\$626,486.60	\$600,719.65	\$316,505.09	\$166,399.57
<b>Total DND Funded (Recoveries)</b>	<b>\$159,702.41</b>	<b>\$501,440.97</b>	<b>\$626,486.60</b>	<b>\$600,719.65</b>	<b>\$316,505.09</b>	<b>\$166,399.57</b>
<b>Non-DND Funded</b>						
Type 1 - OGD (GL13011)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Type 2 - MOU, SLA (GL13212)	\$67,325.92	\$68,744.55	\$7,185.02	\$9,162.33	\$61,241.64	\$72,597.34
Type 2 - Living In (GL13212)	\$206,518.65	\$245,722.79	\$193,558.48	\$222,718.44	\$276,112.54	\$386,895.58
Type 3 - Catering (GL13232)	\$15,708.20	\$10,968.30	\$12,336.83	\$6,870.92	\$5,197.60	\$5,193.67
Type 3 - Out of Pocket (GL13232)	\$29,117.77	\$25,091.21	\$20,790.82	\$20,035.52	\$21,781.11	\$21,789.16
Type 4 - Others (GL13292)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Non-DND Funded (Revenues)</b>	<b>\$320,670.54</b>	<b>\$350,526.85</b>	<b>\$233,871.15</b>	<b>\$258,787.21</b>	<b>\$364,332.89</b>	<b>\$486,475.75</b>
<b>Total Recoveries &amp; Revenues</b>	<b>\$480,372.95</b>	<b>\$851,967.82</b>	<b>\$860,357.75</b>	<b>\$859,506.86</b>	<b>\$680,837.98</b>	<b>\$652,875.32</b>
<b>Expenses</b>						
Total Cost of Food	\$194,797.09	\$474,529.61	\$377,844.51	\$297,056.87	\$333,482.90	\$299,736.57
SWE	\$235,464.31	\$232,234.15	\$259,841.49	\$270,466.80	\$511,518.52	\$378,524.12
Agency	\$63,798.18	\$98,941.31	\$124,002.38	\$156,031.36	\$117,410.49	\$127,001.49
NPF Wages	\$2,512.04	\$1,747.24	\$2,148.75	\$0.00	\$129.17	\$0.00
NPF HR Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Reservists	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Labour	\$301,774.53	\$332,922.70	\$385,992.62	\$426,498.16	\$629,058.18	\$505,525.61
Other Expenses	\$20,464.43	\$41,352.69	\$32,940.71	\$30,438.13	\$27,574.13	\$25,335.50
<b>Total Expenses</b>	<b>\$517,036.05</b>	<b>\$848,805.00</b>	<b>\$796,777.84</b>	<b>\$753,993.16</b>	<b>\$990,115.21</b>	<b>\$830,597.68</b>
Prepared Meal Expenses	\$3,184.75	\$73,319.00	\$38,421.55	\$2,253.90	\$2,851.25	\$5,039.60
<b>Budget Contribution</b>	<b>\$(36,663.10)</b>	<b>\$3,162.82</b>	<b>\$63,579.91</b>	<b>\$105,513.70</b>	<b>\$(309,277.23)</b>	<b>\$(177,722.36)</b>

## Appendix 2 to Annex E

## Performance Summary Report

	Apr	May	Jun	Jul	Aug	Sep
# of Meal-Days	20,647.7	39,214.6	36,523.6	33,829.0	32,667.8	33,424.9
Cost of Food	\$194,293.14	\$473,785.78	\$364,000.62	\$327,249.34	\$330,547.87	\$316,695.13
Cost of Civilian Labour	\$229,811.11	\$229,856.86	\$255,123.30	\$268,335.99	\$508,620.06	\$377,500.34
Cost of Other Variable Expenses	\$9,709.44	\$19,971.05	\$14,444.47	\$12,821.46	\$15,744.62	\$15,015.41
Total Cost	\$433,813.69	\$723,613.69	\$633,568.39	\$608,406.79	\$854,912.55	\$709,210.88
Variable Cost Per Meal-Day	\$21.01	\$18.45	\$17.35	\$17.98	\$26.25	\$21.22
Food Cost per Meal-Day	\$9.41	\$12.08	\$9.97	\$9.67	\$10.15	\$9.47
Civ Labour Cost per Meal-Day	\$11.13	\$5.86	\$6.99	\$7.93	\$15.62	\$11.29
Other Variable Cost per Meal-Day	\$0.47	\$0.51	\$0.40	\$0.38	\$0.48	\$0.45
Standard Food Cost	\$207,509.39	\$394,106.73	\$367,062.18	\$339,981.45	\$313,302.24	\$321,547.54
Cost of Food	\$194,293.14	\$473,785.78	\$364,000.62	\$327,249.34	\$330,547.87	\$316,695.13
Variance (\$)	\$13,216.25	\$(79,679.05)	\$3,061.56	\$12,732.11	\$(17,245.63)	\$4,852.41
Variance (%)	6.4%	(20.2%)	0.8%	3.7%	(5.5%)	1.5%
Closing Food Inventory	\$86,436.24	\$86,923.11	\$107,287.37	\$78,045.01	\$86,664.20	\$81,287.46
Variance (%)	41.70%	22.10%	29.20%	23.00%	27.70%	25.30%
Cost per Meal-Day Variance	(7.4%)	5.7%	11.3%	8.1%	(33.1%)	(7.6%)
Recovery Rate (Apr - Jul) - Visiting Units			Food	Labour	Other	Total
No Table Service			\$10.05	\$9.03	\$0.48	\$19.56
Limited Table Service			\$12.56	\$11.29	\$0.60	\$24.45
Recovery Rate (Aug - Mar) - Visiting Units			Food	Labour	Other	Total
No Table Service			\$9.62	\$9.63	\$0.48	\$19.73
Limited Table Service			\$9.62	\$15.41	\$0.48	\$25.51

Figure E-2-1: Performance Summary Sample

## Annex F – Ration Strength - Tax Exemption

References: A. GST/HST Interpretation Letter dated 17 Sep 1999 – Case: HQR0001380

B. Excise Tax Act – Part I – Schedule V paragraph 6(a)

C. Excise Tax Act – Part I – Schedule V section 6.2

1. This Annex provides clarification regarding the application of the Goods and Services Tax (GST)/Harmonized Sales Tax (HST) to three meal programs, which could be offered to military members entering into a residential accommodation agreement.

2. According to the references, meals supplied on their own are generally subject to the GST or HST; however, ref C exempts meal plans that are supplied together with exempt residential accommodation. To qualify for this exemption, the plan must meet the following conditions:

- a. The residential accommodation<sup>1</sup> must be exempted by reference B;
- b. The meals are provided to the occupant of the residential complex in the complex itself;
- c. The meals are provided by the person supplying the exempt residential accommodation; and
- d. A minimum of ten meals per week must be provided.

3. Revenue Canada has ruled that barracks and single quarters<sup>2</sup> fall under the definitions of residential complex and residential unit in a residential complex respectively. Therefore, the supply of residential accommodation in these facilities will be exempted from the GST/HST by ref B, if the agreement for the supply covers a period of at least one month.

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<sup>1</sup> The Excise Tax Act defines “**residential complex**” as follows:

- (a) That part of the building in which one or more residential units are located together with
  - (i) that part of any common areas and other appurtenances to the building and the land immediately contiguous to the building that is reasonably necessary for the use and enjoyment of the building as a place of residence for individuals; and
  - (ii) that portion of the land subjacent to the building that that part of the building is of the whole building.

<sup>2</sup> These exemptions are not applicable to living-out members because they do not meet the criteria for residential complex.



4. The three meal plans considered by the Canadian Revenue Agency, in their interpretation letter and their ruling are described in Table F-1 below:

Plan	Short Title	Description	Revenue Canada Ruling Application within DND
<b>A</b>	Fixed full meal plan	This linked plan offers continuous meal service. The member would be charged a monthly meal allowance for a meal card that the member would use at their leisure.	Full Ration Strength
<b>B</b>	Limited fixed meal plan	This de-linked option would require the member to purchase a meal card for a fixed monthly rate. The meal card would be used like a debit card, meaning that the card balance would be reduced for each meal purchased. The meal card would carry a minimum monthly charge to provide at least 10 meals a week for a period of not less than one month.	Partial Ration Strength
<b>C</b>	Credit card meal plan	This de-linked option would provide the member not wishing to commit to a fixed plan with a meal card that acts like a credit card. Every time the member uses the card, their account would automatically be debited the appropriate amount. Payment for the plan could be made by salary deduction.	This plan does not fall under the exemption and is subject to tax. It does not meet the criteria outlined above, as there is no requirement that at least 10 meals per week be supplied to the individual for a pre-determined consideration. All meals provided under this plan are subject to GST or HST, as applicable <sup>1</sup> .

**Table F-1:** Description of Meal Plans and CRA Tax Status

<sup>1</sup> Cash cards fall under this meal plan. They are subject to GST/HST, as the card has no time limit or meal limit. Other customers not on a monthly meal plan must pay cash at the registers and are subject to the provincial tax regulations, if required. It is applicable to both living-in and living-out as there is no link with quarters.

**Annex G –****Type 2 MOU Recovery Rate Template based on TCN Cook Contributions and TCN Contingent Strength**

	Recovery Rate Deployed Ops Allowance																											
	Number of Cooks provided by contributing Nation	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
Strength																												
0-99	5																											
100-149	6																											
150-199	7																											
200-249	8																											
250-299	9																											
300-349	10																											
350-399	11																											
400-449	12																											
450-499	13																											
500-599	14																											
600-749	15																											
750-849	16																											
850-949	17																											
950-1049	18																											
1050-1199	19																											
1200-1349	20																											
1350-1499	21																											
1500-1649	22																											
1650-1799	23																											
1800-1949	25																											
1950-2000	27																											

Recovery Rate  
Deployed Ops  
Allowance

Recovery Rate  
Deployed Ops  
Allowance

**Table H-1:** Type 2 MOU Recovery Rates based on TCN Contingent Strength

**Annex H-Cost Components**

Types of Customers  
Cost Components Recovered

Cost Component	DND Funded Customers			Partially DND Funded			Non DND Funded Customers			
	Type A	Type B	Type C	Type K	Type L	Type M	Type 1	Type 2	Type 3	Type 4
Food										
Labour				Only if there is an amount that is not publicly funded						
Other Variable Costs										
Fac Ops									Up to 7.8% of national avg food & labour costs	
Adm Charge					If required to offset actual costs not to exceed 10%				If required to offset actual costs not to exceed 10%	
Fixed Costs									As required to increase to market value	
Military Labour										

**Table I-1:** Types of Customers Cost Components Recovered**Note:** Orange shading indicates the components to be recovered.

**Annex I- Cost Components**

	DESCRIPTION	HOW the RATE is DETERMINED (excluding catering services)
<b>Food</b>	The cost of food	The basic food cost established annually by D Food Svcs.
<b>Labour</b>	The cost of employees provided by the Public Service, services contract, Personnel Support Program (PSP) or a combination thereof. Military labour is considered in some situations.	The civilian cost of labour per meal-day as established annually by D Food Svcs. It uses a combination of representative historical cost data and salary by classification as provided in the current Cost Factors Manual. Finally, the cost of military labour is only included in the recovery rate for food services provided to Type 4 customers.
<b>Variable Operating Costs</b>	The cost of non-food items used in the provision of food services such as paper goods and disposable ware, utensils, tableware and cleaning supplies.	The cost of non-food items per meal-day as established annually by D Food Svcs.
<b>Facility Operating Costs</b>	The direct costs incurred in operating a facility, such as janitorial services, electricity, heating, and construction engineering.	As applicable, a surcharge established annually by D Food Svcs is added to the recovery rate to cover the direct facility operating costs for bases/wings/units as provided in the current Cost Factors Manual.
<b>Administrative Charge</b>	The administrative overhead costs incurred by DND in providing the service. They may include, but are not limited to; support services administration and accounting costs, audit and verification, communications, and clerical support.	As applicable, a surcharge of 10% is added to the total recoverable food services cost to cover overhead costs incurred by DND in providing the service. This charge does not apply to CAF/DND funded customers.
<b>Fixed costs</b>	The costs that remains unchanged despite changes in the volume of activity. They may include, but are not limited to, management staff, base support staff, and depreciation of capital equipment.	As applicable, a surcharge, determined locally for Type 3 customers, to bring the price of a meal or food services to market value (as much as the local market will pay) for the same type of meal or service.

**Table J-1:** Description and Determination of Cost Components

## Annex J- Point of Sale/Cash Register Guidelines

### Introduction

1. This annex provides general guidelines for Point of Sale (POS)/cash register requirements. Units planning on updating their POS systems shall contact the [Unitrak/NACPOSS Project Director](#) for additional guidance.
2. **User Access.** POS keyboard layout function keys shall be programmed for different levels of users, including Operator (Cashier), Supervisor and Manager. System capabilities and functions accessible at the Cashier level should be restricted.
3. **Cash Drawer Access.** The Cashier shall not be permitted to operate the register with the drawer open. The drawer must be shut before the Cashier can initiate a transaction. The cash drawer shall have a manual lock/unlock system controlled by the Supervisor.
4. **Working Off-Line.** The system should have the capability of working off-line.
5. **Pre-Set Menu Programming.** Keys should be pre-programmed for *à la carte* menu items in order to improve efficiency and to provide additional data for menu and production planning.
6. **Discount Button.** This function can be programmed by a percentage or a monetary amount and shall only be available at the supervisory level.
7. **No Sale Button.** This function key opens the cash register generating a “no sale” transaction receipt and shall only be available at the supervisory level.
8. **Item Correct Function:** This function allows the operator to remove any item that has been entered, unless the subtotal key has been selected. If the subtotal key has been pressed, the operator must initiate local cashier void procedures and re-enter the transaction. This function shall only be available at the supervisory level.
9. **Voids and Refunds:** This function enables the removal of a completed transaction, or part of a transaction, from the system. The system automatically removes the sale and taxes associated. Voids and refunds are reimbursement to customers who are not satisfied with the product, or to correct an error. This function shall only be available at the supervisory level.
10. **System Reports.** POS/cash register systems generally have three modes X, Z and Other:
  - a. **X Mode:** produces a collection of information, but does not clear the system after this report is taken. X Mode Reports shall be performed at end of shift;
  - b. **Z Mode:** information is collected from the last Z report and then cleared from the system. Z Reports are taken at the end of each shift following the X reading by the Supervisor; and
  - c. **Other Mode:** used to collect data over a period longer than a daily Z report by supervisory personnel. These reports include:
    - (1) **Hourly Sales Report:** groups sales transactions by timings, usually half hour intervals. Used to assist Supervisors with shift scheduling and production;
    - (2) **Sales Mix Report:** used primarily for menu planning. Can also be used for food cost control and inventory management;

- (3) **Cash in Drawer Report:** identifies sales at the time of request. Used by Supervisor while conducting a cash audit during a meal period; and
- (4) **Diner Activity Report:** identifies meal card activity by customer type.

11. **System Reports** shall identify:

- a. location;
- b. terminal number;
- c. serialized report number;
- d. date and time of report;
- e. total cash sales before taxes, applicable taxes and total cash sales, including taxes;
- f. total non-cash transactions (i.e. meal cards); and
- g. total number of voids and refunds.

## Annex K- Cash Handling Procedures

1. **Cashier Log-on/Log-off.** Each Cashier shall be assigned a cashier code if this function is available. This code shall only be known by the Supervisor and the Cashier. Cashiers shall use their code to access the cash register and lock the cash register if they need to step away from their terminal. This ensures that the cash register is secure during their absence. In order to support proper cash control, only one cash drawer shall be available per register and only one person shall have access to a drawer at any time. More than two terminals may be required in order to support this requirement.
2. **Cashier transaction procedure.** Each cash transaction shall be performed as follows:
  - a. the total cost of the order, including taxes, is communicated to the customer;
  - b. the payment received from the customer is verbally acknowledged and placed on the register;
  - c. the Cashier counts the change back to the customer; and
  - d. the payment is placed in the drawer.
3. **Cash Refunds/Voids.** All cash refunds/voids shall be authorized by a Supervisor. The reason for the refund/void shall be recorded on the cash refund receipt, along with the customer's name (clearly printed) and signature. The refund/void shall be stapled to the cash refund receipt and submitted with the Cash Reconciliation Report (CRR).
4. **Cash Audits.** The Supervisor shall conduct spot audits on a random basis during regular meal hours as follows:
  - a. the Supervisor generates an X reading;
  - b. the Supervisor provides a second float, for the cash drawer that is being verified;
  - c. the Supervisor reconciles the cash against the X reading; and
  - d. at the end of the Cashier's shift, a final X reading is taken to complete the sales report.
5. **Cash Drops.** Supervisors shall ensure that cash sales do not exceed the maximum amount of revenue allowed IAW FAM 1018-2. Large volumes of sales during a meal period may therefore require the transfer of cash. The above procedure for cash audits shall be followed.

## Annex L- Cash Reporting Procedures

1. **Cash Reconciliation.** The following procedure shall be followed:
  - a. the Supervisor shall count, verify and sign the Cash Reconciliation Report (CRR) prior to issuing the float to the Cashier;
  - b. the Supervisor enters voids (that have been saved in the Cashier's drawer as actual diner receipts);
  - c. an X reading is taken by the Supervisor (hourly sales reports are not acceptable for cash reconciliation);
  - d. the Cashier removes the cash drawer and reports to a secure office;
  - e. coins and small denomination bills are used to establish a new float;
  - f. the remaining cash is counted by the Supervisor and verified against the X report reading in the presence of the Cashier; and
  - g. the Cash Reconciliation Report is completed by the Supervisor. All supporting documentation, including the X reading and void/refund transactions, are attached to the CRR.
2. **Losses, Deficiencies and Overages.** If the cash does not balance, the following procedures shall be followed:
  - a. the Cashier and Supervisor recount the float and deposit together;
  - b. void transactions are reviewed and verified;
  - c. the Supervisor verifies all components of the Standing Advance (to identify if an error occurred during coin replenishment);
  - d. the Supervisor conducts a verification of the other deposits;
  - e. all variances shall be documented on the Cash Reconciliation Report; and
  - f. variances are investigated and reported IAW [CFAO 202-4 Public Funds - Reporting Losses, Deficiencies or Overages](#), as required.
3. **POS Back-up Procedure.** If the POS becomes unserviceable during a meal period, an alternate system shall be in place to support operations. The following procedure is recommended:
  - a. a hard copy of the current price list and a calculator shall be available and used to calculate all cash sales (including taxes);
  - b. cash sales and meal card swipes shall be manually recorded;
  - c. at the end of the shift, cash sales shall be totalled and used in place of the X reading;
  - d. once the POS is back on line, all transactions shall be entered in the POS individually; and
  - e. the X reading shall be reconciled against the manually recorded transactions and all discrepancies shall be rectified.



## **Annex M- Food Services Variance Report**

**UNIT:** CFB VALCARTIER

**KITCHEN:** Vimy Kitchen

**REPORTED DATES:** April 2013 - September 2013

**FOOD SERVICES OFFICER:** Capt A.B.C. Boombox

Explain the issue for each BFC and inventory variance outside the standard.

Identify corrective action to address each of these issues.

Signature:

Date:

**REVIEWING OFFICER:** Maj C.B.A. Bradley

**POSITION:** G4

Signature:

Date:

Enclosure: Performance Summary Report

**Chapter 6 – Nutrition and Special Diets**

<b>Chapter 6 – Nutrition and Special Diets</b>	<a href="#"><u>611. Making Healthier Choices</u></a>
<a href="#"><u>601. Introduction</u></a>	<a href="#"><u>612. Vegetarianism</u></a>
<a href="#"><u>602. CAF Food Svcs' Role in Maintaining Nutritional Health</u></a>	<a href="#"><u>613. Religious and Spiritual Accommodation</u></a>
<a href="#"><u>603. CAF Food Svcs' Role in Achieving and Maintaining Healthy Body Weight</u></a>	<a href="#"><u>614. Common Food Allergies and Intolerances</u></a>
<a href="#"><u>604. Therapeutic Diets</u></a>	<a href="#"><u>615. Gluten</u></a>
<a href="#"><u>605. Eating Well with Canada's Food Guide</u></a>	
<a href="#"><u>606. Role of Nutrients/Nutrient Contribution by Food Group</u></a>	<b>Annexes</b>
<a href="#"><u>607. Main Nutrient Contents</u></a>	<a href="#"><u>Annex A – Main Nutrients Contributed by Food Groups</u></a>
<a href="#"><u>608. Preserving Nutritional Value</u></a>	<a href="#"><u>Annex B –A Guide for the Retention of Nutrients</u></a>
<a href="#"><u>609. Nutrition Education</u></a>	<a href="#"><u>Annex C – Request for Religious or Spiritual Food Services Accomodation</u></a>
<a href="#"><u>610. Nutrition Supplements</u></a>	

**601. Introduction**

1. Personnel dining in CAF Food Svcs facilities shall be offered options that allow them to attain and maintain nutritional health. CAF Food Svcs is mandated to feed a healthy diner population that is without clinical illnesses and that do not require specialized and/or therapeutic nutrition intervention. The OPI for this chapter of the Food Services Manual is D Food Svcs 5. Questions and/or recommendations for change shall be forwarded through the unit, area/formation, and Level One Commands.

**602. CAF Food Svcs' Role in Maintaining Nutritional Health**

2. CAF Food Svcs must provide adequate healthy food choices to maintain the soldier's optimum health to meet the physical and mental demands of CAF missions, following [Eating Well with Canada's Food Guide](#) (Canada's Food Guide) and the CAF Food Svcs standards. CAF Food Svcs personnel should also understand:

- a. Canada's Food Guide in order to enable them to interpret and employ it into meal plans/menus; and [Eating Well with Canada's Food Guide- A Resource Guide for Educators and Communicators](#);
- b. The role of nutrients at [Annex A – Main Nutrients Contributed by Food Groups](#);
- c. How to preserve nutrients during food storage and preparation at [Annex B – A Guide for the Retention of Nutrients](#); and
- d. Common food allergies and sensitivities.

3. Diners are responsible for choosing foods that will maintain their nutritional health. [Health Canada](#) offers a variety of resources on nutrition and healthy eating to assist diners in making healthier choices. CAF Food Svcs personnel are responsible for providing food in the most appealing way possible that satisfies the recommendations of Canada's Food Guide and Health Canada's regulations. This means that all four food groups must be available at every meal, there must be sufficient variety within those food groups, and portion size and/or selection must be varied enough for diners to obtain the required number of servings from each food group. In addition, healthier choices must be available, including lower fat products or products containing healthier fats, whole grain products, decaffeinated beverages, and products with less salt.

4. Diners expect that health-oriented and/or lifestyle-oriented choices will be available; for example, Vegetarian protein choice entrées, egg substitutes, herbal teas, artificial sweeteners, low-calorie juice crystals/iced tea. Units with First Nations or Métis diners should refer to [Eating Well with Canada's Food Guide - First Nations, Inuit and Métis](#) for information that reflects the values, traditions, and food choices of these diners. CAF Food Svcs managers should consider diner preferences, as well as the impact on cost, when determining if specific foods should be offered.

**603. CAF Food Svcs' Role in Achieving and Maintaining Healthy Body Weight**

5. By choosing foods based on the recommendations provided in Canada's Food Guide, diners can achieve and maintain a healthy weight. The CAF Food Svcs standards accommodate safe weight reduction/management programs (such as Weight Watchers), which are based on choosing a variety of regular foods wisely, limiting caloric intake, and increasing physical activity. CAF Food Svcs operations have no obligation to provide special foods to accommodate commercial weight reduction plans. Weight assessment and counselling is a medical responsibility. Informative references produced by CFHS is available from the CFHS intranet website, at the base health clinic, gymnasium and through the CAF Publications Depot, and is recommended for personnel who want more information about achieving and maintaining healthy body weight.

**604. Therapeutic Diets**

The CAF Food Svcs capability is not mandated to accommodate specialized or therapeutic diets in garrison or on deployment. Military and civilian cooks do not receive any of the required training to enable them to understand diet therapy directives and they are not in a position to prepare special/therapeutic meals under the supervision of a registered dietitian. Consequently, CAF Food Svcs cannot be compelled to cater to special/therapeutic diets, as this would place CAF Food Svcs personnel in situations of liability for attempting to provide such professional services. This limitation also exists on deployed operations where diners are fed by allied countries, or by a third party food services provider. Special and therapeutic diets for CAF members are not considered compatible with general CAF activities. If CAF Food Svcs personnel are approached with requests for specialized/therapeutic diets, they must, through their CoC, immediately inform the unit MO (or PA, if applicable) of the name of the military member needing the special/therapeutic diet. The medical authority will then review the situation concerning the member.

**605. Eating Well with Canada's Food Guide**

8. Canada's Food Guide promotes health and vitality and the minimum nutrients required to reduce risk of obesity, type 2 diabetes, heart disease, cancer and osteoporosis. Military personnel in arduous conditions or whose activity level (energy expenditure) is high may require larger quantities of food than Canada's Food Guide recommends, although the types of food required remain the same. Canada's Food Guide can therefore prove to be a good resource when developing menus or for general information on maintaining a healthy lifestyle and nutrition.

9. *Eating Well with Canada's Food Guide - A Resource for Educators and Communicators* provides background information, tips and tools to complement each recommendation in Canada's Food Guide. It includes information on the eating environment, a healthy eating pattern, making each serving count, eating well and being active, and advice for different ages and life stages. For more information refer to the Health Canada Website.

**606. Role of Nutrients/Nutrient Contribution by Food Group**

10. [Annex A – Main Nutrients Contributed by Food Groups](#) describes the major functions of each nutrient and lists the food groups in which the nutrients are found. For more detailed information on nutrition and the role of nutrients, see the [Health Canada Internet web site](#).

**607. Main Nutrient Contents**

11. The right balance of calories at each meal is essential to maintaining a healthy body weight. Furthermore, the right balance of calories, through a balanced distribution of protein, fats and carbohydrates will also promote the health of all CAF members. See [Annex A – Main Nutrients Provided by Food Groups](#) for more information and sources of protein/fat/carbohydrates.

**Table 1: Macronutrient Range of the Standard Meal Entitlement**

<b>Meal</b>	<b>Energy (Calories)</b>	<b>Protein (% of Calories)</b>	<b>Fat (% of Calories)</b>	<b>Carbohydrate (% of Calories)</b>
<b>Breakfast</b>	650 - 1150	15 - 17%	15 – 45%	38 – 68%
<b>Lunch</b>	600 - 1350	16 – 24%	27 – 39%	45 – 51%
<b>Dinner</b>	650 - 1100	24 – 35%	22 – 35%	41 – 47%
<b>Total</b>	<b>1900 – 3600 Calories</b>			
<b>Relative % of Energy</b>	<b>100%</b>	<b>15 - 35%</b>	<b>15 - 45%</b>	<b>38 – 68%</b>
<b>Average Nutritional Value of a Meal-day</b>	<b>2500 Calories</b>	<b>19%</b>	<b>30%</b>	<b>51%</b>

**608. Preserving Nutritional Value**

12. To get the optimal nutritional value from food, it is essential for it to be handled and prepared using the right techniques. [Annex B – A Guide for the Retention of Nutrients](#) describes recommended preparation techniques to preserve nutrients in various types of food.

**609. Nutrition Education**

13. CAF Food Svcs Officers are encouraged to implement and/or support local programs during Nutrition Month (March) and throughout the year. Information and resource packages on a variety of nutrition subjects are available from Canadian Forces Health Protection (CFHP), food products' information groups (e.g. the Beef Information Centre), the Health Canada website, other government agencies, and the CAF Publications Depot. *Eating Well with Canada's Food Guide* and *Eating Well with Canada's Food Guide –A Resource Guide for Educators and Communicators* are recommended. These two Health Canada publications do not require reprint permission, but no changes are permitted.

14. The Directorate of Force Health Protection (DFHP) is responsible for the health education, including nutritional wellness, of CAF members through its Strengthening the Forces initiative. DFHP staff work closely with D Food Svcs staff on projects that will be of benefit to the CAF members. This ensures that a common approach is taken to program development (nutrition education) and program delivery (food services).

**610. Nutrition Supplements**

15. CAF Food Svcs is not responsible for supplying therapeutic nutrition supplements. This is a Medical Group responsibility.

**611. Making Healthier Choices**

16. Menus shall include a variety of choices that represent all four food groups within Canada's Food Guide in a manner that is attractive to diners. Healthier choices shall be provided with emphasis on using less fat (especially saturated and trans fat), less salt, and more fibre.

At least one Healthier Entrée choice shall be available at each meal. These entrées must meet the criteria set by DFHP:

- No more than 400 calories
- Maximum of 15 g fat (target is 10 g unsaturated fat & 5 g saturated fat)
- Maximum of 600 mg Sodium (Na)

The Healthier Choice criteria for soup is:

- Maximum of 3 g Fat (target in trans fat is less than 5% of the total fat content)
- Maximum of 480 mg Sodium (Na)
- 2 g of fibre or more OR at least 5% of the Daily Value for Vitamin A or Vitamin C or iron or calcium or folate.

## 612. Vegetarianism

21. Vegetarianism is a diet based on the consumption of plant products. Varying levels of restrictions on animal products range from a diet based solely on plant products (vegan), to the occasional inclusion of animal products (flexitarian). The CAF Food Service Choice and Quantity Standards direct that a vegetarian protein choice be made available at every meal, including dispersed meals such as box lunches. For the purpose of CAF Food Services, the term “Vegetarian” is synonymous with “Lacto-ovo Vegetarian”: a diet that includes eggs and dairy products.

22. There are many reasons why vegetarian diets are increasing in popularity in Western nations, including nutrition, religious/spiritual/ethical convictions, environmental considerations, and the global food shortage. The current emphasis on nutrition makes a diet based on plant protein a good option, as it generally increases fibre and reduces saturated fat and cholesterol. However, it is important to ensure that protein intake is adequate and that the diet is well-balanced and nutritious. Protein is fundamental to building and keeping muscles and red blood cells healthy. Plant protein can meet protein requirements when a variety of plant foods are consumed and energy needs are met.

Good sources of protein include:

- a. Soy and soy products, such as tofu and fortified soy drinks;
- b. Meat alternatives, such as textured vegetable protein (TVP) and veggie burgers;
- c. Dried beans, peas and lentils, such as kidney, black and white beans, chickpeas and black-eyed peas and red, brown and green lentils; and
- d. Grains, nuts and seeds.

26. Offering a variety of good sources of protein as part of the menu will ensure that the protein requirements of those following a vegetarian diet are met. There are several variations of vegetarianism:

- a. Flexitarian: a diet that resembles a Lacto or Lacto-Ovo Vegetarian diet, with the occasional inclusion of meat, poultry and/or fish and sea food;
- b. Pescetarian: a diet that includes all plant products and fish and sea food, but excludes all other meat and poultry;
- c. Pesce-Pollotarian: a diet that includes all plant products, fish, sea food and poultry, or only “white meat”;
- d. Lacto-ovo Vegetarian: a diet that includes eggs and dairy products, but excludes all other animal products;

- e. Lacto Vegetarian: a diet that includes dairy products, but excludes all other animal products;
- f. Vegan (strict Vegetarian): a diet that excludes all forms of animal products; and
- g. Raw Vegan: a diet identical to a vegan diet, but one that excludes food that has been heated above 46 degrees Celsius. This diet is attributed to the belief that raw foods have a significantly higher nutritional value.

### **613. Religious and Spiritual Accommodation**

25. Religious and spiritual accommodation refers to specific adjustments or accommodation to standard operating procedures, routine practices, or policies to enable a CAF member to practice their religious or spiritual beliefs. CANFORGEN 162/12 provides guidance on the CAF's "duty to accommodate" policy.

26. It is the policy of the CAF that every reasonable effort shall be made to permit the observance of religious practices by individual members, when doing so will not impose undue hardship on the organizational element responsible for the accommodation. Approval or denial of requests for the accommodation of religious practices must be based on the circumstances of each case, taking into consideration such factors as: operational readiness and effectiveness; and the health and safety of the member, as well as other members of the unit. The approval authority is responsible for determining what constitutes "reasonable effort" and "undue hardship."

27. Some religious groups have beliefs that prohibit the consumption of specific foods and/or prescribe special preparation and/or times when food will not be consumed (e.g. between sunrise and sunset during Ramadan for Muslims). When the member's faith prohibits specific foods, it may be possible to meet the member's dietary needs by ensuring that alternative choices are available. When the member's faith prescribes stringent requirements for the preparation and service of food, consideration should be given to the procurement of commercially prepared meals, when feasible. Alternatively, the member could de-link, if authorized, in accordance with the de-linking policy at the unit. For deployed operations, when troops must subsist on combat rations (individual meal packs), reasonable efforts shall be made to provide a member with alternative meal packs, which satisfy vegetarian, Halal and Kosher requirements. This type of combat ration has a very limited food selection and no alternative feeding capability exists if the procurement source becomes exhausted. It must be noted that CANFORGEN 162/12, states that "the Supreme Court of Canada (SCC) has ruled that a belief does not have to be a mandatory requirement of the faith in order to trigger the right to freedom of religion under the Canadian Charter of Rights and Freedoms. There need only be a sincerely held belief, one that connects the adherent to his or her faith or idea of the divine or that the adherent believes to be a customary tenet of the religion. As a result of the SCC decision, Commanders in receipt of religious or spiritual accommodation requests should not refuse accommodation on the sole basis of whether or not a belief is a confirmed requirement of the faith.

28. Annex C contains a request form for religious and spiritual food services accommodation. This form is in accordance with a draft version of a DAOD on religious and spiritual accommodation and is to be used until the new DAOD is published. The approval authority should be familiar with CANFORGEN 162/12 prior to rendering a decision. The Level One Food Services Officer should be consulted in the event that a request for religious or spiritual food services accommodation cannot be resolved at the local level. Director Human Rights and Diversity (DHRD) is the OPI for accommodation requests that cannot be resolved with the assistance of the Level One Food Services Officer. The appropriate approval authority levels for the accommodation request form at Annex C follows:

Deployed Operational Commander	<ul style="list-style-type: none"> <li>grant or deny religious or spiritual accommodation requests submitted by CAF members pertaining or directly related to operational issues.</li> </ul>
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Base or Wing Commander	<ul style="list-style-type: none"> <li>grant or deny religious or spiritual accommodation requests submitted by CAF members pertaining to base or wing matters.</li> </ul>
Commanding Officer	<ul style="list-style-type: none"> <li>grant or deny religious or spiritual accommodation requests submitted by CAF members pertaining to personnel issues not regulated by another level of command.</li> </ul>

**614. Common Food Allergies and Intolerances**

29. CAF Food Svcs does not have the mandate to support an allergen-free feeding capability in garrison or on deployments. It cannot guarantee the requirements for allergen-free conditions and therefore cannot cater to individual diners' food restrictions regarding certain ingredients in food preparation.

**615. Gluten**

34. When a member has a gluten intolerance (i.e. Celiac Disease), a Medical Employment Limitation (MEL) is required. The CAF cannot accommodate gluten-free diets due to the high possibility of cross-contamination of products (for example, french fries cooked in oil previously used to cook battered fish). Furthermore, due to the large number of prepared products containing gluten (e.g. soup bases, soya sauce, sandwich meats and hot chocolate), it is not possible to support diners requiring a gluten-free diet.

35. Unlike specialty products purchased to support the religious accommodation policy, DND is not obligated to provide gluten-free products in support of a diet/lifestyle choice. Gluten-free products are not readily available during operations, cross-contamination is not preventable, and the cost is prohibitive. For members who choose to avoid gluten for reasons other than gluten intolerance, some of the menu items in CAF kitchens may be acceptable. In conclusion, CAF food services operations are neither qualified nor equipped to provide advice and/or guarantee support to personnel requiring gluten-free diets, and gluten-free products shall not be purchased for the sole purpose of catering to gluten-free diets.



**Annex A – Main Nutrients Contributed by Food Groups**

<b>Nutrient</b>	<b>Major Functions</b>	<b>Milk and Alternatives</b>	<b>Grain Products</b>	<b>Vegetables and Fruit</b>	<b>Meat and Alternatives</b>
<b>Carbohydrate</b>	Supplies energy Assists in the utilization of fats Spares protein Fuels central nervous system	*	*	*	
<b>Fat</b>	Supplies energy Aids in the absorption of fat-soluble vitamins. Helps protect vital organs Promotes cell growth and storage of energy Provides essential fatty acids	*			*
<b>Protein</b>	Builds and repairs body tissues Builds antibodies to fight infection Essential component of many enzymes and hormones Helps with body processes such as water balancing, nutrient transport and muscle contractions Maintain healthy skin, hair and nails	*	*		*
<b>Fibre</b>	Physiological effect throughout the gastrointestinal tract Helps satisfy appetite Regulates cholesterol in the blood Prevents hunger and constipation Helps control blood sugars for those with diabetes		*	*	
<b>Vitamin A</b>	Aids normal bone and tooth development Maintains the health of the skin, hair, tissues and lining membranes Needed for new cell growth Facilitates good vision in dim light. Antioxidant	*		*	*
<b>B Vitamins</b>					

<b>Nutrient</b>	<b>Major Functions</b>	<b>Milk and Alternatives</b>	<b>Grain Products</b>	<b>Vegetables and Fruit</b>	<b>Meat and Alternatives</b>
<b>- Thiamin</b>	Releases energy from carbohydrates Aids normal growth and appetite Aids with the proper functioning of the nervous system		*		~
<b>- Riboflavin</b>	Maintains normal function of the nervous system and gastrointestinal tract. Aids for energy metabolism, body growth/development & red cell production Helps maintain good vision and build tissue	*	*	~	*
<b>- Niacin</b>	Aids normal growth and development. Needed for energy metabolism Maintains normal function of the nervous system and gastrointestinal tract. Promotes adequate digestion		*		*
<b>Vitamin B 6</b>	Helps use protein to build body tissue and aids in the metabolism of fat. Needed for cell growth			*	*
<b>Vitamin B12</b>	Aids in forming red blood cells and in building genetic material. Helps in the function of the nervous system and metabolism of protein and fat.	*			*
<b>Folic Acid</b>	Aids red blood cell formation. Promotes normal digestion		*	*	*
<b>Vitamin C</b>	Maintains healthy teeth and gums. Formation of collagen to hold cells together Maintains strong blood vessel walls. Improves resistance to infections & iron absorption Antioxidant			*	
<b>Vitamin D</b>	Enhances calcium and phosphorus utilization in the formation and maintenance of healthy bones and teeth	*			~
<b>Calcium</b>	Aids in the formation and maintenance of strong			~	

<b>Nutrient</b>	<b>Major Functions</b>	<b>Milk and Alternatives</b>	<b>Grain Products</b>	<b>Vegetables and Fruit</b>	<b>Meat and Alternatives</b>
	bones and teeth. Permits healthy nerve function and normal blood clotting	*			
<b>Iron</b>	An essential part of haemoglobin, the red blood cell constituent that transports oxygen and carbon dioxide		*	~	*
<b>Zinc</b>	Role in the formation of protein. Assists in wound healing, blood formation, and growth and maintenance of tissues Role in the reproduction system	*	*		*
<b>Magnesium</b>	Essential for bone & teeth development and growth An essential part of muscle contraction, the functioning of nerve cells and in regulating body temperature Aids energy metabolism	*	*	*	*
<b>Potassium</b>	Regulates water balance and acid-base balance in the blood and tissues. It helps generate muscle contractions and regulates the heartbeat. Regulates nerve impulse functions	*	*	*	*

***Annex B – A Guide for the Retention of Nutrients***

<b>Food</b>	<b>Nutrient Content</b>	<b>Method of Cooking Preparation</b>	<b>Reason</b>
<b>BEEF</b>	Complete protein, iron, B vitamins, phosphorus		
Tender Cuts		Use dry heat and low temperature. Cook to rare, medium, well-done as specified	Small amount of connective tissue; no need to tenderize. High heat toughens protein, increases moisture losses, reduces flavour, can result in unpalatable, dry product that is difficult to digest.
Less tender cuts		Use moist heat and low temperature. Keep cooking container covered and use short cooking time just to desired degree of doneness.	Connective tissue is tenderized by moisture, making meat easier to digest. Keep covered to minimize loss of water.
Tough cuts		Use moist heat and low temperature. Tenderize mechanically if desired. Keep cooking container covered and use short cooking time just to desired degree of doneness	As for less-tender cuts. Mechanical tenderizing breaks down connective tissue. Over-manipulation of ground meat toughens it. Overcooking dries, making an unpalatable product that is difficult to digest. Connective tissue in shank meat is not tenderized by cooking.
<b>VEAL</b>	Complete protein, B-vitamins, phosphorus		
Leg and loin		Use dry heat and cook uncovered with pieces of fat; season halfway through cooking; cook to well-done stage but not dry at a moderate temperature	The connective tissue is not developed due to its young age; it is therefore tender meat. But because fat content is low, cook at moderate heat to prevent toughness. Pieces of fat tenderize. High heat toughens the protein content. Early seasoning draws out moisture resulting in a dry, unpalatable, hard-to-digest product.
Other		Use moist heat and long cooking time.	Lacks marbling fat to help tenderize so requires moisture to soften connective tissue.

## Chapter 6 – Nutrition and Special Diets

<b>Food</b>	<b>Nutrient Content</b>	<b>Method of Cooking Preparation</b>	<b>Reason</b>
<b>PORK</b>	Complete protein, B vitamins, phosphorus		
Fresh		Use dry heat and moderate temperature. For low fat cuts (e.g. tenderloin) sear surface quickly then reduce heat to finish.	No need to tenderize with moist cooking as fat is well dispersed in meat. High heat causes moisture loss, toughening, and loss of minerals and water-soluble vitamins into the cooking liquid. Moderate heat reduces shrinkage. Product is more palatable and digestible. Searing helps seal in moisture.
Cured and smoked		Use dry heat and uncovered container. May be simmered for variety. Do not overcook. Pan-fry or broil.	Product tenderized to varying degrees during the curing process, therefore no need to tenderize. Excessive heat causes shrinkage, loss of minerals and water soluble vitamins as well as fat-soluble vitamins. Overcooked sausages are dry and unpalatable.
<b>LIVER</b>	Complete protein, iron, B-vitamins, Vitamin A, minerals	Slice 1/2-inch thick. Use dry heat and cook to medium. For older, tougher liver, braise or grind for liver loaf (scald first).	The best thickness to retain juices is 1/2 inch. Retaining the juices keeps liver tender and minimizes nutrient losses with the juices. Overcooking toughens protein, making liver hard, unappetizing and difficult to digest.
<b>HEART</b>	Complete protein, iron, B-vitamins	Use moist heat methods and long cooking time.	A muscular organ. Its protein is tenderized by moist heat. Use liquid for gravy as it contains vitamins and minerals from the meat
<b>KIDNEY</b>	Complete protein, B-vitamins, Vitamin A.	Soak in salted water. Cook in fresh water to well done stage but do not overcook. Use dry heat or moist heat.	Makes the flavour milder. Overcooking toughens protein making it difficult to digest and unpalatable. Does not require connective tissue to be tenderized by longer cooking, as it is not a muscular organ. Longer cooking toughens the protein that it requires moisture to tenderize.
<b>LAMB</b>	Complete protein, B-vitamins, iron	Use moderate heat, dry heat. Do not overcook. Serve very hot.	No need to tenderize (young animal). Avoid shrinkage by cooking at moderate temperature. Overcooking results in dry, indigestible product. Fat hardens at fairly high temperature making product unpalatable if not served hot.
<b>FISH</b>	Complete protein, iodine, minerals, vitamins.	Use dry heat and moderate to high temperatures for cooking. Do not overcook. Keep moist. Do not thaw frozen fish before cooking.	Very little connective tissue. Fish protein cooks quickly and is easily dried out by long cooking and low temperature. It retains its form better if cooked from frozen state.

## Chapter 6 – Nutrition and Special Diets

Food	Nutrient Content	Method of Cooking Preparation	Reason
<b>POULTRY</b>	Complete protein, B-vitamins.	Cook at moderate temperature using dry heat for young tender birds, moist heat for old, less tender birds. Cook breast side up. Baste often with fats and juices.	High heat and long cooking time toughens poultry, dries it out making it unpalatable and indigestible. When using moist heat always use juices, which contain minerals and vitamins, from the meat for the gravy. Breast is the meatiest part of the bird and requires direct heat; however, it contains lowest amount of fat, so baste often.
<b>EGGS</b>	Complete protein, iron, and vitamins.		
Hard-cooked		Use low temperature. Simmer only until done (15 minutes) and put immediately into cold water.	High heat and overcooking toughen protein making it more difficult to digest. Low temperature helps prevent overcooking. Quick cooling prevents the development of a dark ring around the yolk, and makes the egg easier to peel by shrinking the egg quickly within the shell.
Scrambled		Prepare and cook to order. Cook only until set and still shiny.	Freshly prepared mixture gives best quality. Eggs will continue to cook even when removed from grill.
Fried		Use moderate heat; grease the grill lightly.	High heat browns the egg white. Excess fat on the egg is unappetizing.
Poached		Add salt to water. Do not boil; simmer gently.	Salt hastens setting of egg white, giving egg more uniform shape. Boiling water can break up the egg. Too high heat toughens the protein.
<b>CHEESE</b>	Complete protein, fat, minerals, Vitamin A.	Use low heat and short cooking time. Finely grate cheese prior to melting.	High heat makes cheese tough and stringy breaking the emulsion and separating the fat. The protein strands shrink making the product indigestible or curdled. Grating increases surface area and reduces time required to melt the cheese.
<b>VEGETABLES</b>	Carbohydrates, complete proteins, vitamins, minerals, bulk (cellulose) and water		

## Chapter 6 – Nutrition and Special Diets

Food	Nutrient Content	Method of Cooking Preparation	Reason
General		a. Do not overcook. b. Start vegetables in boiling water. c. Use small amounts of salt d. Use skins of carrots and potatoes for stocks and cooking roasts e. Save water used to cook vegetables for soups, sauces and gravies f. Prepare vegetables as close to serving time as possible. Do not soak overnight g. Allow diners to add own butter/sauce	a. Overcooking results in loss of colour and flavour, loss of Vitamin C, minerals and sugar. b. Vitamins, minerals, protein and sugar, which are water-soluble, will have less chance of escaping. c. Develops and maintains good flavour and firmer texture. Use one to two teaspoons per quart of water. d. Much of the food value of vegetables is just below the surface of the skin. Peelings should be used so these nutrients are utilized. e. These liquids contain the water-soluble vitamins and minerals. f. Vitamin C is destroyed by exposure. Water-soluble vitamins are leached out into the water and lost. g. Vegetables are low-calorie until the butter/sauce is added.
White		Cook only until tender. Use small amounts of water or steamer. For onions, use a large amount of water.	Tend to become grey and unattractive if overcooked. Using small amounts of water cuts down on leaching of vitamins and minerals. Using large amounts of water assists in the release of objectionable compounds and odours from onions.
Green		Use minimum amount of salted boiling water. Cook uncovered for as little time as possible.	Prevents destruction of cell structure and retains colour in chlorophyll-rich foods. Overcooking results in unattractive olive green colour. By cooking uncovered acids are allowed to escape; acid has negative effect on green colour.
Red		Cook covered. Red cabbage is an exception and should be cooked uncovered.	Cook covered to retain acids, which help retain red colour. Cooking red cabbage uncovered assists in the release of sulphur, which can be responsible for a strong flavor. A small amount of acid may be added to red cabbage to enhance the red colour.
Yellow		Boil or steam but do not overcook..	Overcooking destroys some nutrients, decomposes the vegetable allowing nutrients to escape into the water, and makes it unattractive.
Frozen		Cook from frozen, applying the same principles of cooking as for fresh. Spinach, other leafy greens and corn on the cob should be thawed before cooking. Do not refreeze once vegetables have thawed	Spinach, etc. should be thawed so that leaves may be separated to ensure even cooking. The blanching and freezing process may allow rapid multiplication of bacteria and can result in food contamination. Once vegetable has thawed, cook and use as quickly as possible.

## Chapter 6 – Nutrition and Special Diets

<b>Food</b>	<b>Nutrient Content</b>	<b>Method of Cooking Preparation</b>	<b>Reason</b>
Canned		Are fully cooked and require only reheating in their own liquid. Do not overcook or heat in large quantities. Heat liquid separately and add to vegetables.	Use liquid of vegetable to reduce loss of flavour and nutrients. Heating in large quantities causes breaking up and further nutritional deterioration. Heating liquid separately also prevents "mashing" of vegetables causing them to look unappetizing. Use vegetable liquids in soups and stocks.
Dried legumes		Use in pasta, rice dishes for complete vegetarian protein. Legumes require soaking prior to use (except split peas and lentils) and they absorb their own weight in water. Change water before cooking; do not cook in the soaking liquid. Simmer, do not boil.	Soaking replaces the water lost in ripening and drying. Discard the soaking water and cook in fresh water; this reduces the gas-producing effect. Split peas and lentils do not require soaking because they cook very quickly. Legumes may toughen if boiled instead of simmered.
Salads		Do not soak vegetables that will be used for salads. Prepare salads as closely to serving time as possible.	Soaking causes leaching of water-soluble vitamins into the water. Advance preparation of salads causes the nutrients (especially Vitamin C) to be destroyed by exposure to air. Wilted vegetables are unattractive and unusable as fresh.
<b>FRUIT</b>	Carbohydrate, minerals, vitamins, bulk and water	Leave unpeeled if appropriate. Use the water that dried fruits were soaked in to cook them. Fruit may also be poached, baked, broiled or stewed. Reserve and use the cooking liquid.	Fruit loses much of its nutritional value when cooked; therefore, serve raw as often as possible. Leave unpeeled if possible because nutrients are concentrated immediately below skin. Retain and use soaking and cooking liquid so that water-soluble minerals and vitamins are not lost.
Fruit juice	As for fruit	Chill well. Open only as much as is required for one meal. If concentrated dilute with specified measure of water as close to serving time as possible. Do not thaw frozen juices before preparation.	A significant amount of the Vitamin C in juices is destroyed by exposure to air in only an hour or two. Product is of higher quality, more like fresh juice, if juices are prepared from frozen.
<b>GRAIN PRODUCTS</b>			



## Chapter 6 – Nutrition and Special Diets

Food	Nutrient Content	Method of Cooking Preparation	Reason
Breakfast Cereals	Carbohydrates, incomplete proteins, B-vitamins and iron (natural or enriched during processing))	Add gradually to boiling salted water in proportions recommended in recipe. Stir occasionally while cooking. Cook at boil until thickened, reduce heat and continue over low heat until starch is thoroughly cooked.	Due to the high starch content, proportions of water and cereal must be correct or texture will be unacceptable, i.e. too runny or too solid. Adding slowly to boiling water and stirring ensure the division of the cereal particles, thereby preventing the formation of a mass. Water is necessary to replace the water lost during drying and to soften cellulose to make it edible.
Pasta macaroni, spaghetti, noodles, etc.	Carbohydrates, incomplete protein, some minerals	Cook in boiling salted water until pieces are tender but firm. Rinse well in hot or cold water. Stir gently during cooking, especially until it returns to the boil.	Pasta started in cold water will produce a sticky mass due to the action of water on starch. Overcooking will cause a limp product that falls apart. Stirring while cooking prevents the pasta from sticking. Rinse after cooking to remove starch and prevent sticking, or add a little fat or sauce to prevent sticking.
Rice - white and brown	Carbohydrates, incomplete proteins, B-vitamins, phosphorus potassium	Rinse well in cold water prior to cooking. Add rice to boiling water and cook at low heat. Rinse under running hot water if necessary, depending on recipe. Serve immediately.	Rinse as long as necessary to remove excess starch. Start cooking in boiling water to prevent the product from forming a mass. Rinsing after cooking will remove excess starch but may not be necessary.
Barley	Carbohydrates, incomplete protein, minerals, B-vitamins	Use mainly in soups. Has a thickening effect.	

PROTECTED B (when completed)

***Annex C – Request for Religious or Spiritual Food Services  
Accommodation***

**PART 1** (To be completed by CAF member)

SN	Rank	Name and Initials	Unit	Military Occupation
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1. I hereby request consideration to permit me to engage in the following food services related religious or spiritual services or observances that I sincerely believe to be necessary in the practice of my faith:

*a. State religious or spiritual service or observance -*

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*b. State accommodation required -*

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*(If more space is required, please use separate paper and attach to this form)*

\_\_\_\_\_  
*(Signature of CAF member)*

\_\_\_\_\_  
*(Date)*

PROTECTED B (when completed)

**PROTECTED B (when completed)**

**PART 2** (To be completed by an appropriate approval authority or designated recruiting authority. Non-applicable paragraph to be deleted)

The following decision is effective on signature by the approval authority, or designated recruiting authority, and shall last for the duration specified or until the member or applicant is otherwise notified by his or her chain of command. Should any aspect of the situation change, a new request for religious/spiritual accommodation may be submitted.

2. The request for religious or spiritual accommodation in Part 1 is approved. This approval is subject to the following terms and conditions, in order to permit the CAF member to engage in the requested religious or spiritual practices or observances:

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**OR**

The request for religious or spiritual accommodation in Part 1 is denied. All potential methods of accommodation were considered and ultimately could not be implemented because they would constitute undue hardship, or they would cause the CAF member to not meet, or not be capable of meeting, DAOD 5023-1, *Minimum Operations Standards Relating to Universality of Service*. Most notably, the following potential accommodations were considered and rejected for the following reasons:

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(Signature of the Approval Authority or Designated Recruiting Authority)

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(Date)

**PROTECTD B (when completed)**

PROTECTED B (when completed)

**PART 3 (To be completed by CAF member or applicant. Non-applicable paragraph to be deleted)**

3. I have read the decision of the Approving Authority with regard to my request for religious or spiritual accommodation. I agree with the decision that has been rendered and I accept the accommodation offered. I am aware that this decision is subject to the terms and conditions in Part 2 and may be revoked should operational requirements dictate or circumstances change.

**OR**

I have read the decision of the Approving Authority with regard to my request for religious or spiritual accommodation. I do not accept the accommodation that is being offered to me. I am aware that CAF members have the right to seek redress of the decision in accordance with QR&O 7.01, *Right to Grieve*.

\_\_\_\_\_  
(Signature of CAF member)

\_\_\_\_\_  
(Date)

**DISTRIBUTION**

Unit OR  
CAF Member

**Note** – This form shall be reproduced locally.

PROTECTED B (when completed)

**Chapter 7 - Hygiene and Sanitation**

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702. Standard	<a href="#">713. Preventive Medicine Recommendations for Locally Engaged Employees (LEEs) and/or Persons Hired Through Contract (PHTCs) on Deployment</a> (Page 7)
703. The <a href="#">Food</a> Safety Code of Practice for Canada's Foodservice Industry	Annex A – The National Food Safety Training Program (NFSTP) (Page 10)
704. Staff Training and Inspections (Page 3)	
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## **701. Introduction**

1. CF food services shall maintain a level of hygiene and sanitation throughout the entire food handling process which will prevent foodborne illness and which will meet customer expectations regarding the safety of food served in, or from, CF facilities.

## **702. Standard**

The sanitation standard shall be the standard accepted as normal commercial practice in Canada, as expressed in the "Food Safety Code of Practice for Canada's Foodservice Industry", modified as necessary to meet specific military situations. Specific standards for Flight Feeding, in addition to those contained in the Code of Practice, have been developed by the IATA and are described in the [Flight Feeding Manual](#).

## **703. *The Food Safety Code of Practice for Canada's Foodservice Industry***

2. The Code of Practice provides the basic information with which every CF food handler must be familiar, and describes procedures, which shall form the basis of the hygiene and sanitation program in every CF food service outlet. The word "shall" is used in the Code of Practice to indicate that a federal or provincial law requires compliance. Individual operations are expected to create SOPs, which reflect the Code of Practice's contents and which provide for stricter measures where necessary.
3. The Code of Practice contains information about, and shall be the guiding document for, the following topics:
- a. Federal, Provincial and Municipal Regulations Governing Foodservice;
  - b. Foodborne Illness (types of micro-organisms, types of illness, conditions necessary for growth of micro-organisms, responding to suspected foodborne illness);
  - c. HACCP (Hazard Analysis Critical Control Point) program;
  - d. Control of Risks at Each Stage of Food Handling (purchasing, receiving, thawing, food preparation, cooking, hot holding, cold holding, cooling, reheating, and service);
  - e. Control of Risks at the Food Storage Stage (dry, canned, refrigerated, frozen, storage of meat, poultry, eggs, milk, fish, fats and oils, bakery products, food mixtures, and fruits and vegetables);
  - f. Control of Contamination (employee health, cleaning and sanitizing, insect and rodent control);
  - g. Housekeeping and General Maintenance (washrooms, storage of poisonous substances, food waste and garbage);
  - h. Foodservice Facilities (construction, floors, walls, ceilings, utilities, washroom facilities);
  - i. Equipment and Utensils (construction, installation); and
  - j. Guidelines for Auxiliary and Vending Foodservice Operations.

**704. Staff Training and Inspections**

4. According to Health Canada, studies have demonstrated that the quality of food handling techniques improves for the six months following a formalized sanitation training program. Training resources (at para 6) and *Suggested topics for sanitation training* provide some ideas for ongoing staff training. Regular inspections serve to re-emphasize the principles of safe food handling practices. Without these confirming inspections, food-handling practices deteriorate to the pre-education levels after six months. *Sanitation checklists* will provide managers with effective tools for inspecting all areas of a food services operation.

**705. Training Resources**

5. The following videos are suggested to help managers set up in-house training programs:

Catalogue Number	Title
18119/18120	Think Clean: Food Safety in Health Care Institutions
18106/18107	Uninvited Guest to Dinner
18124D/18125D	Handle with Care
	HACCP Safe Food Handling Techniques (available from Canadian Restaurant and Foodservice Association as part of the National Sanitation Training Program)
	SERVSAFE Food Training Videos (English only) <ul style="list-style-type: none"> <li><input type="checkbox"/> Managing Food Safety (practical approach to HACCP for Managers)</li> <li><input type="checkbox"/> Introduction to Food Safety</li> <li><input type="checkbox"/> Receiving and Storage</li> <li><input type="checkbox"/> Preparation, Cooking and Service</li> <li><input type="checkbox"/> Proper Cleaning and Sanitizing</li> <li><input type="checkbox"/> Personal Hygiene</li> </ul>

6. *The National Food Safety Training Program* (NFSTP) sponsored by the Canadian Restaurant and Foodservice Association is the formal program currently taught at CFSAL. All materials are available in English and French except the Instructor's Manual, which is available in English only. Contact [CRFA](#) for more information.

7. The SERVSAFE program of the National Restaurant Foundation (United States) offers a comprehensive program of food safety, including training for trainers and the videos listed in the table above. The program is available in English only.

**706. Suggested Topics for Sanitation Training**

8. Following are suggested topics for supervisors' sanitation talks:

- a. food handlers' role and responsibility in protecting food contamination and deterioration;
- b. the main properties of common foods;
- c. the main types of micro-organisms, describing their sources and explaining the ways in which they reproduce;
- d. the difference between harmful and harmless micro-organisms;
- e. the physical and chemical factors that affect the growth, activity and death of micro-organisms;

- f. the common causes of food-borne illness and the characteristics of those illnesses;
- g. the procedures and practices that will prevent and control the incidence of food-borne illness; and
- h. the basic elements of HACCP.

## **707. Sanitation Checklists**

10. Sanitation checklists should be used to ensure that every aspect of the operation is inspected periodically. The Certified Foodservice Manager (CFM) Program, Sanitation Module provides the following examples:

- a. Food Handling Practices Sanitation Checklist;
- b. Vegetable Preparation Sanitation Checklist;
- c. Meat Cutting Area Sanitation Checklist;
- d. Baking Area Sanitation Checklist;
- e. Food Preparation and Holding Sanitation Checklist;
- f. Dining Room and Serving Area Sanitation Checklist;
- g. Warewashing and Storage Sanitation Checklist;
- h. Employee Facilities Sanitation Checklist (toilets, lavatories, locker rooms, lunchrooms);
- i. Cleanliness of Serving Personnel Sanitation Checklist (customer concerns);
- j. Equipment Sanitation Checklist;
- k. Personnel Sanitation Checklist; and
- l. Facility Sanitation Checklist.

## **708. Dispersed Meals**

11. CF food services are required to comply with specific procedures related to dispersed meals in addition to measures contained in The Code of Practice.

### **708.1 Box lunches**

12. Food used for box lunches shall be freshly prepared; leftovers shall not be used. Box lunches shall be consumed within 24 hours of preparation and shall be clearly marked with the date of preparation. Where they cannot be stored in a refrigerator, they should be consumed within four hours. Freezing a small can of juice is recommended for box lunches as it helps keep other foods chilled and is ready to drink by mealtime. Box lunches that were issued, then returned unused to the kitchen, shall not be re-used, except that sealed single-service items (such as cans of juice, packets of cookies) may be removed and re-used. If the box lunch was never issued from the kitchen, the contents may be used providing the time and refrigeration requirements described above have been observed.



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**708.2 Hot meals**

13. Food used for hot dispersed meals shall be freshly prepared; leftovers shall not be used. Dispersed meals that have been returned shall not be re-used. Because food may not be served for up to six hours, easily contaminated choices such as cream soups and creamed chicken shall not be used. Hot foods shall be at or just under the boiling point when placed in the container.

**708.3 Holding times and temperatures using hay boxes**

14. The insulated food container (hay box), if properly preheated, is capable of maintaining an acceptable temperature for four to six hours depending on the consistency of the prepared food. Thin liquids cool more quickly than thick. The manufacturers specification sheet states the following: *“Heat transfer through the container will not exceed a heat loss of more than 11°C, over a two hour period, with an ambient air temperature of minus 25°C, with the contents starting temperature of 82°C.”* The following chart is a guide for temperature maintenance from the boiling point. Consideration should be taken when meals must travel long distances or need to be picked up well in advance of actual serving times (ex. fish does not travel well nor does it store well for long periods in a cooked state). Always select items for hay box meals that will arrive at the destination in the best possible condition. Where foods stored in insulated food containers cannot be consumed within the times indicated in this chart, they shall be discarded. Cold foods shall be stored separately from hot foods. Cold foods shall be well chilled before they are placed in the containers. Where cold food that has been stored in insulated food containers cannot be consumed within six hours it shall be discarded.

Prepared Food	Temperature	Hours
Meat/fish	60°C or higher	See note 1
Stew	80 - 85°C	6
Potatoes, mashed	80 - 85°C	6
Thick soup	80°C	5
Hot chocolate	80°C	5
Sauce/Gravy	80°C	5
Veg w/liquid	80°C	4
Tea/Coffee	80°C	4
Thin soup	80°C	4

Note 1- the actual time that meat and fish can remain in a hay box and still be safely consumed, will be dependant on the temperature of the product when placed in the hay box. The product must never be held below 60°C for any length of time. The Food Safety Code of Practice for Canada’s Foodservice Industry states *“Potentially hazardous foods that have been prepared, cooked, and are to be served hot, must be held at a temperature of at least 60°C (140°F) until served”*.

**708.4 Use, care and storage of bulk insulated food containers (hay boxes)**

15. General rules for using hay boxes are:
- Always use the inserts provided;
  - Never use the container for storage of other materials;
  - Pre-heat and/or pre-chill the container according to the instructions at Preparation of hay boxes (below); using other methods may cause damage to containers or gaskets;
  - Ensure that the gaskets are properly placed on the container inserts and the lids are not deformed;

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- e. Do not handle roughly, and avoid losing gaskets. Replace gaskets as necessary to prevent leakage and to maintain the efficiency of the container; and
- f. To clean, remove and separate all gaskets, inserts and lids. Wash separately in a mild detergent, rinse in hot water and air dry. Assemble and store in a cool dry place with the lid open.

Note: In the new design of hay box the gaskets are not removed.

### **708.5 Preparation of hay boxes**

16. Hay boxes are used for both hot and cold menu items and are prepared according to the intended use. To prepare the hay box and inserts for hot foods use the following procedure:

- a. Remove inserts;
- b. Fill hay box with boiling water approximately one hour prior to use;
- c. Pre-rinse inserts, covers and rubber gaskets in clean hot water and fill them with hot foods up to one inch from the top;
- d. Ensure the lids are properly fitted with rubber gaskets and placed on top of the filled inserts; and
- e. Remove the water from the hay box and immediately place the filled inserts into the container. Fit a rubber gasket around the upper portion of the container, close the lid and secure the hinges.

17. To prepare hay boxes for chilled foods:

- a. Place the clean hay box and inserts in the refrigerator approximately four hours prior to use. Where refrigerator facilities are not available, the hay box and inserts can be prechilled with crushed ice for approximately one hour prior to use;
- b. Fill the inserts with cold foods up to one inch from the top;
- c. Fit the lids on the inserts, using rubber gaskets to ensure a tight seal is made; and
- d. Place the filled inserts into the hay box and fit a rubber gasket around the upper portion of the container. Close the lid and secure the hinges.

### **709. Cleaning Products as Hazardous Materials**

18. Cleaning products are chemicals, which can be hazardous to both the person using them and the diner whose food may have come in contact with them. Cleaning products shall therefore be treated as hazardous material and shall be subject to the provisions of the Workplace Hazardous Material Information System (WHMIS) (see DND General Safety program, Volume 4 - A-GG-040-004/AG-001).

## **710. Service Provided by Suppliers of Cleaning Chemicals**

19. Usually the supplier of chemicals for automatic dishwashers will provide and install the dispensing equipment appropriate to his products. Most include regular inspection of their equipment to ensure it is working correctly, with a written report of findings including water temperatures. They may provide staff training and they may identify any malfunctioning of the dishmachine itself, which can help substantiate the need for maintenance or replacement. Units are encouraged to include a requirement for this service in contracts for dishwashing chemicals.

20. Managers should also require suppliers to provide instructions on the correct use of all cleaning compounds. In addition to the safety concerns addressed through WHMIS, complete sanitation cannot be assured if the choice of cleaning material or the concentration is incorrect.

## **711. Role of Medical Staff**

21. The Surgeon General (and by delegation the Unit MO and Prev Med Tech) is responsible for ensuring that CF policy regarding the safety of food is implemented and followed. The primary medical references are:

- a. Canadian Forces Health Manual (A-MD-213-001/FP-001) Chapter 2, articles 216 to 222 (Food Poisoning, Parasites) and Chapter 6 (Food Sanitation); and
- b. Integrated Pest Management Control Manual (A-EN-010-001/FP-001).

22. If there is disagreement between the medical references and The Code of Practice, the Unit Food Svcs O is to advise DLBM / Food S through normal channels.

## **712. Employee Health**

23. There is no occupational requirement for pre-employment medicals for food services employees. "Employees suffering from a communicable disease are a threat to any Food Service operation. The ill food handler directly deposits pathogens onto equipment, utensils and other food contact surfaces. Once there, these pathogens can multiply, produce toxins, or infect customers, resulting in foodborne illness". pg. 120 of The Food Safety Code of Practice

24. Food Services must have a program/policy in place where employees are encouraged to report illnesses, particularly those involving digestive upsets and infections to management. If during the course of employment a manager has reason to suspect that an employee may have a health-related condition that could be of a health or safety concern to others (such as a communicable disease), the manager may request the employee to see a physician and provide medical certification. No cost to the employee shall be incurred, either through lost wages or medical fees. This procedure should be done in consultation with the Human Resources Officer. The following conditions should be reported to management so that the need for medical examination and possible exclusion from food handling can be considered: jaundice, diarrhea, vomiting, fever, sore throat, visible infection, and discharge from ears, eyes, nose.

25. Employees must obtain written clearance from the treating physician before returning to work after medical leave or illness due to communicable diseases.

### **713. Preventive Medicine Recommendations for Locally Engaged Employees (LEEs) and/or Persons Hired Through Contract (PHTCs) on Deployment**

28. Food handlers are those persons who prepare or serve food, clean areas where food is prepared or served, deliver, store or handle rations, and clear or clean equipment involved in food preparation or service. For the purpose of protecting deployed CF personnel from infectious diseases, there is no requirement for LEEs/PHTCs to undergo immunizations. The following requirements, consistent with CFAO 34-13 Hygiene and Sanitation – Food Handling and Food Services, are recommended for LEEs/PHTCs employed as food handlers:

a. Pre-employment Medical Examination. LEEs/PHTCs should receive such an examination by a competent medical authority to eliminate evident infectious disease that could be transmitted through food or non-sexual close contact with others. It should consist of a thorough relevant history and appropriate physical examination, with particular focus on symptoms of infectious gastrointestinal disease (particularly diarrhea and vomiting), infectious skin disease (such as staphylococcal skin infection or infected wounds) or infectious respiratory disease (particularly symptoms of active tuberculosis). Ancillary testing (x-ray, blood/stool/urine analysis) is not required except as indicated by clinical findings. Persons who may have infectious gastrointestinal disease must not work until symptoms have disappeared. Persons who may have infectious skin or respiratory diseases must not work until deemed non-infectious;

(1) Infectious Gastrointestinal Disease - There are diseases which can be transmitted from LEEs through food preparation and service, especially in the developing world. Examination of feces from these persons before hiring and periodically thereafter would appear to make intuitive sense. However, Force Health Protection (FHP) considers such testing to be of marginal, if any, benefit: the test only represents the situation at the moment of the fecal sample, i.e. the person, while clear today, could easily acquire concerning microorganisms tomorrow (e.g. from his/her home situation); there is always a delay (usually days or more) between taking the sample and the reporting of the test result and transmission of concerning fecal microorganisms may occur in this interval; fecal testing can only uncover parasitic and bacterial diseases but not viral diseases (e.g. Norwalk virus); and a fecal testing program may well provide a false sense of security regarding the microbiologic safety of the employee. Further, there are substantial issues around ensuring the quality of testing. From the view of FHP, the considerably more important and useful intervention is to enhance the personal hygiene and sanitation standard and the "safe" food handling practices of LEEs through training and supervision; this will reduce the risk of virtually all microbiologic diseases transmitted from a food handler through food. If suitable training and supervision of LEE foodhandlers cannot be provided by the CF food service sector, then FHP would counsel against such hiring. The use of hepatitis A vaccine among LEEs who prepare/serve food in the developing world is not considered particularly useful given that the large majority of adults in the developing world are immune to hepatitis A (thru disease acquired in childhood, which provides "lifetime" immunity). It is possible for the LEE foodhandler to have hepatitis A virus on their hands, e.g. picked up at home from a child; while vaccination is useless to prevent this, proper personal hygiene will prevent such transfer to food.

(2) Infectious Respiratory Disease - Tuberculosis (TB) is the disease of most concern for transmission from locally engaged employees (LEEs) hired in support of deployed CF operations to CF members when the deployment is outside Western nations. TB is almost always transmitted from a person with "active TB" who has symptoms of TB, e.g. chronic cough, weight loss, night sweats, and bloody sputum. Chest x-ray is one method to screen potential LEEs for TB; however, such a program has significant problems (e.g. where to get the x-ray, who will "read" the x-ray, is the x-ray actually of

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the person). FHP considers that a relevant examination (including questioning) of the potential LEE by a knowledgeable physician provides a reasonable screening for "active TB" (and some other concerning diseases). Further, once hired, CF supervisors should be alert to symptoms among their LEEs that might indicate the development of TB (e.g. as stated earlier); concerns should be discussed with the deployed medical authority so that followup action can be taken.

- b. Hygiene Training. Before assuming food handler duties, LEEs/PHTCs should receive training in the applicable personal hygiene and sanitation practices and safe food handling techniques to reduce the risk of food-borne infectious disease. The training should be conducted IAW the standards for food handlers in Canada indicated in the Food Safety Code of Practice for Canada's Food Service Industry;
- c. Refresher Training. At least once a month, LEEs/PHTCs should receive refresher training on proper hygiene and sanitation practices IAW the Food Safety Code of Practice;
- d. Supervision. LEEs/PHTCs should be closely supervised to ensure compliance with proper hygiene and sanitation practices;
- e. Working While Ill. The critical importance of food handlers not working while they are ill should be regularly reinforced. Of particular concern are gastrointestinal, skin, and respiratory diseases;
- f. Post-illness Examination. Food handlers require examination by a competent medical authority to be declared fit for return to work. After gastrointestinal diseases, the medical authority may declare the LEE/ PHTC fit for work without microbiological evidence that he/she is pathogen free, provided that the person has had hygiene training, there is regular hygiene refresher training, and close supervision is in place;
- g. Restrictions On Employment. LEEs/PHTCs employed as food handlers should be restricted to food handling duties and not used as general duty personnel for other tasks such as cleaning toilets; and
- h. Availability Of Hygiene Resources. LEEs/PHTCs should be provided with the resources necessary to comply with required personal and food handling hygiene and sanitation measures such as toilets, running water, soap, refrigeration for food, sanitizing solutions, etc.

## **Annex A – The National Food Safety Training Program (NFSTP)**

(A brochure prepared by the Canadian Restaurant and Food Services Association). (Replaces The National Sanitation Training Program (NSTP))

Educators, consultants, corporate trainers and other independent instructors are invited to participate in CRFA's National Food Safety Training Program Train-the-Trainer Sessions.

These sessions are being offered to enhance the national network of trainers certified to deliver the National Food Safety Training Program (NFSTP) curriculum.

### **Who should attend?**

The NFSTP Train-the-Trainer sessions are suitable for individuals who have a background in foodservice, food safety or related fields and a basic knowledge of food safety principles and best practices. Participants may include educators, consultants, corporate trainers, health inspectors and others with relevant experience or training.

Please note that as part of the Train-the-Trainer course, all participants will be tested on their food safety knowledge and that CRFA reserves the right to withhold NFSTP trainer certification until a sufficient degree of food safety knowledge is demonstrated.

### **What you will learn**

The Train-the-Trainer sessions will help you develop the training skills you need to effectively deliver the National Food Safety Training Program. Course content includes:

- Practical Lesson Planning
- Determining Training Needs
- Working with Adult and Special Needs Learners
- Communication Skills for Trainers
- Effective Use of NFSTP Training Aids
- Practice Training Session and Evaluation
- Administering an NFSTP Training Session
- Additional Training Resources

### **Why you should register**

At the conclusion of the Train-the-Trainer sessions, successful participants will receive NFSTP Trainer certification from CRFA, will be listed as certified trainers on the CRFA web site and will also have access to training materials at a discount.

In addition, the new NFSTP program effectively replaces CRFA's National Sanitation Training Program (NSTP). Any individuals previously designated to instruct NSTP and all individuals who wish to instruct NFSTP must successfully complete a Train-the-Trainer session.

### **Evaluation process**

CRFA has established high standards for its NFSTP trainers. In order to be certified, participants must successfully achieve the following:

- A minimum mark of 90% on a sample NFSTP examination (based on the NFSTP curriculum and the Food Safety Code of Practice)
- A minimum mark of 80% on a Train-the-Trainer test (based on the Train-the-Trainer Participant Guide and in-session discussions)
- Completion of a 10-minute presentation during the Train-the-Trainer workshop (evaluated by the train-the-trainer session leader)

### **For more information**

If you have any questions about CRFA's NFSTP Train-the-Trainer program, go to their website at [www.crfa.ca](http://www.crfa.ca) or contact the Canadian Restaurant and Food Service Association at

Canadian Restaurant and Foodservices Association  
316 Bloor Street West  
Toronto, Ontario M5S 1W5  
Phone: (416) 923-8416 or toll-free 1-800-387-5649  
Fax: (416) 923-1450  
E-mail: [info@crfa.ca](mailto:info@crfa.ca)

**Chapter 8 - General Safety**

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## Section 1 - Introduction

### 801. Responsibilities

1. CF food services shall provide safe working and dining conditions for its personnel and its customers, consistent with the [Canada Labour Part II](#) and [DND General Safety Program Volume 1](#) (A-GG-040-001/AG-002). Food Services is to create an environment in which safety is integrated into every aspect of our operations and is an ever-present consideration in the minds of our personnel. Specifically, there is a need to:

- a. identify hazards;
- b. eliminate hazards or guard against hazards which cannot be eliminated;
- c. train and equip food services personnel to work safely; and
- d. prevent accidents by:
  - (1) reporting accidents, incidents, and near misses,
  - (2) maintaining accident statistics,
  - (3) studying trends, and
  - (4) developing procedures and training programs aimed at preventing recurrences.

2. Safety responsibilities for food services personnel shall be included in the Terms of Reference and Statement of Duties for each appointment.

#### 801.1 B/W/F Food Svcs O

3. The B/W/F Food Svcs O is responsible for:

- a. establishing a food services section general safety program that complies with DND and unit general safety programs;
  - (1) A safety program shall include as a minimum a food services OSH committee, a safety indoctrination program, continuing safety training, accident investigating and reporting procedures, and safety inspections.
- b. acting as the food services section safety officer or appointing a capable and interested delegate; and
- c. establishing a food services Occupational Safety and Health (OSH) committee to review and advise on safety problems, and that conforms to all requirements set out in the [DND General Safety Program - Volume 5](#) (A-GG-040-005/AG-001). A [Suggested Format for a Food Services OSH Committee Meeting](#) is provided at Annex B.

4. A list of [ANNEX A - Food Services Safety Resources](#) is provided at Annex A to help managers develop and implement effective safety programs.

#### 801.2 Supervisors

5. Supervisors are responsible for:

- a. knowing and enforcing safety policies, regulations, standards and procedures related to food services;
- b. conducting safety indoctrination training of new personnel;

## Chapter 8 - General Safety

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- c. conducting weekly unplanned and planned safety inspections of areas under their control and reporting any unsafe acts and unsafe conditions so that corrective action may be taken;
- d. investigating and reporting all accidents;
- e. ensuring that safety training and educational material is available to all personnel under their control; and
- f. reporting special safety training requirements for personnel under their control.

### 801.3 Employees

6. Ultimately every employee who is responsible for a task is accountable for the safe performance of that task. Therefore, all employees are responsible for:
- a. complying with all applicable safety standards, regulations, directives and procedures;
  - b. immediately reporting and correcting all unsafe conditions within the operation;
  - c. immediately reporting all accidents that they are involved in or are witness to;
  - d. using all safety devices and protective equipment as required;
  - e. warning others of safety hazards and of their failure to observe safety measures;
  - f. inspecting their workplace and equipment for unsafe conditions when commencing their shift; and
  - g. recommending improvements to their supervisor.

## Section 2 - Safety Inspections

7. A comprehensive program of safety inspections shall be maintained. A more extensive reference on this section is [DND General Safety Program - Volume 3](#).
8. Safety inspections provide positive accident prevention measures by:
- a. detecting unsafe conditions and personnel operating errors;
  - b. highlighting the need for specific safeguards for personnel reducing the possibilities of personnel invoking imminent withdrawal from work provisions; and
  - c. encouraging individuals to increase their overall safety awareness by inspecting their own work areas and equipment and improving local work practices.

### 802. Types of inspections

9. Safety inspections of facilities, activities, equipment and material shall be done systematically and regularly. There are two types of safety inspections:
- a. unplanned inspections – conducted as part of the normal daily activities by all members of the food services staff including the Food Svcs O, section safety officer, kitchen supervisor, shift supervisors and cooks. This provides a system of constant vigilance for unsafe conditions, personnel operating errors and hazards in general. When problems are detected, local action should be implemented immediately to correct them; and

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- b. planned inspections – formally arranged and conducted regularly by commanders at all levels, line organization officers, supervisory level personnel and by the Unit General Safety O. Their purpose is normally very broad, intended to cover major sections of the organization but they can be utilized to cover specific work places.

### 803. Frequency and format of inspections

10. Safety inspections shall be carried out:

- a. daily or at commencement of shift by personnel in their respective work areas;
- b. weekly by the kitchen supervisor, while work is in progress, using [ANNEX C - Weekly Safety Inspection Checklist](#);
- c. monthly by the Food Svcs O/section safety officer, using [Annex D - Monthly Safety Inspection Checklist](#), which includes specifics for:
  - (1) [Receiving Area](#);
  - (2) [Storage Areas](#);
  - (3) [Food Production Area](#);
  - (4) [Walk-In Coolers And Freezers](#);
  - (5) [Server Area](#);
  - (6) [Dishwashing and Potwashing Areas](#);
  - (7) [Dining Areas](#);
  - (8) [Garbage Area](#); and
  - (9) [Electrical Connections and Equipment](#).

11. During any inspection, if a problem that presents an imminent danger to personnel, material or facilities is detected, action should be taken immediately to stop work or correct the problem.

12. A copy of each inspection checklist shall be maintained and follow-up action shall be recorded.

13. If higher authority is required to address a perceived safety hazard, the following information shall be collected and submitted to all offices of primary and related interest that should be aware of the problem and can influence corrective action:

- a. location of the hazard or problem;
- b. full description of the inadequate situation;
- c. the accident potential the hazard presents including its potential for severity of injury and its probability of recurrence; and
- d. recommendations for corrective action. Include need for and type of temporary measures that must be implemented if permanent correction cannot be immediately instituted.

## Section 3 - Accident Investigation

14. A system of accident investigation and reporting shall be established by each unit in accordance with DND General Safety Program and Policy. The B/W/F Food Svcs O and the food services OSH Committee shall analyze and compare food services accident reports and statistics. Emphasis on accident prevention training and procedures shall be prioritized accordingly.

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15. Accident investigation is a fact finding, not a fault finding exercise. The information gathered during these investigations is privileged and shall not, in any case, be used for other purposes. Persons assigned to investigate and report accidents shall not be under the supervisory control of the individual(s) directly involved in the accident. Procedures must be standardized, otherwise inaccurate coding, analysis and conclusions may result and statistical data will not be valid, useful, or have the necessary credibility to achieve the accident prevention goals.

### **804. Responsibilities**

16. Personnel who witnessed or are knowledgeable about an accident or incident shall ensure it is reported to their superior. Local unit procedures for recording such reports should be developed.

17. B/W/F Food Svcs Os shall ensure that all accidents, incidents and hazards are investigated and reported by qualified persons, usually the direct supervisor, in compliance with the standardized procedures found in the DND General Safety Program.

18. Accidents requiring first aid treatment shall be recorded in the First Aid Attendant's Treatment Record Book (7530-21-852-9254) which should be included with the First Aid Kit, or recorded by such other method as may be prescribed locally. For civilian employees, an Employer's Report of Accidental Injury or Industrial Disease in compliance with the Worker's Compensation Board, (regulations that will vary by province) may be required.

### **805. Monthly Food Services Safety Report**

19. The section safety officer shall complete a [Monthly Food Services Safety Report](#). This report provides a summary of accidents that occurred and the training provided for the section. The Food Svcs O shall review and evaluate the monthly food services safety report to determine trends in accidents and evaluate the section safety program. It is kept on file for review during command inspections or forwarded as directed to the SSO Food Svcs.

## **Section 4 - Safety Rules**

### **806. Personnel**

20. A safe work environment is required by law. Before an employee is required to work alone, the OSH committee should study the specifics of the work alone situation and make recommendations to the Food Svcs O concerning:

- a. whether safety is possible and;
- b. procedures for the most reliable and prompt assistance in the event of an emergency.

21. Provincial legislation may require that safe transportation home is ensured for employees required to work overtime at night. Requirements should be determined by each B/W/F Food Svcs O.

22. Where employees have reasonable cause to believe that a work process or condition directly associated with their duties poses an imminent danger to their health or safety or that of another person, they may withdraw from the work process believed to be dangerous until the situation has been resolved. Regulations shall be consulted and followed exactly.

#### **806.1 Dress and hair**

23. Dress for food services personnel shall meet all occupational sanitation and safety requirements. Basic requirements include:

- a. Uniforms, personal protection equipment (PPE), and aprons shall be well fitting and in good repair;

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- b. Street clothing shall not be worn;
  - c. For work outside, in refrigerators, and in freezers protective clothing shall be provided and worn;
  - d. Loose or hanging hair, sleeves, belts, ties and jewelry shall not be worn; and
  - e. Pins and gadgets that could scratch, catch or drop into machinery or food shall not be worn.
24. To prevent slips, falls and other damage, and to promote foot comfort and health:
- a. Shoes shall be sturdy, comfortable, provide strong support, completely cover the foot, have non-skid soles, meet hygiene and sanitation standards and be kept in good repair;
  - b. Laces shall be short and neatly tied;
  - c. Water resistant non slip footwear shall be worn in pot washing and other wet floor areas; and
  - d. Safety footwear shall be worn where the OSH committee decides there is danger to the feet. CF members shall wear issued ankle safety boots.
25. Long hair presents a hazard in that it may become caught in equipment if it is not contained. Hair and beard shall be clean and suitably covered or controlled.

**806.2 Personal protective equipment (PPE)**

26. Personal Protection Equipment (PPE) is defined as any garment or device worn or used by a person for protection against injury or illness. The following protective equipment shall be required depending on the work environment:
- a. butcher safety apron;
  - b. hard hat (storage rooms and butchery);
  - c. mesh, wire gloves (butcher);
  - d. oven mitts;
  - e. parka (entering freezers and loading zones);
  - f. pot holder;
  - g. rubber apron (potwasher);
  - h. rubber gloves;
  - i. safety goggles (for cleaning ovens, garbage cans and in accordance with WHMIS Safety Data Guide Sheets or Hazardous Material Guide Sheets; and
  - j. safety footwear.
27. Work areas and equipment requiring PPE shall be designated by the B/W/F Food Svcs 0 or section safety officer. Personnel shall not enter an area or begin an assignment on equipment which has been designated until they:

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- a. are wearing PPE, and are able and prepared to use the PPE in accordance with required procedures; and
- b. have inspected the PPE to ensure it is serviceable.

### 806.3 Personal conduct

28. The following behaviour is forbidden in the workplace:

- a. being under the influence of alcohol or drugs;
- b. smoking;.
- c. horseplay, teasing or distracting others;
- d. running or rushing; and
- e. climbing on tables, chairs, equipment, etc. Authorized ladders or safety steps, well maintained in accordance with standards, shall be used;

29. Personnel are required to advise their immediate supervisor if they, or their co-workers, have any conditions or are taking medications that would preclude the safe operation of blades, grinders, mixers, hot fat, open flames, dishwashers, etc.

### 806.4 Work habits

30. All food services personnel shall practice safe work habits on the job. Specific rules for each work area shall be posted and available to all employees. The following sets of rules may be used:

- a. [Safe Lifting](#);
- b. [Safe Knife and Blade Handling](#);
- c. [Preventing Burns and Scalds](#);
- d. [Butcher Shop](#); and
- e. [ANNEX I - Storerooms](#).

## 807. Equipment and Facilities

### 807.1 Equipment

31. Daily inspection of food services equipment is essential to ensure safe operation. Inspection shall include:

- a. steam pressure inspection, to ensure equipment is operating within prescribed safe limits;
- b. gas equipment, to ensure flames are uniform;
- c. gaskets on pressure cookers, ovens and refrigerator doors;
- d. safety guards and locking devices; and
- e. blades and knives, to ensure sharpness for safer cutting control.

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32. All preventive maintenance requirements described in operating manuals shall be met. Equipment shall not be operated in an unsafe condition.

33. General safety procedures for equipment shall include:

- a. designation of hazards to health and safety by the Food Svcs O or section safety officer;
- b. posting hazard warnings prominently near each designated hazard;
- c. posting written safety procedures near hazards;
- d. posting a list of authorized and assigned users by position or classification near each hazard;
- e. prohibiting persons who are not authorized and assigned from using hazardous equipment;
- f. ensuring only the user engages the start mechanism of hazardous equipment;
- g. posting written safety procedures for each piece of equipment (Annex J), for example:

- (1) Deep Fat Fryer (Gas) ,
- (2) Electric Meat Slicer, and
- (3) Dishwasher;

- h. training all personnel on operating procedures, hazards and precautions prior to assignment to operate equipment;
- i. inspection by supervisors of all work station equipment before and after each shift;
- j. inspection by each user of equipment before and after each use;
- k. reporting damaged or defective equipment and suggestions for improvements immediately; and
- l. locking machine guards in place and wearing personal protection equipment before start up.

34. Before operating a piece of equipment the users shall mentally rehearse shut off procedure and know shut off button location for an automatic response in an emergency.

35. Before touching or cleaning hazardous parts, users shall ensure that the machine is:

- a. shut off and unplugged (if possible);
- b. completely stopped;
- c. completely cooled;
- d. handled in such a way that hazardous parts are avoided whenever possible; and
- e. properly reassembled after cleaning.

*Gas equipment*

36. General safety procedures for gas equipment shall include:

- a. No person except supervisors or authorized and assigned users shall turn gas equipment on and off. Only this person shall light the burner;

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- b. Before lighting:
  - (1) inspect for hazards and mentally rehearse the location of the shut off valve,
  - (2) allow the combustion chamber to air for several minutes, and
  - (3) stand to one side while lighting; and
- c. Supervisors shall ensure all gas shut-offs are tightly closed at the end of the shift or day.

*Electric equipment*

37. General safety procedures for electric equipment shall include:
- a. The CE section, or other agency as described in SOPs, shall be called when a fuse blows, a breaker switch trips or other problems develop; and
  - b. Motors, wiring, plugs and the surrounding area shall be kept dry.

*Steam equipment*

38. General safety procedures for steam equipment shall include:
- a. The maximum safe steam pressure limits, in accordance with manufacturer's instructions, shall be posted near each machine;
  - b. Steam pressures shall be maintained within the manufacturer's specified safe limits at all times. Machines shall be shut down immediately if pressure rises above safe limits;
  - c. No person except the operator shall open steam valves. Each user is accountable for turning off steam valves at the completion of each task;
  - d. Steam valves shall be tightly closed:
    - (1) when not in use,
    - (2) prior to adding liquid to coffee urns, steam tables, etc., and
    - (3) immediately if steam equipment boils dry; and
  - e. Supervisors shall ensure all steam valves are tightly closed at the end of the shift or day.

**807.2 Facilities**

39. Facilities including lighting, heat, ventilation (hoods, ducts, fans), ramps, ladders, doors, windows, floors, aisle width, and shelving shall comply with DND Safety Program Standards. It is important to remember that the BGSO, CEO, B Surg or P Med Tech and SS0 Food Svcs are available to provide advice and assistance.

*Exterior*

40. General safety procedures for exterior areas shall include:
- a. Driveways, walkways and loading docks shall be well maintained, in good repair, free from holes, ice, snow, water, grease, refuse and other hazards;
  - b. Safe parking and delivery area (if provided) shall be free of debris. Potholes shall be repaired. Ice and snow shall be removed;



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- c. Steps and ramps shall be stable, in good repair, dry, non-skid, free of ice, snow, grease, refuse and obstacles; and
- d. Overhead snow and hanging ice shall be removed promptly.

*Interior*

41. General safety procedures for interior areas shall include:

- a. For electrical installation and equipment:
  - (1) Panel boards shall be well lit, accessible, and the controls well marked,
  - (2) Electrical outlet cords on equipment shall be in good condition. Extension cords shall not be substituted for fixed wiring,
  - (3) Switches shall be located to enable emergency turn off without leaning against metal equipment. Switches shall be guarded to prevent unintentional turn on,
  - (4) Electrical contacts and receptacles shall be grease free,
  - (5) Light sockets shall not stand empty or be damaged,
  - (6) Lighting shall be in accordance with standards, in particular over stairs and hazardous areas. The entry way, ramp and loading dock shall be well lit and safe for night work and passage, and
  - (7) Light fixtures over storage food preparation, service, display, and ware washing areas shall be guarded and have a two foot clearance beyond the affected or used area, to prevent breakage,
- b. Blower fans in refrigerators , freezers and other areas, shall be guarded with fine wire mesh;
- c. Ventilation shall be adequate to remove steam, dampness and odours, and to provide clean, healthy air;
- d. Hoods, ducts and filters shall be well maintained and free of accumulated grease and fat;
- e. Temperature shall be monitored for comfort, within the range considered reasonable for the food services facility;
- f. Fixtures on walls, windows and ceilings shall be recessed (or securely fastened) to enable easy passage, avoid catching, ensure safety and meet fire safety standards;
- g. Sharp hazardous corners shall be avoided or guarded;
- h. Doors, in particular swinging doors bearing two way traffic, shall bear prominently displayed CAUTION SIGNS;
- i. Traffic flow, in particular through swinging doors, shall be set so that patrons and/or staff do not collide;
- j. Floors will be of the most non-slip surface consistent with maintaining sanitation and hygiene standards. Treatment with slip resistant waxes and polishes may be considered;
- k. Carpeting shall be in good repair without holes, tears, loose threads or other tripping hazards;
- l. Aisles shall have sufficient width and be free of obstacles, clutter, spills, etc. to enable easy passage, efficient traffic flow and to avoid collision. Good housekeeping procedures shall ensure that:

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- (1) Racks, wagons, etc. have designated spots and are not left in aisles, and
- (2) Cartons, boxes and empty food containers are removed promptly and are not left in aisles. Storage room aisle space shall allow enough width to enable safe lifting, and to avoid personnel having to turn after the load is in hand;
- m. Enough shelving should be provided to:
  - (1) allow shelving of heavy items between knee and hip height, and
  - (2) avoid lifting higher than shoulder height;
- n. Ladders shall be provided or permanently installed and used in accordance with standards. Personnel shall not climb on chairs, boxes or any makeshift ladder;
- o. Work tables, desks, chairs and counters shall be a comfortable height, free of sharp corners (consider guarding), hazardous attachments, splinters and burns, and shall not be wobbly, unsteady or broken;
- p. Emergency interior release latches in refrigerators and freezers shall be inspected daily, and function safely at all times;
- q. Portable signs, perhaps with roped off area, shall warn of floor washing, spills, maintenance or other temporary hazards;
- r. All equipment shall be inspected, maintained, and operated in a safe manner; and
- s. Facilities shall be constructed to facilitate safe operations. Maintenance to remedy unsafe conditions shall be given a high priority.

## Section 5 - Training

42. It is the responsibility of the B/W/F Food Svcs O to ensure that all personnel are trained and qualified to perform their assigned tasks in a safe manner. A comprehensive training program should incorporate two parts:

- a. safety indoctrination training for all new or transferred employees which should be given on the first working day in the section, and
- b. continuing safety training that provides all employees with new and updated information on safety in a series of scheduled briefings.

43. An integral step in the planning of a section safety training program is the implementation of safety indoctrination training for all new employees. An example of a [ANNEX K - General Safety Indoctrination Briefing](#) is provided at Annex K.

44. Kitchen supervisors shall ensure that an [ANNEX M - Employee's Safety Indoctrination Certificate](#) at Annex M is completed for all new military and civilian food services personnel (permanent and temporary positions). A copy is given to the employee and the original is placed on the personnel file. All new and transferred personnel must be briefed on safety in their specific area of employment in addition to the general rules.

45. Regular, scheduled safety meetings that involve all personnel are an excellent method of promoting teamwork and safety awareness within the section. Weekly five minute briefings and monthly 15 minute briefings scheduled by the kitchen supervisor in consultation with the section general safety officer are a minimum. These briefings may include topics such as:

- a. the development of accident trends in the section,

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- b. hazardous conditions,
- c. precautions with new equipment,
- d. correct lifting procedures, protective equipment and housekeeping, presented via films or refresher-type talks, and
- e. new programs or policies of particular importance.

46. One of the most effective means of communication is to involve as many members of the section as possible. Accordingly, staff should be encouraged to give safety presentations. Supervisors shall provide encouragement and assistance for these presentations. The following are provided:

- a. [Annex N - Lesson Plan Format for Safety Briefings](#) – may be used as a guide for planning weekly and monthly safety briefings;
- b. [ANNEX O - Lesson Plan for “Rushing on the Job”](#); and
- c. [ANNEX P - Suggested Subjects for 5 Minute Safety Briefings](#).

47. Presentations should be scheduled when the maximum number of staff can attend with attendance registered to allow for presentations to be repeated as necessary. Staff should be encouraged to participate and ask questions. Guest speakers may be arranged to cover specific topics and add interest to the program.

### **808. First aid training**

48. First Aid Training is the responsibility of the Unit Training Officer. Food services personnel shall maintain current qualifications as food services facilities are high risk zones for hazardous conditions and accidents. At least one qualified first aider shall be present on each shift in case of incidents or accidents that may occur.

### **809. Hazardous materials and WHMIS**

49. All legislation governing hazardous material is based on the notion that the safety and health of the worker and the general public must be protected. Workplace Hazardous Material Information System (WHMIS) requirements are detailed in DND General Safety program, Volume 4 (A-GG-040-004/AG-001).

50. Food services personnel must be aware that common foods such as vinegar, lemon juice, and baking soda are in fact chemicals and require safe handling and use.

51. All purchase transactions involving the procurement of hazardous products shall include a statement that a bilingual English/French MSDS is required.

## **Section 6 - Fire Safety**

52. A comprehensive program of safety inspections shall be maintained. The Unit Fire Emergency Officer is the fire prevention program expert and authority. The National Fire Code of Canada sets out the requirements.

53. The B/W/F Food Svcs O is responsible, in consultation with the Unit Fire Chief, to ensure compliance with the unit fire emergency program by:

- a. placing, inspecting and replacing the required type, quantity and location of:
  - (1) fire extinguishers specific to the potential hazards, fire hoses,
  - (2) fire blankets,

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- (3) automatic fire protection systems particularly over cooking appliances, and
  - (4) fire alarms;
- b. maintaining the required control records for verification of inspections and required replacement dates;
- c. posting in prominent view:
  - (1) unit and food services Fire Emergency Orders,
  - (2) emergency telephone numbers for the fire station, Medical Inspection Room (MIR), hospital, Poison Control Centre, etc.,
  - (3) exit route and door signs,
  - (4) exit route instructions, and
  - (5) fire evacuation procedures for staff and guests including designated gathering spots after evacuation;
- d. ensuring fire alarms, extinguishing equipment, instructions and signs are never hidden from view;
- e. ensuring fire exit doors are never blocked or obstructed and approved handle bars are in place and functioning;
- f. ensuring fire exit routes and stairways are never obstructed;
- g. ensuring electrical circuits are never overloaded and that electrical equipment is inspected by the Unit Fire Chief and/or CE Officer as per unit SOPs;
- h. ensuring light fixtures are guarded and have a two foot clearance; and
- i. ensuring candles and decorations are used safely in accordance with regulations.

### 810. Training

54. The Unit Fire Chief and section general safety officer, in consultation with the Civilian Personnel Officer, shall ensure that each employee participates in lectures, demonstrations, practice sessions and is tested to ensure compliance with the orientation training and verification standards established for the unit fire emergency program.

55. The B/S/W Food Svcs O shall ensure that no employees are assigned to any work station before they have participated in lectures, demonstrations, practice sessions and testing to ensure compliance with the orientation training standards established for the fire safety part of the food services general safety program.

56. Pursuant to the orientation part of the training program, every employee shall, before assignment to a work station, sign an [ANNEX M - Employee's Safety Indoctrination Certificate](#) at Annex M, accepting responsibility for having read, understood and appreciated the importance of the food services fire and general safety programs

### 811. Fire Prevention

57. To avoid hazards, prevent fires and contain the damage in the event of an incident all food services personnel shall:

- a. know the location of:
  - (1) food services orders, fire orders and emergency orders,
  - (2) fire alarms,
  - (3) fire hoses,
  - (4) fire blankets,

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- (5) fire exit routes,
    - (6) fire doors, and
    - (7) telephone and emergency numbers,
  - b. never lock or obstruct fire doors, exit routes and stairways,
  - c. refrain from smoking in no smoking areas,
  - d. empty ashes into authorized metal containers regularly as required, after the ashes are cold,
  - e. clean grease deposits or spills on stove tops, ranges, broilers etc. immediately and empty and clean grease receptacles as required,
  - f. inspect and clean hoods, ducts, vents and exhaust systems regularly to keep them free from grease accumulation, in accordance with standards,
  - g. turn off gas, electrical and steam equipment when finished at the end of the shift, and in accordance with posted instructions,
  - h. remove pans containing food from ovens and stove tops when cooked and always at the end of a shift,
  - i. wash greasy rags promptly, or if storage cannot be avoided, place them in tightly covered metal containers which are in well ventilated, designated locations, well removed from heat, flames and other combustibles, and
  - j. when using fat, avoid:
    - (1) heating the deep fryer, if empty, before fat is replenished,
    - (2) filling fryers or pots more than six inches from the top to avoid spilling, and
    - (3) allowing the temperature to reach the smoking point.
58. In addition, supervisors shall ensure that flammables, portable fuels (such as alcohol), and petroleum gas are:
- a. brought into the section only as required,
  - b. separated from other combustibles and food,
  - c. used in controlled quantities
  - d. clearly labelled as a hazard, with instructions,
  - e. handled only by those who are authorized to do so and have been instructed in safety procedures and pertinent hazards, and
  - f. stored in a well ventilated designated area.
59. In the event of emergencies or fires all personnel are to remain calm, in control, ready and alert to reassure others and assist the fire chief if required.
60. Food services operations are required to conform to all base/wing/formation fire safety requirements.

**ANNEX A - Food Services Safety Resources**

<b>PUBLICATIONS</b>	
<b>Catalogue</b>	<b>Title</b>
CFA0 66-1	General Safety Program
YX76-L2-2-1989	Canada Labour Code Part II ISBN 0-660-55550-6
A-GG-040-00 1/AG-001	DND General Safety Program - Policy & Program Volume 1
A-GG-040-002/AG-001	DND General Safety Program Accident Coding System Volume 2
A-GG-040-003/AG-001	DND General Safety Program General Safety Training Volume 3
C-02-040-009/AG-000	DND General Safety Standards
C-02-040-009/AG-000	DND General Safety Precautions
C-85-011-009/FP-001	The Sanitation Code for Canada's Foodservices Industry
A-MD-050-075/PT-001	First Aid Safety Oriented, 1st Canadian Edition, St. John Ambulance, Ottawa, 1983
CFMO 41-08	Microwave Oven Monitoring Program
CFA0 24-2	Report on Injuries
<b>FILMS</b>	
18005R	Food Service Safety - 9 Min
18018R	Army Cook – Part 1 - Meat Cutting Tools and Equipment - 20 Min
18100R	Receiving And Storing - 10 Min
02527R	It's Your Back
02422R	Eye Emergency
16136R	A, B, C, D's of Portable Fire Extinguishers
02504R	No Laughing Matter
02298	Kitchen Safety - Preventing Burns - 9 Mins
<b>VIDEOS</b>	
18119V	Think Clean: Food Safety In Health Care Institutions
18124D	Handle With Care

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ACAT 17671-0000-9	Someone's In The Kitchen – Presented by The National Safety Council
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Note: For a more complete list of safety films contact either the publications depot in your area or the Unit General Safety Officer.

## **ANNEX B - Suggested Format for a Food Services OSH Committee Meeting**

1. Call to order and roll call,
2. Introduction of ex-officio members and visitors,
3. Reading and approval of previous minutes,
4. Review of items outstanding,
5. Report by members on action taken, within their kitchen, on items raised at the last meeting,
6. Review of accidents and accident statistics,
7. Review of past and future training/lecture schedule,
8. New business (items) within the committee's terms of reference,
9. Date of the next meeting, and
10. Adjournment.



**ANNEX C - Weekly Safety Inspection Checklist**

<b>WEEKLY SAFETY INSPECTION CHECKLIST</b>		
UNIT: _____ DATE: _____		
KITCHEN: _____ CONDUCTED BY: _____		
Check yes or no. If no, write in corrections block follow-up action recommended.		
1. Fire Protection: <ul style="list-style-type: none"> <li>a. Are dates on fire extinguishing equipment updated?</li> <li>b. Are exits and stairs free from obstruction and clearly passable?</li> <li>c. Are exit signs visible?</li> <li>d. Are inflammable materials stored properly?</li> <li>e. Are fire evacuation procedures posted?</li> </ul> <b>Corrections recommended:</b>	Yes	No
2. General Housekeeping: <ul style="list-style-type: none"> <li>a. Are aisles, stairs, and floors clean, in good repair and free from debris?</li> <li>b. Are materials stored properly?</li> <li>c. Are washrooms and locker areas clean and tidy?</li> <li>d. Is lighting and ventilation adequate in all areas?</li> <li>e. Are proper procedures being followed for waste disposal?</li> </ul> <b>Corrections recommended:</b>	Yes	No

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<p>3 . Equipment:</p> <p>a. Is equipment in good working order?</p> <p>b. Are safety devices and protective equipment used?</p> <p>c. Is equipment operated safely?</p> <p>d. Is equipment stored correctly?</p> <p>e. Is equipment clean?</p> <p><b>Correction recommended:</b></p>	Yes	No
<p>4. First Aid</p> <p>a. Are First Aid kits available and replenished?</p> <p>b. Is the first Aid Attendance Book available and filled in properly?</p> <p>c. Are eyewash stations available, replenished and dated?</p> <p>d. Are General Safety Accident Prevention Report Forms (CF 663) available and completed promptly?</p> <p><b>Correction recommended:</b></p>	Yes	No
<p>5. Miscellaneous:</p> <p>a. Are emergency numbers posted by all telephones?</p> <p>b. Are safety posters displayed?</p> <p>c. Are personnel on duty following safe working procedures?</p> <p><b>Corrections recommended:</b></p>	Yes	No
<p>Reviewed By</p> <p>Signature: _____</p> <p>Position: _____</p>		

**ANNEX D - Monthly Safety Inspection Checklist****Receiving Area**

Date Inspected : \_\_\_\_\_ Inspected by: \_\_\_\_\_

ITEM	Y	N	COMMENTS/ACTION REQUIRED	DATE ACTIONED
a. Are loading dock, entryway floors and stairs free from holes, obstructions, ice and snow?				
b. Are the loading dock and receiving area free from accumulated trash?				
c. Are trash cans leak proof and adequate in number and size?				
d. Are the loading dock and the receiving area adequately lighted?				
e. Are the hand trucks, carts, dollies and other equipment in good repair?				
f. Are chocks used to keep hand trucks and dollies from rolling during loading and unloading?				
g. Is tare taken not to overload hand trucks and dollies?				
h. Are loaded hand trucks and dollies removed promptly from the receiving point to the storage areas?				
j. Are employees following the correct handling methods for the various containers that are received?				
k. Are elevators and lifting devices in safe and working order?				
m. Are proper tools available and used for opening crates, cartons, barrels, etc.?				
n. Is crate, carton and barrel opening done away from open containers of food?				

**Storage Areas**

Date Inspected : \_\_\_\_\_ Inspected by: \_\_\_\_\_

ITEM	Y	N	COMMENTS/ACTION REQUIRED	DATE ACTIONED
a. Are floors clean and dry?				
b. Are entrance ramps dry and non-skid?				
c. Are aisles clean?				
d. Are shelved items within easy reach?				
e. Are step-stools or ladders used for reaching shelved items above shoulder level?				
f. Are heavier items stored on pallets or shelves near the floor?				
g. Are shelves adequate to bear the weight of items stored?				
h. Are cartons piled to safe heights?				
j. Are items cross-stacked to avoid tipping or tumbling?				
k. Are shipping cartons intact?				
m. Are blower fans properly guarded in refrigerated areas?				
n. Are the emergency door latches from the low temperature storage areas in good working condition?				
p. Is lighting adequate?				
q. Are light fixtures guarded and provided with two feet (minimum) clearance from stored items?				
r. Are all chemicals, solvents, caustics, pesticides, etc. labeled, tightly covered and properly stored away from food?				
s. Is there a fire extinguisher located at the door?				

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t. Is there adequate ventilation?				
u. Are employees practising safe lifting and handling techniques?				

**Food Production Area**

Date Inspected : \_\_\_\_\_ Inspected by: \_\_\_\_\_

ITEM	Y	N	COMMENTS/ACTION REQUIRED	DATE ACTIONED
a. Is electrical equipment properly grounded?				
b. Is electrical equipment inspected regularly by an electrician?				
c. Are the switches located so that they can be reached readily in the event of an emergency?				
d. Are floors regularly and adequately maintained (mopped daily and covered with non-skid surface where necessary and are defective tiles replaced)?				
e. Do employees pick up or clean up all dropped items and spillage?				
f. Are electrical switches located to avoid employees contacting metal equipment when using them?				
g. Are employees instructed in the proper operation of machines?				
h. Are only authorized and trained employees operating equipment?				
j. Are machines properly guarded?				
k. Are guards always used by all employees?				
m. Is a pusher or tamper provided for use with the grinders?				
n. Are mixers in safe operating condition?				
p. Are the mixer beaters properly maintained to avoid injury from broken metal parts and foreign particles in food?				
q. Is a First Aid kit readily accessible and clearly marked for emergency use?				

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ITEM	Y	N	COMMENTS/ACTION REQUIRED	DATE ACTIONED
r. Does the First Aid kit meet the quantity and quality requirements?				
s. Are all accidents and injuries reported immediately?				
t. Are portable signs used to indicate wet floors or other temporary hazards?				
u. When were microwave ovens last checked by Prev Med Tech?				
v. When were thermostats last inspected by an authorized maintenance person or contractor?				
w. Is ventilation adequate?				
x. Are aisles clean?				
y. Are floors clear, clean and dry?				
z. Is lighting adequate?				

**Walk-In Coolers And Freezers**

Date Inspected : \_\_\_\_\_ Inspected by: \_\_\_\_\_

ITEM	Y	N	COMMENTS/ACTION REQUIRED	DATE ACTIONED
a. Are floors in good condition and covered with slip proof materials? Are they mopped daily?				
b. Are portable storage racks and stationary racks in safe condition (free from broken and bent shelves and set on solid legs)?				
c. Are blower fans properly guarded?				
d. Is there a by-pass system on the door to permit exit if an employee is locked in?				
e. Is adequate aisle space provided?				
f. Are employees placing hands properly for movement of portable racks to avoid hand injuries?				
g. Are heavy items stored on lower shelves and lighter items on higher shelves?				
h. Are shelves adequately spaced to prevent pinched hands?				
j. Is the refrigerant in the refrigerator nontoxic (Check with CE)?				
k. Is there adequate lighting?				
m. Is there adequate ventilation?				



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**Servery Area**

Date Inspected : \_\_\_\_\_ Inspected by: \_\_\_\_\_

ITEM	Y	N	COMMENTS/ACTION REQUIRED	DATE ACTIONED
a. Are steam tables cleaned daily and regularly maintained?				
b. Is safety valve equipment operative?				
c. Are serving counters, tables and carts free of broken parts and wooden or metal slivers and burrs?				
d. Is other serving equipment in good condition?				
e. Do you have regular inspections of: Glassware? China? Cutlery? Plastic? Equipment?				
f. If anything breaks near the food service area, do you remove all food from service area adjacent to breakage-go				
g. Are hot liquids and serving containers, steam and heat lamps handled safely?				
h. Are tray rails adequate and set to prevent trays from slipping or falling off at the end or the corners?				
j. Are floors and/or ramps in good condition (covered with nonskid material and free from broken tiles)?				
k. Are these areas mopped daily?				
m. Is the traffic flow set so that patrons or workers do not collide while carrying trays or obtaining food?				
n. Is lighting adequate?				
p. Is ventilation adequate?				

**Dishwashing and Potwashing Areas**

Date Inspected : \_\_\_\_\_ Inspected by: \_\_\_\_\_

ITEM	Y	N	COMMENTS/ACTION REQUIRED	DATE ACTIONED
a. Are floors reasonably free of excessive water and spillage?				
b. Are floor tiles properly maintained and in safe condition (free from worn and broken areas)?				
c. Are all electrical units properly grounded?				
d. Are switches located to permit rapid shutdown in the event of an emergency?				
e. Can employees reach switches without touching or leaning against such metal units as tables and counters?				
f. Are switches readily accessible?				
g. Are cleaning compounds and drying agents used correctly?				
h. Are glassware, china, flatware and plastic equipment free from cracks, chips and defects, and are defective items correctly disposed of?				
j. Are adequate rubber gloves provided?				
k. Where controls are in passageway, are they recessed or guarded to prevent breakage or accidental starting?				
m. Are dish racks in safe condition (if metal, are they free of sharp corners that could cause cuts)?				
n. Are these racks kept off the floor to prevent tripping?				
p. Is there adequate drainboard or other drying area so that employees do not have to pile pots and pans on the				

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ITEM	Y	N	COMMENTS/ACTION REQUIRED	DATE ACTIONED
floor before and after washing them?				
m. If dishes are removed on portable racks or bus trucks, are these units in safe operating condition (all wheels or castors working, all shelves firm)?				
n. Is lighting/ventilation adequate?				

**Dining Areas**

Date Inspected : \_\_\_\_\_ Inspected by: \_\_\_\_\_

ITEM	Y	N	COMMENTS/ACTION REQUIRED	DATE ACTIONED
a. Are portable signs used to indicate wet floors or other temporary hazards?				
b. Is floor/carpeting in good repair?				
c. Are chairs and tables in good repair?				
d. Are wall decorations and window and ceiling treatments securely fastened?				
e. Are trays and carts overloaded?				
f. Are the doors to and from the serving area clearly marked?				
g. Are floors policed for cleaning up spillage or other materials?				
h. Is special attention paid to the floor adjacent to water, ice cream, or milk stations?				
j. If patrons clear their own trays prior to return to dishwashing area, are the floors kept clean of garbage, dropped silver, and/or broken glass or china?				
k. If trays with used dishes are placed on conveyer units, are the edges guarded to keep diners from catching fingers or clothing?				

**Garbage Area**

Date Inspected : \_\_\_\_\_ Inspected by: \_\_\_\_\_

ITEM	Y	N	COMMENTS/ACTION REQUIRED	DATE ACTIONED
a. Are dumpsters easily accessible?				
b. Is disposal area clear and clean?				
c. Are there sufficient garbage containers?				
d. Are garbage containers kept covered when not in use?				
e. Are dollies or hand trucks used to transport garbage containers?				
f. Are jets or steam hoses used safely?				
g. Are gloves used when handling garbage and garbage cans?				
h. Are compactors used safely?				
j. Is inflammable material removed from the building and properly discarded?				
k. Is lighting in area adequate?				

**Electrical Connections and Equipment**

Date Inspected : \_\_\_\_\_ Inspected by: \_\_\_\_\_

ITEM	Y	N	COMMENTS/ACTION REQUIRED	DATE ACTIONED
a. Are all electrical cords in good condition and correctly used?				
b. Are extension cords and multiple plugs used?				
c. Are switches for electrical equipment easy to reach in the event of an emergency?				
d. Are safety switches used to prevent inadvertent or accidental starting?				
e. Are electrical contacts and receptacles kept free of spattered fat or grease?				
f. Is adequate lighting provided throughout the facility, especially at stairs and other hazardous areas?				
g. Are sockets and switches in good condition?				

## Monthly Food Services Safety Report

BASE/STATION: \_\_\_\_\_ MONTH: \_\_\_\_\_

COMPLETED BY: \_\_\_\_\_ DATE: \_\_\_\_\_

1. Report all accidents during the reporting period (use a separate sheet if necessary).

Type of accident: \_\_\_\_\_

Type of injury: \_\_\_\_\_

Work time lost: \_\_\_\_\_

Cause of accident: \_\_\_\_\_

Corrective action taken: \_\_\_\_\_

\_\_\_\_\_

2. Were any films, visual aids, posters, guest speakers, etc. used in the reporting period? (List title of session or film and number of personnel attending the session)

\_\_\_\_\_

\_\_\_\_\_

3. What was the date of the last formal inspection by the Base and Section Safety Officers?

\_\_\_\_\_

4. Were meetings held with all personnel to assess all minor and major accidents, which occurred in the previous month? (Discussions should have included how and why it happened, and what corrective action(s) should or will be taken) YES \_\_\_\_\_ NO \_\_\_\_\_

Date(s) of meeting: \_\_\_\_\_ Number of personnel attending: \_\_\_\_\_

5. List any areas of concern pertaining to safety in your Section. (Suggest corrective measures that can be taken by base, command, or NDHQ authorities)

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

## **ANNEX E - Safe Lifting**

1. Back strain is one of the most common causes of occupational injury and loss of manpower dollars. In order to prevent it the following rules shall be followed:
  - a. always use load-carrying equipment or get help if the load is too heavy or big to be lifted alone,
  - b. position yourself close to the load,
  - c. face the direction of your destination if you can, or if you must turn, prepare to turn your entire body,
  - d. do not turn at the waist because this diminishes your back strength (this is a very common cause of back injury),
  - e. position your feet firmly, straighten your back preparing to keep the load close to your body and bend your knees with your chin held in close to your body,
  - f. grip the load securely,
  - g. as you rise, place the weight of the load, the strain, on the powerful muscles of your legs, never on the complicated bones and muscles in your back,
  - h. carry the load at a comfortable height, usually between the knee and hip level and close to your body, and
  - i. do not carry the load above your shoulders.
2. Important requirements for lifting safely in storage areas include:
  - a. storing heavy cartons and other objects between knee and shoulder height, and
  - b. using ladders, authorized in accordance with standards, for all lifting above shoulder height.



## **ANNEX F - Safe Knife and Blade Handling**

1. Safe handling of knives is of prime importance to prevent accidents. The following rules apply at all times:
  - a. personnel shall be trained to use and sharpen knives before they are authorized and assigned to use knives,
  - b. personnel shall use the correct knife for the job,
  - c. knives shall be used only for cutting, never for other purposes (for example, opening cans with a knife is dangerous to the user, harmful to the knife and leaves a dangerous ragged-edged can),
  - d. knives and blades shall be kept sharp (dull knives and blades are more apt to slip, cannot be precisely controlled, and are more dangerous),
  - e. knives shall be in good condition. They shall not be worn or have loose or broken blades,
  - f. knives shall not be carried on the body unless sheathed. Knife sheaths shall be kept in a safe and sanitary condition,
  - g. a cutting board shall be used and the board shall be anchored on the work surface in such a manner as to prevent slipping. No cutting shall be done on stainless steel surfaces,
  - h. only one person at a time shall perform cutting duties on one board or in one area. No other person's hands or fingers are allowed near the cutting operation, and
  - i. knives shall be stored in approved holders. They shall not be stored loose in drawers.
2. To ensure safe cutting:
  - a. have clean, dry hands,
  - b. pick up the knife firmly by the handle, never by the blade (the handle should be clean and dry, not greasy),
  - c. maintain a secure, comfortable grip to ensure control of the knife,
  - d. curl your fingers under, to steady the food you are cutting, for controlled, even-sized, safe cutting,
  - e. cut away from yourself and others, do not cut if another person is close enough to be cut,
  - f. be attentive and alert to the job, do not speak to others while cutting and do not direct your eyes away from the blade and your hands,
  - g. do not engage in or tolerate horseplay with knives,
  - h. do not try to catch a falling knife, step aside, let it fall and warn co-workers,
  - i. do not allow a knife to protrude over the edge of your work surface,
  - j. do not submerge a knife under peelings or among debris,
  - k. keep your work area tidy,

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- l. wash the knife, sharpen, rewash, and place in knife rack after each use,
- m. do not submerge a knife or blade in water, for yourself or others to wash, and
- n. carry only one knife at a time with the tip pointed down, sharpened side of the blade to the rear, the arm close and parallel to the body.

## **ANNEX G - Preventing Burns and Scalds**

1. The following rules apply at all times to prevent burns and scalds:
  - a. Assume that every pan is hot. Touch pots and pans only when you are sure they are cold, or when using proper hot mats (gloves);
  - b. Ask for help when handling heavy, hot utensils;
  - c. Open hot water or hot liquid faucets slowly to avoid splashes;
  - d. Warn people that pans are hot, including the pot washer when placing hot pots in the dishwashing area;
  - e. Never peek into steam-jacketed kettles;
  - f. Use caution when turning on an automatic coffee maker with rotating hot water pipes. Ensure your hands are clear of the pipes and the hot water spray;
  - g. When handling hot materials use heavy, dry pot holders. Do not use the apron you are wearing or tea towels as hand protection;
  - h. Use protective gloves of the proper size, length, material and thickness in the pot washing area to guard against burns;
  - i. Ensure that a suitable landing table, of the correct height, is available when you are carrying hot food containers;
  - j. Keep oven doors closed when not in use to avoid blocking passageways;
  - k. Turn handles of pans away from heat and out of aisles, so that people cannot accidentally brush against them;
  - l. Watch kettles to ensure they do not overfill,
  - m. Avoid dropping food into hot water and causing splashing;
  - n. Pour hot liquids slowly over foods to avoid splashing,
  - o. When removing lids from hot pans, ensure there is enough distance that steam cannot reach you, co-workers, or diners. Lift the edge of the lid away from you or to the side;
  - p. Pour hot liquids away from you to prevent splashing,
  - q. Do not overfill deep fryers, avoid overheating the fat, dry wet foods before deep fat frying, and lower food slowly into the fat,
  - r. Smother flaming fat with metal cover or salt,
  - s. Wear PPE when using cleaning chemicals and use the chemicals only as directed, and
  - t. Allow dishes to cool before handling, after removing them from the dishmachine.

## **ANNEX H - Butcher Shop**

1. The butcher shop can be a dangerous area in which to work if safety regulations are not strictly followed. There are three areas of concern: safety in the performance of tasks, safety in the use of equipment and the requirement for personal protective equipment.

2. In this area the employee must:

- a. clean up immediately and use a degreasing agent (salt?) to prevent slips and falls due to fat and scraps on the floor,
- b. have help transporting carcasses of meat to eliminate back strain;
- c. not leave meat hooks hanging empty as they can fall easily, and
- d. have dry hands and wear coat, gloves, and a hard hat before entering freezers.

3. The following rules apply to using the electrical equipment that is common in this area, i.e. meat saws, meat grinders, tenderizers and knife sharpeners:

- a. no person who is not authorized or assigned shall use this equipment,
- b. all persons assigned to use this equipment shall be taught, shall practise, be tested and certified competent to use the equipment. This includes knowledge of operating procedures, hazards and precautions to be taken to guard against injury;
- c. before start up each user shall inspect the equipment for hazards, lock machine guards in place, wear required personal protection equipment (e.g. butchers apron) and mentally rehearse the shut off procedure,
- d. machines shall be level and set squarely on flat surfaces to avoid shifting or falling during use;
- e. all blades and moving parts shall be clean and in good working order before being assembled and used,
- f. stompers/plungers shall be used in meat grinders, and feed grips on meat saws and meat slicers shall be used to feed meat into equipment. Hands and fingers shall be kept away from openings and clear of all blades and moving parts;
- g. equipment shall not be operated if other people are in the area, or if the operator is distracted or in conversation with another person,
- h. equipment shall not be left running when not in use;
- i. equipment shall be turned off and unplugged before any jams are cleared. Never attempt to remove meat while the machine is running,
- j. when work is finished, machines shall be turned off and allowed to stop completely, electrical plugs disconnected, and safety guards unlocked and removed, and
- k. hazardous machine parts shall be washed without touching with fingers, using brushes and air drying when possible, and the machine shall be reassembled immediately after use.

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4. Employees shall:
  - a. use protective mesh gloves when using knives for cutting meat;
  - b. use a butcher's apron when working in this area;
  - c. wear a hard hat when handling meat carcasses,
  - d. wear glasses or goggles when using an electric knife sharpener, and
  - e. wear appropriate PPE (coat, gloves) when working in freezer.

## **ANNEX I - Storerooms**

### **General**

1. The most common risks in storerooms involve improper lifting leading to back strain, falling cases, broken bottles, and wire cuts. Therefore it is important to consider safety regulations for the performance of tasks, the use of equipment and the use of personal protective equipment.

### **Safety in the Performance of Tasks**

2. The following rules apply at all times:
- a. Lift using proper techniques because back strain is one of the most common causes of occupational injury in this area;
  - b. Stack cases on pallets between knee and shoulder height rather than on floors (never stack cases higher);
  - c. Store heavy cases on pallets rather than on metal shelves;
  - d. Store heavy cases close to the entry point in storeroom to shorten distance in transportation;
  - e. Do not store or stack cases, boxes, pallets etc. In aisles. Ensure all stores are accessible from aisles so that they may be reached without strain to the user;
  - f. Remove from cases and place on shelves any items which are used in small quantities on a daily basis (this eliminates the falling hazard caused when full cases are stacked on top of partial cases);
  - g. Keep both feet on the floor when manipulating heavy cases (for example, never stand on loading ramp with one foot on truck and the other on the ramp); and
  - h. Keep ramp, storeroom and refrigerator, dry and free of ice and other debris at all times, to prevent falls.

### **Safety in the Use of Storeroom Equipment**

3. The following rules apply at all times:
- a. Load carts in such a way that the load is not excessively heavy, that the load is well balanced, and that there is no obstruction in viewing the pathway as the cart is pushed;
  - b. Push carts, never pull items backwards, and ensure the pathway is visible at all times,
  - c. Keep clear of pallets when using a hydraulic lift; and
  - d. Use stepladders when storing food items higher than shoulder height and ensure that these are only light items, not heavy cases.

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**Personal Protective Equipment**

4. The employee shall:
  - a. wear steel-toed boots with non-slip soles to avoid injury to the feet from falling objects or wet floors;
  - b. wear a hard hat when receiving and storing food and when working in the freezers to avoid head injuries from falling objects;
  - c. wear work gloves when handling wooden boxes, pallets, and other objects which are sealed with wire or staples and frozen products; and
  - d. wear a suitable coat and gloves when working in refrigerators and freezers.

## **ANNEX J - Equipment Safety Procedures**

### **Deep Fat Fryer (Gas)**

1. Ensure fryer is properly lit and flame is burning cleanly. If not lit get authorized person to light it.
2. Remove fat from storage container into fryer basin, ensuring there are no spills or splashes. Fill only to the proper fill line. Never overfill a fryer.
3. Heat fat to required temperature ensuring it never overheats.
4. Ensure food is properly drained, place gently in fryer with slotted spoon or basket, use long handled implements to avoid splatters when frying, and drain foods well before taking away from fryer basin.
5. Make sure any grease spills on the floor are cleaned up immediately to avoid slipping and falling.
6. After use completely shut fryer off ensuring all valves are fully closed. Let cool and then drain and strain fat into approved containers. Ensure all grease is cleaned from all parts of the fryer and that no water remains in the basin or drain of the fryer.

### **Electric Meat Slicer**

7. Ensure meat slicer is shut off and unplugged. Check that it is properly assembled, ensuring you do not touch the cutting blade.
8. Plug in the machine and carefully turn on slowly to ensure it is working properly. Shut off.
9. Adjust to desired thickness for cutting, place food to be sliced on the tray with holder firmly in place. Do not place fingers or hands near moving parts. The guide handle shall be used.
10. Do not adjust the blade size while the power is turned on. Never remove caught meat from the blade while the machine is on or the blade not completely stopped.
11. When finished, before touching dangerous parts, turn off and disconnect plug, allow the blade to stop completely, and disassemble.
12. Never leave a machine on when it is not in use.
13. Use extreme caution when cleaning the blade. Never leave it in a sink or on a counter for someone else to clean. Never put water on electric motors, plugs, or wiring during cleaning. When dry, reassemble the machine immediately.
14. Cords shall be checked for damage after each use and the machine left unplugged and turned off with blade set at zero.

### **Dishwasher**

15. Check that the machine is properly assembled. Turn on all valves and switches.
16. Check to ensure dishwashing chemicals are at required levels. If filling is required use care to prevent splashes or strains from improper lifting.
17. Check temperature gauges to ensure machine stays within safe operating ranges.



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18. Do not open access or inspection doors while machine is in operation.
19. Use care when handling dishes from the dishmachine as they may be sufficiently hot to burn hands.
20. Wipe up all water spills immediately to prevent slips and falls.
21. After use, shut off all steam valves, drain machine, clean after it is cool, and leave doors open to dry.

## **ANNEX K - General Safety Indoctrination Briefing**

1. Welcome to \_\_\_\_\_ food services section. This is a good section and the work is hard but rewarding. My job is to see that you are trained to do your jobs efficiently and safely.
2. DND has a general safety policy, and it's a good one covering all aspects of safety. In fact when you think about it, it says it all!
3. It is the policy of DND to reduce and keep to a minimum accidental losses of manpower, material, works and buildings, to permit more efficient use of resources, and to provide the safest possible environment for its people.
4. The commander, branch and section heads fully support this policy and we supervisors go along with it all the way. But no matter how hard they and I try, we can't keep accidents and injuries to a minimum without your interest, participation and sincere effort.]
5. In this section, we believe that accidents don't just happen - they are caused. They are caused by unsafe acts or unsafe conditions. DND accident statistics reveal that personnel operating errors account for over 90 per cent of accidents that result in personal injuries or property damage. We will do all we can to help you to do your job safely and make work conditions safe. However, it's up to you to learn to always do your job safely for your sake and for others.
6. The General Safety Program (A-GG-040-OOI/AG-001) states the responsibilities of each DND individual, and general safety standards are set out in C-02-040-009/AG-000. These standards, which set out proper operating and maintenance procedures, control measures and design criteria, are essential for the safe performance of our jobs and must be complied with. They are, in fact, minimum safety requirements which you may find have been made more stringent in some of our jobs. (Let employee read applicable references.)
7. DND safety standards are all based on common sense and are the result of long experience. Here are some general safety rules which apply to any operation:
  - a. A machine can be a booby trap if you don't know how to operate it. Never try to run any electrical equipment unless you're authorized or properly instructed. Guards have been placed on machinery wherever possible. Make sure you use them. If a guard is missing or not working properly, fix it if you are qualified and authorized to do so, otherwise report it to me or your supervisor right away,
  - b. Housekeeping and hazard removal get first attention around here. A clean and orderly work place is the mark of a careful and good worker. We pick up utensils, materials, food scraps and similar things from the floor and make sure they are in their proper place. We keep an eye out for slipping and tripping hazards. They can cause painful injuries. Remove the hazards or report them to me or your supervisor,
  - c. We don't want to be burned out either, so we practice good housekeeping to help prevent fires. Another good reason we want an orderly arrangement is to ensure access to and from fire-fighting equipment if we do have a fire,
  - d. Personal protective equipment is designed and provided to prevent injuries on those jobs where hazards cannot be eliminated. I'll point out these special hazards and what equipment I want you to use, where and when. This equipment must be worn where required. Remember, a moment's thoughtlessness in this regard can cause you weeks of pain or even a permanent disability,

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- e. First aid is important because minor injuries (for example, cuts) can have serious results if neglected. We try to avoid accidents, but if one happens, no matter how trivial it may seem, get first aid at once,
  - f. If a fellow worker is seriously injured, he may have internal injuries so don't try to move him. Make him comfortable, give reassurance and get help quickly,
  - g. Many of the safety measures around here have come from people like yourselves. You are a member of this team now, so be alert, and if you think of any changes or additions that can make our safety program better, please tell me about them,
  - h. I'll have more to say on these and other safety matters from time to time but for now, seriously consider the things I've said and please remember these points:
    - (1) let's all work together for a safe and efficient operation,
    - (2) learn and follow our safety rules,
    - (3) report all hazards and accidents immediately,
    - (4) don't use equipment until authorized and instructed on it, and make sure all the guards are fitted and in good working order,
    - (5) use the required personal protective equipment no matter how small or short the task,
    - (6) be a good housekeeper and keep your area safe, and
    - (7) finally, and this cannot be repeated too often, before you start any job, get in the habit of checking your work area, equipment (utensils) and protective devices for safety and hazards. This is a good rule to follow for off-the-job tasks as well. It's the last line of defence against an injury.
8. Walk around the area pointing out all potential hazards, eye wash facilities, fire extinguishers, escape routes, housekeeping details, exhaust systems and controls, lighting controls, garbage containers, etc.
9. Finally, re-emphasize safety and motivate each person to create the habit of taking a minute or two prior to each work assignment to perform an inspection to check the work area, facilities, equipment and material for hazards. Most injuries are caused by slips and falls, striking against or being struck by something or being caught between objects. Taking stock of hazards and correcting them or being alert, if they can be corrected can, in most cases, prevent injury or damage to persons or damage to property.
10. Encourage employees to use the [Employee Safe Practices Checklist](#) regularly to monitor their own work safety performance.
11. Throughout the briefing, try to create a climate in which personnel are encouraged to seek help when they encounter problems. On the job, be approachable when they become aware of a hazard or need help, they will participate more fully if supervisors are sincere in wanting and encouraging their participation.

## **ANNEX L - Employee Safe Practices Checklist**

1. Do I refrain from horseplay, teasing, or otherwise playfully distracting fellow workers?
2. Do I refrain from running or rushing while performing my duties?
3. Am I attentive to my tasks, especially when cooking or operating moving equipment?
4. Do I observe **no smoking** restrictions?
5. Do I follow safe lifting procedures?
6. Do I push, not pull, carts and other mobile equipment except at doorways?
7. Do I avoid using boxes, chairs and other objects as makeshift ladders?
8. Do I turn off equipment such as slicers, grinders or portable fans before moving them?
9. Do I pick up dropped utensils and objects off floors?
10. Do I clean up spills immediately?
11. Do I keep aisles free of obstacles?
12. Do I use appropriate safety guards?
13. Do I wear sturdy, low-heeled shoes with good sole traction that cover my feet?
14. Do I shut off and unplug machines before removing food, while I'm cleaning them?
15. Do I use a pusher or tamper to feed foods into choppers and grinders?
16. Do I keep food preparation equipment clean, in good repair and performing satisfactorily?
17. Do I report on any equipment that is not working properly to my supervisor?
18. Do I practice knife safety?
19. Do I turn pot handles toward the centre of the range?
20. Do I use oven mitts and pot holders?
21. Do I report damaged glassware, chinaware and plasticware to my supervisor?
22. Do I follow regulations in Kitchen Standing Orders?
23. Do I read and follow instructions when using cleaning material labels?

## **ANNEX M - Employee's Safety Indoctrination Certificate**

NAME: \_\_\_\_\_ SIN: \_\_\_\_\_

POSITION: \_\_\_\_\_ DATE: \_\_\_\_\_

I am aware of the requirements for fire safety and general safety within the food services section and will comply at all times.

1. The rules covered in the safety indoctrination briefing given by the supervisor are to followed all the time. Employees are also responsible for following the general safety rules specific to their work area, for example, butcher shop or salad room.
2. Wearing of loose rings, bracelets, necklaces, dangling earrings etc. is not permitted.
3. Hair and beard shall be suitably controlled or covered.
4. Only approved or supplied clothing may be worn. It must conform to all standing orders and safety standards.
5. Employees shall wear comfortable, non-skid sole, fully closed, leather shoes. Safety footwear is strongly recommended for personal safety and must be worn in designated areas.
6. Protective clothing, designed for the task performed, shall be worn (for example, hard hat, mesh gloves, goggles, and rubber gloves).
7. Horseplay (fooling around) is forbidden and will not be tolerated.
8. Work areas must be kept clean and tidy. All food products and equipment shall be put away immediately after use and garbage shall be placed in designated containers and areas.
9. Spills shall be wiped up from work areas and floors as they occur to avoid slipping and falling accidents.
10. Equipment shall be adjusted or repaired only by personnel authorized to do so. All safety measures relating to equipment, including the use of safety devices such as guards, shall be followed. Employees shall report any unsafe or insecure pieces of equipment to supervisors immediately before attempting to repair.
11. Equipment shall be operated only by authorized personnel who are familiar with all the safety procedures and related operating procedures.
12. Equipment shall be turned off and unplugged before it is repaired, lubricated, adjusted or cleaned. This will prevent accidental starting.
13. Hands shall be kept clear of any moving parts of a machine when it is in operation.
14. Proper lifting procedures shall be followed, including asking for help when appropriate.
15. Appropriate safety procedures shall be used when floors are washed, including warning signs for slippery floors.
16. Personnel shall be aware of the nearest fire exit in each work area.
17. All personnel shall know the location of the nearest fire extinguishers, and how to used them.

Chapter 8 - General Safety

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18. All personnel shall read and understand the Fire Orders available in the food services section.
19. All personnel shall know the location of first aid equipment, emergency shower, water fountain, safety blankets, eye baths, etc.
20. All personnel shall know the location of the first aid box and be familiar with its contents.
21. The correct equipment, appropriate to the task, shall be used. If you are unsure or do not know, ask the supervisor.
22. All injuries, minor or major, shall be reported immediately to a supervisor
23. Near-misses and any possible conditions or hazards which may lead to accident or injury shall be reported to a supervisor.

I have read and been given a copy of this document.

---

SIGNATURE OF EMPLOYEE

---

DATE

---

SIGNATURE OF SUPERVISOR

## **ANNEX N - Lesson Plan Format For Safety Briefings**

1. The purpose of the 5 or 15 minute safety briefing is to present to your staff general and specific rules on safety, hygiene and sanitation. The following provides an outline to use as a guide in the planning of these briefings:

- a. introduction – explain what you are going to talk about,
- b. development – explain the subject briefly covering what, where, when, how, why, and
- c. conclusion – re-emphasize the main points, ensuring all are aware of the expected behaviour or requirements.

2. A few points to remember are:

- a. Use variation of voice, especially when you want to explain something;
- b. Don't speak too quickly or too slowly, keep to a normal speed;
- c. Try not to use too many whisper words such as ok, you know, hmm, and yeah;
- d. Try to avoid distractions such as playing with objects in pockets, chewing gum, talking with your hands and playing with objects in your hands;
- e. Try to look at everyone in a normal manner and avoid looking at the ceiling or out of windows; and
- f. Mark the main points for your speech. It is only a reference for you to use, not a lesson to read.

3. An example of a safety briefing lesson plan follows.

## **ANNEX O - Lesson Plan for “Rushing on the Job”**

1. In food services there are many deadlines to meet which often lead to personnel rushing in the work place. The objectives of this lesson are to:

- a. Make everyone aware that running in the kitchen will not be tolerated and that the job will get done just as effectively without rushing and with less chance of injury; and
  - b. Provide suggestions on various ways to eliminate rushing.
2. In the development of this briefing the following points should be discussed:
- a. Outline various tasks and the most logical way to complete them;
  - b. Ask your audience for suggestions on ways to eliminate the need for rushing. For example, perhaps utensils are not where they should be or a needed piece of equipment is always malfunctioning; and
  - c. Relate the speech to different taskings within your kitchen. Give examples.

### **Suggested Content**

3. Preventive measures to avoid rushing:
- a. Keep an open mind. If an accident occurs, it is time lost, not saved. When you are in a rush, your mind is not thinking properly. All you are concentrating on is what you have yet to complete - a potential for an accident. With an open mind, you remain aware of your surroundings and thus can foresee any possibility of an accident occurring;
  - b. Prioritize your work. By carefully planning your daily tasks you can eliminate the need for rushing and allot times for completing tasks. Use this as a guide for planning your workload for the entire day;
  - c. Complete daily tasks in a logical sequence. Following a step-by-step procedure lessens the possibility of some tasks being forgotten. But before you can organize your workload, you must know exactly what you are expected to do. If you are unsure of your taskings, ask your supervisor for clarification; and
  - d. For supervisors, distribute workloads evenly between personnel, with consideration to what they can reasonably accomplish without rushing, and
  - e. ensure that your employees are using the quickest, safest and most effective methods when carrying out tasks.

### **Audio-Visual Material**

4. Audio-visual material should be used whenever possible.



**ANNEX P - Suggested Subjects for 5 Minute Safety Briefings**

<b>Topic</b>	<b>Details for Discussion</b>
Prevent cuts	Explain and demonstrate the safety rules that apply to the use of knives and blades to prevent cuts.
Prevent falls	Discuss the hazards of greasy or slippery floors and ice on walks and stairways causing falls. Discuss the products to be used for cleaning grease spills.
Prevent scalds and burns	Explain and demonstrate the safety rules for handling hot pots and foods to prevent scalds and burns.
Eye wash station	Explain the necessity for them and how to use them.
Inspection when closing the kitchen	Explain and demonstrate how to perform a safety inspection prior to closing the kitchen.
Action to be taken when an accident occurs	Explain the steps you should follow (First Aid).
Using a meat grinder	Explain and demonstrate how to use it safely and properly.
Using a meat slicer	Explain and demonstrate safety rules and procedures.
Safe lifting and carrying	Explain rules and demonstrate proper way of lifting.
Evacuation in case of fire	Explain proper way to evacuate, muster areas and recall system.
Safety in the workplace	Explain and demonstrate the rules for carrying hot food, for giving hot pots to potwasher, for opening steam-pots correctly.

It is important to remember that any equipment, work area, or personnel action has potential for safety hazards and/or incidents. There may be requirements for training in areas other than those mentioned here. For the most part the information required to give these and any other briefings is contained within this chapter. It is the responsibility of the person assigned to give the briefing to research the topic further if the information provided is insufficient to meet the requirements.

## CHAPTER 9 – EQUIPMENT AND FACILITIES

[9.1 Overview](#)

[9.2 Managing Food Services Equipment](#)

[9.3 Occupational Uniform Standards](#)

[9.4 Food Services Publications and Forms](#)

[9.5 Planning of Major Renovations and New Construction](#)



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[Annex A – CE Work Request Form](#)

[Annex B – Major and Minor Equipment by Work Section](#)

[Annex C – NISO Procurement Form for Food Services \(Food Svcs\) Equipment](#)

## 9.1 Overview

### [9.1.1 Introduction](#)

### [9.1.2 Aim](#)

#### 9.1.1 Introduction

1. The intent of this chapter of the Food Services Manual is to offer guidance to Food Services Managers (Food Svcs Mgrs) at every location IOT establish a common framework for equipment and facilities. **FOOD SVCS 4** is the subject matter expert (SME) within this area. Any questions or requirements deviating from the guidelines provided in this chapter must be addressed to **FOOD SVCS 4**.

2. The information and guidelines in this chapter will enable Food Svcs Mgrs to perform their duties competently WRT major renovations, new construction, equipment acquisition, and equipment replacement. It contains information and guidance concerning food services equipment and facilities, as well a brief description of the various processes and how they relate to each other. The information provided will also assist Mgrs to better articulate needs to their chain of command (CoC).

3. In an environment of devolution of responsibilities and delegated authorities, clear guidance and direction regarding needs assessment, and modifications of current food services equipment and facilities is crucial in ensuring that the DND/CAF meets government policy objectives.

4. This chapter is a single-source reference that has been developed by simplification and collation of information from multiple sources. It includes a brief overview of such material and provides references or hyperlinks. It is arranged in sub-sections, each of which includes several topics that focus on ensuring the **efficiency** and **effectiveness** of a DND/CAF Food Svcs establishment.

5. The **OPI** for this chapter is **FOOD SVCS 4** +FOOD SVCS EQUIPMENT SJS STRAT 4 - SVC ALIM EQUIPEMENT EMIS J4 STRAT@SJS D LOG PROG@OTTAWA-HULL.

#### 9.1.2 Aim

6. The aim of this chapter is to formulate standardized procedures into one single document and to standardize guidelines and procedures for equipment replacement and/or addition. Food services personnel at all levels are to use [Chapter 9](#) of this manual as a tool to increase their awareness of DND/CAFs various planning processes and to seek further information and guidance.

## 9.2 Managing Food Services Equipment

- [9.2.1 Scales of Issues](#)
- [9.2.2 Types of Food Services Equipment](#)
- [9.2.3 Equipment Operating Manual](#)
- [9.2.4 Responsibilities of Other Base/Wing Organizations](#)
- [9.2.5 Maintenance Database](#)
- [9.2.6 Reporting Equipment Shortcomings](#)
- [9.2.7 CE Work Request](#)
- [9.2.8 Preventive Maintenance Plan](#)
- [9.2.9 Life Cycle Management \(LCM\)](#)
- [9.2.10 Equipment Replacement](#)
- [9.2.11 Equipment Procurement](#)
- [9.2.12 Rejecting Unsuitable Equipment](#)
- [9.2.13 Disposal of Food Services Equipment](#)

### 9.2.1 Scales of Issues

1. Scales of issues are material management tools that ensure organizations have the right equipment entitlement to meet their mandate. A scale of issue is a Materiel Authorization (MA) document that has been approved by the Director Supply Chain Operations (DSCO) and issued on the authority of the Chief of the Defence Staff (CDS). In the event an organization requires additions, amendments or if there are queries regarding a scale of issue (presented below), they are to direct them to **FOOD SVCS 4**.

- a. [Scale D01-403CFS: Special Purpose Clothing - Food Handlers](#)
- b. [Scale D09-136CFS: Food Services \(Food Svcs\) Equipment](#)
- c. [Scale D02-102CFS: Dining Rooms - All Ranks – Regular Force](#)

**Note:** IAW the directive on *Crested Kitchen Ware* **STRAT J4 FOOD SVCS** has assessed and deemed that the ordering of crested flatware, silverware and dinnerware for use in dining rooms exceeds the Minimum Military Requirement (MMR). The procurement of these items cannot be done using the NISO. They are to be ordered locally and must be authorized by the CoC and are to be procured with non-public funds.

2. To facilitate each organization gaining a visual understanding of the scale of issue which applies to the management of Food Svcs operations, **FOOD SVCS 4** has produced the following documents with pictures for the most common scales:

- a. [Scale D01-403CFS: Special Purpose Clothing - Food Handlers \[Pictures\]](#)
- b. [Scale D09-136: Food Services \(Food Svcs\) Equipment \[Pictures\]](#)
- c. [Scale D02-102CFS: Dining Rooms – All Ranks – Regular Force \[Pictures\]](#)

## 9.2.2 Types of Food Services Equipment

3. Food Svcs Mgrs must understand the different categories of food services equipment. The main two categories of food services equipment are identified as **major** and **minor** food services equipment.

4. **Major** food services equipment items are costly and can be obtained, provided an entitlement has been established. These items are referred to as accountable, “B” items and must be listed on a customer account. They often require connection to a permanent utility such as steam, electrical, gas, water, and/or sewer lines. There are two types of **major** kitchen equipment: **fitted** and **installed** equipment.

- a. **Fitted equipment** is considered any item that can easily be disconnected and relocated should the building’s function change. Examples of fitted kitchen equipment include (but are not limited to) dishwashers, steam tables, oven-grills, vegetable peelers, sinks, refrigerated salad units and prefabricated freezers/refrigerators; and
- b. **Installed equipment** is considered any item which (once affixed) becomes part of that building structure and remains even if the building’s function changes. Examples of major/installed kitchen equipment include heating, ventilation, lighting, and plumbing system.

5. In general, **major** kitchen equipment items are catalogued under the following individual stock code designators in the [Canadian Government Cataloguing System \(CGCS\)](#):

- a. Stock Code 4110: Refrigeration Equipment;
- b. Stock Code 6670: Scales Weighing (Food Svcs only);
- c. Stock Code 7125: Racks Storage (Food Svcs only); and
- d. Stock Codes 7310 & 7320: Food Preparation and Service Equipment.

6. **Minor** food services equipment includes items known as “tools of the trade”. Examples of minor equipment include cooking and serving utensils, cutting boards, knives, flatware, and crockery.

7. These items are normally on an “as required” basis and are referred to as accountable, “C” class items. Food Svcs organizations are to ensure that minimal inventory level is maintained and that unauthorized users do not use (or have access to) this equipment. Generally, minor equipment items are catalogued in the [CGCS](#), under the following class designators:

- a. Stock Code 3920: Truck hand/platform & dolly;
- b. Stock Code 7330: Small food preparation and service equipment;
- c. Stock Code 7340: Flatware and cutting knives;

- d. Stock Code 7350: Table crockery, hollowware and serving dishes; and
  - e. Stock Code 8415: Safety equipment (wire mesh gloves).
8. Consumable stores items include cleaning materials, packaging items, and disposable tableware. These items are normally demanded on an “as required” basis under the following guidance:
- a. Items that are consumed or expended in use; and
  - b. Items that are not to be quantity-tracked.
9. Supply discipline shall be considered in order to control major and minor consumable stores. Items may be issued [subject to local restrictions as determined by the Supply Officer (Sup O)] within each area. Some major and minor equipment items may be manually controlled or issued/replaced on a one-for-one basis.

### 9.2.3 Equipment Operating Manual

10. Equipment operation and maintenance shall be performed IAW the original equipment manufacturer manual and operating procedures. These manufacturer manuals and operating procedures shall be available either attached to (or placed nearby) the equipment.
11. Food Svcs Mgrs need to ensure that employees follow manufacturers’ recommendations WRT to cleaning techniques IOT maximize equipment life expectancy. Personnel shall be trained to safely operate equipment to prevent unsafe practices and damage to equipment and personnel.

### 9.2.4 Responsibilities of Other Base/Wing Organizations

12. Proper kitchen equipment installation, operation, maintenance and cleaning are essential. The life expectancy of all equipment must be maximized. To accomplish this, the cooperation and joint efforts of the **CONSTRUCTION ENGINEERING (CE)** organization and **FOOD SVCS** organization are essential. The following describes who is responsible for specific kitchen equipment and services:

- a. **CE** is responsible for all maintenance and repairs of installed kitchen equipment, as well as the periodic cleaning of:
  - (1) kitchen canopies;
  - (2) canopy filters;
  - (3) motors;
  - (4) fans; and
  - (5) grease traps.
- b. **FOOD SVCS** is responsible for the periodic cleaning of:

- (1) canopies and canopy filters (from a safe standing reach);
- (2) daily and weekly cleaning of kitchen equipment;
- (3) regular de-scaling of coffee urns, steam tables, dishwashers and combi ovens; and
- (4) by ensuring that a Preventive Maintenance Program is in place for all major food services equipment IAW the original equipment manufacturer manual.

### 9.2.5 Maintenance Database

13. The [CAF Food Svcs Equipment Inventory and Maintenance Database](#) is the national food services tool to assist bases/wings/formations, and units in the management of the major equipment assets under their control. It is a stand-alone, Microsoft Access file that requires downloading. It must be used to log all maintenance and repairs of the equipment throughout its life. This database can be used to justify the replacement of equipment (based on serviceability, frequency of breakages, down time, associated costs, etc.).

14. The stand-alone database is available on the [STRAT J4 FOOD SVCS](#) website via the [“Policies, Publications, Tools & Resources \(Food Svcs\)”](#) page.

### 9.2.6 Reporting Equipment Shortcomings

15. The Unsatisfactory Condition Report (UCR) - CF 777 is the formal document used to describe problems with materiel/equipment. UCRs are to be identified using the Unsatisfactory Condition Reporting System (UCRS). [CFAO 71-12 -- UNSATISFACTORY CONDITION REPORT](#) and [POLICY PROCEDURES AND GUIDELINES UNSATISFACTORY CONDITION REPORT \[C-02-015-001/AG-000\]](#) provide detailed information on the use and procedures for completion of this document.

16. Examples of UCRs that may be encountered in food services include:

- a. Potential safety hazards;
- b. Recurring failures of equipment (due to inadequate repair service);
- c. Equipment that is defective, obsolete or unable to meet sanitation standards; and
- d. Insufficient capacity to meet production demands or changes in production standards.

### 9.2.7 CE Work Request

17. A CE Work Request (CF 141) shall be used for work defined as construction, betterment, or engineering maintenance repair. This form is to be used for critical work, routine small repair, or projects. The form is available at [Annex A – CE Work Request Form](#). The CE Work Request must indicate the nature of the work required and its justification. It can then be submitted either by phone, email, written form, or in person. CE Reception Desk will advise the caller of the immediate remedial action to be taken (IOT avoid further consequences of incidents that are related to safety and/or security).

### 9.2.8 Preventive Maintenance Plan

18. The Preventive Maintenance Plan must be IAW the manufacturers' operating manual. Equipment shall not be operated in unsafe conditions. Preventive Maintenance Plans not only extend the longevity and performance of equipment, but they can also assist in detecting potential problems before they occur. Preventive Maintenance Plans should be scheduled during periods of lower activity IOT minimize impacts on operations and prevent reactive actions during peak periods (when all equipment is in high demand).

19. Rigorous documentation and file-keeping of all maintenance reports is essential. These records/files provide a good indication of kitchen/equipment condition. Some equipment requires more stringent attention, particularly those utilizing water (i.e. steamers, icemakers, and combi ovens). **FOOD SVCS** is responsible for writing the Preventive Maintenance Plan. The execution, however, is done either through **CE** resources or contracts. **CE** should review input in the draft Preventive Maintenance Plan.

### 9.2.9 Life Cycle Management (LCM)

20. LCM is paramount in budget planning. Most food services equipment has a life expectancy of 10 to 12 years. Consequently, a multi-year plan must be defined to ensure financial forecasting for timely replacement. Kitchen equipment should be evaluated periodically—ideally, every six (6) months—to assess its reliability, maintenance cost, and also to determine if the expected wear life remains accurate. A number of factors can alter prescribed life expectancy (i.e. water hardness, production demands, preventive maintenance plan, and the care taken by operators). Based on data from the industry, spare parts are generally available for up to 15 years after production has ceased.

### 9.2.10 Equipment Replacement

21. Food services equipment should be considered for replacement when:
- it is at the end of its scheduled life expectancy;
  - it has become unreliable, due to frequent unserviceability or no longer performs adequately (e.g. fails to hold temperature);
  - there are visible signs of deterioration (e.g. rust, water damage, loose coils and gaskets);



- d. it is Beyond Economical Repair (BER); and
- e. it can no longer perform the function satisfactorily for which it was intended (due to changes in feeding strength, menu and energy availability).

**Note:** Equipment is BER when the maintenance cost reaches 50% of the original acquisition cost.

22. The replacement of equipment represents an opportunity to review current operations and the process can take on a myriad of considerations, such as:

- a. Current and/or planned feeding strengths (volume of activity);
- b. Current and evolving concept of operations (CONOPS) for meal production and service;
- c. Production flow and space requirement;
- d. Opportunity to replace a suite of equipment for one that is multi-use;
- e. Limitation in power source, ventilation capacity, fuel source (i.e. natural gas, propane, etc.) and plumbing; and
- f. Technology and energy-saving features (cost-effective).

23. Advancement and development of new technologies must also be taken into consideration. New models of the same generic family (e.g. combi ovens with integrated induction cooker) should be considered to ensure that **CAF Food Svcs** remains harmonized with changes in the food services industry to remain cost-effective or positively impact their operation and maintenance cost. Newer tech equipment offers better control and enables consistent production with lesser staff oversight.

24. Based on the LCM plan and actual equipment status, the equipment requirement must be identified (by order of priority) in the yearly business plan. All or limited equipment will be approved for procurement, based on cost and allocated funds. The equipment that is identified (but not procured early in the FY) should be identified as **on ramp** for future FY procurement. Items that cannot be purchased within the identified FY are to be reported to the subsequent one and identified as high priority.

25. Equipment identified BER must be condemned by **CE** IAW Canadian Forces Technical Order (CFTO) C-04-025-002/AG-000 MANAGEMENT PROCEDURES AND GUIDELINES - CONDEMNATION OF LAND TECHNICAL EQUIPMENT BY BASE/STATION LAND MAINTENANCE SECTIONS AND MAINTENANCE COMPANIES.

26. The equipment requirement found at [Annex B – Major and Minor Equipment by Work Section](#) provides basic equipment needs for new and/or operational kitchens. Entitlement is as per [Scale D09-136CFS: Food Services \(Food Svcs\) Equipment](#). Not all items listed are required in every kitchen, nor should this list be considered exhaustive.

### 9.2.11 Equipment Procurement

27. When equipment is to be procured (added capability or replacement), the following actions are to be taken:

- a. Review the requirements IAW [section 9.2.10](#);
- b. Use the [Scale D09-136CFS: Food Services \(Food Svcs\) Equipment](#) (document authority), the Unitrak Non-food Catalogue and the [National Commercial Kitchen Equipment SO](#) to select the equipment;
- c. Liaise with **CE**. By doing this, **CE** certifies that the requested equipment is compatible with:
  - (1) power source and plumbing;
  - (2) ventilation capability, as required;
  - (3) space layout and dimensions; and
  - (4) equipment configuration, as applicable.
- d. Complete the Purchase Order (PO) in [Unitrak](#); and
- e. Follow-up on every material request and (upon delivery of the equipment) verify that the equipment received meets the physical characteristics and specifications requested.

#### 9.2.11.1 Procurement Tool

28. All Food Svcs equipment must be performed ensuring consistency and best value when using public funds. [Unitrak](#) shall be used IOT generate POs and allow reporting of expenditures. In addition, the use of a Standing Offer (SO) shall be the approach to meet recurring needs and shall be used IAW guidelines presented below.

29. A National Commercial Kitchen Equipment SO was developed by **FOOD SVCS 4**, which shall be used for the procurement of standard commercial kitchen equipment. The equipment listed in the [National SO](#) reflects the production needs of the Choice & Quantity Standards and Scale of Issues. The requesting officer must have a valid Delegation of Authority (DOA) to execute a call-up against a SO. It is also DND policy that contracting authorities are to use a SO where one exists for the goods or services required and to consider the initiation of one to satisfy repetitive requirements (where it is cost effective to do so). Refer to the [Delegation of Authorities for Financial Administration for DND and the CAF](#).

30. Clothing items, cleaning materiel and furniture (including dining room furniture), are not to be procured using the National Commercial Kitchen Equipment SO. Procurement and acquisition of all Food Svcs equipment (that is not specified or listed in the SO) requires **FOOD Svcs 4** approval.

31. **FOODS Svcs 4** (in collaboration with **PWGSC**) is responsible for the management and establishment of the SO. The base/wing **FOOD Svcs** organization (with authorized DOA) can issue call-ups against the SO. The maximum call-up for food services equipment is limited to \$400K (GST/HST included) for pricing “A” items. Pricing “B” maximum call-ups are also limited to \$400K (GST/HST included). Pricing “A” consists of pre-negotiated line items listed in the SO and Pricing “B” are off-list items or line items which were not listed in the Request for a Standing Offer (RFSO) (yet remain within the intent of the SO) as being food services equipment that can be warranted to meet the **CAF FOOD Svcs** mandate and still be procured through the SO using the National Unitrak system. For further details refer to the appropriate chapter of the [Food Services Manual](#).

32. All conditions and provisions WRT the scope, price and fees of the goods within the SO must be adhered to. No contract exists until the requestor issues a call-up against the SO. Each call-up indicates offer acceptance by **PWGSC**.

#### **9.2.11.2 Procurement Process**

33. The process described below must be followed IOT proceed with a call-up. This process enables base/wing **FOOD Svcs** to procure equipment directly using the SO. This ensures timely delivery and installation of the adequate equipment in support of the National Standardized Cycle Menu (NSCM) and does not require extensive local contracting expertise.

34. The use of a SO or other contract vehicles that offer, “supply and installation” services for new kitchen equipment shall be referred to the **CE** as the technical authority (due to the infrastructure considerations that must be first assessed). Under no circumstances shall the installation of new equipment (that requires modification to any utility or building system) be initiated, directed, approved, overseen, or undertaken by unauthorized personnel.

35. When there is a requirement for pricing “B” (off list) items from the National commercial kitchen equipment (small wares), units are to refer to the items in the Unitrak Non-food Catalogue first. Thereafter, if the required item cannot be found, Units may proceed by consulting the Vendor Product Catalogue. When a required item cannot be found in the Unitrak Non-food Catalogue and you wish to procure it, please complete **Annex C - NISO Procurement Form** and send it by email to **+FOOD SVCS EQUIPMENT SJS STRAT 4 - SVC ALIM EQUIPEMENT EMIS J4 STRAT@SJS D LOG PROG@OTTAWA-HULL**. This process allows the **SO MGR** to **validate** and **add items** to the National Unitrak Catalogue.

**Note:** As per the NISO Directive, HMC Ships are not to process any purchase orders for fitted food services equipment through the Unitrak program. Demands for fitted galley equipment requiring power and/or plumbing shall be processed through liaison with coastal Base Logistics personnel and the Life Cycle Materiel Manager. Due to operational requirements, if the NISO cannot meet the required delivery timeframe before leaving homeport, HMC Ships are authorized to access local suppliers for necessary non-fitted small wares.

36. Each call-up against the National Commercial Kitchen Equipment SO (exceeding \$5K, including taxes) or for major or minor equipment that are not included in the SO must get prior approval from **FOOD SVCS 4** IOT proceed with the procurement process. Once the Procurement form has been completed, organizations should complete the call-up using the **Unitrak** PO Non-food Module (similar to the Food PO process). All requests for approval must be completed with the following information:

- a. Generic Call-up **Annex C - NISO Procurement Form** (for the use of SOs):
  - (1) Approval to issue a call-up over \$5K (including GST/HST) is given when the end-user has sought approval through email using the NISO Procurement Form to **FOOD SVCS 4** representative; and
  - (2) The unit must also include the PO reflecting the NISO Procurement Form IOT gain approval.

37. Once the requesting unit has gained approval, they must complete the call-up process by signing, scanning and emailing directly to the Vendor (your Unitrak PO).

### 9.2.12 Rejecting Unsuitable Equipment

38. The delivery of unsuitable equipment may occur as a result of human error, the issue of a substitute from local stock surplus re-assignment, or the re-issue of equipment (which was repaired but no longer meets operational demands). If an unsuitable item is issued, do not accept its delivery nor allow its installation. Prepare a memorandum stating the reasons for rejecting the item and initiate an Unsatisfactory Condition Report (UCR) Form CF 777; submit to the **B/W CEO** onward to **B/W SUP O**. Upon receipt of the documentation, the **B/W SUP O** can make the necessary arrangements for disposal of the unsuitable item and for acquisition of the required equipment.

39. Should a need occur to take action with the above procedure, an immediate report stating the pertinent details shall be submitted through the appropriate channels to the respective Environmental Command to inform **STRAT J4 FOOD SVCS**.

### 9.2.13 Disposal of Food Services Equipment

40. **PWGSC** is the sole authority responsible under the [Surplus Crown Assets Act \(R.S.C., 1985, c. S-27\)](#) for disposal of all surplus materiel.

41. When food services equipment has been deemed as surplus IAW Treasury Board [Directive on Disposal of Surplus Materiel](#), **FOOD SVCS** must consider a gratuitous transfer to another food services organization within DND/CAF. If no requirement exists, the item may be transferred to another federal organization<sup>1</sup>. If all transfer options fail then the item is to be posted on [GCSurplus](#) (the federal government agency responsible for the sales of surplus federal goods).

42. The [Directive on Disposal of Surplus Materiel](#) (effective since 1 November 2006) applies to all departments as defined in section 2 of the [Financial Administration Act \(R.S.C., 1985, c. F-11\)](#) (with the exception of paragraph 2(c) thereof) unless specific acts or regulations override it. The Treasury Board (TB) [Policy on Management of Materiel](#) provides direction for the management of departmental materiel assets throughout their life cycle and, WRT disposal, requires that deputy heads ensure that:

43. The disposal of surplus materiel assets is concluded as effectively as possible (soon after they become surplus to the requirements of program delivery) and in a manner that obtains the highest net value for the Crown and in compliance with the [Directive on Disposal of Surplus Materiel](#).

44. This directive sets out additional and more specific requirements that departments must meet during the disposal phase of the life cycle of their materiel assets. This directive is issued pursuant to the [Financial Administration Act \(R.S.C., 1985, c. F-11\)](#), subsections 7(1), 9(2) and 62, and the [Surplus Crown Assets Act \(R.S.C., 1985, c. S-27\)](#), subsection 3(1)(b).

45. Effective 1 April 2015, PWGSC has a similar management web-based tool referred to as [GCTransfer](#) available to all departments to post their assets to become available to all levels of government prior to being disposed to [GCSurplus](#) for final sales/disposal.

46. [GCTransfer](#) enables materiel managers to post, view and transfer surplus assets (at net book value) within government, prior to donating or selling them externally. [GCTransfer](#) is a web-based tool, embedded in the [GCSurplus Client Interface \(GCSci\)](#) module that is currently used by the materiel management community. This functionality allows materiel managers to keep track of items offered for transfer and keep track of their status.

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<sup>1</sup> GCTransfer, a PWGSC web tool, is available to all departments to post their assets for view by all federal organizations prior to being disposed to GCSurplus for final sales/disposal.

47. Assets can be declared for transfer by using the [GCTransfer](#) component of the [GCSurplus Client Interface \(GCSci\)](#).

### 9.3 Occupational Uniform Standards

#### [9.3.1 Uniform Policy and Directive](#)

#### [9.3.2 Occupational Clothing Entitlement](#)

#### [9.3.3 Laundering of Uniforms at Crown Expense](#)

#### [9.3.4 Care and Maintenance of Occupational Uniforms](#)

#### [9.3.5 Safety Footwear for Civilian Personnel](#)

#### 9.3.1 Uniform Policy and Directive

1. IAW QR&O 17.0, personnel shall wear their uniform, which includes the occupational dress for all food services military and civilian personnel, when working within DND/CAF-operated facilities/organizations. **If an item is not listed in the [Canadian Forces Dress Instructions \[A-DH-265-000/AG-001\]](#), it is not authorized.**

2. **Occupational Dress** means clothing worn by those working in unique occupations (i.e. nurses, **cooks**, fire fighters, chaplains, and individuals requiring safety clothing and equipment to carry out their tasks).

3. **Personal Loan Clothing** means scaled public clothing and equipment (which is retained for the duration of a member's service, or until the requirement ceases). This clothing and equipment is issued and maintained at public expense.

4. **Temporary Loan Clothing** means scaled public clothing and equipment issued from a Distribution Account (SLOC) to an individual, military or civilian (because of his/her temporary employment or location) and returned upon termination of the special circumstances. This clothing and equipment is issued and maintained at public expense.

5. **Alterations and Modifications**—clothing items shall not be altered or modified (except to obtain a reasonable fit).

#### 9.3.2 Occupational Clothing Entitlement

6. Clothing entitlement for Food Svcs personnel is IAW the work performed and defined in the appropriate **Scale of Issues** (refer to [section 9.2.1](#)). The Scale of Issues lists the items and quantity to be issued to each individual, and who can draw the allocation.

##### 9.3.2.1 Cooks (Military and Civilian)

7. Cook occupational dress is a white uniform worn in lieu of service dress on duty in CAF kitchens and dining rooms. It consists of:

- a. Trousers, cook white;
- b. Shirt, men's, white, short-sleeved;
- c. Cap, cooks, black cloth pillbox, or turban, white;

- d. Apron, food handlers, cotton duck, white;
- e. Coat, chef cook, cotton duck, white, only for serving line duties in static units dining rooms; and
- f. Name/rank tags identification, environmental designation, Velcro six inches, black thread on white background.

#### **9.3.2.2 Kitchen Helper**

8. GS FOS 02 and GS FOS 03 C categories (administration/supervisory roles) occupational dress is a black uniform, worn for duties in CAF kitchens and dining rooms. It consists of:

- a. Unisex trousers, black;
- b. Black, unisex, short-sleeved shirt with side grey airy material (for added ventilation); and
- c. Bib type apron, black chalk stripe.

#### **9.3.2.3 Occupational Maternity Dress**

9. Pregnant women are entitled to a personal loan/issue of shirts and pants with elasticized waistband as per [Scale D01-403CFS: Special Purpose Clothing - Food Handlers](#).

#### **9.3.2.4 Health, Safety and Occupational Dress Policy**

10. Safety and occupational dress items are intended (and authorized) for work wear in the work place during the execution of associated duties. These items can be worn by all entitled Food Svcs personnel.

11. For hygiene and sanitation reasons, military members shall wear their standard orders of dress when travelling to and from the place of duty IAW local instructions (CADPAT, DEU, etc.). Civilian personnel must travel in civilian attire and are not permitted to wear their issued occupational uniform.

### **9.3.3 Laundering of Uniforms at Crown Expense**

12. The bib type apron, which is considered Individual Protective Equipment (IPE), shall be issued and loaned to all types of employees working in DND/CAF dining facilities to include: military, civilian, Personal Support Program (PSP) and contract employees. Funding for the procurement and laundering is a local responsibility. The remaining items as per [Scale D01-403CFS: Special Purpose Clothing - Food Handlers](#) (Chef Jacket, shirt and pants) shall be laundered by employees at their own expense. If work clothes become contaminated by hazardous substances excluding food dirt, local organizations are to provide arrangements for the cleaning of those specific items. The policy can be found in the [Supply Administration Manual](#).



### 9.3.4 Care and Maintenance of Occupational Uniforms

13. The occupational uniform (with the exception of the bib type apron) should be laundered by the employee, using the following recommendations:

- a. Wash in lukewarm water, delicate cycle;
- b. Do not bleach;
- c. Tumble dry and place on hanger; and
- d. Iron at medium setting (only the chef jacket and only if necessary).

### 9.3.5 Safety Footwear for Civilian Personal

14. IAW the [Collective Agreement between the Treasury Board and the Public Service Alliance of Canada](#), the safety footwear is supplied to employees as per the employer's policy, or where the employer has identified positions where the wearing of safety footwear is mandatory. Employees who are in receipt of the safety footwear shall wear the clothing and safety footwear whenever they are on duty, IAW departmental regulations.

15. Further to the agreement, safety footwear is also subject to the [Supply Administration Manual](#), Volume 3, Chapter 13, where it refers to the [Directorate of General Safety \(D Safe G\)](#).

## 9.4 Food Services Forms and Publications

### 9.4.1 Forms and Publications

1. **FOOD SVCS 4** is responsible for the forms and publications listed below. When a policy or a directive would have an impact on these forms, **FOOD SVCS 4** is to ensure the forms are amended accordingly:

- a. [Flight Meal Demand, Issue and Return Voucher \(CF 455\)](#);
- b. [Between Meal Supplement Demand Issue and Control Voucher \(DND 711\)](#);
- c. [Casual Meal Authorization \(CF 1380\)](#);
- d. [DND Ration Card \(DND 412\)](#); and
- e. [Requisition and/or Voucher for Rations \(CF 1009\)](#).

2. To access any of the above-listed forms, refer to the **STRAT J4 FOOD SVCS** website via the “[Policies, Publications, Tools & Resources \(Food Svcs\)](#)” page, or refer to the [Defence Forms Catalogue \(DFC\)](#). Requests for changes/amendments must be forwarded to +FOOD SVCS EQUIPMENT SJS STRAT 4 - SVC ALIM EQUIPEMENT EMIS J4 STRAT@SJS D LOG PROG@OTTAWA-HULL.

3. Organizations requiring a publication must comply with Directorate Services Contracting (D Svc C). For more details, refer to the [Mat KNet website](#) (under the Demand Planning section, select Demand Publications) to access an informative PowerPoint presentation WRT Supply Chain Integration (SCI), Demanding Publications. A good example is the [Food Safety Code of Practice for Canada's Foodservice Industry](#).

## **9.5 Planning of Major Renovations and New Construction**

### [9.5.1 Evaluation of Facilities](#)

### [9.5.2 CE Work Request](#)

### [9.5.3 Facility Design/Renovation-Construction Project Process](#)

### [9.5.4 Project Identification](#)

### [9.5.5 Project Prioritization](#)

### [9.5.6 Project Process Flow](#)

### [9.5.7 Statement of Operational Requirements \(SOR\)](#)

### [9.5.8 Initial Development of SOR](#)

### [9.5.9 SOR Review/Approval](#)

### [9.5.10 Outline of a SOR for a Food Services Facility](#)

### [9.5.11 Functional Analysis](#)

### [9.5.12 Option Analysis](#)

### [9.5.13 Analysis Criteria](#)

### [9.5.14 Option Analysis Proposal](#)

### [9.5.15 Conclusion](#)

### [9.5.16 Recommendation](#)

### [9.5.17 References for Section 9.5](#)

#### **9.5.1 Evaluation of Facilities**

1. Food Svcs Mgrs must critically assess their Food Svcs facility/facilities on an on-going basis. Repairs and/or renovations required subsequent to Preventive Maintenance Inspections must be requested through appropriate, valid documentation.
2. The primary **CE** document used for the authorization and expenditure of resources is the CE Work Request Form (CF 141).

#### **9.5.2 CE Work Request**

3. The first step taken when initiating a facility design/construction/renovation process is to raise a CE Work Request (CF 141). The initiation of a Food Svcs facility project requires a great deal of detail, both in identifying the work required and justifying its importance in providing the appropriate standard of food services to DND/CAF-funded personnel and to the Base/Wing population. Food Svcs Mgrs must be prepared to actively participate in identifying work requirements and in providing statistical input on the types and volume of activity that justifies CE work requirements. The Food Svcs Mgr must also be prepared to assist the CE Project Manager (PM) in completing all related documents that support the project initiation (identification phase).

### 9.5.3 Facility Design/Renovation-Construction Project Process

4. Major renovations, new construction, and/or replacement of a facility may be necessary, should any of the following conditions apply:
  - a. The facility has become inadequate because of changes in base role and/or base establishment or training strength;
  - b. The facility has become functionally unsuitable for its required occupancy; and/or
  - c. The facility has deteriorated BER.
5. There are several steps involved in a facility design/construction/renovation project, which is why the complete process normally takes a minimum of 5 to 7 years.

### 9.5.4 Project Identification

6. Upon receipt of the CE Work Request (CF 141), the CE will assess the request for technical feasibility and provide a preliminary cost estimate. Major projects are typically referred to the Real Property Coordination Committee (RPCC). The RPCC is a site-level committee, comprised of senior officers, and co-chaired by the CE and Base/Wing Commander. The RPCC assesses all requests for construction/renovation projects and determines:
  - a. Whether or not they recommend the project;
  - b. The program year for which the project is recommended;
  - c. Suggested project priority, relative to other approved projects; and
  - d. Reasons for not recommending projects.
7. Projects endorsed by the RPCC are generally included in the CEs business plan for the following year. Projects must then be prioritized at the regional level (Real Property Steering Committee (RPSC)) and at the national level (Real Property Operations Committee (RPOC)) before any funding decision can be made.

### 9.5.5 Project Prioritization

8. The RPCC will consider the project in relation to the Base/Wings' Master Realty Property Development Plan (MRPDP) in its prioritization exercise. Together with the site-level committee, he will establish the priority of individual projects within his area of responsibility.
9. The MRPDP is a key guidance document for decisions relating to projects that involve the renovation or construction.

### 9.5.6 Project Process Flow

10. All realty assets projects generally follow the same process flow phases. The project process flow for a dining facility construction project would include the following four (4) phases:

- a. **Identification:** This phase **starts** with project initiation and **ends** when the project is entered into the Capital Construction Program;  
**Note:** This step requires a CF141 with a Synopsis Sheet (SS).
- b. **Development:** This phase **starts** with the Capital Construction Program Review to determine the project priority and **ends** when funds are approved for the project definition phase, following the Preliminary Project Approval (PPA);
  - (1) Statement of Operational Requirements (SOR);
  - (2) Option Analysis; and
  - (3) Business Case and a SS/PPA.
- c. **Definition:** This phase **starts** with the selection of a contracting agent to contract for design services (conceptual design) of the construction solution and **ends** when funds are approved for construction following the Effective Project Approval (EPA). The definition phase includes:
  - (1) Drawings and specifications; and
  - (2) SOW drafted by ADM (IE) in line with the SOR.
- d. **Implementation:** This phase **starts** with the selection of a contractor for the construction phases and **ends** when the construction is completed and has met the capability requirements implementation phase (construction, consultant, inspection, possession, staff cleaning and training):
  - (1) Construction/Renovation begins; and
  - (2) Users to remain involved during the implementation phase.

### 9.5.7 Statement of Operational Requirements (SOR)

11. The SOR is a mandatory project document that defines the capability deficiency to be addressed and defines the project requirements in broad terms. It communicates the characteristics of the operational requirement to technical and procurement staffs. In addition, it contains the critical performance criteria necessary for evaluating technical options, assisting in the post-project completion, and evaluation of the performance of the new (or renovated) facility against the stated functional objectives and performance criteria.

12. The SOR is created by the Project Sponsor and normally written by their appointed Project Director (PD). The Project Sponsor is the Base/Wing Commander for locally-managed projects. For nationally-managed projects, the applicable Environmental Chief of Staff is the Project Sponsor. The Sponsor has functional responsibility for its development, staffing, and approval. It is the responsibility of the PD to work in conjunction with the PM to obtain agreement on the SOR.

13. For a locally-managed food services facility renovation project, the Project Sponsor may appoint the Food Svcs O as PD, while the PM will be the CE officer. For major food services facility construction projects, the PD (appointed by the applicable Land, Air, or Navy ECS) will be a representative in the respective requirement directorate. For example, the PD for a major construction project sponsored by the Chief of Land Staff (CLS) would be the Director of Land Forces Requirements (DLFR). Every Environmental Command project also has a Team Leader (PD) and a PM. Within the Directorate Construction Projects and Engineering Policy (DCPEP), the position **DCPEP 4** represents the Army Team Leader and the position **DCPEP 5** represents the Air/Navy Team Leader. Within each respective element, an appointed PM will be responsible to manage project activities and serve as a resource manager (within the limits of the project scope).

### 9.5.8 Initial Development of SOR

14. The initial development and staffing of the SOR should ideally occur during the development phase of the project. The PD has the responsibility for preparing the SOR to the satisfaction of the sponsoring Level One (**L1 MGR**).

15. In principle, the SOR for a major renovation or construction project is a pure statement of the characteristics that must be delivered in the construction solution, in order for it to fully satisfy the validated capability deficiency.

### 9.5.9 SOR Review/Approval

16. In order to help expedite the process, **FOOD SVCS 4** shall review the SOR prior to being submitted to the PM. **FOOD SVCS 4** is the DND/CAF Food Svcs SME WRT facilities and equipment. They can make important recommendations that may have been omitted, or bring forth suggestions to facilitate the acceptance of the SOR.

### 9.5.10 Outline of a SOR for a Food Services Facility

17. A key element in the development of the SOR for a food services facility is to identify all the functional requirements. Well-researched and presented supporting documents greatly increase a SOR's chances for approval. All statements must be substantiated with details and facts. Justification must be valid and be credible. Nothing is to be assumed or exaggerated. The outline of a SOR includes an executive summary and usually five (5) sections. These five sections provide an introduction, describe the facility requirements, evaluate the existing facilities, analyze the feasible options and provide recommendations on the preferred option that would satisfy the requirements identified in the SOR. When Food Svcs organizations are

required to draft their SOR, a [standardized template for a SOR](#) (with description of what is to be included) is available.

18. IOT assist each **FOOD SVCS ORGANIZATION**, this section will touch on critical factors that should be considered to ensure the best end-state that meets the overall requirements.

#### 9.5.10.1 Layout Design Principles and Components

19. Food Svcs Mgrs may find themselves thinking and searching for better ways to maximize their kitchen space. They may also be interested in adopting new, trendy concepts of preparation and service. Food Svcs equipment firms tend to aggressively market a large selection of preparation, cooking, holding, and serving equipment, gadgets and space savers. All of those may be tempting, but if a Mgr does not plan and ensure the design of a good functional kitchen layout, they may be wasting public funds. Careful space and layout planning gives the best possible functional work environment, and traffic flow to accomplish the food preparation and service tasks and workload that respond to the CONOPS. All of the above must align with [DAOD 3012-1, Provision and Sale of Food Services](#) by having the service and amenities, which is one cafeteria-style dining facility with separate dining areas for officers, senior non-commissioned members (NCMs) and junior NCMs.

20. **Layout design** refers to the overall space planning. It defines the size, shape, style and decor of the space and equipment in a kitchen and dining room.

21. **Kitchen layout** is the detailed arrangement of work centres into sections, groups of sections into functional areas, and groups of functional areas into an entire layout. As such, a kitchen layout is composed of four distinct parts as follows:

- a. **Work Centre** is the basic component of a layout. It is where a worker performs one or a few specific tasks. When a job or task is highly specialized, it normally requires a separate work centre. In a small dining facility, the same work centre may be used repeatedly for different tasks that require similar equipment, work surfaces, and proximity to storage areas. It measures approximately 1.4 to 2 m<sup>2</sup> (15 to 20 sq. ft.) in space depending on the production needs. A work centre should permit a worker to do a given task without having to walk away from the work centre. A work centre should include the required equipment and tools to do a task. It should also be as compact as possible to reduce travel and minimize time and energy;
- b. **Work Section** is made of several work centres grouped together and is where workers perform closely-related tasks. For example, the vegetable preparation work section would include the following work centres:
  - (1) sorting, cleaning, washing and soaking;
  - (2) cutting; and
  - (3) portioning, packaging (for immediate use by other work sections or for temporary storage) and storage.

- c. **Functional Area** is a group of work sections where workers perform a specific function. For example, the food preparation area would include the following work sections:
  - (1) meat preparation;
  - (2) vegetable preparation;
  - (3) salad preparation;
  - (4) sandwich preparation; and
  - (5) dispersed meal preparation.
- d. Typically, a kitchen will include functional areas such as receiving and issuing, storage, food preparation, baking, food production, dispersed meal preparation and assembly, serving, ware washing (dishwashing and pot washing) and waste disposal; and
- e. **Layout** represents all the functional areas joined together into a logical arrangement. This provides efficient proximity to storage and internal dependencies, facilitate common equipment sharing, and provide for a logical flow of goods, products and workers.

22. Placement of the kitchen in the building (whether a mess or a dedicated Food Svcs facility) is the first critical step. The kitchen is like the “heart” of the house, and as such, it delivers service and products to other functional parts of the building. Kitchen placement will affect the quality of the food, the delivery of the food, the number of diners who can dine at any particular time of day, the utility costs, and the atmosphere of the dining area.

23. Today, the average functional lifespan of a commercial/institutional kitchen is between 20 and 25 years before major re-modeling or renovation is necessary. The food service industry evolves with time and cost-saving equipment, innovative and efficient production and service concepts that better fit the CONOPS of internal dependencies. Refer to those work sections that must service each other during the meal production process. For example, the vegetable preparation section would produce prepared vegetables for the main cooking section, the salad preparation section, and the dispersed meal section. The main cooking section would produce meal items for the dispersed meal section, the sandwich preparation section, and the serving area.

24. Unfortunately, the natural tendency in kitchen design is to try to fit the required equipment into the space available, instead of making the space work to fit the specific needs of the operation. The other most common oversight is the lack of flexibility in the layout to accommodate change in equipment, functional sections and areas, and in the type and volume of activity. Consequently, a flexible kitchen design could significantly prolong the functional lifespan of the food services facility; however, a flexible kitchen design does not mean allocating extra space “in case of”. Such design decision would likely compete with the need to optimize worker productivity and to minimize operating and maintenance costs.



25. A poorly designed kitchen can make food preparation and service more difficult than it should be, and it can even undermine the morale of the staff. Planning thoroughly WRT the location and design of the kitchen is critical to ensure successful results. Productivity in a manufacturing plant is highest when the assembly lines and machinery are arranged in a logical, sequential order to put the components together. In food services, this includes everything from bringing ingredients from the storage areas, transforming them into prepared products; to setting and replenishing the serving area for an efficient product and diner flow that enhances the opportunity for a satisfying meal experience.

#### 9.5.10.2 Space Allocation

26. Allocating space for all food services functions is a significant challenge. Food Svcs Mgrs often face the following dilemma: planning for space allocation that provides for optimal operation versus space allocation that must be accommodated within existing buildings or are constrained by site restrictions and construction services cost restraints. When identifying the requirements for renovation to a food services facility, Food Svcs Mgrs must be prepared to propose options to optimize available space and to minimize additional space requirements. For example, often Food Svcs Mgrs do not take into consideration the availability of supply of raw food items and overstate the requirement for temperature-controlled storage. Perhaps a smaller refrigeration unit can be utilized with more frequent delivery of raw food product. They must justify the space requirements when initiating a requirement for a major renovation or a new construction project. If the facility must provide flight meals refer to the Aircraft Commander's meal policy in the [Air Operations chapter of the Food Services Manual](#).

27. A facility that includes a centralized production kitchen will require more space for storage, production, receiving, and issuing than a facility producing for its own dining room capacity. Therefore, it is critical that the capacity requirements of the kitchen be fully-identified in relation to the number of diners fed in the dining room (the number and type of dispersed meals issued). Hay-box meals, box lunches, flight feeding meals, the different impact on the storage, and preparation/production areas must also be considered. Also consider the number and type of regular catering activities held during regular meal hours.

#### 9.5.10.3 Flow Type and Flow Pattern

28. Product and traffic flows are the two types of flow to consider in a layout design. The **product flow** is the movement of all food items from their arrival at the receiving area to the meal service to diners. **Traffic flow** is the movement of employees through the food services facility as they go about their duties. Minimizing backtracking and crossover is one of the essential objectives of an effective layout design and to ensure Food Safety.

29. There are **three (3) basic flow patterns** in a Food Svcs operation, which are as follows:

- a. **Back-to-front-to-back flow pattern WRT product flow.** The raw materials used to create each dish arrive at the “back” of the kitchen (where they are stored). Then, the materials progress towards the “front” for preparation and cooking, and then directly to the “front” for meal service. Finally, the non-reusable surplus return to the “back” again, as waste;

- b. **Section-specific flow pattern WRT employee flow.** There is usually a unique flow to each work section. It could be a pattern of steps a cook takes in the cooking section to cook one (or a variety) of products. It could also be the methodical way the dishwashers scrape, sort, load on trays, wash and dry dishes, and dispose of waste; and
- c. **Service staff flow pattern that differs according to the type of service system provided.** For example, for limited table service, the service staff replenishes the various service stations in the serving and dining room areas, and clears the tables. For full table service used in formal functions, the service staff picks up the food in the main serving area, delivers at the diner's table and clears the tables.

#### 9.5.10.4 Flow Plan

30. For food preparation, there are **two (2) basic flow plans** and their variations are as follows:

- a. **Straight line** (also called assembly line flow) moves the food from one process to another, in a straight line. It is simple and minimizes preparation time. It is well adapted to work sections that can be located against a wall in small facilities, or in the centre of a functional area in large facilities; and
- b. **Parallel flow** is well-suited where space is limited or to take full advantage of available space. The parallel flow has four variations as follows:
  - (1) **Back-to-back** - Equipment is arranged in a long, central counter or island in two straight lines and centralizes plumbing and utilities;
  - (2) **Face-to-face** - A central aisle separates two straight lines of equipment on either side of the room. This is good for high volume feeding, but does not take advantage of single source utilities;
  - (3) **L-shape** - Well-suited to access several groups of equipment. This gives you the ability to place more equipment in a smaller space. Adaptable for table service style feeding; and
  - (4) **U-shape** - Although this arrangement is seldom used, it is ideal for a small space with one or two employees (such as salad preparation or pantry area).

31. For cafeteria dining facilities, the following three flow plans are typically considered:

- a. **Straight line.** The slowest moving arrangement in terms of flow, and the most common in commercial cafeterias. They take up the least space, and the average diner is comfortable with this arrangement;
- b. **Shopping centre system.** This arrangement is a variation of the straight line flow, instead of being straight; sections of the line are indented. This, in turn, keeps things moving and makes it easier for diners to bypass one section; and

- c. **Free-flow system.** This arrangement offers fast service and minimal waiting, and is designed so that diners can go directly to the areas they are interested in. They are most likely found in industrial cafeterias.

#### 9.5.10.5 Functional Relationship Diagram (Bubble Diagram)

- 32. A basic flow pattern for a facility may be illustrated on a plan by using:
  - a. Arrows to indicate direction of flow;
  - b. Coloured lines (to indicate flow of different materials);
  - c. At the outset, the diagram may be a rough sketch on a graph paper plan and it will indicate the relationships between sections (refer to functional analysis); and
  - d. Later, these sections may be allocated a specific amount of space, with thought given to structural features that may contribute to desirable flow.
- 33. The joining of work centres into sections, and sections into functional areas should follow certain rules relating to flow of work. Eight (8) basic rules apply in establishing the flow between work centres, sections, functional areas, and the entire layout:
  - a. Functions should proceed in proper sequence directly, with a minimum of crisscrossing and backtracking;
  - b. Smooth, rapid production, and service should be sought, with minimum expenditure of worker time and energy;
  - c. Delay and storage of materials in processing and serving should be eliminated as much as possible;
  - d. Workers and materials should travel minimum distances;
  - e. Materials and tools should receive minimum handling;
  - f. Maximum utilization of space and equipment should be achieved;
  - g. Quality control must be facilitated at all critical points; and
  - h. Minimum cost of production should be sought.
- 34. The flow most suitable for one operation will differ from others according to the manner in which it meets the individual needs of the facility. Changes and adjustments are often necessary to adapt a good flow to the specific structural requirements and building shape. A good flow plan is seldom achieved without compromise. The need to make choices may stimulate extra care and thought that will lead to finding a better plan. The flow pattern should follow the functional relationship of work.

35. The functional type flow plan is the preferred flow diagram because it shows the functional relationship between work centres and sections. Frequently, food items are processed to a semi-finished point and allowed to accumulate, with storage occurring until a sufficient quantity is obtained for transfer to another processing work centre. Food is often cooked to order and preparation must await demand. The wide varieties of product that are made in the food services facilities are well-suited to the functional type flow plan and layout.

36. The plan for the flow of work can be traced, like the traffic patterns of roads leading into and out of a city. Some activities may vary slightly from others but the most used path will be found by following the greatest number of activities.

37. Begin the plan for the flow of work with a study of:

- a. The interrelationships of equipment;
- b. Storage; and
- c. Work sections.

38. The aim is to eliminate excess of travel, time, energy consuming, crisscrossing, backtracking, and to obtain as direct a line of flow as possible.

39. Having materials and tools within easy reach and essential equipment available (and in good condition) helps to greatly reduce excess steps, and speed the flow of work. Flexibility is necessary to allow for changes in flow necessitated by change of activities. Mobile equipment increases flexibility. Mobile equipment, where used, should move in and out of a work centre easily and permit sufficient space to work around it.

40. In work centres where a variety of related tasks are done, special study is required to promote smooth progress of work and to prevent confusion. Attention must be directed to work flow within a centre and to the flow between it and related centres. This, then, makes up that functional section. Flow must also be considered when locating sections in a finished layout. A smooth and direct flow should be sought between storage of materials to assemble for preparation, to baking, cooking, or other treatment, to service.

41. Templates of work centres can be used to arrange their best flow with similar use of section templates to make up the final layout with the best possible flow. Compromises must always be made. Structural elements often interfere with achieving the most desirable results. One cannot remove a supporting wall to favour a desirable flow.

42. A good way to begin the design process for a food services facility is to create a Bubble Diagram. Each work section shall be represented as a circle or “bubble” (drawn in pencil in the location you determined is the most logical for that function). If two different work sections would be sharing some equipment, the sides of their circles should intersect slightly. This is to indicate where the shared equipment might best be located. The finished diagram will seem abstract, but the exercise allows you to visualize each work centre and think about its needs in

relation to the other centres. The Bubble Diagram can help determine an appropriate layout by sharing the interrelationships among the functional areas within the facility.

#### 9.5.10.6 Functional Relationship Matrix

43. Complementary to the bubble diagram exercise, proceed by listing each work centre (followed by a list of any other work centres that should be placed adjacent, at close proximity, or with no relationship to it). For example, it is probably not a good idea to have the icemaker and ice storage bin adjacent to the frying and grilling centres. The [Functional Relationship Matrix](#) can also be useful in figuring out all required adjacencies and proximities.

#### 9.5.11 Functional Analysis

44. Since there are numerous details involved in the planning of a food services facility, it is easy to overlook significant items. Therefore, a checklist is helpful to have. To conduct an accurate assessment of the current operation's ability to fulfill its role, a Food Svcs Mgr must complete a Functional Analysis. This analysis then compares space, architectural, equipment requirements, as defined by applicable scales, codes and standards to the existing conditions of the food services facility.

45. **Current Capabilities:** It is important to make a clear assessment of the capability of the current facility to effectively support or enable the CONOPS.

46. The following capabilities, deficiencies, and points should be considered in this section:

- a. Significant functional deficiencies such as production capacity, service capacity shortfalls or excesses that impact directly on space requirements, equipment shortfalls that cannot be addressed because of lack of space or unchangeable layout, food safety issues caused by lack of preparation space, insufficient or poorly located temperature-controlled storage, or dysfunctional layout that increase the risk of cross-contamination (include Preventive Medicine (P Med) reports as applicable);
- b. The labour-intensiveness of current working conditions (a potential saving of human resources will normally enhance a project's presentation);
- c. The age, state of repair, and O&M costs of the building (usually available from CE). Include energy efficiency issues that cause significant waste in energy consumption. Describe building conditions that unreasonably increase the cleaning time and maintenance efforts, cause significant and repeated pest control interventions without lasting solutions, or that seriously impact occupational health and safety (include pertinent reports from General Safety and P Med);
- d. Changes that may have contributed to its inability to fulfill its function such as changes in the facility's role, sanitation/health, and safety standards or governing policies; and

- e. Recent government decisions that may prevent the facility from efficiently fulfilling its role. Such examples are the addition of a battalion, consolidation of several squadrons of aircraft at one Wing (which would create or increase the need for flight feeding), and conversely, a significant reduction in the number of supported units that would cause excessive and unaffordable surplus capacity.

47. It is essential that the deficiencies statement not be exaggerated and that every statement/concern is fully substantiated.

48. To clearly and concisely identify the building capabilities deficiencies, the following **Functional Analysis** tables will assist in identifying requirements and deficiencies:

- a. [Net Area Requirements Table;](#)
- b. [Summary of Architectural Deficiencies Table;](#)
- c. [Summary of Equipment Requirements Table;](#) and
- d. [Major and Minor Equipment by Work Station.](#)

#### 9.5.12 Option Analysis

49. The purpose of the option analysis is to compare financial and non-financial factors amongst relevant options. This is to determine which option would best resolve the stated infrastructure deficiencies, so as to meet the CONOPS. In the analysis, each option will describe the advantages and disadvantages that impact on the stated criteria.

#### 9.5.13 Analysis Criteria

50. The criteria used in the analysis of each option must be identified and described in the context of the analysis objectives. Essential and desirable criteria should be identified. An essential criterion directly addresses a stated deficiency or a stated constraint. Therefore, to be acceptable, an option must meet all essential criteria and be capable to sustain the CONOPS. A desirable criterion does not impact on deficiencies or constraints, but enhances the value of an acceptable option in relation to the others. Therefore a desirable criterion may provide sufficient additional benefits to an option to have it assessed as the “preferred option”.

51. Essential criteria might include the following:

- a. Cost effectiveness;
- b. Adequate production capacity;
- c. Adequate service capacity; and
- d. Conformity to CAF standards (including CAF Food Svcs standards, security, OH&S and fire safety).

#### 9.5.14 Option Analysis Proposal

52. The following options should be proposed in the SOR:
- a. Maintain the status quo;
  - b. Relocate the operation in alternate existing facilities;
  - c. Renovate/upgrade the existing facility through minor construction; and/or
  - d. Construct a new facility.

#### 9.5.15 Conclusion

53. Each of the options presented must be rated against the stated criteria, and a conclusion of the process enunciating the advantages and disadvantages.

#### 9.5.16 Recommendation

54. The option that best meets the stated criteria should be recommended. To gain support and approval, the selected option should clearly satisfy all essential criteria and provide the best cost/benefit ratio to support the CONOPS.


#### 9.5.17 References for Section 9.5

55. For information and guidance in relation to the above section, consult the following:
- a. [DAOD 4001-0, Management of Realty Assets](#);
  - b. [DAOD 4001-1, Realty Asset Life Cycle Management](#);
  - c. Realty Asset Management Manual (RAMM);
  - d. *Foodservice Planning: Layout Design and Equipment 4<sup>th</sup> Edition 2000*, Barbara A. Almanza, Lendal H. Kotschevar, Margaret E. Terrell Food Service Planning (Fourth Edition) ISBN 0-13- 096446-8;
  - e. *Manual of Equipment and Design for the Foodservice Industry 2<sup>nd</sup> Edition 2000*, James W. Stevens, Carl R. Scriven ISBN 0-966712-2-1;
  - f. *Restaurants and Foodservice: A Management View*, Costas Katsigris and Chris Thomas 2009, ISBN 978-471-76248-5; and
  - g. Foodservice Consultants Society International (FCSI), *Professional Kitchens (Planning Design and Equipment)*, Version 2013.



## CHAPTER 9 – EQUIPMENT AND FACILITIES [ANNEXES]

## Annex A – CE Work Request Form

 National Defence Défense nationale		CE WORK REQUEST DEMANDE D'EXÉCUTION DE TRAVAUX – GC			
<b>A. TO BE COMPLETED BY ORIGINATOR – À REMPLIR PAR L'AUTEUR</b> (See NOTES on reverse side – Voir NOTES au verso)					
BASE	UNIT – UNITÉ	SIGNATURE & RANK OF	TEL. – TÉL.	DATE ORIGINATED DATE DE LA DEMANDE	
NOM OU N° DU BÂTIMENT	BUILDING LOCATION EMPLACEMENT DU	NAME & RANK OF UNIT OR NOM ET GRADE DU BPR	TEL. – TÉL.	ORIGINATOR SERIAL NO. N° DE SÉRIE – AUTEUR	
ORIGINATOR'S DESCRIPTION OF REQUIREMENT (See Reverse) – DESCRIPTION DES BESOINS PAR L'AUTEUR (Voir Verso)					
JUSTIFICATION					
ORIGINATOR: DO NOT WRITE BELOW THIS LINE – L'AUTEUR NE DOIT PAS ÉCRIRE AU-DESSOUS DE CETTE LIGNE					
<b>B. TO BE COMPLETED BY BCEO / SCEO – À REMPLIR PAR L'OGC(B) / OGC(S)</b>					
For futur reference to this request refer to CE Work Order No. Veuillez référer au n° de commande de travaux GC			CF 139 Reference (Date / Page / Item)** À consulter: CF 139 (Date / Page / Article)**		
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	DATE LEASE EXPIRES DATE D'EXPIRATION DU BAIL	LOCATION LIEU*	PC* CP*
			ZONE*	ORIGINATOR* AUTEUR*	SC EC
			LUC CEM	PRIORITY PRIORITÉ	CAT* METHODE*
BCEO – SCEO REMARKS – REMARQUES DE L'OGC(B) / OGC(S)			TITLE – TITRE		
CE ESTIMATE ESTIMATION DU GC		CONTRACT – CONTRAT	MATERIAL – MATÉRIAUX	LABOUR – MAIN-D'OEUVRE	TOTAL :
					O & M <input type="checkbox"/> F & F
APPROVAL – AUTORISATION					
SIGNATURE	REJECTED – REFUSÉ		RECOMMENDED – RECOMMANDÉ		APPROVED – APPROUVÉ
APPOINTMENT AND DATE FONCTIONS ET DATE					

CF 141 (9-89)  
 7530-21-907-5096  
 COPIE 1 : SECTION CE    COPIE 2 : RÉPONSE    COPIE 3 : AUTEUR

\*\* For CEMIS use  
 Not for CEMIS use

Donnée traitable par le  
 Donnée non-traitable par



**Annex B – Major and Minor Equipment by Work Section**

1. Refer to the [Functional Analysis Tables](#) document: Section 1.1 Overview, item d. [Major and Minor Equipment by Work Station](#).

## Annex C – NISO Procurement Form for Food Services (Food Svcs) Equipment

Unitrak Purchase Order # \_\_\_\_\_ Unitrak Account # \_\_\_\_\_

1. After determining that a procurement requirement for major food service equipment exists; a generic Call-up Checklist is required for the use of Standing Offers (SOs).
2. A Call-up Checklist is a document to be completed by the user to gain supporting authority by **FOOD SVCS 4** for issuing a Call-up against the NISO for any requirements that exceed \$5K (including GST/HST) for Pricing “A” items or for any Pricing “B” items WRT major food service equipment. Equipment procurement must be completed via Unitrak.
3. The organization must be cognizant of contract regulations specifically WRT splitting requirements. When seeking the approval of **FOOD SVCS 4**, the following info (including the Unitrak PO) must be forwarded by email to:  
**+DFOODSVCSEQUIPMENT@ADM(MAT)DFOODSVCS@OTTAWA-HULL**
  - a. Food Services Officer (**FOOD SVCS O**) or delegated representative;
  - b. The SO Terms of Reference have been reviewed;
  - c. The goods fit within the scope of the SO and respect the Scale of Issue;
  - d. The call-up will not exceed Pricing “A” or Pricing “B” limitation (incl. provincial fees);
  - e. Appropriate funding authority is available for the goods and services;
  - f. Have the appropriate signing/spending authority; and
  - g. Equipment Installation and/or removal must be factored in the call-up limitation, therefore, through CE, it has been determined that equipment installation and/or removal will be completed by CE or Contractor (strike one).

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**Signature**

**Print Name**

**Position**

**Date**

**CE Representative or Equivalent Authority**

1. CE/Real Property Manager has authorized replacement or acquisition project authority to move forward. This is only after assessing space allocation, utilities required current HVAC capacity, and have signed and approved the original equipment manufacturer manual specification sheet of each requested item.

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**Signature****Print Name****Position****Date**

**Note:** As per the NISO Directive, HMC Ships are not to process any purchase orders for fitted food services equipment through the Unitrak program. Demands for fitted galley equipment requiring power and/or plumbing shall be processed through liaison with coastal Base Logistics personnel and the Life Cycle Materiel Manager. Due to operational requirements, if the NISO cannot meet the required delivery timeframe before leaving homeport, HMC Ships are authorized to access local suppliers for necessary non-fitted small wares.