



F&B Reporting

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1 Objective and scope

This manual defines and shows the different reporting tools used within corporate level F&B department.

Objective is that all NH Hotels are using the same reporting tool. Setting benchmarks, defining KPI's and supply data from one single source which is Khalix. The various reports are for different level within the organization and custom made to the respective duties.

The reason for standardization is to have one single template used in all BU. We would like to leave the manual, copy paste excel sheet behind us and be prepared for the future.

2 Hotel Level

Responsible: F&B Responsible and General Manager

The hotel report defines monthly and year to date figures, separated into different categories, measuring the variance to last year and budget. Variances are illustrated in EURO and %.
The report is available in Khalix.

- Assumptions (30 Covers / head): reflects the average figure from all BU's, meaning that for breakfast we do count 1 FTE for 30 guests during breakfast service. The FTE calculation includes Service, kitchen and stewarding employees. This assumption does not apply for Express and Garni Hotels.
- Utilities expenses: It is a cost allocation of the total utilities cost of the hotel. The 5% allocation key is based on the Group average of utilities costs absorbed by F&B as a proportion of the total hotel revenue.
- Following KPI's are integrated:
 - **Cover / FTE** – how many covers have been served by an FTE
 - **ADR / Cover** – average selling price of F&B services
 - **Revenue / FTE** – average generated revenue per FTE
 - **Cost / cover** – average cost of cover, incl. all cost
 - **Total Cost per FTE**



The KPI's are shown in the following report from Khalix:

ACCOUNTS	ENTITIES				CONTROLS			
	ICE COMPARABLE HOTELS & RTE & SPA				Oct 11*			
	Referenced Period	Previous Year	Real vs Prev Year	%	Budget	Real vs Budget	%	
Breakfast Revenue	3,528,521	3,800,830	-72,309	-2.01	3,425,972	102,549	2.99	
Rest F&B Revenue	4,593,304	4,526,907	66,397	1.47	4,764,087	-170,783	-3.58	
TOTAL F&B REVENUE	8,121,825	8,127,737	-5,912	-0.07	8,190,059	-68,234	-0.83	
Fixed Payroll	2,412,787	2,545,516	-132,729	-5.21	2,601,465	-188,678	-7.25	
Outside Labour & Temp Contracts	197,142	441,049	-243,907	-55.30	315,515	-118,373	-37.52	
Other Staff Expenses	7,540	12,966	-5,426	-41.85	9,336	-1,796	-19.24	
% Fixed vs. Rest	92.4%	85.2%	7.2%	8.46	89.2%	3.3%	3.66	
TOTAL STAFF F&B	2,617,469	2,999,530	-382,062	-12.74	2,926,316	-308,847	-10.55	
% STAFF COST	32.23%	36.90%	-4.68%	-12.67	35.73%	-3.50%	-9.80	
TOTAL PURCHASES F&B	1,892,862	2,048,507	-155,545	-7.59	2,110,546	-217,584	-10.31	
% PURCHASES	23.31%	25.20%	-1.90%	-7.53	25.77%	-2.46%	-9.56	
F&B Laundry & Linen	84,539	92,535	-7,996	-8.64	97,936	-13,397	-13.68	
China, Glass & Silver	-3,323	9,892	-13,215	-133.60	10,700	-14,023	-131.06	
Other F&B Expenses	197,113	276,688	-79,576	-28.76	285,361	-88,248	-30.93	
TOTAL REST F&B EXPENSES	278,328	379,115	-100,787	-26.58	393,997	-115,669	-29.36	
% OTHER F&B EXPENSES	3.43%	4.66%	-1.24%	-26.53	4.81%	-1.38%	-28.76	
TOTAL UTILITIES F&B (5%)	406,091	406,387	-296	-0.07	409,503	-3,412	-0.83	
TOTAL GOP F&B	2,926,874	2,294,197	632,777	27.58	2,349,697	577,277	24.57	
% TOTAL GOP F&B	36.04%	28.23%	7.81%	27.67	28.69%	7.35%	25.61	
TOTAL # FTE	1,210	1,438	-228	-15.72	0	1,210	0.00	
TOTAL # COVERS	1,000,118	1,018,514	-18,397	-1.81	264,666	735,452	277.88	
TOTAL COVERS / FTE	826.3	709.2	117.1	165.1%	0.0	826.3	0.00	
REVENUE PER COVER (ADR)	8.1	8.0	0.14	1.77	30.9	-22.8	-73.76	
AVERAGE MONTH PAY PER FTE	2,128	2,055	72.69	3.54	0	2,128	0.00	
COST PER COVER	5.2	5.7	-0.53	-9.31	22.1	-16.9	-76.46	
REVENUE PER FTE	6,710	5,660	1,051	18.56	0	6,710	0.00	
TOTAL COSTS PER FTE	4,292	4,062	230	5.66	0	4,292	0.00	
RENT ROOM REVENUE	694,111	711,786	-17,675	-2.48	770,753	-76,642	-9.94	
RENTAL EQUIPMENT EXPENSES	91,915	69,435	22,480	32.38	67,917	23,998	35.33	
F&B + RENT ROOMS GOP	3,529,170	2,936,547	592,622	20.18	3,052,533	476,637	15.61	
% TOTAL F&B + RENT ROOMS GOP	40.03%	33.22%	6.81%	20.50	34.07%	5.97%	17.51	

- Other F&B expenses are divided into 3 individual cost categories.
- Same structure applies for YTD figures which are accumulated.
The report defines Breakfast and Rest of F&B revenue into own profit centers.
- Figures can be selected for hotel level, regional, city or BU wide.
- This report is focusing on a detailed analyze on hotel level, taking into consideration all aspects in terms of cost and revenue. The report cannot compare figures with other BU.

This report is designed for all F&B responsible (and GM) persons within hotel level in terms of reading, analyzing figures.



3 Procedure validation

Version	Corporate area	Approved by:		Approval date
1	Operations (Process Owner)	F&B Operation Manager Operations Control Director Chief Operations Officer	Thomas Bartz Anja Loijens Ramón Aragonés	March 2012
	Internal Audit	SVP Internal Audit		
	Resources	SVP Human Resources SVP Purchasing		
	Strategy & Development	SVP Quality & Competition Chief Commercial Officer		
	Management Committee			Steering Minutes 16/04/2012