



*State of North Carolina
Department of Public Safety
Prisons*

Chapter: M
Section: .1400
Title: Food Cost
Issue Date: 06/01/2020
Supersedes: 04/01/2013

POLICY AND PROCEDURE

.1401 POLICY

It is the policy of the Food and Nutrition Management Section of the North Carolina Department of Public Safety (NCDPS), Prisons to consistently produce and evaluate monthly food cost reports.

.1402 PURPOSE

Food cost reports will be available in the Food Management System (FMS) once the Department of Public Safety Controller's Office has closed the books for the prior month. The books are typically closed around the fifteenth (15) of the month. Food cost reports in FMS are titled "Facility Food Cost Report" and "Statewide Food Cost Report". Both are available as monthly or year-to-date reports. All food cost and census figures are pulled directly from the North Carolina Accounting System (NCAS), FMS and OPUS.

.1403 REPORT FORMAT

The statewide food cost report formulation and explanation follow:

- (a) Average Inmate: indicates the facility's average offender population as reported in OPUS during the time frame specified (monthly or year-to-date).
- (b) Average Other: indicates the facility's average number of meals fed to an outside entity for a fee. This number results from manual entries made by food management staff in FMS under "Update Population Count History".
- (c) Meats (593410001): totals the cost of all the Direct Issues (DI), minus Direct Returns (DR) for a facility's meats and frozen goods during the time frame specified (monthly or year-to-date).
- (d) Meats (533410001): totals the cost of all bills paid to any outside vendor for a facility's purchase of meats and frozen goods during the time frame specified (monthly or year-to-date).
- (e) Dry/Can (593410002): totals the cost of all the Direct Issues (DI), minus Direct Returns (DR) for a facility's dry goods during the time frame specified (monthly or year-to-date).
- (f) Dry/Can (533410002): totals the cost of all bills paid to any outside vendor for a facility's purchase of dry goods during the time frame specified (monthly or year-to-date).
- (g) AIA/ADJ (595900): totals the adjustments made to food inventories during the time frame specified (month or year-to-date).

- (h) Other (59341000*): totals any charges made to one of the food related “59” accounts that cannot be linked to a food item.
- (i) Bread (533410003): a total cost of the all bills paid to the facilities bread vendor during the time frame specified (monthly or year-to-date).
- (j) Vegetables/Fruit (533410004): a total cost of all produce and fresh eggs purchased by a facility during the time frame specified (monthly or year-to-date).
- (k) Dairy (533410005): a total cost of all bills paid to a facility’s dairy vendor during the time frame specified (monthly or year-to-date).
- (l) Total GL Cost: the total of all cost columns.
- (m) Cost per Inmate: the total cost to feed one offender for the specified time frame (monthly or year-to-date).
- (n) Cost Per Meal: the average cost per meal, per offender, for the facility

.1404 FACILITY RESPONSIBILITES

To ensure the accuracy of the food cost reports facility Food Service Managers must ensure:

- (a) Direct Issues and Direct Returns are done in a timely manner.
- (b) Invoices for Bread and Dairy products are processed immediately.

.1405 MONITORING

The monthly and year-to-date Statewide Food Cost Reports will be forwarded via email by the Food and Nutrition Management Office to NCDPS Prisons Administration and all Facility Heads as soon as the report is available in the system.

Region Dietitians will evaluate the reports on a monthly basis.



Commissioner of Prisons
M.1400_06_01_20

June 1, 2020
Date