

Done delivery checklist: the proof that closes each profitability box

By  **Diego F. Parra** · Updated 2026-10-01 · Dark Kitchens & Foodtech

MASTERRESTAURANT®

Checklist

Delivery profitability checklist: each box with its 'done' criterion (unaudited vs audited) 2026

Method proven in 8,400+ restaurants · 43 countries

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QUICK VERDICT

This checklist tells you, point by point, whether your delivery adds cash or drains it, and every box has a verifiable 'done' criterion, not an intention. Platforms take a significant commission on every order. For example, on a \$25 order at 25%, that is \$6.25 before food and labor. If you check fewer than 6 of the 8 boxes, your delivery is almost certainly losing money on every order without you seeing it.

The mistake I see again and again: owners who 'believe' they have delivery under control but have never audited it against clear criteria. At Masterrestaurant we use this checklist in the first week with every group. Diego F. Parra sums it up: what has no 'done' criterion is not done, it is assumed. Print it, check each box with its proof, and in one afternoon you will know whether your delivery adds up.

✓ **Checklist** Actionable checklist with a measurable "done" criterion per item · 9 min read · 2026-10-01

SIDE-BY-SIDE COMPARISON

Side-by-side comparison

	UNAUDITED DELIVERY (BOXES UNCHECKED)	DELIVERY AUDITED WITH THE MR CHECKLIST (BOXES WITH PROOF)
Effective commission measured	✗ No (assumes the contract rate)	✓ Yes (measured per platform, usually well above the contract rate)
App price adjusted	✗ No (same as dine-in)	✓ Yes (higher on dishes that can bear it)
Separate delivery P&L	✗ No (mixed in)	✓ Yes (with its own break-even)
Commission and payroll properly separated	✗ No (everything charged to the dish)	✓ Yes (commission to the channel, payroll to break-even)
Own channel running	✗ No (none)	✓ Yes (a meaningful share through a low-fee gateway)
Channel mix reviewed monthly	✗ No (never)	✓ Yes (a board-level KPI)
Net margin per average order	✗ Negative	✓ Positive

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Box 1: I have the effective commission per platform as a number

The number outranks the contract: this box closes only with a calculated figure, never with the commission printed on the signed agreement. The proof means pulling the last 90 days per platform, adding commission paid, packaging per order, and refunds on incomplete orders, then dividing by gross channel sales.

Platforms charge 15% to 30% (on a \$25 order at 25% that's \$6.25), but add \$1.10 in packaging and a 4% refund rate and the channel actually takes \$8.35: a real 33%. If you think you pay 25% and can't document it per app, the box stays empty. No group moves forward at Masterrestaurant without this figure, because costing off the 25% contract rate leaves 11 points uncovered.

What isn't a number isn't measured. It's assumed, and that assumption costs \$1.80 to \$2.50 of cash on every order.

Box 2: my app price is adjusted per channel, not copied from dine-in

A 15-22% reprice on dishes that can absorb it closes this box, never the claim of 'having it under control.' Margin is the proof: a dish running 30% food cost keeps 70% in the dining room, but on the app, at 33% commission, it barely keeps 37% before labor, so the app price has to climb to hold a similar margin. That takes per-dish profitability analysis behind every reprice, so price-sensitive dishes never move blindly.

Per-channel AI pricing is what decides which dish can absorb a +24% bump. Checked correctly, this box shifts channel margin from -\$1.80 to \$4.10 on a \$25 order. The more common mistake runs the other way: leaving the box unchecked out of fear of raising prices, and handing the platform \$5.90 of swing on every order.

Box 3: I have a delivery P&L separate from the dining room

Few boxes get checked as poorly as this one, and it might be the most revealing of the eight. It closes only with a delivery-channel income statement kept apart from dine-in: gross sales, total effective commission, packaging, specific food cost, contribution margin per order, and break-even in number of orders.

Without that document, the box stays empty no matter how much delivery 'feels fine.' When the channel lives buried inside the dining-room P&L, a delivery losing 7 margin points vanishes from the radar while total cash keeps climbing on app volume. In Diego F. Parra's experience, delivery tends to destroy margin precisely when it isn't measured on its own, apart from the rest of the business.

At 3,000 orders and \$4.10 contribution margin, the channel adds \$12,300 monthly to fixed costs. That figure closes the box. The feeling doesn't.

Box 4: I separate commission from payroll in my costing

Respecting the hard costing rule, with the layers kept apart, is the only thing that checks this box. Commission gets subtracted in the delivery-channel costing because it's a direct variable cost. Food cost maximum sits at 32 points, never recommended, and measures ingredients only. Payroll, rent, and utilities aren't charged to the plate or the order: they go to break-even, calculated separately.

If commission and payroll land on the same costing sheet, the box stays empty: that costing is wrong, and it ends either in mispriced app menus or in a dining room quietly subsidizing the channel. Confusing these layers is the root of half the delivery mistakes I correct in consulting work. At Masterrestaurant we always keep them apart: food cost to ingredients, commission to the channel, payroll and rent to break-even. The proof is a costing sheet with nothing blended.

Box 5: I have a direct channel operating at 4-6%

Neither a website nor the wish for one checks this box: it takes a 4-6% gateway actually running, with the direct channel migrating real volume off the app. Against the platforms' 25%, a direct channel at 4-6% recovers nearly 20 commission points on every migrated order.

This isn't about dropping the apps, which bring reach a direct channel can't reach alone, but about turning a repeat customer into a direct one with one simple incentive: 10% off their second order. Even giving away that 10%, you still land ahead of the app's 25%. The box closes once direct exceeds 15-22% of total delivery, tracked month over month. The proof is migrated volume, not the channel's mere existence.

Box 6: I review channel mix monthly as a board KPI

This box rewards habit, not a one-time fix: it gets checked when channel mix is reviewed monthly with the formality of a board KPI. What percentage runs through the expensive 25% app and what runs through the 5% direct channel, with the margin of each order and how it's trending, is what the box demands, not an occasional glance.

Building a direct channel and letting it stall at 8% because nobody reviews it is the mistake that resurfaces in every fresh audit. It takes an owner, a monthly cadence, and a target number. The Masterrestaurant goal is pushing direct from 0% to 22% across two quarters and holding it there. Without this box checked, everything built earlier erodes on its own. The proof is the monthly meeting minutes with the mix figure.

Box 7: I use AI for dynamic per-channel pricing

From profitable to optimized: that's what this box delivers, and it only gets checked once dynamic per-channel pricing runs on real artificial intelligence, not a promise to get to it eventually. AI cross-references hourly demand, platform commission, and per-dish elasticity to decide which app prices can rise without scaring off orders. It isn't raising everything 18% blindly: it's identifying the dish that can absorb 24% and leaving the price-sensitive one alone.

With per-channel pricing, raising the average app ticket while losing very few orders is a trade that nearly always nets positive cash. This box isn't mandatory to start (measurement and costing come first), but it squeezes the channel once those two are closed. Its proof is an app ticket measured before and after, with order variation documented.

Box 8: fewer than 6 boxes checked with proof is a red alarm

Count, don't feel: that's the order behind this eighth and final box, which tallies how many of the previous seven closed with real proof. Fewer than 6 of 8 with evidence means delivery almost certainly loses \$1.80 to \$2.50 per order, hidden inside the dining-room P&L. Commission, reprice, separate P&L, and cost layers, boxes 1 through 4, are the minimum to stop bleeding cash.

Boxes 5 through 8 take the channel from profitable to optimized. Masterrestaurant runs this checklist in the first week with every group and repeats it each quarter, because channel mix erodes on its own if nobody pushes it. Without a 'done' standard, nothing is done, only assumed. This week's action is simple: print the 8 boxes and check only what you can prove with a number.

THE NUMBERS THAT MATTER

The numbers that matter

49

BN USD

meal delivery segment revenue in Europe during 2024

76%

of U.S. operators believe technology gives them a competitive advantage over rivals

70%

of DiDi Food Mexico's partner restaurants are local MSMEs, out of nearly 74,000 restaurants on the app

48%

Operators prioritizing POS technology

20

-35 USD

US average delivery order value 2025

34.2%

Labor cost of profitable vs. average operators

VISUALIZATION

The numbers, visualized

meal delivery segment revenue in Europe during 2024



of U.S. operators believe technology gives them a competitive advantage over rivals



of DiDi Food Mexico's partner restaurants are local MSMEs, out of nearly 74,000 restaurants on the app



Operators prioritizing POS technology



US average delivery order value 2025



Labor cost of profitable vs. average operators



Sources: Statista, 2024 · National Restaurant Association — Restaurant Technology Landscape Report 2024 · DiDi Food, 2024 · National Restaurant Association 2024 · Lightspeed 2025

Chart by masterrestaurant.com

FAQ

FAQ

How do I know my delivery profitability checklist is actually done?

A box counts as done only when it has written proof, not a feeling: an effective commission per platform calculated from recent orders with packaging and refunds included, an app price that differs from dine-in on dishes that can bear it, and a delivery P&L kept apart from the dining room with its own break-even. If total cash keeps rising while the channel is mixed into the dining-room numbers, the loss per order stays hidden under volume. Payroll, rent and utilities go to break-even, never to the cost of the dish or the order.

How many boxes do I need to check for my delivery to be profitable?

All 8, each with documented proof; checking fewer than 6 means your delivery is almost certainly losing money on every order. Boxes 1 to 4 (effective commission, per-channel repricing, a separate P&L and cost layers) are the minimum to stop losing cash; boxes 5 to 8 take the channel from profitable to optimized.

What proof do I need to check the effective commission box?

A number calculated over 90 days per platform: commission paid plus packaging plus refunds, divided by the channel's gross sales. If you think you pay the contract rate but do not have it documented, the box stays unchecked. The real cost is usually well above the rate in the contract, and that difference decides your margin per order.

Is the food cost box checked if the commission is included?

No. Food cost measures ingredients only, and the 32% ceiling is its maximum, never a recommended level. The commission is subtracted separately, in the delivery channel costing, because it is a direct variable cost of the order. The cost layers box is checked only when commission, food cost, payroll and rent sit in the correct, separate layers.

When can I check the own-channel box as done?

When a low-fee payment gateway is running and the direct channel carries a meaningful share of delivery, with its weight tracked month by month. 'Having a website' does not count: what counts is moving real volume from the app to your own channel. Within 6 months of the Masterrestaurant method, that box is closed, with the direct channel carrying a solid share and recovering a significant amount every month.

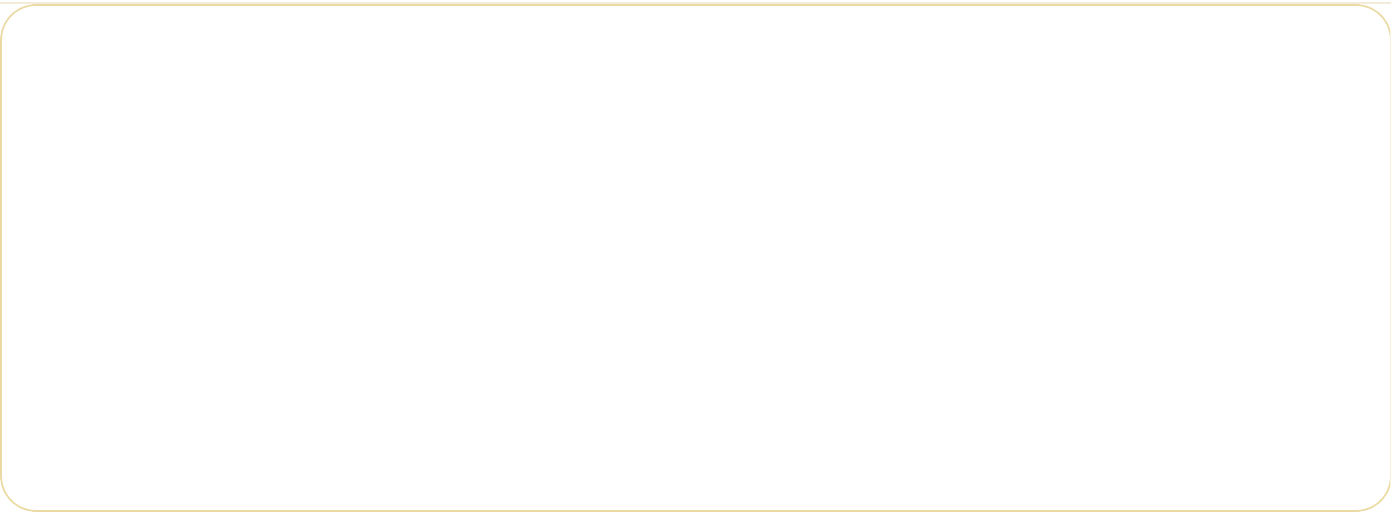
DATA & SOURCES

Sector data 2026 (official sources)

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

Metric	Value	Source
DiDi Food's share of monthly active users of delivery apps in Mexico (2024 year to date)	38 % de la cuota de MAU en México (2024)	Sensor Tower — Fragmented LatAm Food Delivery Market Evolves Amidst Uber's Exit (2024)
PedidosYa's share of monthly active users of delivery apps in Argentina (2024 year to date)	61 % de la cuota de MAU en Argentina (2024)	Sensor Tower — Fragmented LatAm Food Delivery Market Evolves Amidst Uber's Exit (2024)
Uber Eats' share of monthly active users of delivery apps in Latin America after exiting Brazil (2024 year to date)	7 % de la cuota de MAU en LatAm (2024), frente a 33 % en 2020	Sensor Tower — Fragmented LatAm Food Delivery Market Evolves Amidst Uber's Exit (2024)
Upper end of the commission delivery apps charge restaurants in Mexico according to CANIRAC, the cost behind each order the delivery app algorithm distributes (2026)	entre 15 y 35 % del total de las ventas (2026)	El Universal San Luis — Comisiones de hasta el 35 por ciento en apps de reparto, el principal reto para restaurantes: CANIRAC (2026)
Typical per-order commission delivery platforms charge US restaurants, the cost per order the delivery app algorithm distributes (2025)	15 a 30 % por pedido (2025)	Wharton Magazine — Are Food Delivery Apps Hurting Restaurants? (2025)
FTC settlement with Grubhub over obscuring the true cost of delivery, a US regulatory precedent for delivery app transparency (December 2024)	25 millones de USD (diciembre de 2024)	Arnall Golden Gregory LLP — What's Really on the Menu? FTC Examines Fee Transparency in Online Food Delivery (2026)

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