ESTABLISHMENT OF EMJAY MANUFACTURING COMPANY:

MANUFACTURER OF EMBULAPIA IN TANAUAN CITY BATANGAS

A Project Feasibility Study presented to the

Panel on Online Paper Defense of the College Business

Tanauan Institute Inc.

In Partial Fulfillment of the Requirements for the Degree of

Bachelor of Science in Business Administration

Major in Marketing Management

By:

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APPROVAL SHEET

This feasibility study entitled, "**Establishment of EmJay Manufacturing Company; Manufacturer of "Embulapia" in Tanauan City Batangas**" prepared submitted by **Jesiebel E. Delos Reyes and Mae Ann A. Maghanoy,** in partial fulfillment of the requirements for the degree of Bachelor of Science in Business Administration Major in Marketing Management, is hereby recommended for acceptance and approval for an Oral Defense.

Approved by the Committee on Virtual Defense Examination with a grade of _____%.

VIRTUAL DEFENSE COMMITTEE

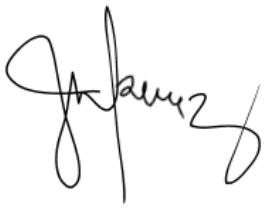
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Mr. Alexis Dela Vega **Mrs. Joan Macala, CPA, MBA**

Accepted and approved in partial fulfillment of the requirements for the Degree in Bachelor of Science in Business Administration Major in Marketing Management.

RECOMMENDATION

This feasibility study entitled, "**Establishment of EmJay Manufacturing Company; Manufacturer of "Embulapia" in Tanauan City Batangas**" a feasibility study that introduced a healthy dish Embutido made from Tilapia Meat prepared submitted by **Jesiebel E. Delos Reyes and Mae Ann A. Maghanoy,** in partial fulfillment of the requirements for the degree of Bachelor of Science in Business Administration Major in Marketing Management, is hereby recommended for acceptance and approval for an Oral Defense.



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The Researchers,

Jesiebel E. Delos Reyes

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SCHEDULE NO.

1	Direct Materials
2	Direct Materials Used
3	Indirect Materials
4	Direct labor per Unit
5	Factory Overhead per Unit
6	Storing Equipment
7	Factory Furniture and Fixtures
8	Factory Supplies
9	Office Equipment
10	Office Furniture and Fixtures
11	Factory Tools
12	Cleaning Supplies
13	Office Supplies
14	Utilities Expense
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EXECUTIVE SUMMARY

Filipino nowadays were very essential to gain pleasure in the entire product that they availed at the same time looked for something that will sustain their nutritional needs. According to DOH (Department of Health), the Filipino's number one reason causing death is heart disease due to high cholesterol which rises from the food they take especially in holiday season. So people now are already health conscious. Foods in present time are all presented in different form with the aspect of creativity to hook the responsiveness of the customer. That creative mind helps the proponents to come up with great idea to create unique but a class viand.

This project focused EmJay Manufacturing Company, a business organized as a form of partnership which will be manufactured Embulapia (Tilapia Embutido). It is under the category of viand product served with rice. The study involved conducting online survey randomly in 48 urban barangays of Tanauan City as well as the 20 retailers of the related product to determine the demand and supply situation. This also involved determining the requirements for production, the appropriate organization structure, effective policies, compliance of duties and responsibilities and the necessary requirements needed for the legality of the firm.

EmJay Manufacturing Company will have a promotion about its brands, through Social media ads including a short vlog that is a trendy today, free taste, bundling product for retailers, posting of Tarpaulin especially six days before the grand opening or the operation and some fliers that will be given to random people who passed by in Tanauan City. This will help the business to be recognized.

It’s because some people today are wise when it comes to what they need to eat and very conscious of their health proponents have an opportunity for manufactures to produce a healthy product that satisfies their customers. The proponents believe that the manufacture of Embulapia and the other nutritious product that will be produced in the future will be successful.

CHAPTER 1

BACKGROUND OF THE STUDY

In recent times the attitude of consumers regarding food is still increasing not just for pleasure but as means of gaining nutrients. So, nowadays Filipinos are conscious of what they are eating for the sake of their health. That's why EmJay Manufacturing Company came up to produce Embulapia. The main ingredient is Tilapia rich in protein and low in cholesterol. It is made possible to satisfy taste but afford by the consumers especially low class family. It is the purpose of exposing the people to more nutritious food. The proponents believed in the potential of this product to have a place in the local market because the proposed product does not exist in the market.

The proponents pursued this study because they all know that Batangas is one of the best suppliers of fresh Tilapia in our country. The proponents took this opportunity to produce a new product which does not already exist in the market, the Tilapia Embutido. The proponents know that people nowadays depend on meat. That's why we proposed a product, Tilapia Embutido, which tastes like meat due to the process of native Embutido.

Name of the Firm/Business Description

The firm will be registered under the name “EmJay Manufacturing Company”. The term EmJay was formulated by the proponents from the first letter of their names. The proponents want to draw on the mind of the customers that the firms are providing a healthy and nutritional food. The EmJay Manufacturing Company is a manufacturer of Embulapia. The name of the firm is also easy to recognize and the proponents believe that it will easily catch the interest of the people.

Mission

To promote one of the Filipino dishes like Embutido but we were happy to introduce a first-ever Tilapia Embutido that was first introduced through our study. We, as a new marketer, aim to satisfy the needs of our customers while promoting a delicious and healthy food that will meet the "Panlasang Pinoy".

Vision

EmJay Manufacturing Company envisions being a highly competitive in meatloaf dish and producing more other types of nutritious viand in the next five years.

Objectives of the Study

This provided what the project, Tilapia Embutido, was expected to achieve. Determining its feasibility is the main objective. Aside from that, study specifically aims:

Market study

1. To define the target market of the proposed business.
2. To determine the past consumption and future demand and supply of the product.
3. To identify the marketing practices of the business competitors.
4. To determine the product's appropriate pricing strategy.
5. To identify the promotion strategies to use to have a better output.
6. To know the suitable company's site and location for customer accessibility.
7. To know the projected annual sales of the next five years for both demand and supply.
8. To define the company's contribution to the economy.

Management study

1. To identify and describe the form of business organization that the firm will use.

2. To know the core qualifications that employees need based on their job description and job specification.

3. To indicate the organizational policies for the employees.

4. To know the duties and responsibilities of the employees for the continuous operations of the business.

Technical study

1. To identify the description of the product.

2. To demonstrate the process involved in the manufacturing of the product.

3. To estimate the suitable location for the manufacturing company.

4. To provide a list of machinery and equipment to be needed, plant location, plant layout, and labor requirements.

5. To determine the sources of the needed resources in the proposed business.

6. To indicate the annual and daily capacity of the production.

7. To determine the costs of the production.

Financial study

1. To determine the total projected cost for the proposed business.

2. To state the initial capital requirement of each partner to be the source of their financing.

3. To present the financial condition and performance of the business through a set of project financial statements.

4. Identify and state the major financial assumptions used to support the making of the financial statements.

5. To determine the investment of each partner will be recovered through financial analysis.

Socio-economic study

1. To define the activities that the company used to cope up to the government standard.

2. To state the social corporate responsibility of the company.

Business Name

The name of the business will be registered as EmJay Manufacturing Company. It came from the first letter of the proponent's first name. The proponents used the word "Em" which stands for letter M, Mae Ann, and the word "Jay" which stands for letter J, Jesiebel to the name of our product so that we can establish the name of our manufacturing company. EmJay Manufacturing Company aimed to determine the feasibility of the proposed product in the existing market and that is through gathering information relevant to the study.

Business Logo



Product Description

Tilapia is a unique variety of embutido; the said product gave a satisfying and perfect taste to serve with rice. It also gives health benefits. Tilapia nutrition is both palpable and palatable. The benefits of eating fish for brain, heart, and eye health are well known. Fish provides protein, B vitamins, iron, vitamin D, selenium and healthful omega-3 fatty acids EPA+DHA—all for about 200 calories or less per serving. It is a healthy product because fish is low fat and can lower blood pressure and help reduce the risk of heart attack or stroke. It is a healthy alternative in terms of cholesterol. It is suitable for health-conscious people. The manufactured goods will be wrapped in aluminum foil and packed in a vacuum-sealed plastic and sealed with a vacuum sealer machine. It has 250 grams per pack.

Location

The proponents had chosen the location of J.P. Laurel Highway corner S. Castillo Street, right side of LDC Diagnostic and Multi-specialty Clinic as their site. The proponents choose that location because it is near to the place where the tilapia is abundant in its resources. And also they chose this particular place primarily where vehicles are passing through and where the mass of people are passing by and where the target market and prospective buyers are present. Proponents also chose this location because it is close to places like Victory Mall, Citimart, Numerous Fast Food Chains, and Tanauan City Market, which cater to different stereotypes of people. The proponents target those people shopping for food and so on. Furthermore, most of the suppliers needed for the distribution of raw materials to the company's specific sites can easily access it.

Head office and Factory

The factory and head office of the business will be situated in only one site so the manager can easily supervise the whole business. The proponents believe that separating two sites will only incur additional expenses. It is exactly 50 square meters. The place is located along the J.P. Laurel Highway corner S. Castillo Street, right side of LDC Diagnostic and Multi-Specialty but the proponents will make sure to avoid spreading a foul smell in the public by proper waste disposal.

Brief Description of the Project

This project focused on establishing EmJay Manufacturing Company, a manufacturing business organized as a general partnership, operating under EmJay Manufacturing Company which will manufacture Embulapia. This is a new variety of products which is made from Tilapia meat and some other Embutido ingredients. This is another household product that will be available in different retail stores in Tanauan City, Batangas.

History of the Business

Embutido or embutido, is a Philippine meatloaf made with ground pork and stuffed with hard-boiled eggs and sliced ham or various sausages. It is traditionally wrapped in aluminum foil and steamed, though it can also be baked. Embutido is commonly prepared during Christmas, fiestas, and other special occasions. It can be served hot or chilled and is usually dipped in banana ketchup or some other type of sweet sauce. The name of the dish in the Philippines originally referred to embutido, a type of Spanish dry sausage and one of the original stuffings of the dish. These sausages are now known under the general terms longganisa or chorizo in the Philippines, with the term

embutido evolving to refer exclusively to this dish. The dish itself originates from the American meatloaf, introduced during the American colonial period of the Philippines (1898–1946). This was due to the expansion of the American canning industry and the influx of processed meat and other canned goods to the islands. Canned products were still a novelty back then and were adapted into various recipes by Filipino families. The dish can be served hot and sliced into little discs, though it is more common to chill it first to prevent it from falling apart when slicing. It can also be frozen for storage for up to a month. They can be further fried before serving. It is traditionally eaten with white rice and dipped into banana ketchup, sweet chili sauce, or some other sweet sauce.

Embutido differs from the American meatloaf in that it is traditionally steamed (although it can be baked). It is also made with ground pork rather than ground beef, though modern variants can use beef or beef and pork mixtures. (Wikimedia Foundation. (2021, January). Embutido Filipino cuisine. Wikipedia)

Tilapia are mainly freshwater fish inhabiting shallow streams, ponds, rivers, and lakes, and less commonly found living in brackish water. Historically, they have been of major importance in artisanal fishing in Africa, and they are of increasing importance in aquaculture and aquaponics. Tilapia can become a problematic invasive species in new warm-water habitats such as Australia, whether deliberately or accidentally introduced, but generally not in temperate climates due to their inability to survive in cold water. Tilapia is the fourth-most consumed fish in the United States dating back to 2002. The popularity of tilapia came about due to its low price, easy preparation, and a mild taste. (Wikimedia Foundation. (2021, April). Tilapia. Wikipedia.)

Nature or Kind of Industry

EmJay Manufacturing Company is a food industry that produces nutritious dishes and manufactures tilapia embutido whose main ingredient is Tilapia fish. Tilapia meat is the best substitute for the usual ingredients of embutido pork. This is good for people who care about their health and for people who do not eat meat every day. And the good thing about the product, it does not have any artificial preservatives that can be harmful to the health of the consumers, especially to aged people. The proponents aim to provide nutritious food just for the customers.

Statement of the Problem

The statement of the problem guided the proponents to make research in our study. The problems that may be encountered by the proponents in establishing EmJay Manufacturing Company that will be manufactured and sold in different establishments and stores in Tanauan City, Batangas are as follows:

1. **Market Study**

1.1 Who is the potential target market of EmJay Manufacturing Company?

1.2 What are the past consumption and future demand and supply of the product?

1.3 What are the marketing practices of the business competitors?

1.4 What is the appropriate pricing strategy for the proposed product?

1.5 What are the promotion strategies to be used to have a better output?

1.6 Where are the suitable company's site and location for the customer accessibility?

1.7 What are the projected annual sales of the next five years for both demand and supply?

1.8 What is the company's contribution to the economy?

2. **Management Study**

2.1 What is the form of business organization that the firm will use?

2.2 What are the core qualifications that employees need based on their job description and job specification?

2.3 What are the organizational policies for employees?

2.4 What are the duties and responsibilities of the employees for the continuous operations of the business?

3. **Technical Study**

3.1 How the product is being described?

3.2 What process does the product need to undergo?

3.3 How wide is the location suitable for the manufacturing company?

3.4 What is the equipment and materials needed, plant location, plant layout and labor requirements?

3.5 What are the sources of the needed resources in the proposed business?

3.6 What is the annual and daily capacity of the production?

3.7 How much will be the costs of the production?

4. **Financial Study**

4.1 What is the total projected cost for the proposed business?

4.2 How much capital is needed in entering this kind of business?

4.3 How do the financial condition and performance of the business be known with the use of a financial statement?

4.4 What are the major financial assumptions used to support the making of the financial statements?

4.5 How long will the partners recover their investment?

5**. Socio-Economic Study**

5.1 What are the activities that the company used to cope up to the government standard?

5.2 What is the social corporate responsibility of the company?

Significance of the study

The study in one way or another is beneficial to several people who once completed. The study provides a product that is affordable but has the same product quality as those sold at a cheap price.

This section will provide a brief description of the various importance of the given study.

To the Municipality of Tanauan City, the proposed study will provide employment transactions and additional tax revenue for the government.

To the Library of the Tanauan Institute, This study may help the school as this can be an archive in the library alongside with other researches and be a reference to Tanauan Institute students. This may be considered as one of the references that may be related to their field of research.

To the Marketing Students, this study may serve as their guide in the field they have chosen in addition to the concepts offered by different books. This may also serve as another source of information for their studies.

To the Entrepreneurs, the proposed study will serve as a guideline and help them on how to establish a related business.

To the customer, this study will help customers decide to purchase the product knowing that it is healthy food for everyone.

To the future researchers, it may also benefit and help them as their guide for the future studies. This may also open new ideas for the development and further improvement of the study.

Scope and Limitations of the Study

This feasibility study deals with the production as well as the viability of the proposed product "Embulapia" wherein pork and chicken are some of its closest varieties. The firm will be established at J.P. Laurel Highway corner S. Castillo Street, right side of LDC Diagnostic and Multi-specialty Clinic.

In the market study, the subjects are the 48 urban Barangay in Tanauan City. Using slovin's formula, the proponents derived 399 respondents. The questionnaire will be distributed to each of them which are returned and tally afterward. In order to come up with the consumer's pulse concerning the manufactured foods using a straight-line method. The researcher can estimate the market of the proposed product. Another set of questionnaires will be distributed to 20 retailers within the Tanauan City to gather data on the supply of related products. This stage of the study is also concerned with the various methods used and effective marketing strategies to promote the proposed product. The company chooses Food panda company for their food delivery and the storage room for finished products. The Food Panda will be the firm's partner for the delivery of the product to selected retail stores that purchase the product and as well to the customers; the production area is used for the production of the firm's product; and the storage room for storing the finished products. The technology requirements of business inventory management, cellphones, and telephones. These are used for the easier transaction of the business.

In the management aspect, it covered the appropriate form of business ownership and initial capitalization of the proponents. The company would be in the form of a general partnership. Through the contract of partnership, two or more persons bind themselves to contribute money, property, or industry to a common fund with the intention of dividing the profits among themselves. The limitations, however, a partnership is exempted from income taxes and receives less government regulation than corporations do. A management aspect also covers the required skills for workers based on their respective duties and responsibilities. The management set its job to specification and description for workers. The manpower is only limited to one general manager, a financial manager, three production workers and a cashier.

In the technical aspect explain the manufacturing process, requirements used in manufacturing the product, the business physical location, and the product itself. It serves as a flow chart of how products evolve and move through the business to physically reach the market. The manpower requirements are limited to three (3) workers and (1) cashier/ receptionist throughout the five (5) years of operations. In the physical location of the business, the company has its own factory, production area, and machinery and equipment that are being used to manufacture the products. The company ensures the factory's cleanliness by segregating waste and disposing of it properly.

Financial aspect focused on assessing the financial status of the business. The capital needed in the operation of the business was determined. Since the firm was new to the world business it has limited capital. The expenses and revenues and disbursement for the five (5) years assumption are figured out. This part also indicates the ability of the firm to generate and gain profit while meeting the obligations.

The Socio-Economic aspect is part of the study indicating how the business contributes to the benefits of the society. The firm is committed to uphold the employees' welfare, helping the community for its economic development and providing grants to the workers which are stated in the social responsibility in the business. During the operations the enterprise has its participation and complies with the local government rules regarding the maintenance and the environmental protections will provide proper waste management and segregation.

Definition of terms

The following terms are defined conceptually and operationally for further understanding of the study.

Deboning - involves using a specialty knife to separate flesh from bones, be it meat, poultry or fish. (Inagaki, T. 2018, June). Comprehensive Guide to Deboning Meat. Kamikoto). In this study, it refers to removing the bones after boiling the fish.

Embutido- An embutido, enchido or embotits is a generic term for sausages. It generally contains hashed meat, generally pork, seasoned with aromatic herbs or spices that is served wrapped in the skin of the pig's intestines. (Definitions for embutidoem·bu·ti·do. What does embutido mean? (n.d.). In this study, it is the main product of the firm.

Raw materials - refers to a crude or processed material that can be converted by making, processing, or combining into a new and useful product. (Merriam-Webster. (n.d.). Raw Materials. Merriam-Webster. In this study, it refers to the materials or ingredients used in the primary production of the product.

Steaming – is a moist-heat method of cooking that works by boiling water which vaporizes into steam. (, J. B., Bowman, J.,et al, 2020, September). Steaming (Moist-Heat

Cooking Method). In this study, it refers to the cooking process of Embulapia that places food above, not in water that is boiling.

Target Market- A group of customers within a business's serviceable available market at which a business aims its marketing efforts and resources. (En.wikipedia.org. 2021. Target market – Wikipedia). In this study, it refers to the individuals in urban areas of Tanauan City, Batangas in which the product will be sold.

Tilapia - Tilapia is the common name for nearly a hundred species of cichlid fish from the tilapiine cichlid tribe. (Definitions for tilapiatəˈlɑ pi ə, -ˈleɪ-tilapia. What does tilapia mean? (n.d.). In this study, Tilapia meat is the main ingredient of Embulapia.

Viand- is a meat, seafood, or vegetable dish that accompanies rice in a typical Filipino meal. (Lexico Dictionaries. (n.d.). VIAND: Definition of VIAND by Oxford Dictionary. In this study, this is the category of the proposed product.

Methodology

The proponents used descriptive research; the method was used to gather the data needed. It was presented with the subtopic; research design, subject of the study, data gathering procedure and statistical treatment of data which can be used to gather relevant and factual data and information necessary to study. It was used to conduct a survey investigation. It described the data and characteristics about what is being studied. This was done to gain understanding for the topics that I want to identify. Descriptive research designed to depict the participants in an accurate way; it was about describing people who take part in the industry.

Research Design

Research design referred to formal plan of action and purpose of the study. This section helps the proponents to lay out the research questions, methodologies, implementation procedures and data gathering and analysis of the conduct of a study. The proponents used descriptive research. It is concerned with the description, explanation and validation of the findings that are being gathered. The prevailing conditions, practices, beliefs, process and trends, cause and effect relationship and make an adequate accurate interpretation of data with or without the aid of statistical methods to identify.

Respondent of the Study

Households from the 48 urban Barangay in Tanauan City were the selected subject of the study with a total population of 203,620 within the urban Barangay areas because they were the potential buyers and retailers of the product. The information gathered came from the records of Philippine Statistics Authority. They were chosen to represent the whole population of Tanauan.

The proponent selected 20 retailers who sell related products as respondents. The information gathered through surveys determined if the target market was willing to purchase the proposed product.

The proponents used Snowball Sampling, where research participants recruit other participants for a test or study. It is used where potential participants are hard to find.

Research Instrument

A questionnaire was defined as the set of questions that are used to collect facts, opinions, and obtain information. This tool helped the researchers to have an accurate report for easy interpretation of the information gathered through a questionnaire. The

proponents made two sets of questionnaires; one for the consumers and one for the retailers'. It was given the necessary information to complete the study and the result was analyzed how the market would respond to the proposed business.

Sites from the Internet were also considered as a secondary source for this study. It helps the proponents to get the relevant information needed in the study.

The consumers' survey questionnaires were the tool that was used to gather information needed for the improvement of the proposed product. The factors that the consumers prefer in buying the product were known by the proponents in this data gathering instrument.

The retailers' survey questionnaires were used to gather information about the retailers. Its aim is to know if they sell embutido, frequency of order and the past consumption supply for the past five years.

Validity of Questionnaires

The proponents first apply survey questionnaires about the proposed product, Tilapia Embutido, in the validation phase of this research. In carrying out the study, the proponents used the self-made questionnaire as an instrument. This questionnaire is composed of various elements of the marketing mix. The proponents can easily interpret and evaluate the data necessary for the proposed product about the potential customer. The proponents gave the completed questionnaire to the Feasibility Advisor for confirmation after making the questionnaire, whether the question can be understood by the respondents. These must then be passed to the Feasibility Professor (course adviser) after the Feasibility Adviser has been validated. The approval of a survey questionnaire is

carried out with the help of the three experts in this field. The survey questionnaire depends on the respondents and has two separate types of questions. Include the questionnaire from the customer survey and the survey questionnaire from the retailer.

The proponents made more revisions to the questionnaire with clearer directions after inspecting the returned questionnaires.

Data Gathering Procedure

In order to have accurate data for the study, we follow a systematic procedure. Data were collected using survey questionnaires via messenger. We are struggling because of the outbreak of Pandemic. Using technology, we reach people by communicating with them via messenger. We, as partners of this study, are doing our part to send survey questionnaires so we know if they want to buy the proposed product. To determine the preferences of the respondent, proponents conducted an online interview about the proposed product.

The surveys were constructed for the consumers and retailers. The questionnaire was a subject for validation, after that, it was distributed to the random barangay. A letter attached together with the questionnaire was presented as respondents understood the significance of their questionnaire responses.

The proponents used the slovin's formula to determine the number of respondents, and looked on the social media site through Facebook to search for people who reside in a different household in Tanauan City and send the link of the questionnaire made on Google forms. In order to get data on the number of households and the current population of the entire Tanauan Barangay, the proponents also obtained

information from the Philippine Statistics Authority. Knowing the exact respondents required in the study is significant for the proponents.

Statistical Treatment of Data

The Slovin's Formula was used to come up with an accurate sampling unit. Proponents use Snowball sampling because it allows participants to recruit other participants for a test or study. It is used where it is difficult to find potential participants. A 5% margin of error would be allocated. The formula is as follows:

$$n = \frac{N}{1 + Ne^2}$$

Where:

n= sample size (number of respondents)

N= Total number of household in urban barangays in Tanauan City Batangas

e= margin error

Given:

N= 203,620

e= 0.05 (5%)

Solution:

$$N = \frac{203,620}{1 + (203,620 \times 0.05)^2}$$

N= 399.2157 = **399**

CHAPTER 2

MARKET STUDY

The market study is one of the most important aspects of the study. It covered the target market, competitors, modes of transportation, and effective strategies to be used. The business used few promotional activities on marketing their product. The study also covered the current market analysis, competition, anticipated future market potential, buyers and sources of revenues, and its sales projections. It also included the brand and packaging of the product. To sum it up, the market study is the essential; part of every feasibility because things have studied most of the important things needed to be considered.

Market Description

The market establishes the prices for goods and other services. These rates are determined by supply and demand. Supply is created by the sellers, while demand is generated by buyers. Markets try to find some balance in price when supply and demand are themselves in balance. But that balance can itself be disrupted by factors other than price including incomes, expectations, technology, the cost of production, and the number of buyers and sellers in the market. Thus, companies need to identify their target market to decide whether they will earn revenue or not. The location itself is important, where the company should be placed; it plays an important role in attracting and retaining your potential customer. A good location can significantly boost a company's long-term performance.

Areas Geographical Coverage

The Geographical coverage of EmJay Manufacturing Company is the 48 urban barangays and has 203,620 total of the population in Tanauan City Batangas. These barangays were representing the whole population of Tanauan, considering the convenience and people's receptiveness. The urban areas also have many large establishments and retailers that sell a product to consumers. The proponents considered the households in Tanauan City as potential buyers of the proposed product.

Methods of Transportation

Methods of Transportation of consumers to the site: The method of transportation to the store is tricycle. Since tricycle has no defined route, it is more flexible for the consumer in moving around the city. The cost of transportation in Tanauan City ranges between P20 and P200 pesos.

Method of Transportation of products to the customers: The method of transporting products of EmJay Manufacturing Company will be the delivery services (i.e. bike or motorcycle) of Food Panda. To deliver products, Food Panda Company will be the business partner of EmJay Manufacturing Company to deliver the product to the customers. The customers will order the product through Food panda mobile application as purchase process. The product will be displayed on their list and ready to pack once order has been processed. Then, the operating officer or the manager will then collect their orders and give the packed products to the riders of the food panda and ready to be delivered on time. Because the country is now faced with spreading disease, people are accustomed to ordering online to avoid leaving home. Also, people are familiar with

these mobile applications so the firms have chosen this to be the way of delivering of the product to the customers.

Methods of transporting raw materials to the firm: The suppliers of direct materials will be responsible of supplying raw materials to the firm. Suppliers have their own vehicles for transporting goods at the agreed time and day.

General Trade Practices

The Barangay of Tanauan City is known for its cleanliness and order. The Municipality wants every business to comply with these regulations and maintain them as well. So to comply with them, the EmJay Company needs to obtain requirements such as permits to set up a manufacturing company. These permits will be the documents or proof that the company will follow the rules and regulations of the Barangay.

Demand

The demand for a product reflects the consumer's desire for a commodity. It is defined as the willingness and ability of consumers to purchase a given quantity of a good or service at a given point in time or over a period in time. (Definition of demand: Economics Online: 2020, January). It also depends on price, but in the opposite ways, usually, the quantity demanded is lower at high prices than at low ones.

Past Consumption

In this study, historical demand pertains to the consumption for the past five years which is from 2017 through 2021. Through the historical demand, the proponents can determine the projected demand for the succeeding years.

Table 2.1
Past Annual Demand

Year	Market Acceptability	Population	Frequency of Agreement	Past Annual Demand
2017	93	182,649	24	4,295,904
2018	93	187,428	24	4,408,307
2019	93	192,632	24	4,530,705
2020	93	197,689	24	4,649,645
2021	93	203,620	24	4,789,142

The table 2.1 shows that the demand for previous five years increased from 4,295,904 on 2017, 4,408,307 on 2018, 4,530,705 on 2019, 4,649,645 on 2020, and reaching the 4,789,142 demand on 2021. It is important for every business to know the historical data to predict future success of the organization.

Major Consumers of the Products

The target market of the study is the household of urban barangays of Tanauan City. The demographic profile used was their monthly household income. We believe that they are the major consumers and the lifeblood of the business without them, there will be no existing business everywhere.

Projected Consumption

The projected demand signifies the quantity of a certain product that is projected to the bought by the consumers in the future. It is significant to know the projected demand of the product so that the firm can decide whether to continue the business or not.

Table 2.2
Projected Annual Demand

Year	Market Acceptability	Population	Frequency of Agreement	Projected Annual Demand
2022	93	208,977	24	4,915,139
2023	93	214,334	24	5,041,136
2024	93	219,691	24	5,167,133
2025	93	225,048	24	5,293,130
2026	93	230,405	24	5,419,127

Table 2.2 shows that the predicted demand for the succeeding years of operations from 2022 with 4,915,139, 2023 with 5,041,136, 2024 with 5,167,133, 2025 with 5,293,130, and expected demands predicted to grow up to 5,419,127 in the year 2026. Projected demand is so pivotal since it helps a company to set inventory levels, market its goods, and understand how to extend or contract its operations in the future.

Supply

Supply is defined as the willingness and ability of producers to create goods and services to take them to market. (Supply - definition: Economics Online: 2020, January). Supply represents how much the market can offer. The quantity supplied refers to the amount of certain good procedures willing to supply when receiving a certain price.

Past Supply

Past supply is the total number of products rendered by the existing retailer for the past years. It is important to know the projected supply for the following years of the business operation.

Table 2.3
Past Annual Supply

Year	Percentage of Purchase	Population	Frequency of Agreement	Past Annual Supply
2017	55	182,649	24	2,630,146
2018	55	187,428	24	2,698,963
2019	55	192,632	24	2,773,901
2020	55	197,689	24	2,846,722
2021	55	203,620	24	2,932,128

The table 2.3 shows that the volume of the product distributed to the market will increase from 2,630,146 in 2017, 2,698,963 in 2018, 2,773,901 in 2019, 2,846,722 in 2020, and increase from 2,932,128 in 2021. Supply is needed to ensure that consumers receive the number of products ordered.

Projected Supply

The proponents used past supply to estimate supply for the next five years, just as they did when forecasting historical demand. It is important to forecast supply for the coming years to evaluate the gap for the coming years so that proponents can develop an effective strategy to address the demand gap issue. The table below shows the estimated Embulapia supply for the coming years.

Table 2.4
Projected Annual Supply

Year	Percentage of Purchase	Population	Frequency of Agreement	Projected Annual Supply
2022	55	208,977	24	3,009,269
2023	55	214,334	24	3,086,410
2024	55	219,691	24	3,163,551
2025	55	225,048	24	3,240,692
2026	55	230,405	24	3,317,833

Table 2.4 indicates the possible supply to be distributed for the first five years of operation, which ranges from 3,009,269 to 3,317,833 packs. It is a good sign that the firm has a chance of earning profit.

Demand and Supply analysis

To have a concrete understanding of whether the product would have a position in the market to cover the unsatisfied demand, it is necessary to analyze the demand and supply of the product. The purpose of this section is to decide the probability and viability of the proposed business. It is represented by the demand gap, which refers to the possibility that the goods will be accepted in the market.

Table 2.5
Demand and Supply analysis

Year	Projected Demand	Projected Supply	Market Gap
2022	4,915,139	3,009,269	1,905,870
2023	5,041,136	3,086,410	1,954,726
2024	5,167,133	3,163,551	2,003,582
2025	5,293,130	3,240,692	2,052,438
2026	5,419,127	3,317,833	2,101,294

Table 2.5 the Market gap from 2022 which is 1,905,870. This means that the company has a good probability of gaining a good sale in the market. It grows 2,101,294 in the year of 2026.

Brand Name

It is one of the elements that must be taken into account. The careful and strategic construction of a brand name should be given some consideration. It must be able to pique one's interest, be easily pronounced, convey information about the commodity, and stick in the consumer's mind.

The proposed product is identified as “Embulapia”, the tilapia embutido. It is derived from the main ingredient which is tilapia. It is under the brand name of EmJay. The proponents came up with this brand name because it is the combination of the name of the two partners that want to provide healthy food for everyone.

The slogan is interpreted as “Embulapia sa Sarap” “Panalong swak na swak!” Embutido is just a viand that every Filipino loves but we want them to realize that it is not only the traditional embutido but an embutido that they will surely love because it tastes different from other brands. The proponent’s also don’t add an artificial preservative that is very harmful to everyone’s health.

“Panalong swak na swak” is interpreted as budget-friendly. Since we are facing inflation today some commodities are increasing in price, especially pork meat. Tilapia meat is a good substitute for pork; it also has a good source of different health benefits for an individual.

Market share

Market share is defined as the percentage of an industry or a market's total sales that is earned by a particular company over a specified period. (Hayes, A. 2021, May. Everything You Need to Know About Market ShareOct. Investopedia). And that is what every business wished to satisfy.

Table 2.6
Market share

Year	Projected Annual Sales (per pack)	Market Gap	Market Share
2022	19,200	1,905,870	**1.01%**
2023	21,120	1,954,726	**1.01%**
2024	23,232	2,003,582	**1.01%**
2025	22,555	2,052,438	**1.01%**
2026	28,111	2,101,294	**1.01%**

Table 2.7 shows that this is the available market share of the proposed business for the next five years. It shows that the market share is increasing every year. The market share for the first year of operation is 1.01% as the firm has continuously improved. Market shares result from the market gap divided by the current demand, multiplied by 100% to come up with the share expected to contribute to the economy.

Market share= (gap/current demand)*100%

= (1,905,870/ 19,200)*100%

= 1.01% (feasible)

Factors affecting trends in past and future supply

In changing circumstances such as changing the location of vendors, unforeseen circumstances such as a pandemic, indigenous volcano eruption, inflation. As a result, the supply of the product decreases. And other competitors had the opportunity to sell other foods that could be exchanged for Embutido.

Competitors Marketing

Many are now struggling in the field of the food industry. In the real world, we are dominated by some food business establishments which cater to different types of foods. That is why it is difficult for new business startups to keep up with well-known companies. Especially, since they have built trust in consumers. Competitors used different strategies to encourage and influence consumers to patronize their products such as TV and radio advertisement, social media, seasonal discounts. However, there are also competitors who do not use any promotional strategies to attract customers but still with

their ability to access the target market by their good location, the number of buyers of their product increases. In the firm's location, there are direct competitors that offer the same product, and indirect competitors' offer different products but affect the buying decision of the customers.

Our proposed business location has a huge number of competitors which can lead us to be more competent and think about what promotional strategies to be used for persuading customers. Proponents have to think of something unique, something new to catch the attention of the consumer to the product.

Table 2.7
Competitor's Product

MONTEREY MEAT SHOP	Monterey Neighborhood Meat shops are stand-alone outlets that exclusively sell a wide range of Monterey pork, beef and selected lamb products, Monterey also have ready to cook embutido in rolls of approx. 330g.
CONSUMERS MEAT SHOP	Consumer's meat shop offers other frozen goods like hotdogs, longganisa, tocino, bacon and also embutido located at Tanauan City Batangas.
CDO	CDO have various food products that are mainly canned and frozen goods. Their products include other frozen goods such as embutido that usually found in frozen section in malls.
TANAUAN PUBLIC MARKET	A wide variety of frozen goods or homemade products such as embutido are marketed on the Tanauan public market.
SUPERMARKET	In the supermarket section, frozen products of various brands such

	as embutido with various flavors can be found.

Table 2.8
Competitor's Product Benefits

MONTEREY MEAT SHOP	Monterey Meats ensures their meat *products* are safe, fresh, and clean amid the extraordinary circumstances brought by the quarantine. Monterey meats are also checked daily by the National Meat Inspection Commission to guarantee that it is disease-free. The consumer is assured of quality meats for every meal.
CONSUMERS MEAT SHOP	Consumers' meat shop homemade embutido guaranteed its freshness and great satisfaction.
CDO	More than 45 years, this is how CDO committed to the Filipino people that CDO preserve the freshness and flavor, serve delicious home-style meals.
TANAUAN PUBLIC MARKET	Consumers are free to choose the various embutido flavors.
SUPERMARKET	The customer can guarantee the embutido's quality and brand and ensure its freshness and satisfaction.

Table 2.9
Competitors Pricing Strategy

MONTEREY MEAT SHOP	They use a premium pricing strategy to establish its product as a high-quality product in the minds of consumers.
CONSUMERS MEAT SHOP	Consumers' meat shop used neutral pricing strategy, the prices set by the general market just like their competitors' prices.

CDO	CDO use competitive pricing strategy that is similar to penetration pricing. CDO's goal is to drive their target audience away from competitors.
TANAUAN PUBLIC MARKET	Tanauan public market use penetration strategy to attract customers by offering a lower price during its initial offering. The lower price helps the market, and attracts customers away from competitors.
SUPERMARKET	Supermarket use value pricing strategy. They used this strategy to ensure that customers feel happy paying the price for the value they're getting.

Table 2.10
Competitor's Promotion Strategy

MONTEREY MEAT SHOP	The promotional strategy of Monterey meat shop includes social media sites, print ads, and posters.
CONSUMERS MEAT SHOP	Consumers' meat shop use promotional strategy includes word of mouth and tarpaulin.
CDO	The promotional strategy of CDO includes TV commercial, social media, billboards, radio, and print ads.
TANAUAN PUBLIC MARKET	The Tanauan Public Market use tarpaulin and word of mouth for promotional strategy.
SUPERMARKET	Supermarket use promotional strategy includes fliers and posters, tarpaulin, and promos.

Project's Marketing Program

Product



The product is meant to satisfy the needs of the customer. It may be referred to as anything that is to be offered to a market that might satisfy a want or need of consumers. The proponents firm is named "EmJay Manufacturing Company" which manufactures "Embulapia". The proposed product will increase health awareness because the main ingredients of embutido are Tilapia which is enriched in protein and vitamins and minerals that help lower blood pressure and help reduce the risk of heart attack or stroke. The proponents propose to manufacture embutido using the meat of tilapia fish to provide alternatives to existing at an affordable price. Embulapia will have a soft texture and a satisfying taste. It will be wrapped in aluminum foil and packed with a vacuum sealer plastic to preserve the product aluminum foil.

Pricing

Pricing is the process whereby a business sets the price at which it will sell its products and services, and maybe part of the business's marketing plan. Pricing should

follow the established market process and practices which in turn are determined by the forces of demand and supply, however, manufacturing cost should also be considered.

The proponents will be utilizing the cost-plus pricing. Cost-plus pricing is the simplest way of computing the selling price in which a standard markup is added to the cost of the product. Under this approach, you add together the direct material cost, direct labor cost, and overhead costs for a product, and add to it a markup percentage to derive the price of the product. Cost-plus pricing can be computed as:

Selling Price= (Direct Materials+ Direct Labor cost+ Overhead cost) + Mark-up

The Selling price of one pack of Embulapia is **80 pesos.**

Channels of Distribution

The nature of the market can deeply affect the management's choice of channel, therefore it should be determined as well as the channel of distribution. Channel distribution is the key to the success of the product. These are the ways to reach out to your customer and your potential buyers. It also enhances the communication flows and the flow of the money and title to goods. So, the company intended to provide a well-designed mix. The products will be known by the customer through direct and indirect channels in which the proponents are looking for retailers that can sell it to their existing customers at the same time the company sells it directly to customers by having a general store itself for the fast accessibility of the buyer to the product at the manufacturing site. It is not too hard to find the location of the manufacturing business, because it is along the highway, so the customer can buy whenever they want.

The illustration below shows how the product will be distributed:

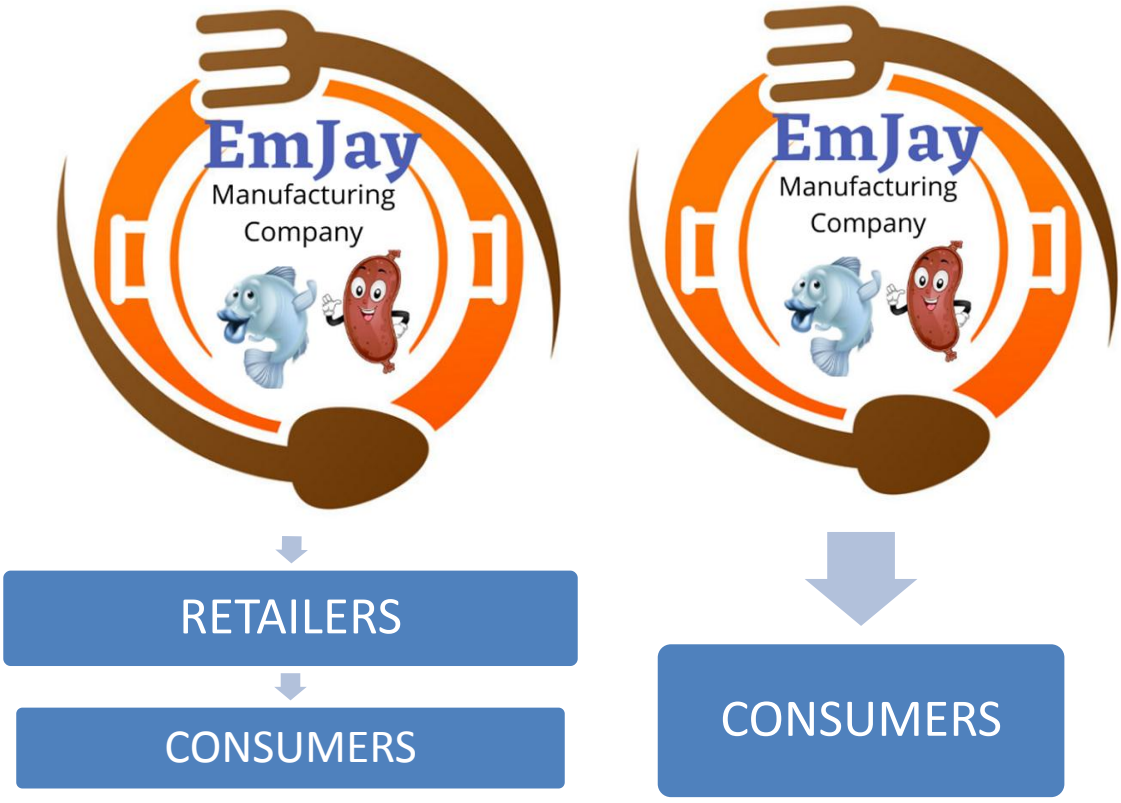


Figure 1.1
Distribution Channel

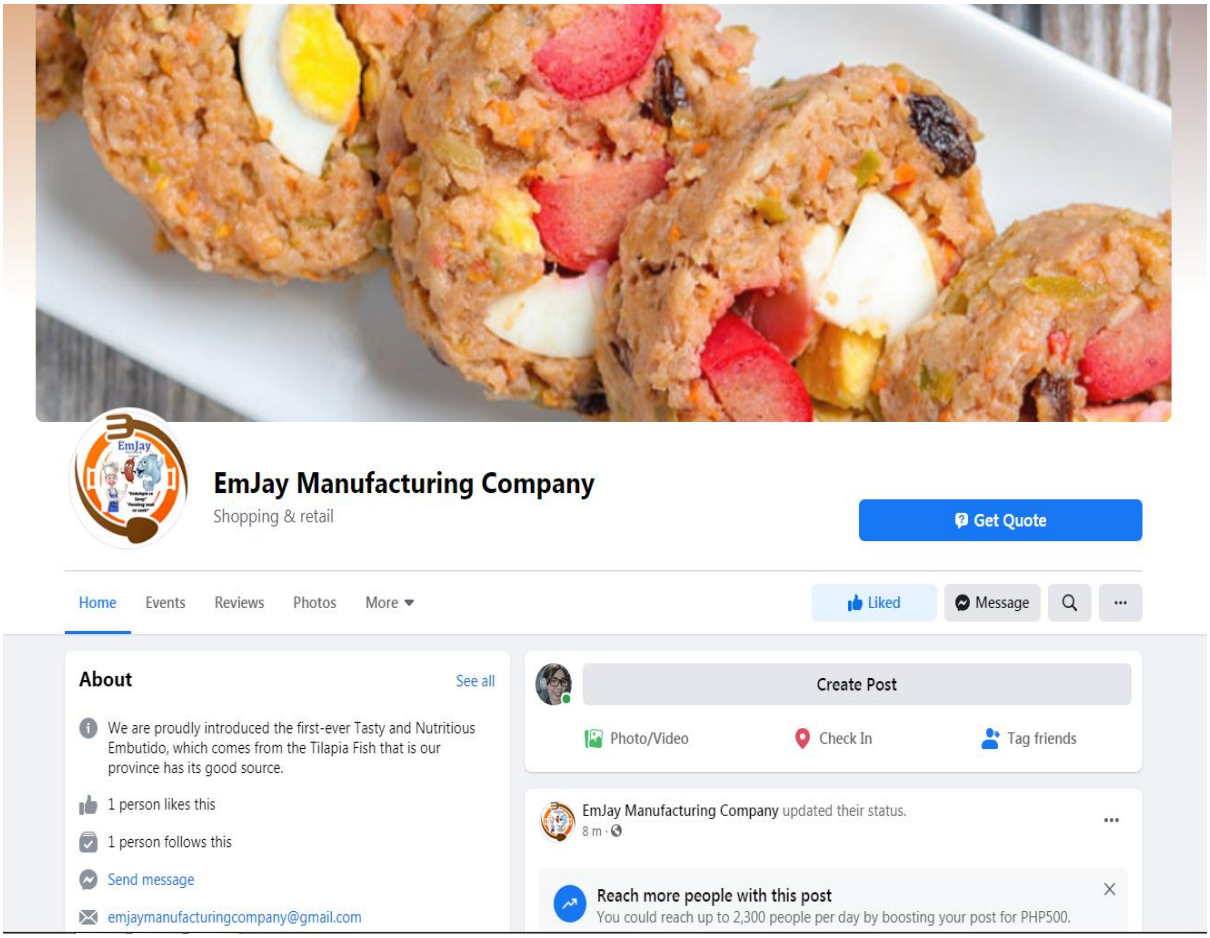
The proponents of EmJay Manufacturing Company conducted an online survey and according to the result of the survey, out of 20 retailers, there are 16 retailers who are willing to be the distributors/ retailers of Embulapia. Mendoza Sari-Sari store (SSV325-24), Linda Pe Sari-Sari store and processed meat (SSV # 08-09), Bella Donna (SSV # 21), Toni and Gigi (SSV # 19), Hidalgo Meat Shop, Consumer Meat Shop, Minimart, Lea Frozen Goods, Kapang's Store, Noli and Dan, Frozen Goods, Edith Sari-Sari store, Telma's Store. Those retail stores who are willing to sell Embulapia are located on the public market at Victory Mall and different barangays in Tanauan City, Batangas.

The finance manager will distribute products either before or after his or her work. The general manager will still be at the company to oversee and maintain production as well as the outlet in front of the manufacturing company.

Promotion Strategies

A good promotion can attract the attention of consumers and motivate them to take any action or make a purchase via E-commerce or other channels. It should not be ignored in putting up a business knowing the fact that these are the ways of establishing position and brand awareness of the product in the market. It is important to promote the product for the public to be aware of its features and to attract potential buyers of the product.

To establish the product to the market, the proponents will use social media sites having the company's Facebook page, Tarpaulins that contain the description of the product details about the firm; the contact information, and the benefits that can get to the product. Proponents also conducted a free tasting of the product. It will be easy for the consumers to know what the proposed product tastes like. Proponents also offer wholesale to the retailer when they reach the minimum quantity of the product. And will provide fliers to potential buyers for better product recognition. These promotional activities may help the consumers to know more about the product information.



Company's Facebook Page

Table 2.11
Promotion Mix Strategy

What	Who	When	Where	How	Budget
Tarpaulin (3x5ft.)	Proponents	6 days before the operation	At the company site, Groceries, supermarket, retailer and other stores.	It will be posted on the street, where many people passing by can see it.	Php4,250.00 10 units Php425.00 per unit.
Social Media through Facebook	Proponents	A month before the operation	Internet	Invite friends and other businesses. We will make a short video clips and create a vlog to promote the product.	
Free taste	Proponents	Free taste will be conducted on the day the proposed product will be introduced.	Public market	The proponents will convince people to taste the product.	Php4,000.00
Bundling product	Proponents	During the operation	Retailer stores	For each maximum pack of Embulapia, there will be an equivalent discount.	
Fliers (200pcs.)	Proponents	The day before that the proposed product will be introduced to the market.	Public Market	We will give fliers to the people who pass by.	Php1400.00
Total					**Php9,650.00**

Selling Organization

Proponents will look for large-scale retailers that also sell frozen foods such as embutido and become their suppliers. Firms will look for nearby Malls around the Tanauan City area such as Victory Mall, Walter Mart, and other supermarkets and grocery stores such as Puregold, Blue basket Citimart, etc. EmJay Manufacturing Company will offer them a wholesale price depending on their demand.

Terms of sales

The proposed business meets the standard terms of sale. Proponents will ensure that customers receive products in accordance with the quality and quantity they pay for. Proponents are also committed not only to selling the products but to provide fresh and delicious Embulapia at its best. When the customer orders Embulapia (Tilapia Embutido) for Food Panda food delivery, the Riders first go to the store then order whatever quantity of product the customer wants. The company has an agreement for the delivery of the product to Food Panda. EmJay Manufacturing Company accepts online payment via gcash from riders. Consumers and retailers can also pay cash for the product at an outlet near the manufacturing facility. EmJay Manufacturing Company also provides discounts to its long-term customers. 15 pieces of Embulapia and up will be reduced to Php 70.00

Spoilage and Mechanism

Embulapia can last for a month as long as it is in the freezer. Retailers should order according to their needs to avoid the spoilage of Embulapia. EmJay Manufacturing Company is no longer responsible for unsalable products brought in to their store.

EmJay Manufacturing Company will post it on their Facebook page one week before the expiration date of Embulapia so that customers are aware of the product

promotion. For the prevention of spoilage and disposal of the product, the proponents came up with the idea of having a buy 2 take 1 promotion. The proponents will also display printed advertisements in front of the manufacturing site so that customers who are not active on social media can read and know about the product promotion.

If product waste is truly unavoidable within the company, we guarantee that it will be disposed of in a proper manner. It is in the best interests of not only the people in the company, but also the people in the surrounding area, to maintain cleanliness and have good health.

Packaging

The packaging is personally designed by the proponents of EmJay Manufacturing Company. Packaging is designed to be the identity of the product proposed. It is more than just protection of the product but presenting the product itself emphasizes the product's best features and creates an unforgettable experience for the customer. After considering some factors, the proponents have decided to put the "EmJay" and eye-catching design to encourage potential buyers to purchase the product. Good packaging is an essential marketing tool and strategy.

The product's packaging contains the product name, "EmbuLapia", and the name of the firm as well as its location. A picture of Tilapia together with the embutido means it emphasizes the main ingredients of the product. The manufacturer's contact number and a bar code are located.

The vacuum-sealed plastic has its label that contains the main source of the information about the product. It discloses the net contents for the general information of

the consumer, identity of the product so that the buyers will be able to identify the Embutido that they are buying, the name and place of the manufacturer, packer, or distributor.



Figure 2.2
Packaging



Figure 2.3
Packaging

Product Label

Labels and packaging are examples of advertising. As a result, product labeling should also take this into account. The product's mark is the main source of knowledge. Labels provide net contents for the consumer's general knowledge, product identity so that buyers can recognize the Embutido they're purchasing, and the name and location of the product's manufacturer, packer, or distributor. The proponents must create the product label indicated in Fig 2.4.

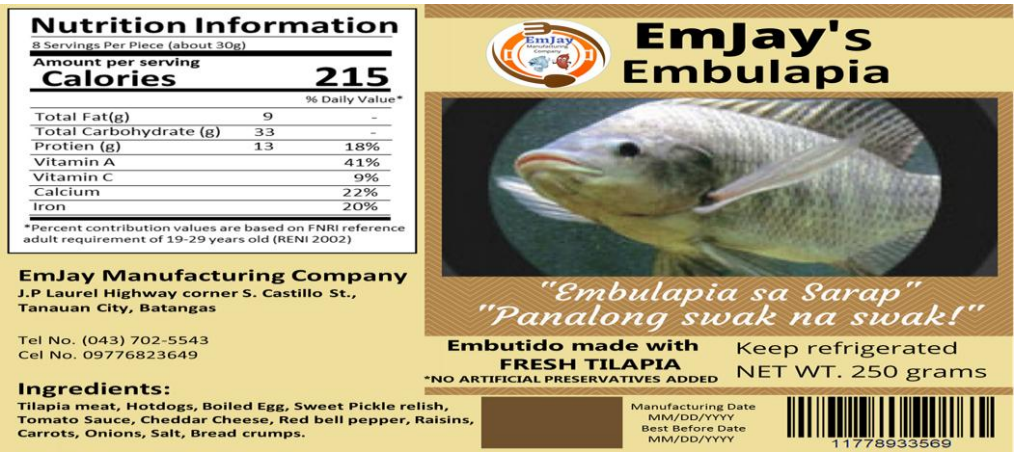


Figure 2.4
Product label

Location Sales Outlets

The firm decided to locate its first outlet in front of the manufacturing site because the proponents believe it would be easier to supervise if it is in the manufacturing site itself. Moreover, the proponents consider three aspects when choosing the right outlet location their outlet and at the same time their manufacturing site, they are as follows; the choice of a city, identifying a specific site, and the number of potential customers. The firms found the location in Tanauan City through signage showing the lot / location was

for lease. Proponents contacted the building owner and agreed to a monthly rent of Php 10,000.00.

The firm is willing to expand its distribution of products not only in the Tanauan area but also to its near municipality like in Malvar, Sto. Tomas and even Lipa City.

Warehousing Arrangements

In terms of storage, proponents will maintain freezing for a maximum period of two weeks. It will make it possible to pull it all out from the company by distributing it to the retailers and consumers to ensure its freshness at the time of customer consumption. EmJay Manufacturing Company uses “First In First Out” (FIFO) to maintain the quality of the Embulapia and put the product label with the dates when it was manufactured and its expiration. The preceding manufactured goods are placed in front or at the top of the freezer, for that firm can sell them first. Every year the management will perform a annual inventory to check the accurate data for the products and if the company needs to restock the materials needed in the manufacturing process.

Budget

Making a budget is the most important thing you can do to handle your money. The process of budgeting involves making a plan for how you will invest your money. A budget is a term for this spending plan. Making a spending plan helps you to know ahead of time if you will have enough money to do the things you need or want to do. A simplest term, budgeting is the process of managing your expenditures and revenue.

Advertising, promotion, and public relations are usually covered by a marketing budget. Each figure is different depending on the size of the business, its annual profits,

and how much the competition advertises. Those are some expenses that can be incurred in starting up a business and should always be considered. Some are:

Promotional strategy	**Total Cost**
Tarpaulin	Php4,250.00
Free taste	4,000.00
Fliers	1,400.00
Total:	**Php9,650.00**

EmJay Manufacturing Company will be financed by the two founders, who both have an equal share of the Php325,000.00 investments with a total of Php 650,000.00. This capital shared by two proponents will be useful enough for the continual growth of the company.

Projected Sales

Table below shows the projected sales for the next 5 years.

Table 2.12
Projected Sales

	2022	**2023**	**2024**	**2025**	**2026**
Units produced	19,200	21,120	23,232	25,555	28,110
Embulapia Selling price	80	80	80	80	80
Units Sold	19,200	21,120	23,232	25,555	28,110
Sales	**1,536,000**	**1,689,600**	**1,858,560**	**2,044,416**	**2,248,858**

Contribution to the Economy

EmJay Manufacturing Company provides employment opportunities not only to its organization but also to other entities like retailers that are directly or indirectly affected by its business transactions. The company allows the government to generate

funds for its project. It also tends to lower the country's level of unemployment. As it complies with the right taxes and conforms to all legalities regarding business rules and regulations, the EmJay Manufacturing Company will contribute to the development of the economy.

Labored employed

EmJay Manufacturing Company contributes to the local economy by providing opportunities for growth and innovation in Tanauan City, Batangas. It also contributes to economic development by creating job opportunities for people who would otherwise be unemployed by larger companies.

Taxes paid

The EmJay Manufacturing Company taxation is an essential part of the social contract between people and the economy since it not only pays for public goods and services, but also the social contract between citizens and the economy. Government accountability powers effective tax revenue control and, more generally, efficient public financial management. In 2022-2023 the tax rate is 20% and for the succeeding years it will be 30%. According to Sec. 6. Section 27 of the National Internal Bevenv Code of 1997, as amended, is hereby further amended to rej as follows; “Sec. 27. Rates of Income Tax on Domestic Corporations. - “(A) In General. - Except as otherwise provided in this Code, an income tax rate of twenty-five percent (25%) effective July 1, 2020, is hereby imposed upon the taxable income derived during each taxable year from all sources within and without the Philippines by every corporation, as defined in Section 22(B) of this Code and taxable binder this Title as a corporation, organized in, or existing under the laws of the Philippines. "Provided, That corporations with net taxable income not

exceeding Five million pesos (P5,000,000.00) and with total assets not exceeding One hundred million pesos (P100,000,000.00), excluding land on which the particular business entity's office, plant, and equipment are situated during the taxable year for which the tax is imposed, shall be taxed at twenty percent(20%). "In the case of corporations adopting the fiscal-year accounting period, the taxable income shall be computed without regard to the specific date when specific sales, purchases and other transactions occur. Their income and expenses for the fiscal year shall be deemed to have been earned and spent equally for each month of the period. "The corporate income tax rate shall be applied on the amount computed by multipl3ring the number of months covered by the new rate within the fiscal year by the taxable income of the corporation for the period, divided by twelve. (Index of /wp-content/uploads/2021/04. (n.d.).

CHAPTER 3

MANAGEMENT STUDY

Management is the process of reaching organizational goals by working with and through people and other organizational resources. It also pertains to the organizational structures of the business, its formation, and ownership. Company policies are primarily under the government. The wages and salaries of the managers and employees of the corporation are in line with the government standard. The process and skills should be used to accomplish organizational objectives.

This chapter explores how, during its existence, EmJay Manufacturing Company runs its business. It includes the roles and obligations of each member of the organization, the form of the business, the company's officers and their credentials, employees' job analysis, and the company policies. To become a successful organization, all activities are organized by the management. To improve management expertise, be aware of member financial capabilities and improvements due to technology enhancements.

Form of Business Ownership

Under a general partnership, the business is easier and less expensive to organize than most business organizations. Therefore, the partners determine that the business will be in the form of a general partnership. The business partners, Jesiebel E. Delos Reyes and Mae Ann A. Maghanoy decided to form a general partnership that will produce Embulapia under the company name EmJay Manufacturing Company.

A general partnership is a business agreement by which two or more people consent to share in a jointly-owned company's properties, profits, and financial and legal liabilities. The partnership is a larger pool of expertise, skills, and contacts and does not have to pay income tax; each partner on his or her income tax return reports the gains or losses of the business.

Organizational Structure

Organizational structure is defined as "a system used to define a hierarchy within an organization. It identifies each job, its function and where it reports to within the organization." A structure is then developed to establish how the organization operates to execute its goals. It also determines the manner and extent to which rules, power, and responsibilities are a delegate, control, and coordinated. It also determines how information flows from level to level within the company. This structure is entirely based on the goals and strategies of the company that it chooses to accomplish. In a centralized organization, the company depends on one person to make decisions and provide direction. This arrangement is also used for small companies because the owner is responsible for the business operations of the company. Even certain decisions about daily tasks and procedures are normally made by top-level managers or the company owner. Policies are put in place to ensure the course of the executives is followed by the rest of the company.

The figure shows how EmJay Manufacturing Company is structured with connecting parts.

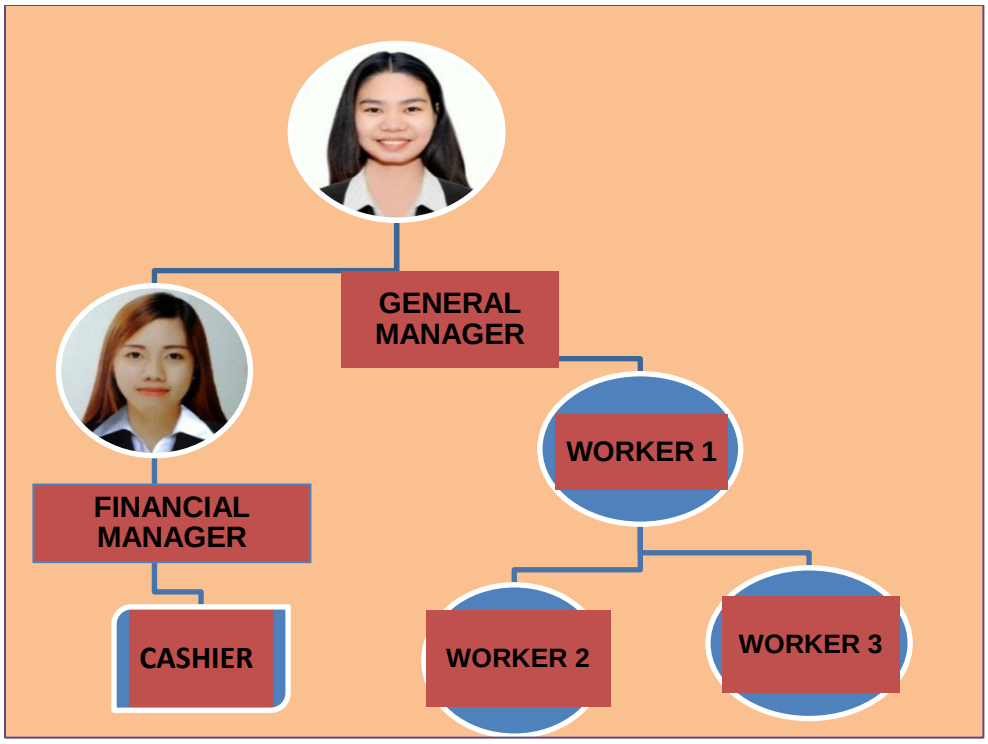


Figure 3.5
Organizational Structure

General Manager. A person who drives the work to others to run a major business efficiently and productively to make a large profit.

Financial Manager. A person who is responsible for the financial health of an organization. The one that produces financial reports, direct investment activities, and develop strategies and plans for the long-term financial goals of their organization. And help management make financial decisions. A person who is responsible for maintaining an organization's key accounting records, known as ledgers. Day-to-day activities include recording transactions such as income and outgoings, and posting them to various accounts.

Cashier/Receptionist. Cashier's check prices and quantities for accuracy, collect and process payments, and scan items for purchase.

Workers. Works at a specific job in the company; in change in the manufacturing of Embulapia.

Officers of the Business and their Qualifications

Job Title

The Manpower needed by EmJay Manufacturing Company is a General Manager, financial manager, a cashier and three production workers.

Table 3.13
Job Title

Employee	**No. of workers required**
General Manager	1
Financial Manager	1
Cashier	1
Production worker	3
Total:	**6**

Job Description

The job description should accurately reflect the duties and responsibilities of the position. A job description not only describes the position's responsibilities, it sets the foundation for recruiting, developing and retaining talent and also sets the stage for optimum work performance by clarifying responsibilities, expected results, and evaluation of performance. It is also an important component to maintaining an equitable compensation system and ensuring legal compliance.

General Manager

- Overseeing daily business operations
- Developing and implementing growth strategies
- Training low-level managers and staff
- Creating and managing budgets

- Improving revenue
- Hiring employees
- Evaluating performance and productivity
- Analyzing accounting and financial data
- Researching and identifying growth opportunities
- Generating reports and giving presentations

Financial Manager

- Proven experience as a Financial Manager
- Managing and coordinating monthly and annual reporting, budgeting, and forecast processes
- Prepare business activity reports, financial statements, and forecasts
- Make sure financial legal requirements are met
- Find ways to reduce or maintain costs by studying financial reports and business processes
- Aid management in financial decisions
- Maintain up to date financial system knowledge
- Recording transactions such as income and outgoings, and posting them to various accounts
- Processing payments
- Conducting daily banking activities
- Producing various financial reports
- Reconciling reports to third-party records such as bank statements

Workers

- In charge with performing all-around manufacturing process and finishes products, for example applying labels and stickers for the packaging
- Ensure the quality of the product meet with the standards of the business
- Stores good and raw materials in the factory
- Packages good ready for delivery
- Responsible for keeping the cleanliness of the equipment used and the workplace area

Cashier/ Receptionist

- Provides a positive customer experience with fair, friendly, and courteous service.
- Processing refunds and exchanges, resolving complaints
- Bagging or wrapping purchases to ensure safe transport.
- Following all store procedures regarding bundling products, company's anniversary discounts, etc.
- Accepting payments, ensuring all prices and quantities are accurate and providing a receipt to every customers
- Maintaining a clean workspace

Job Specification

Job specification is a written statement of educational qualifications, specific qualities, level of experience, physical, emotional, technical and communication skills required to perform a job, responsibilities involved in a job and other unusual sensory demands. It also includes general health, mental health, intelligence, aptitude, memory, judgment, leadership skills, emotional ability, adaptability, flexibility, values and ethics, manners and creativity, etc.

General Manager

- Must be a degree in Business Management or Masters in Business Administration
- Have a good knowledge of different business functions
- Must be one of the partners
- Have a strong leadership quality and have ability to manage and supervise the staff
- Excellent communication skills and has good interpersonal skills
- Highly organized
- Strong work ethic
- Meticulous attention to detail
- Computer literate

Financial Manager

- Bachelor of a degree in finance or marketing preferred
- Strong Excel skills
- Excellent ability to problem solve along with solid analytical skills, understanding of business process and systems optimization
- Comfortable interacting with all levels of management in multiple areas
- Strong knowledge of financial reporting
- Ability to review data and make relevant management decisions
- Strong financial system and business administration understanding
- Good numeric and financial awareness
- Can work with deep confidentiality of records
- Willing to work in an additional hours

Workers

- Male or female, 18-35 years old
- At least ALS graduate or high school graduate
- Willing to work in additional hours
- Responsible and hardworking and dedicated to their work
- Must follow the rules and regulation of the company
- Must possess a good moral character

Cashier/Receptionist

- High school diploma or equivalent desired
- Has an experience of this field
- Effective communication and customer service skills
- Can readily adjusts schedule, tasks, and priorities when necessary to meet business needs
- Ability to handle transactions accurately and responsibly
- Basic math and computer skills
- Ability to stand walks, lift heavy items, and work with other team members in a fast-paced environment to provide excellent service
- Attention to detail
- Helpful, courteous approach to resolving complaints

Business Policies

Working Hours and Condition

According to Book III Conditions of Employment **Art. 84. Hours worked.** Hours worked shall include (a) all time during which an employee is required to be on duty or to be at a prescribed workplace, and (b) all-time during which an employee is suffered or permitted to work. Rest periods of short duration during working hours shall be counted as hours worked. The firm listed includes the working hours and management conditions of the company.

- Nine hours per day (excluding a lunch break). The workers will have a one-hour lunch break from 12nn to 1:00 pm. They are only allowed to leave the premises during breaks.
- The employee works a five-day week, and eight hours per day (excluding a lunch break)
- The employee must go to work on Saturdays if needed, but on Sundays, it is officially non-working.
- The company needs overtime on any one day in three hours or 10 hours in any one week if needed.
- The employee works for more than 8 hours in one day, he or she shall be entitled to overtime pay.
- The employee is required to finish the six-month contract with the company before deciding to leave the company.
- Each employee must comply with the company regulations.
- If the company requires them to work on regular holidays, their salaries would be automatically doubled.

Benefits and incentives

The organization will provide the workers with benefits including health insurance, PAG-IBIG, SSS, and life insurance. Incentives such as 13 month pay will received on the last month of the year. According to the Presidential Decree No. 851, employers are required to grant 13th month pay to all its rank and file employees.

Tardiness and Absenteeism

To monitor their time-in and time-out at work, employees must use the key card entry system. They must follow working hours on or before 8 am. Tardiness is not a valid reason for not being able to go to work. If the employees are sick and have a valid reason, employees must present a medical certificate. And if the employees will be late as the said working time, automatically their salary will be deducted. Concerning the attendance, tardiness and lateness, the employees expected to:

- Attend the non-working day, attending important activities of the company.
- Participate in workplace training and meetings to be held by the manager.
- Take responsibility for their health and safety while away from the workplace and at work. Minor violations include the following:

1. The employee must be issued with an AWOL (Absent without official leave) letter for three days of absence without any information to their superior.

2. Notify their superior if the employees will be late, if not, it is considered as late and will be deducted to their salary.

3. Habitual Absence without any permission and overstaying leave will correspond to a one-week suspension.

Code of Conduct

- Workers of companies are bound by their contract to obey the Code of Conduct for Employees while performing their duties. Proponents outline the elements of our Code of Conduct both Employee, supplier and customers.

**Companies Code of conduct will be bound to Appendix B.*

Compensation Scheme

Salaries are a fixed compensation periodically paid to a person for regular work or services. It is also monetary payments or rewards given by the employer to its employees that may vary depending on the rate provided by the other business establishment or industry. An employee must be paid his or her wages for all hours worked. The salary will be given and withdrawn from the ATM Machine every 15th and 30th day of the month.

Name of the company: EmJay Manufacturing Company

Table 3.1
Compensation Scheme

Employee	No.	Duty	Daily Salary	Monthly Salary
General Manager	1	Full-time	461.53	12,000
Financial Manager	1	Full-time	461.53	12,000
Cashier/receptionist	1	Full-time	330	8,580
Worker 1	1	Full-time	330	6,600
Worker 2	1	Full-time	330	6,600
Worker 3	1	Full-time	330	6,600
Total:	**6**		**Php2,658**	**Php 52,380.00**

Table 3.2 shows the employee's salaries of EmJay Manufacturing Company. The office in charge is Ms. Jesiebel E. Delos Reyes will receive a daily salary of P461.53. Same as the financial manager as Ms. Mae Ann A. Maghanoy will receive P461.53 a day. She is responsible for keeping records and managing all transactions carried out by the company. The company has three workers who will do the production process. And

P330.00 will be paid each of them. Finally, a cashier who assists the customer, accepts payments, wraps packages, and monitors all-cash transactions. The cashier's salary is the same as the minimum wage of P330.00.

Other Benefits:

Employees are the backbone of today's business. They must be giving more importance by providing them fair benefits if in case there's an accident. Further, benefits will serve as not only their overall health but also their future. Aside from giving them a salary, EmJay Manufacturing Company giving other benefits package for the employees, and provide the following:

- SSS (Social Security System): an insurance program mandated by the government to all income earners or workers in the Philippines. All income-earning SSS members are required to contribute monthly into the fund; the amount will depend on their salary bracket. In exchange for the said monthly contributions, members will enjoy insurance benefits such as sickness, maternity, disability, retirement, death, and funeral, and salary loan.
- Phil Health Program: EmJay Manufacturing Company ensures that all workers under their employ are dutifully reported to Phil Health so that in times of need, they can readily rely on accurate records, especially of their premium contributions. Phil Health and beneficiaries have access to a comprehensive package of services, including inpatient care, catastrophic coverage, ambulatory surgeries, deliveries, and outpatient treatment for malaria and tuberculosis. Simply, it provides health insurance coverage and ensures affordable and accessible health care services for all Filipinos.

- PAG-IBIG Fund Benefit: Fund continues to harness four sectors of the society to work together towards providing Fund members with adequate housing through an effective savings scheme. The company ensures that each employee must have this kind of benefit from the government.
- 13th-month pay and bonuses: The Company must grant a 13th-month pay equivalent to one (1) month's pay to all eligible employees provided that they worked for at least one (1) month during a calendar year.
- Meal and Rest Periods: The Employee is allowed to have a lunch break within an hour and having some 15 minutes break time for each morning and afternoon.

Leave of Absence

i. Calamity Leave: Two (2) days leave for employees who were affected by flood, fire, and typhoon provided that there is support by a Government proclamation or a declaration by the Company.

ii. Bereavement: Three (3) days applicable to an immediate family member, who includes the employee's children, parents, grandparents, brother, sister, spouse, and parents-in-law.

iii. Paternity Leave: All married male employees are eligible for 7 working days up to four (4) childbirths including miscarriage of legitimate spouse to be availed within sixty (60) days from delivery/miscarriage.

iv. Sick leave: Twelve (12) days for the first two years of service and an additional 1 day every year starting on the 3rd year. The maximum total sick leave is 15 days. All unused leave is convertible to cash at the end of the year.

CHAPTER 4

TECHNICAL STUDY

The technical study provides more comprehensive product details. It includes defining and calculating the necessary calculations for the product manufacturing, the size of the plant and the production schedule, the machinery and equipment used in production, along with their requirements, capability and cost, the location of the plant, and plant layout.

In addition, the location, form, and cost of the construction and facilities, the necessary raw materials and supplies, the sources of utilities such as electricity, water, and the manner of waste disposal, the labor requirements, and finally the cost of production must also be defined in this chapter.

Product

Embulapia belongs to the category of Embutido or meatloaf products. It is an Embutido made of Tilapia fish. The proponents thought of using Tilapia meat to promote the unique variety of Embutido that can give healthy benefits with satisfying and perfect taste. The good thing is that tilapia fish can lower blood pressure and help reduce the risk of heart attack or stroke due to its low fat and a good source of protein. It is a healthy alternative in terms of cholesterol. It is suitable for health-conscious people. However, even if it is unique and healthy, the proponents ensure that it meets the quality standard and all the products produced are safe for everyone.

The proposed product will be the same as other frozen foods. The manufacture goods will be pack in a plastic that will be sealed with the use of a vacuum sealer. The weight is the same as the normal package of frozen foods, 250 grams.

The following are the nutritional facts of Embulapia (Tilapia Embutido)

Nutrition Facts:

Serving size: 1 pack (250 grams)

Nutrition Information	
Serving size: 30 grams	
Serving per container:	About 8
Calories: 215	
	% Daily Value
Total Fat (g) : 9	
Total Carbohydrate (g) : 33	
Protein (g): 13	18%
Vitamin A:	41%
Vitamin C:	9%
Calcium:	22%
Iron:	20%

**Percent contribution values are based on FNRI reference adult requirement of 19-29 years old (RENI 2002)Resulted presented are for presentation purposes only*

***This figure is for presentation purposes only**

Interpretation:

One serving of Embulapia (Tilapia Embutido) which is equivalent to 250 grams contains a high amount of vitamin A, vitamin C, protein, calcium, and a good amount of iron.

Uses of the Product

Embulapia can be served with or without an occasion but Embulapia is usually prepared during Christmas, fiestas, and other special occasions. It can be served hot or chilled, and is usually dipped in banana ketchup or some other type of sweet sauce. It is not only a food dish for some occasions but also nutritious food. It has a low-calories and high protein diet that helps to reduce body weight.

Embulapia is also rich in minerals, proteins and vitamins, which improve bone health and further reduce the risk of osteoporosis. It improves the growth of muscles in the body and also helps to regenerate cells and maintain proper metabolic function. The best partner for Embulapia is rice. This kind of food is eaten by most Filipinos at breakfast. Proponents have introduced a new variety of Embutido Filipino dishes, which is Embulapia, so that people will surely love its unique taste and its benefits to individuals.

Manufacturing Process

The proposed product will be made by EmJay Manufacturing Company. The company is the one responsible in producing the proposed product. Proponents outlined all the procedures for the worker to implement step by step.

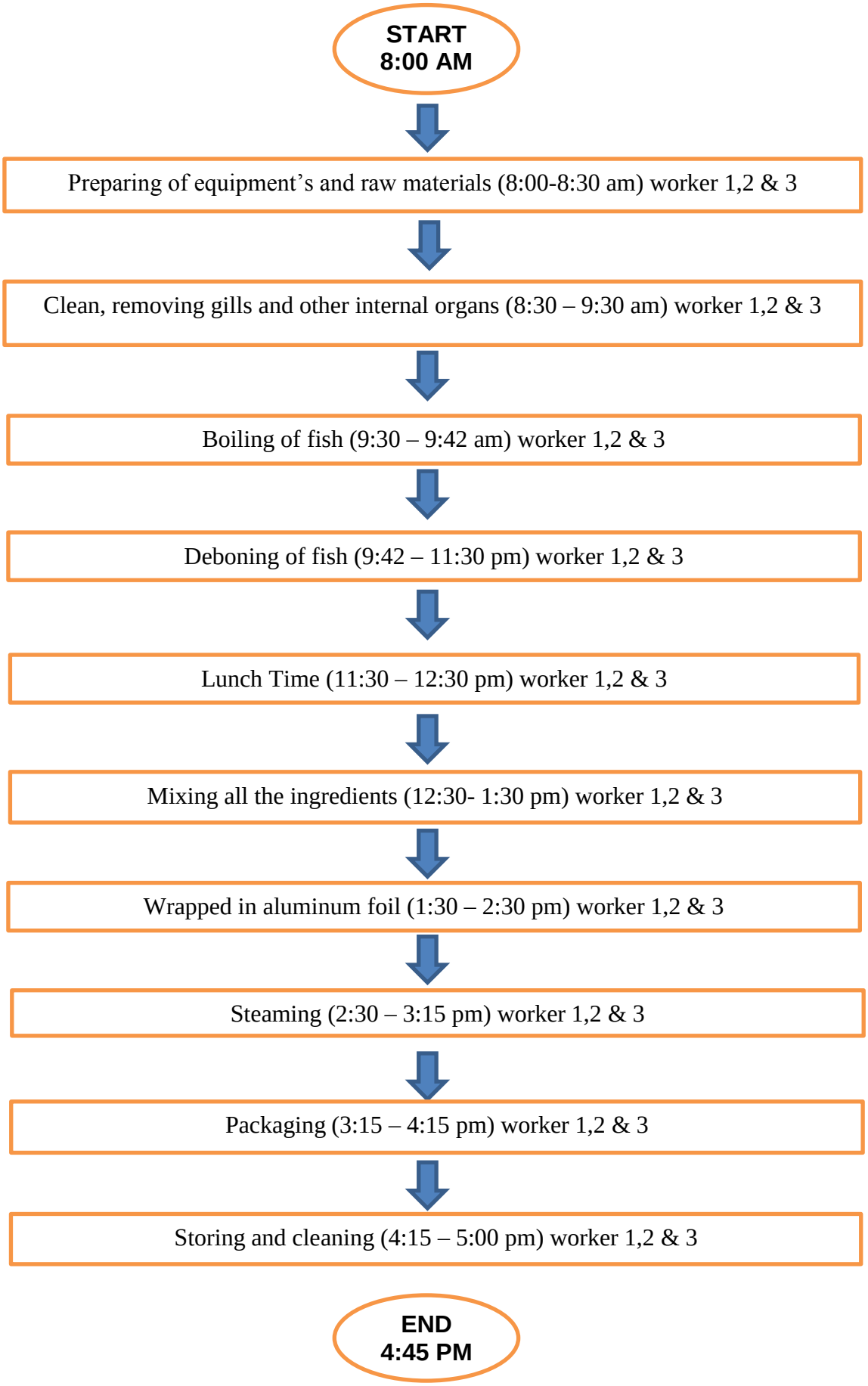

START
8:00 AM
Preparing of equipment's and raw materials (8:00-8:30 am) worker 1,2 & 3
Clean, removing gills and other internal organs (8:30 – 9:30 am) worker 1,2 & 3
Boiling of fish (9:30 – 9:42 am) worker 1,2 & 3
Deboning of fish (9:42 – 11:30 pm) worker 1,2 & 3
Lunch Time (11:30 – 12:30 pm) worker 1,2 & 3
Mixing all the ingredients (12:30- 1:30 pm) worker 1,2 & 3
Wrapped in aluminum foil (1:30 – 2:30 pm) worker 1,2 & 3
Steaming (2:30 – 3:15 pm) worker 1,2 & 3
Packaging (3:15 – 4:15 pm) worker 1,2 & 3
Storing and cleaning (4:15 – 5:00 pm) worker 1,2 & 3
END
4:45 PM

Figure 4.1
Manufacturing flow chart

The proposed business will undergo an input process to produce an output. By planning the sequence, the proponents will conceptualize the proper flow of the manufacturing process.

Average Processing Time

As we estimated the time of each preparation of ingredients based on time and motion study in cooking and preparation time is measured in minutes with a total of 480 with 3 persons. Thus, the overall total of average preparation is equivalent to **2 hours and 2 minutes.**

Description of the process

This is the aspect in which the proponents discussed the processing of raw materials into the finished product. The process is carried out cautiously through a step-by-step process that will help the company to minimize its resources at a minimal cost.

1. Preparation of raw materials and measuring ingredients.

This step should first be taken in making the proposed product to check and ensure whether the necessary materials are available. It is to make sure that they are ready for manufacturing and to prevent delays in the production process. The freshness of the ingredient, particularly its main ingredient, tilapia, must be guaranteed to ensure the quality of the product. The company decided to have a standard tilapia weight and size that its supplier must comply with; it could be 3 pieces, a kilo of large tilapia.

Using a weighing scale, carefully measure the appropriate amount of ingredients. This is necessary to ensure that the correct amount of such ingredients is appropriate for Embulapia to be manufactured. After measurement, the ingredients are first transferred to a clean basin for another ingredient to be measured. Workers 1, 2 and 3 will perform this combined step simultaneously.



2. Clean, removing gills and other internal organs

Rinse the tilapia off in cold water and hold it by the tail on a flat surface, like a cutting board. Hold a knife or spoon with your hand and scrape it from the tail toward the head to remove the scales. Remove the gills by cutting them where they attach at either end of the arc that they form. Make a slit along the belly of the tilapia and stop when you reach the gill area. Open the belly up with your fingers and pull out the innards. Pill out as much as you can, then use a spoon or knife to scrape out any of the innards you missed. Wash the fish again, this must be done with severe care to ensure that the fish is clean and remove the foul odor.



3. Boiled the Tilapia fish in a water

Allow the fish to boil until you can flake it easily with a fork, which should take approximately 10 to 12 minutes.

4. Deboning

Removing the bones of the tilapia. It is better to do this while the fish is still very hot.

5. Mixing all the ingredients

Mix salt to fish meat until tacky. Add other ingredients and mix thoroughly.



6. Wrapped in aluminum foil

After mixing all the ingredients in a large bowl, it is time to wrap it in aluminum foil and pack it in a plastic package to seal the vacuum sealer machine.



7. Steam for 45 minutes.

Steam the embutido for 45 minutes to one hour under medium high heat.



Table 4.2
Space and motion of the Study

Starting time	Ending time	Process	Workers
8:00 am	8:30 am	Preparing of equipment's and raw materials	1, 2 and 3
8:30 am	9:30 am	Clean, removing gills and other internal organs	1, 2 and 3
9:30 am	9:42 am	Boiling of fish	1, 2 and 3
9:42 am	11:30 pm	Deboning of fish	1, 2 and 3
11:30 pm	12:30 pm	Lunch Time	1, 2 and 3
12:30 pm	1:30 pm	Mixing all the ingredients	1, 2 and 3
1:30 pm	2:30 pm	Wrapped in aluminum foil	1, 2 and 3
2:30 pm	3:15 pm	steaming	1, 2 and 3
3:15 pm	4:15 pm	Packaging	1, 2 and 3
4:15 pm	5:00 pm	Storing and cleaning	1, 2 and 3

Plant size and Production Schedule

An operating scheme for the next five years is seen in the company's production schedule. The following table shows EmJay Manufacturing Company's output on a daily, monthly and annual basis, particularly for the years 2022-2026 Indeed, the company assumes that its production will grow annually.

Production Schedule

Table 4.3
Production Schedule and Capacity (per pack)

Year	Daily	Monthly	Annually
2022	80	1,600	19,200
2023	88	1,760	21,120
2024	96	1,920	23,232
2025	106	2,120	22,555
2026	117	2,340	28,111

The increase in the firm's production indicated the ability to utilize its capacity and resources and minimized its cost.

Machineries and Equipment

Proponents choose the possible equipment for the production of the product. There is a continuous production in having the right tools, machineries, and equipment.

The prices of the equipment necessary in the production are determined through canvassing. The firm will use brand new equipment and materials to assure the best quality of products to make it can be used in the long run.

Table 4.4
Factory Equipment

Particulars	Quantity	Cost per unit	Total cost
 Freezer	2 units	17,995	**Php17,995**
TOTAL			**Php35,990.00**

Source: *167 hypermart Tanauan City and Lazada online shop*

The table 4.3 has shown the equipment that will use in the production of Tilapia Embutido (Embulapia).

Table 4.5
Factory Furniture and Fixtures

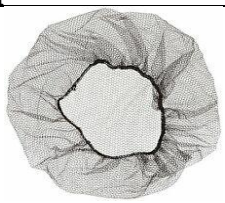
Description	Quantity / Pcs	Cost per unit	Total cost
 Ceiling fan	2 units	549	Php1,098.00

 Working table	2 units	2,500.00	5,000.00
 Heavy Duty Stand fan	1 unit	1,499	2,998.00
TOTAL:			**Php9,096.00**

Source: *167 hypermart Tanauan City and Lazada online shop*

The furniture and Fixture as shown in Table 4.4 are used in production and it will make the work easier and convenient.

Table 4.6
Factory supplies

Description	Quantity / Pcs	Unit Price	Total Cost
 Hair net	2 sets	80	Php160.00
 Wall clock	1 unit	120	120.00
 Plastic gloves	1 box	40	40.00
	3 boxes	50	150.00

Mask			
 Rubber glooves	2 sets	40	80.00
TOTAL:			**Php550.00**

Source: *167 hypermart Tanauan City*

Table 4.5 shows the supplies that will be used to ensure the safety and cleanliness of the products.

Table 4.7
Factory Tools

Production Tools	**Quantity/ Pcs.**	**Cost per unit**	**Total Cost**
 Big bowl	2 pieces	65.00	Php130.00
 Rubber spatula	2 pieces	50.00	100.00
 Chopping board	2 pieces	189.00	378.00
 Pail	4 pieces	99.00	396.00
 Plastic container	2 pieces	369.00	738.00
 Knifes	1 set (6 pcs.)	259.00	518.00

 Steamer	2 unit	1,665	3,330.00
 Heavy duty stove	2 unit	1,850	3700.00
 Vacuum Sealer Machine	1 unit	2,546.00	2,546.00
 Water dispenser	1 unit	1,250	2,500.00
Total:			**Php14,336.00**

Source: *167 hypermart Tanauan City*

The table 4.6 shows the primary tools will be used of the workers in manufacturing process.

Table 4.8
Cleaning Supplies

Description	Quantity	Cost per unit	Total Cost
 Trashcan	3 pieces	185.00	Php555.00
 Sweeping broom with dust pan	1 set	169.00	169.00
 Doormat	1 piece	69.00	69.00
 Garbage bag	10 pieces	38.00	38.00
 Dishwashing Liquid	1 dozen	30.00	360.00
 soap case	2 pieces	27.00	54.00
 water dipper	1 piece	22.00	22.00

 floor mop	1 piece	185.00	185.00
 Sponge	5 pieces	5.00	25.00
 floor rags	5 pieces	28.00	140.00
 broom stick	1 piece	59.00	59.00
TOTAL :			**Php 1,676.00**

Source: *167 hypermart Tanauan City*

These costs as shown in Table 4.7 serve to maintain cleanliness, continuous and orderly work within the company.

Table 4.9
Office machines and equipment

Description	Quantity	Cost per unit	Total cost
 Printer	1 unit	5,100.00	Php5,100.00
 Laptop	1 unit	14,998.00	14,998.00
 Stand Fan	1 unit	1,499.00	1,499.00
Total:			**Php21,597.00**

Source: *Abenson Waltermart Tanauan City and 167 Hypermart*

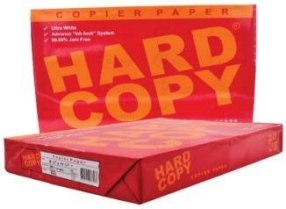
Table 4.10
Office Furniture and Fixture

Description	Quantity / Pcs	Unit price	Total Cost
 Office chair	4 units	2,895.00	Php5,790.00
 Office table	1 unit	2,995.00	2,995.00
 Filing Cabinet	1 unit	2,599.00	2,599.00
Total:			**Php11,384.00**

Source: *FC Home Center Appliances & Furniture and 167 Hypermart*

The table 4.9 shows the items that can be used by the customers, clients and visitors for convenience; these will place in the store where customers come.

Table 4.11
Office Supplies

Description	Quantity	Cost per unit	Total cost
 Calculator	2 pieces	129.00	Php258.00
 Bond paper (letter and legal size)	1 ream each	150.00 & 160.00	310.00
 Record book	2 pieces	80.00	160.00
 Scissors	2 pieces	45.00	90.00
 Ink	1 set	316.00	316.00

 Business receipt	25 booklets*	120.00	3,000.00
 Envelop	10 pieces	12.00	120.00
 Folder (long and short size)	10 pieces	8.00	80.00
 Pencil	1 box	80.00	80.00
 Puncher	1 piece	60.00	60.00
 Sharpener	1 piece	10.00	10.00
 Stapler	1 piece	100.00	100.00

 Staple wire	2 boxes	5.00	10.00
 Ballpen	1 box	125.00	125.00
 Flourescent light	2 pieces	235.00	470.00
 Bulb	3 pieces	329.00	987.00
TOTAL :			**Php6,176.00**

Source: *167 hypermart Tanauan City*
**from BIR Receipt*

These are the supplies used in the ordinary course of the business. Thus, will be used in the operation of some other business transaction.

The proponents ensure that the machinery and equipment will be delivered on the agreed date. Because the proponents choose to purchase close to the company's site to facilitate the delivery of equipment and machinery. In addition, the store they choose to buy is trustworthy when it comes to quality. It also has an after-sales service such as a warranty, free delivery, and free demonstration for the new users of the product. Some appliances and furniture are out of the local market, so the proponents decide to buy them from some well-known apps like Lazada online stores.

The terms of payment will be cash directly to their outlet. And the date of the delivery will be on the date of payment and arrange contracts between the supplier and the firms together with the receipt of the purchased products.

Comparative Analysis of alternative machinery and equipment

This is the comparison that with the use of machinery and equipment the manufacturing process will be made faster and easier.

1. Vacuum sealer machine vs. ordinary plastic sealer machine

The vacuum sealer machine can reduce oxygen, limit the growth of aerobic bacteria or fungi, and prevent the evaporation of volatile components. It also greatly reduces the amount of frozen goods items because it has no air in the plastic. Compared to the plastic sealer machine, yes it helps to seal the plastic but there will be air left inside. And can preserve food 3- 5 times longer than food stored in plastic containers or bags. It is much longer when it is refrigerated.

Proponents have evaluated the reliability of the cost of performance of the two in the equipment, plastic sealer machine is cheaper than vacuum sealer but their quality is different and both are easy to find in the market.

Plant Location

Plant location is also made by certain kinds of enterprises, but they have a huge effect on the entity. One of the significant aspects of the industry is located. A wrong location option will lead to a product loss, and the right location means reaching the target customers and responding correctly to their demands in the market. The proponents decided to establish the proposed business at J.P. Laurel Highway corner S. Castillo Street, right side of LDC Diagnostic and Multi-specialty Clinic. The chosen location is

the most appropriate site for the business's accessibility to the target market. This barangay is the capital of the business city; it also has a growing population as well as the target market has a very large number. As the proponents analyze the current market, there are lots of opportunities if the manufacturing site and the sales outlet will be located in the city. First the accessibility of the potential costumer and the retailer to purchase the products; raw materials for manufacturing the business product are always available in Tanauan Public Market and to the nearby place in Talisay with regards to the main ingredients, Tilapia; and the waste disposal for the internal organs of the Tilapia fish can be easily disposed. Such factors were considered in selecting the plant location of the business so that their product will be marketable. The proponents believed that if the firm's location is near to its resources, it means that the cost would be minimized.

Factor Rating Method for Location Planning:

- Accessibility both to potential customers, retailers and the raw materials
- Easy to find
- Easy for the disposal of waste materials
- It is located at the intersection of Tanauan and Calamba, as well as jeeps stop here; where many commuters pass through our site.



Figure 4.2
Plant Location

Plant Layout

The plant layout is the starting point of success for most businesses today. Its basic objective was to ensure that the company will operate efficiently. Proper arrangement of machinery and equipment and other components can lead to the increase of production; meet the demands of the customers and convenience for every employee within the company. The layout and the design of the plant will affect how the work is done, how work will be done, and how the information and materials will flow to a large extent.

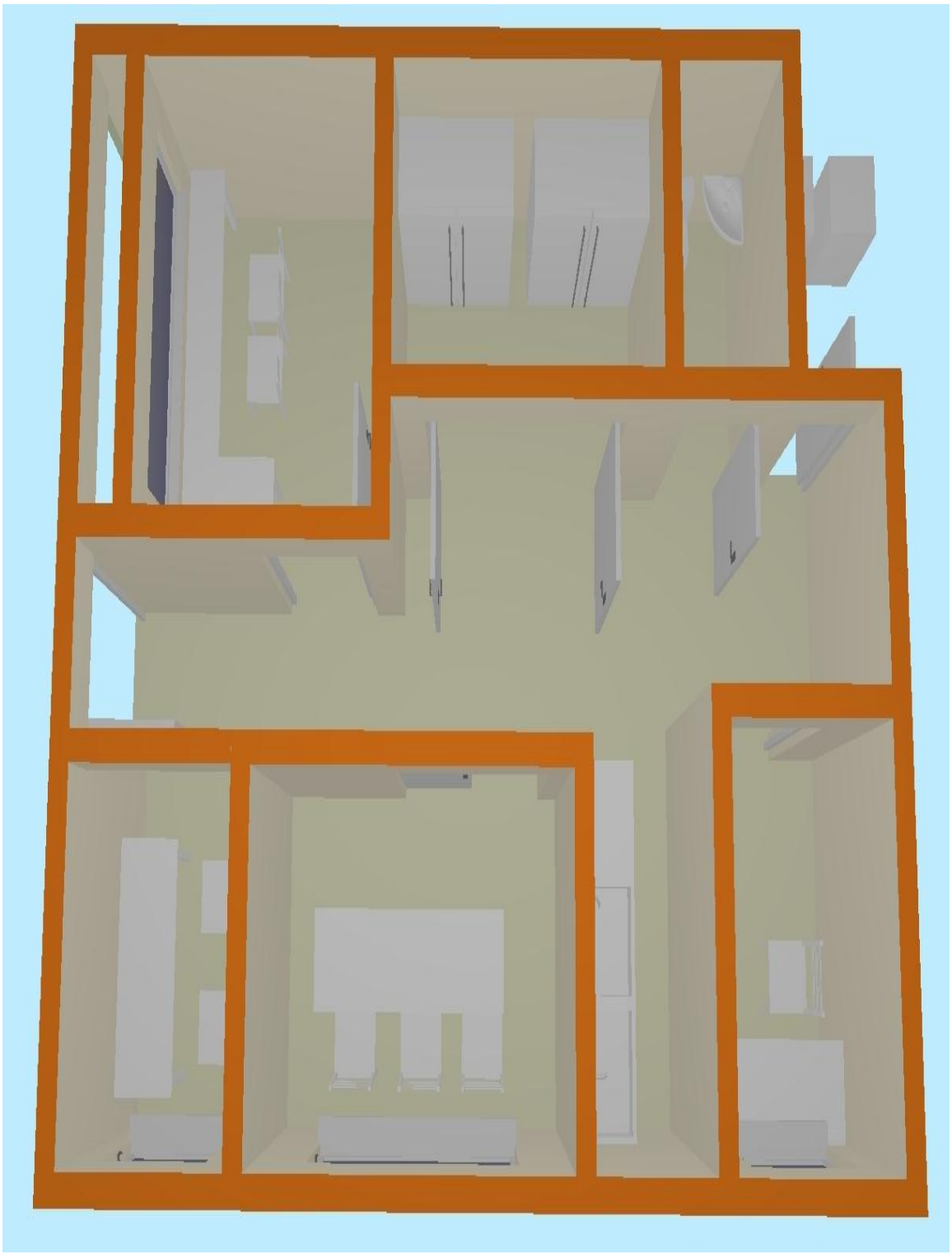


Figure 4.3
Floor 3D View

Floor Area

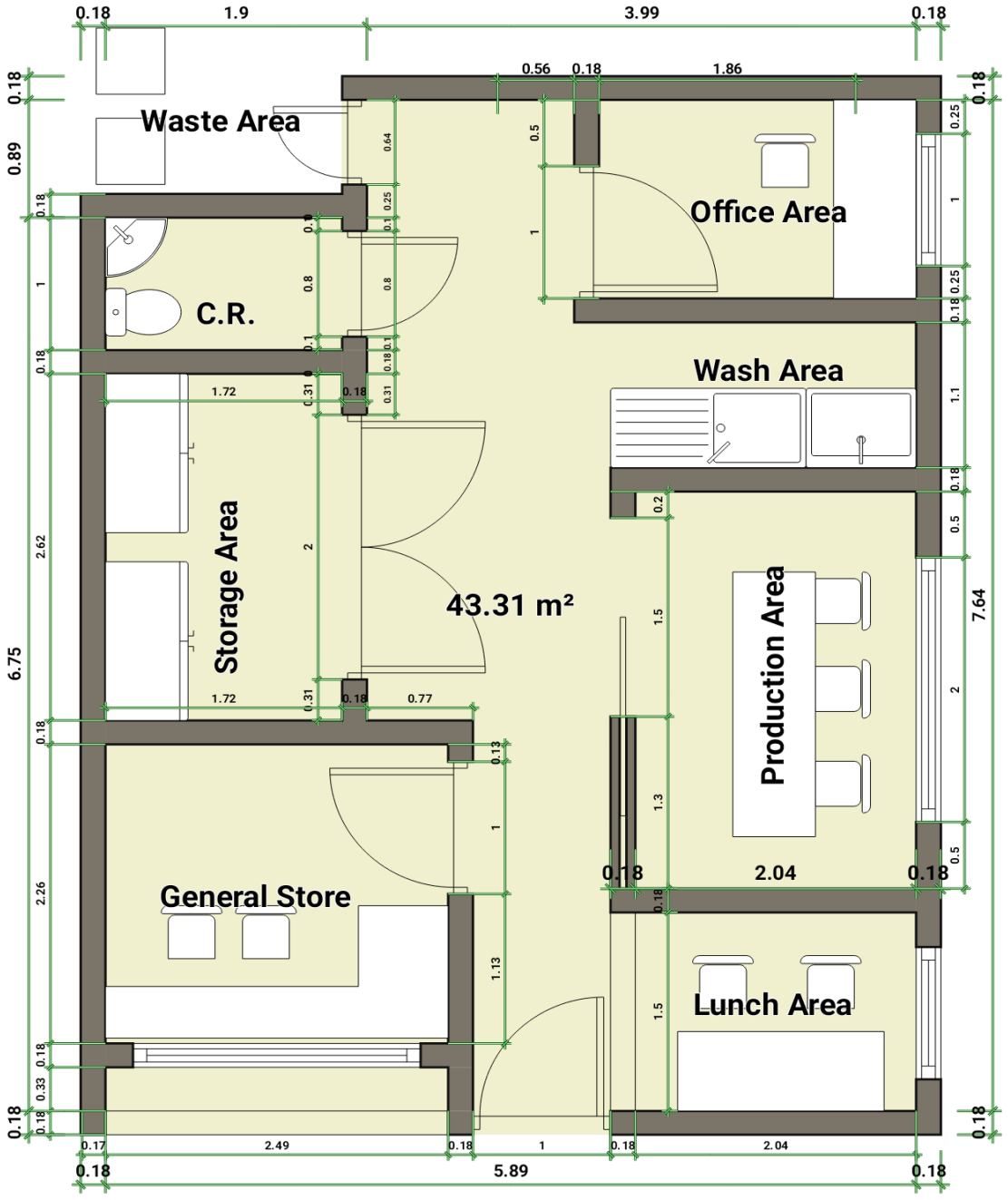


Figure 4.4
Floor plan

Building Facilities

This study explicitly shows how the building looks like, the exterior and interior design of the company. Since the EmJay Manufacturing Company is a food industry, such clean facilities will be used to ensure clean environments.

EmJay Manufacturing Company Exterior Design

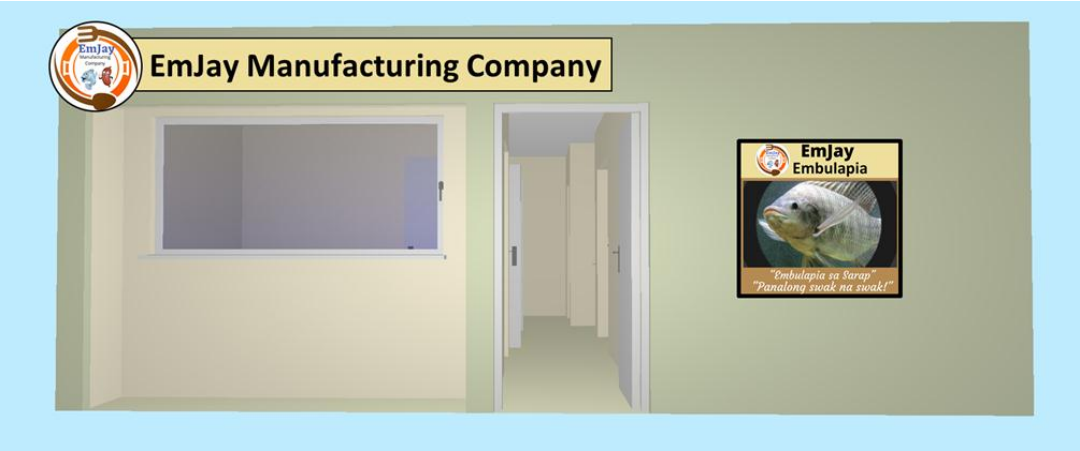


Figure 4.5
Front View

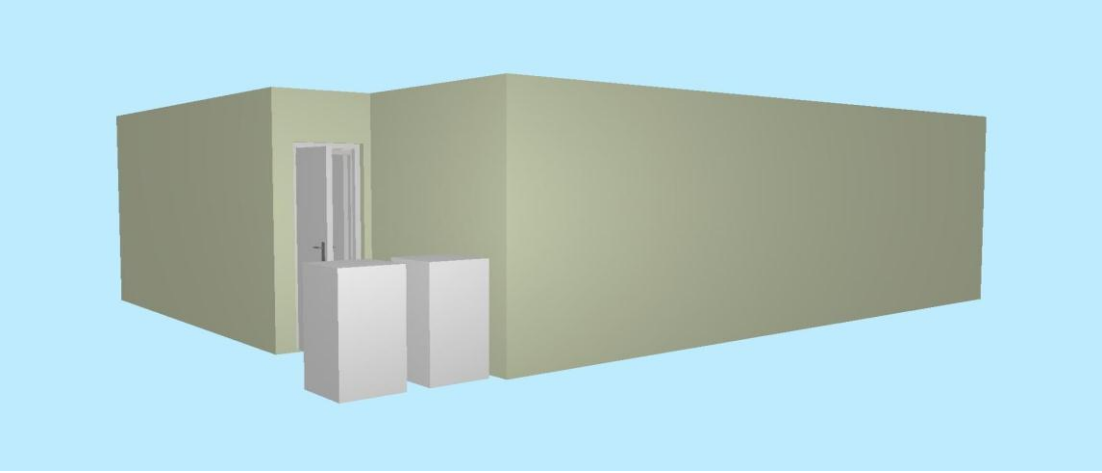


Figure 4.6
Back View

EmJay Manufacturing Company Interior Design



Figure 4.7
Main Office and Wash Area

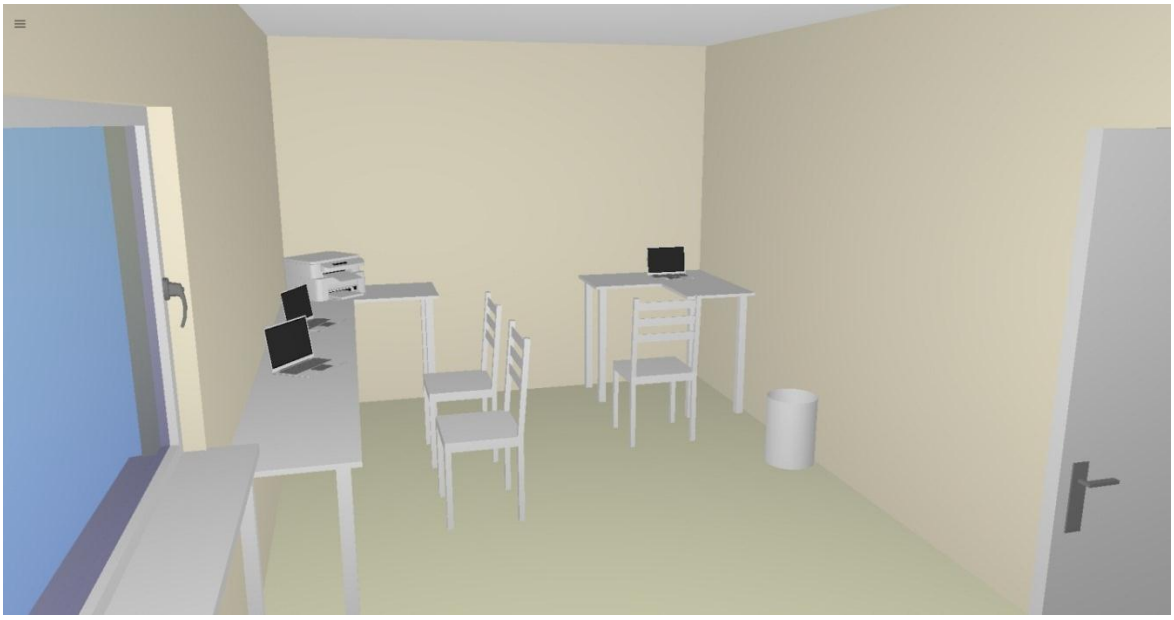


Figure 4.8
Main Office

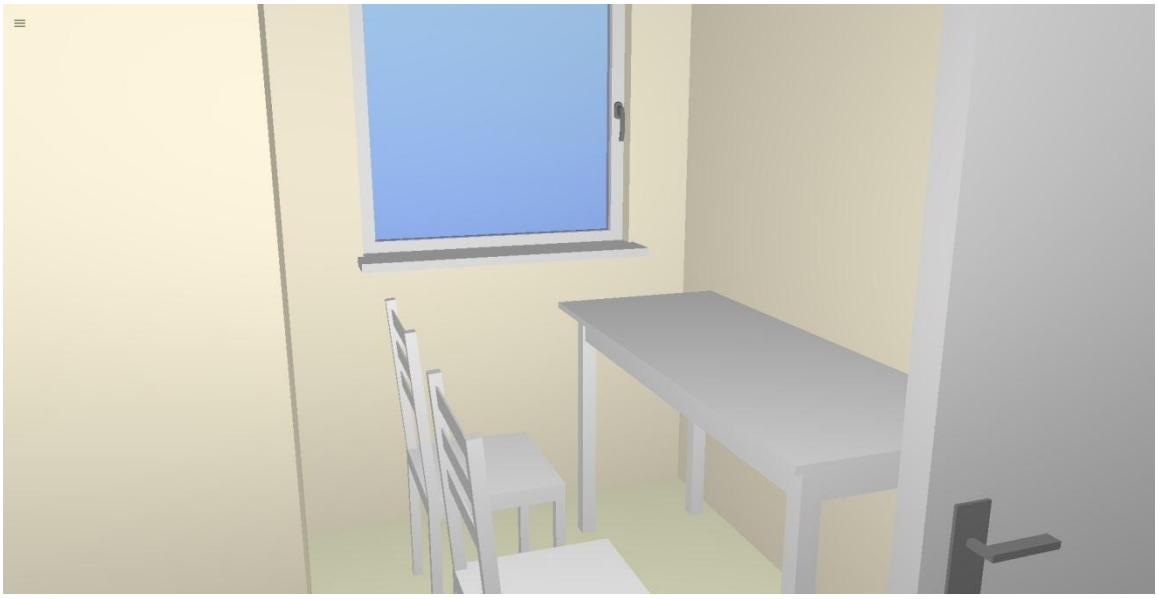


Figure 4.9
Lunch Area

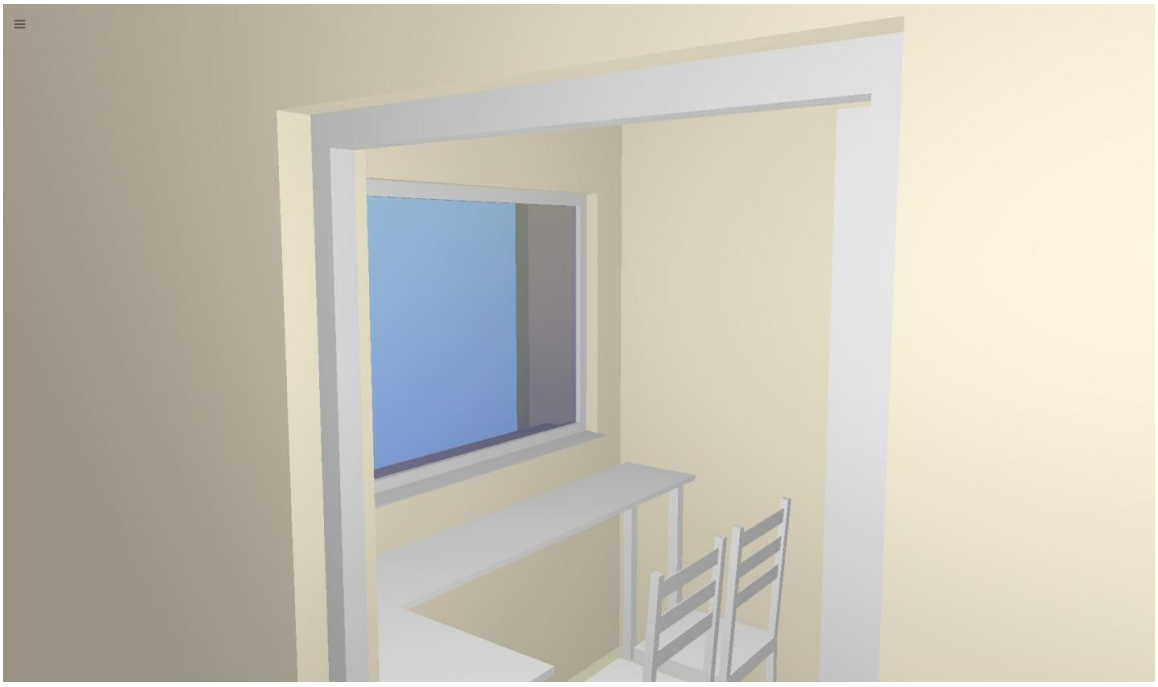


Figure 4.10
General Store

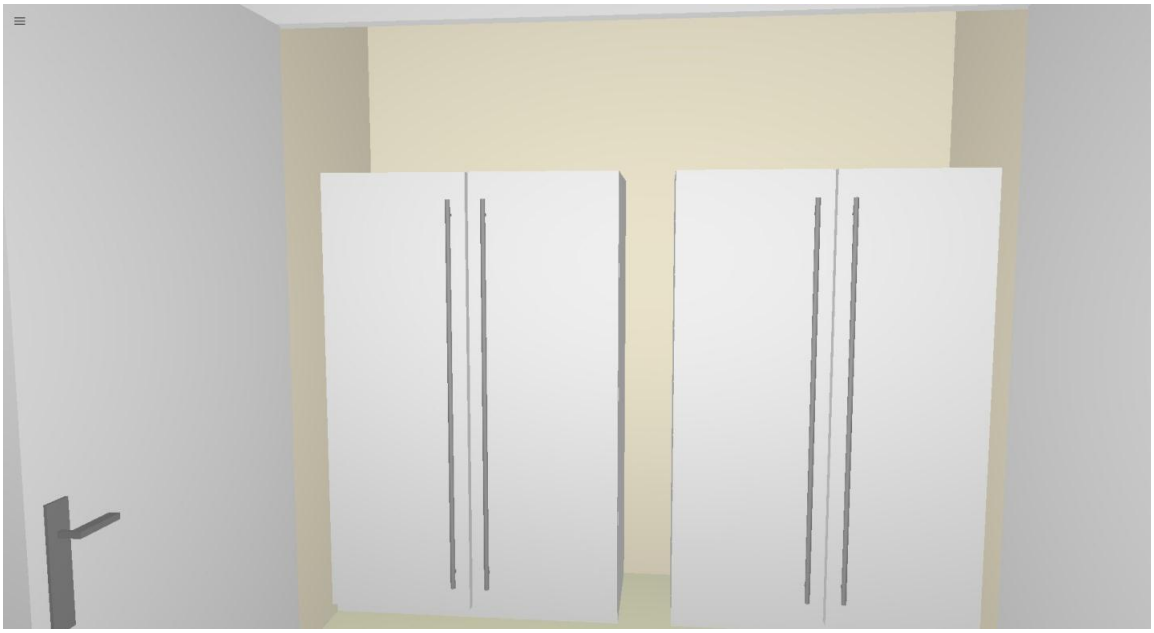


Figure 4.11
Storage Room for Raw Materials and Finished Products

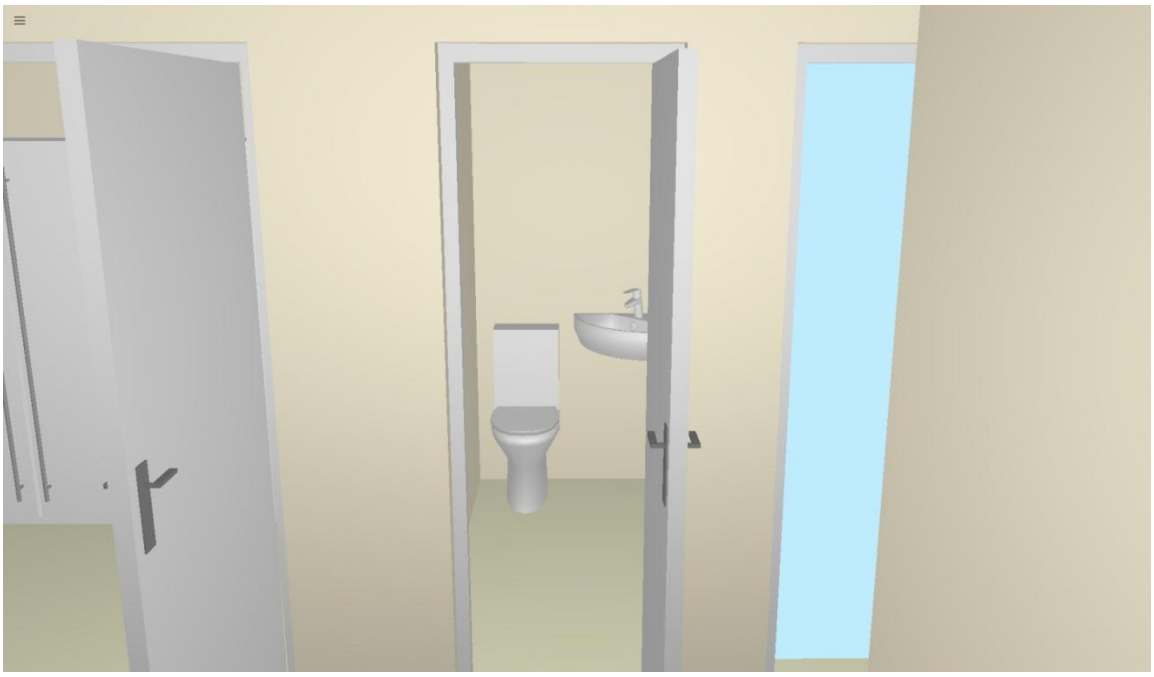


Figure 4.12
Comfort Room

Raw Materials

This research describes the materials created or produced by a product, often used with an expanded definition. Production of the products required in the entire production process is an important factor. To avoid scarcity that would affect the operation of a business, raw materials should be monitored from time to time. The proponents monitor the supply of the raw materials of the proposed product and have negotiated with the suppliers. As the freshness of the raw materials to be used is included in the manufacturing company, it is then sufficient to ensure the good quality of the equipment used to manufacture the proposed product. Kiddy store stall no. 22, located in Victory Mall Tanauan City, would provide direct raw materials, including raw egg, sweet pickle relish, carrots, bread crumbs, onion, red bell pepper, cheese, vetsin, tomato sauce, garlic at black pepper, raisin, curing salt, hotdog, accord powder, salt. And the Kawanan Fish Cage located in Talisay Batangas would be the company's supplier of Tilapia. 167 Hypermart located at Tanauan City, will be the provider of indirect materials; aluminum foil and vinyl sticker. Lastly, Vispo General Merchandise, stall # 17, 18, 19 & 20 Victory Mall Tanauan City will be our supplier of vacuum-sealed plastic.

Proponents ensure that all materials required for Embulapia manufacturing will not be delayed in time. Purchasing of materials will be 3 days before the production time. It takes less time to purchase the needed materials and its proximity to the place of manufacturing, so the manufacturers are already ready. Accessibility is another consideration. Due to quick access to the suppliers, the proponents can ensure production. The terms of payment in direct materials would be cash payment basis, and indirect materials should visit their store and pay.

The following are the raw materials and supplies required for the manufacture of Embulapia or (Tilapia Embutido). Specific materials and indirect materials are involved in material cost. In the surroundings of Tanauan City and Talisay Batangas, all these materials are available.

Direct Materials

These will be the raw materials that are made into finished products. The raw materials will be categorized in direct and indirect materials. The proponents gathered the materials needed in the production in Tanauan City Public Market inside the Victory Mall ground floor.

Table 4.12
Direct Materials

Particulars	**Quantity (in grams)**	**Cost Unit (per g)**	**Total Cost**
Tilapia	60	0.14	8.1
Carrots	20	0.10	2
Onion	20	0.07	1.4
Red Bell pepper	20	0.12	2.4
Raisin	10	0.05	0.5
Hotdog	10	0.10	1
Tomato sauce	4.96	0.08	0.40
Garlic	15	0.09	1.4
Bread crumbs	30	0.02	0.6
Fresh eggs	10	0.08	0.8
Cheese	15	0.05	0.7
Hard-boiled egg	15	0.08	1.1
Curing salt	5	0.05	0.3
Accord powder	0.19	0.09	0.02
Sweet pickle relish	10	0.10	1
Salt	5	0.02	0.08
Black pepper	15	0.30	4.5
Total:			**Php26.14**

Source: Tanauan City Public Market

Table 4.11 shows the main ingredients of Tilapia Embutido (Embulapia)

Indirect Materials

Table 4.13
Indirect Materials

Particulars	Quantity	Cost Unit	Total Cost
Vacuum seal plastic	1 pieces	0.98	**Php0.98**
Vinyl sticker paper	1 pieces	1.66	**1.66**
aluminum foil	1 pieces	2.0	**2.0**
Total:			**Php 4.64**

*Source: 167 hypermart Tanauan City**,** Golden Formosa Trading Office supplies, Tanauan City and Lazada online shop*

The table 4.12 shows the indirect materials will use in the production of Tilapiang Embutido (Embulapia)

Leasehold Improvement/ Construction

Monthly lease charge is 10,000.00 wherein the contract agreed upon by the lease and the lessor. As the business continuously developing and improving, the establishment will have its new space area as an additional part of productions and operations.

Table 4.14
Leasehold Improvement

Description	Quantity	Unit Cost	Total Cost
Bags of cement	93	220	Php20,460.00
Cubic m. of sand	5m³	900/sack	4,500
Hallow blocks	2,800 pcs	10.00	28,000.00
Steel blocks	10mm x 6mm = 113 10mm x 9m = 152	130/pc 95/pc	14,690 14,440
G.I Galvanize wire	10 kilos	81	810
Wood coconut lumber x 10ft	38 pcs	115.00	Php4,370.00
Plywood: 4x8 ft/ ¾”	8 pcs	1,200.00	9,600
Iron nails x 2in	3 kilos	80	240
Iron nails x 1in	3 kilos	80	240
Concrete nails	2 kilos	120	240
Copper wire	55m	23.00	1,265.00
Power Outlets	20 pcs	145.00	2,900.00
Fuse box	2 pcs	450.00	900.00
Switch	10 pcs	90	900.00
PVC Flexible Conduit	40m	10.00	400.00
Electrical Core cover	20m	150.00	3,000.00
Electrical tape	13 pcs	20.00	260.00
PVC nail wire clip	28 pcs	3.00	84.00
Wall Screw	100 pcs	1.00	100.00
PEX Pipe	14m.	25/m.	350.00
PVC elbow	6pcs.	12.00	72
Water gate valve	2pcs.	280.00	560
Faucet	5pcs.	165.00	825
Labor			54,603
Total:			**Php163,809.00**

Source: OCM Hardware

The Table 4.13 shows the materials needed by the firm to improve their leasehold.

Utilities

Certain costs for the running of the company are utilities. This is a significant thing for the company to run. The business will not be able to work well without this. Electricity, water, telephone, internet connection and LPG are the company's various

costs such utilities are used to assist the company in the operation and facilitation of products and other related matters, such as how the company performs its daily operation.

Table 4.15
Utilities Expense

Description	**Monthly Consumption**
Electricity	1,500
LPG (1 tank/11kg)	*698
Telephone Services with Internet expense	1,699
Water	1,000
Total	**Php4,897.00**

**changing price*

Table 4.14 shows the cost of utility consumption and their respective costs that will be needed in the factory.

Electricity. For ventilation and lighting of the entire building and for the machinery to function, it is important and essential. BATELEC II, the current power supplier in Tanauan City, will supply it.

LPG. It is mainly used in cooking Embulapia. Jomat LPG tank will deliver LPG directly whenever the firm will be needed.

Telephone Service. Wireless connectivity offers the business the great benefit of speaking to customers directly and quickly. It is the primary form of profitability for companies. It is used mostly for marketing, advertisement, customer monitoring, and in the company's overall service. Supply by integrated PLDT telecommunications.

Internet connection. Through the internet, information can be easily passed on to other people especially, when it comes to business. It connects many people to facilitate the promotion of your product. PLDT telecommunications will be the provider of the company. And avail their Fibr service, which is 25 Mbps for only 1699. This Unlifbr Plan

has a complete package, the internet connection with a free unlimited landline phone call when availing this plan.

Water. Water is an important resource to run the business. In manufacturing Embulapia, water helps clean the foul smell of the fish. The water supply for the manufacturing firm will be provided by the Tanauan water district.

Waste Disposal

The analysis expanded to consider the possibility that waste could be further used. It is important to define the amount, manner of disposal, and costs involved in extracting planned waste from production. To avoid pollution, the company would have its waste disposal areas, as the main raw materials are biodegradable, the company agreed to have a composition fit at the back of the establishment. The bottles will be stored and the garbage collector will collect them. The tilapia's internal organs, considered as the waste of a company, will be collected by the owner of the fish pond and used as food to feed their hito fish. The said waste will be shown as additional revenue in the company's revenue statement because it costs P25.00 per small deep.

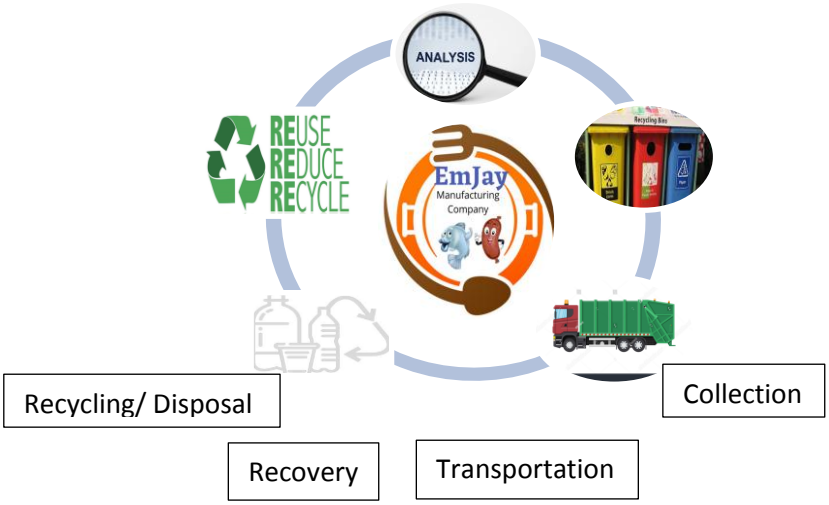


Figure 4.13
Waste Management Process

The figure shows how other companies perform proper disposal of their waste and recycling materials during its production. EmJay Manufacturing Company will do the same method of disposing of waste to ensure that it adheres with the government's compliance regards to proper disposal of waste. The proponents obtain clearance from the municipality to demonstrate compliance and continue its production.

Legal requirements

The EmJay Manufacturing Company needs to comply with the following requirements in order to acquire the business legal title:

1. **Registration to Security and Exchange Commission (SEC) needs the following procedure and requirements:**
    - Name verification slip
    - Articles of partnership
    - Affidavit of a partner undertaking to change partnership name
    - Endorsement/ clearance from other government agencies
2. **Mayor's permit**
    - A location Sketch of the proposed business;
    - Community tax certificate
    - Certificate of real property tax payment
    - Medical certificate
    - SSS certificate
    - Corporate community tax certificate
    - SEC registration

- Occupational permit

3. BIR Registration

- Form 1903 application for registration
- Form 0605, payment form
- SEC certificate of registration
- Mayor's permit

4. Application For Social Security System

All types of business organizations are entitled to comply with the registration to the SSS agency.

5. Registration to Bureau of internal revenue

- The company will registered a Non-VAT since the annual sales is less than three million

6. **Application form must also submitted at the following offices for confirmation;**

- City Planning and Development Office
- City Engineer's Office
- City treasurer's office
- City health office

7. **Payment for all necessary fees and taxes of the city Treasurer's office**

- Legal fees
- Environment protection fees
- Inspection fees

8. Registration to Barangay Manufacturing Company

- Issuance of certificate of authority

  It will be effective for a period of four (4) years renewable for a period of two (2) years for every renewal.

- Application shall be processed within 15 day upon a submission of complete documents.

Table 4.16
Legal Requirements

Description	**2021**
BIR Registration	Php 500.00
SEC Registration	1,500.00
Mayor's Permit	250.00
Business Tax	100.00
Medical Fee	150.00
Zoning Fee	410.00
Fire Inspection Fee	20.00
Garbage Fee	500.00
Occupational and Professional Tax	300.00
Sanitary Permit	500.00
Annual Inspection Fee	606.00
Total	**Php. 4,836.00**

The table shows the fees and licenses which the firm should acquire. EmJay Manufacturing Company should pay the fees and licenses required to set up a business.

Labor requirements

To protect employees and prospective employees, the following regulations are in place, which include equal treatment of employees, providing them with benefits, and a safe workplace. Direct labor is production or service labor assigned to a specific product, cost center, or work order. In the proposed business, direct labor is considered to be the labor of the production crew that produces goods. Direct labor must have the interest, patience to work and must be sufficient to meet the requirements of production. EmJay Manufacturing Company will have direct labor, the three skilled workers who will

compensate a minimum wage of 330, one cashier that will also compensate 330, one financial manager, and one general manager will also receive 461.53. Cashier will be supervised by indirect labor, which is the Financial Manager while the production workers by the general manager. Indirect labor provides ongoing or individual duties by generally indicating what to do, limitations, expected quality and quantity, deadlines, and priorities.

Production cost

The firm has various costs to be incurred during the preparation of the proposed products; there are initial costs of raw materials, supplies costs, operating costs, and some other costs to produce the product.

Table 4.17
Factory Equipment

Particulars	Quantity	Cost per unit	Total cost
Freezer	2 units	17,995	Php17,995
TOTAL:			**Php35,990.00**

Table 4.18
Factory Furniture and Fixtures

Description	Quantity / Pcs	Cost per unit	Total cost
Ceiling fan	2 units	549	Php1,098.00
Working table	2 units	2,500.00	5,000.00
Heavy Duty Stand fan	1 unit	1,499	2,998.00
TOTAL:			**Php9,096.00**

Table 4.19
Factory Tools

Production Tools	Quantity/ Pcs.	Cost per unit	Total Cost
Big bowl	2 pieces	65.00	Php130.00
Rubber spatula	2 pieces	50.00	100.00
Chopping board	2 pieces	189.00	378.00
Pail	4 pieces	99.00	396.00
Plastic container	2 pieces	369.00	738.00
Knifes	1 set (6 pcs.)	259.00	518.00
Steamer	2 unit	1,665	3,330.00
Heavy duty stove	2 unit	1,850	3700.00
Vacuum Sealer Machine	1 unit	2,546.00	2,546.00
Water dispenser	1 unit	1,250	2,500.00
TOTAL:			**Php14,336.00**

Table 4.20
Factory supplies

Description	Quantity / Pcs	Unit Price	Total Cost
Hair net	2 sets	80	Php160.00
Wall clock	1 unit	120	120.00
Plastic gloves	1 box	40	40.00
Mask	3 boxes	50	150.00
Rubber glooves	2 sets	40	80.00
TOTAL:			**Php550.00**

Table 4.21
Cleaning Supplies

Description	Quantity	Cost per unit	Total Cost
Trashcan	3 pieces	185.00	Php555.00
Sweeping broom with dust pan	1 set	169.00	169.00
Doormat	1 piece	69.00	69.00
Garbage bag	10 pieces	38.00	38.00
Dishwashing Liquid	1 dozen	30.00	360.00
soap case	2 pieces	27.00	54.00
water dipper	1 piece	22.00	22.00
floor mop	1 piece	185.00	185.00
Sponge	5 pieces	5.00	25.00
floor rags	5 pieces	28.00	140.00
broom stick	1 piece	59.00	59.00
TOTAL :			**Php 1,676.00**

Table 4.22
Office machines and equipment

Description	Quantity	Cost per unit	Total cost
Printer	1 unit	5,100.00	Php5,100.00
Laptop	1 unit	14,998.00	14,998.00
Stand Fan	1 unit	1,499.00	1,499.00
TOTAL:			**Php21,597.00**

Table 0.23
Office Furniture and Fixture

Description	Quantity / Pcs	Unit price	Total Cost
Office chair	2 units	2,895.00	Php5,790.00
Office table	1 unit	2,995.00	2,995.00
Filing Cabinet	1 unit	2,599.00	2,599.00
TOTAL:			**Php11,384.00**

Table 4.24
Office Supplies

Description	Quantity	Cost per unit	Total cost
Calculator	2 pieces	129.00	Php258.00
Bond paper (letter and legal size)	1 ream each	150.00 & 160.00	310.00
Record book	2 pieces	80.00	160.00
Scissors	2 pieces	45.00	90.00
Ink	1 set	316.00	316.00
Business receipt	25 booklets*	120.00	3,000.00
Envelop	10 pieces	12.00	120.00
Folder (long and short size)	10 pieces	8.00	80.00
Pencil	1 box	80.00	80.00
Puncher	1 piece	60.00	60.00
Sharpener	1 piece	10.00	10.00
Stapler	1 piece	100.00	100.00
Staple wire	2 boxes	5.00	10.00
Ballpen	1 box	125.00	125.00
Flourescent light	2 pieces	235.00	470.00
Bulb	3 pieces	329.00	987.00
TOTAL :			**Php6,176.00**

Table 4.25
Direct Materials

Particulars	Quantity (in grams)	Cost Unit (per g)	Total Cost
Tilapia	60	0.14	8.1
Carrots	20	0.10	2
Onion	20	0.07	1.4
Red Bell pepper	20	0.12	2.4
Raisin	10	0.05	0.5
Hotdog	10	0.10	1
Tomato sauce	4.96	0.08	0.3968
Garlic	15	0.09	1.35
Bread crumbs	30	0.02	0.6
Fresh eggs	10	0.08	0.75
Cheese	15	0.05	0.675
Hard-boiled egg	15	0.08	1.125
Curing salt	5	0.05	0.25
Accord powder	0.19	0.09	0.0171
Sweet pickle relish	10	0.10	1
Salt	5	0.02	0.08
Black pepper	15	0.30	4.5
TOTAL:			**Php26.14**

Table 4.26
Indirect Materials

Particulars	Quantity	Cost Unit	Total Cost
Vacuum seal plastic	1 pieces	0.98	**Php0.98**
Vinyl sticker paper	1 pieces	1.66	**1.66**
aluminum foil	1 pieces	2.0	**2.0**
TOTAL:			**Php 4.64**

Table 4.26
Leasehold Improvements

Description	Quantity	Unit Cost	Total Cost
Bags of cement	93	220	Php20,460.00
Cubic m. of sand	5m³	900/sack	4,500
Hallow blocks	2,800 pcs	10.00	28,000.00
Steel blocks	10mm x 6mm = 113 10mm x 9m = 152	130/pc 95/pc	14,690 14,440
G.I Galvanize wire	10 kilos	81	810
Wood coconut lumber10ft	38 pcs	115.00	4,370.00
Plywood: 4x8 ft/ ¾”	8 pcs	1,200.00	9,600
Iron nails x 2in	3 kilos	80	240
Iron nails x 1in	3 kilos	80	240
Concrete nails	2 kilos	120	240
Copper wire	55m	23.00	1,265.00
Power Outlets	20 pcs	145.00	2,900.00
Fuse box	2 pcs	450.00	900.00
Switch	10 pcs	90	900.00
PVC Flexible Conduit	40m	10.00	400.00
Electrical Core cover	20m	150.00	3,000.00
Electrical tape	13 pcs	20.00	260.00
PVC nail wire clip	28 pcs	3.00	84.00
Wall Screw	100 pcs	1.00	100.00
PEX Pipe	14m.	25/m.	350.00
PVC elbow	6pcs.	12.00	72
Water gate valve	2pcs.	280.00	560
Faucet	5pcs.	165.00	825
Labor			54,603
TOTAL:			**Php163,809.00**

Table 4.27
Utilities Expense

Description	Monthly Consumption
Electricity	1,500
LPG (1 tank/11kg)	*698
Telephone Services with Internet expense	1,699
Water	1,000
TOTAL:	**Php4,897.00**

Table 4.28
Salaries of the Employees

Employee	No.	Duty	Daily Salary	Monthly Salary
General Manager	1	Full-time	461.53	12,000
Financial Manager	1	Full-time	461.53	12,000
Cashier/receptionist	1	Full-time	330	8,580
Worker 1	1	Full-time	330	6,600
Worker 2	1	Full-time	330	6,600
Worker 3	1	Full-time	330	6,600
Total:	**6**		**Php2,658**	**Php 52,380.00**

Table 4.27
Total projected cost

Factory Equipment	Php35,990.00
Factory Furniture and fixture	Php9,096.00
Factory supplies	Php550.00
Factory tools	Php14,336.00
Cleaning supplies	Php 1,676.00
Office machines and equipment	Php21,597.00
Office Furniture and fixture	Php11,384.00
Office supplies	Php6,176.00
Direct Materials	Php41,824.00
Indirect materials	Php7,424.00
Leasehold improvements/construction	Php163,809.00
Rent expense	Php10,000.00
Utilities (monthly)	Php4,897.00
Salaries (monthly)	Php 52,380.00
TOTAL:	**Php381,139.00**

Chapter 5
FINANCIAL STUDY

The financial aspect of EmJay Manufacturing Company is one of the essential components of any feasibility project, as all proposals are only feasible when, despite the existence of competition and unfavorable economic conditions, they are anticipated to be profitable in meeting short-term obligations.

This chapter focuses on the expenses and budget of the business that is suitable in investing in the company. The financial is used to determine and analyze the stability, solvency, liquidity, and profitability entity.

Total Projected Cost

The total basis of the total project cost is obtained from different costs necessary for two months operations. EmJay Manufacturing Company has equipment and furniture and fixtures that will purchase and use for the entire five (5) years of the business initial capital requirements.

Table 5.1

EMJAY MANUFACTURING COMPANY		
Total Project Cost - for Three Months		
Fixed Assets		
Storing Equipment	35,990.00	
Factory Tools	14,336.00	
Factory Furniture and Fixtures	9,096.00	
Office Equipment	21,597.00	
Factory Supplies	550.00	
Leasehold Improvements	163,809.00	
		245,378.00
Working Capital for Three Months		
Direct Materials	125,472.00	
Direct Labor	59,400.00	
Indirect Materials	22,272.00	
Factory Overhead		
Cleaning Supplies	419.00	
Office Supplies	1,544.00	
Utilities Expense	14,691.00	
Administrative Expenses		
Salaries Expense	102,240.00	
Rent Expense	30,000.00	
Pre-operating Expenses		
Legal Fees and Licenses and Tarpaulin	4,836.00	
Advertisement (Promotional Mix)	9,650.00	370,524.00
Total		615,902.00
Cash for Contingencies		34,098.00
Total Project Costs		**650,000.00**

Initial Capital Requirement

In building a partnership, the contribution of money, property, or industry to a common fund is important. It is important to the business financing to have a better flow

of operation. The partner's initial capital is Php650,000.00 that covers the long and short term liabilities which are incurred by the enterprise during the production.

Table 5.2
Initial Capital Requirement

Equity Capital	**650,000.00**	
Delos Reyes, Capital		**325,000.00**
Maghanoy, Capital		**325,000.00**

Pre Operating cash flow relative to the project time table

Table 5.3

Cash Outflow: (Pre-operation)	Period	Amount
Preparation of • Legal Fees and Licenses and Tarpaulin	**December 2022**	4,836.00
Advertising Tarpaulin (3x5ft.) Social Media through Facebook Free taste Bundling product Flyers	**December 2022**	9,650.00
TOTAL		**14,486.00**

Financial Statements

A Financial statement portrays the financial effects of transaction and other events by grouping them into broad classes according to their economic characteristics. These are written reports that quantify the financial strength, performance and liquidity of a business.

Financial statement is required in the company to make an important business decision that affects its continued operation. It is used as analytical tools, as management report cards, as an early warning signal, as basis for production, and as measure of

accountability. It also represents the financial position and the transactions that may be undertaken.

Statement of Financial Performance

Profit and loss statement also referred as Income Statement shows the performance of an enterprise for an enterprise for a given period of time. Information about the performance of enterprise, in particular its profitability, is required in order to assess potential changes in the economic resources that it is likely to control in the future.

Table 5.4

EMJAY MANUFACTURING COMPANY					
Projected Statements of Financial Performance					
For the Periods Ended December 31, 2022-2026					
	2022	**2023**	**2024**	**2025**	**2026**
Sales	1,536,000.00	1,755,426.82	2,006,563.55	2,293,780.37	2,622,259.49
Less: Sales Returns and Allowances	15,360.00	17,554.27	20,065.64	22,937.80	26,222.59
Net Sales	1,520,640.00	1,737,872.55	1,986,497.92	2,270,842.57	2,596,036.89
Less: Cost of Goods Sold	957,151.20	957,260.58	1,009,603.45	1,060,538.82	1,113,618.16
Gross Profit	563,488.80	780,611.97	976,894.47	1,210,303.75	1,482,418.74
Less: Operating Expenses					
Administrative Expenses					
Taxes and Licenses Fees	4,836.00	4,836.00	4,836.00	4,836.00	4,836.00
Office PPE Depreciation	3,877.10	2,377.30	2,377.30	2,377.30	2,377.30
Office Supplies	6,176.00	6,299.52	6,425.51	6,554.02	6,685.10
Admin Salary	9,650.00	429,408.00	450,878.40	473,422.32	497,093.44
Total Operating Expenses	408,960.00	**442,920.82**	**464,517.21**	**487,189.64**	**510,991.84**
Operating Income	1,536,000.00	**337,691.15**	**512,377.26**	**723,114.11**	**971,426.90**
Provision for Income Tax (30%)	15,360.00	101,307.34	153,713.18	216,934.23	291,428.07
Net Income	1,520,640.00	**236,383.80**	**358,664.08**	**506,179.88**	**679,998.83**

Statement of Financial Position

Statement of financial position also referred to as a balance sheet or condition of an entity by listing assets, liabilities and owner's equity as a specific date. In preparing the balance sheet, it may not be necessary to make any further analysis of data. A balance sheet has two sides balanced out. This makes sense: a company has to pay for all assets it incurred by either borrowing money or getting it from shareholders.

Table 5.5

EMJAY MANUFACTURING COMPANY					
Projected Statements in Financial Position					
For the Periods Ended December 31, 2022-2026					
	2022	**2023**	**2024**	**2025**	**2026**
ASSETS					
Current Assets					
Cash and Cash Equivalent	553,361.02	593,174.16	708,353.54	908,550.63	1,205,295.06
Accounts Receivable	15,360.00	16,896.00	18,585.60	20,444.00	22,488.00
Prepaid Rent	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
Raw Materials, end	50,188.80	57,717.12	61,104.86	64,210.30	67,425.83
Total Current Assets	628,909.82	677,787.28	798,044.01	1,003,204.93	1,305,208.89
Noncurrent Assets					
Property, Plant and Equipment	75,471.30	67,085.60	58,699.90	50,314.20	41,928.50
Total Noncurrent Assets	75,471.30	67,085.60	58,699.90	50,314.20	41,928.50
Total Assets	**704,381.12**	**744,872.88**	**856,743.91**	**1,053,519.13**	**1,347,137.39**
LIABILITIES AND EQUITY					
Current Liabilities					
Accrued Liability	4,309.36	4,309.36	4,309.36	4,309.36	4,309.36
Tax Payable	46,080.00	50,688.00	55,756.80	61,332.00	67,464.00
Total Current Liabilities	50,389.36	54,997.36	60,066.16	65,641.36	71,773.36
Total Liabilities	**50,389.36**	**54,997.36**	**60,066.16**	**65,641.36**	**71,773.36**
Equity					
Delos Reyes, Capital	326,995.88	344,937.76	398,338.87	493,938.88	637,682.02
Maghanoy, Capital	326,995.88	344,937.76	398,338.87	493,938.88	637,682.02
Total Equity	**653,991.76**	**689,875.52**	**796,677.75**	**987,877.77**	**1,275,364.03**
Total Liabilities and Equity	**704,381.12**	**744,872.88**	**856,743.91**	**1,053,519.13**	**1,347,137.39**

Statement of Changes in Equity

The statement of changes in equity is an extended form of the retained earnings statement that reflects the changes in all stockholders' equity accounts over the course of the year. It is often used in support of the declaration of retained earnings since it offers a more comprehensive description of the transactions affecting stockholders' equity.

Table 5.6

EMJAY MANUFACTURING COMPANY					
Projected Statements of Changes in Equity					
For the Periods Ended December 31, 2022-2026					
	2022	**2023**	**2024**	**2025**	**2026**
Delos Reyes, Capital					
Beginning Balance	325,000.00	326,995.88	344,937.76	398,338.87	493,938.88
Add: Share in Net Income	51,995.88	67,941.88	103,401.11	145,600.01	193,743.13
Less: Drawings	(50,000.00)	(50,000.00)	(50,000.00)	(50,000.00)	(50,000.00)
Ending Balance	326,995.88	344,937.76	398,338.87	493,938.88	637,682.02
Maghanoy, Capital					
Beginning Balance	325,000.00	326,995.88	344,937.76	398,338.87	493,938.88
Add: Share in Net Income	51,995.88	67,941.88	103,401.11	145,600.01	193,743.13
Less: Drawings	(50,000.00)	(50,000.00)	(50,000.00)	(50,000.00)	(50,000.00)
Ending Balance	326,995.88	344,937.76	398,338.87	493,938.88	637,682.02

Statement of Cash Flows

The statement of cash flows provides information about the cash receipts and cash payments of an entity during a period. It is formal statement that classifies cash inflows and cash outflows into operating, investing and financing activities. This statement shows the net increase or decrease in cash during the period and the cash balance at the end of the period; it also helps project the future net cash flows of the entity.

Table 5.7

EMJAY MANUFACTURING COMPANY					
Comparative Statements of Cash Flow					
For the Periods Ended December 31, 2022-2026					
	2022	**2023**	**2024**	**2025**	**2026**
CASH FLOWS FROM OPERATING ACTIVITIES					
Net Income	103,991.76	135,883.76	206,802.23	291,200.02	387,486.26
Adjustments for:					
Inventories	(50,188.80)	(7,528.32)	(3,387.74)	(3,105.43)	(3,215.53)
Accounts Receivable	(15,360.00)	(1,536.00)	(1,689.60)	(1,858.40)	(2,044.00)
Depreciation	8,385.70	8,385.70	8,385.70	8,385.70	8,385.70
Operating income before changes in working capital	46,828.66	135,205.14	210,110.58	294,621.89	390,612.43
Decrease (increase) in:					
Increase (decrease) in:					
Prepaid Rent	(10,000.00)				
Tax Payable	46,080.00	4,608.00	5,068.80	5,575.20	6,132.00
Accrued Utilities	4,309.36				
Net cash provided by (used in) operating activities	87,218.02	139,813.14	215,179.38	300,197.09	396,744.43
CASH FLOWS FROM INVESTING ACTIVITIES					
Purchase of Equipment	(83,857.00)				
Net cash provided by (used in) investing activities	(83,857.00)	0.00	0.00	0.00	0.00
CASH FLOWS FROM FINANCING ACTIVITIES					
Initial Investment inclusind debt financing	650,000				
Withdrawal	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)
Net cash provided by (used in) financing activiities	550,000	(100,000)	(100,000)	(100,000)	(100,000)
NET INCREASE IN CASH AND CASH EQUIVALENTS	**553,361.02**	**39,813.14**	**115,179.38**	**200,197.09**	**296,744.43**
CASH AND CASH EQUIVALENTS BEGINNING	**0**	**553,361.02**	**593,174.16**	**708,353.54**	**908,550.63**
CASH AND CASH EQUIVALENTS ENDING	**553,361.02**	**593,174.16**	**708,353.54**	**908,550.63**	**1,205,295.06**

Supporting schedule

a. Collection period of sales

Table 5.8

Projected Sales in Peso					
	2022	**2023**	**2024**	**2025**	**2026**
Direct Material Used/Unit	26.14	24.60	23.67	22.61	21.59
Labor Cost/Unit	12.38	11.81	11.28	10.76	10.27
Factory Overhead/ Unit	13.95	13.32	12.71	12.13	11.58
Total Cost/Unit	49.85	49.72	47.66	45.51	43.44
Markup to Retailers	60%	61%	68%	76%	84%
Selling Price - Retailers	80.00	80.00	80.00	80.00	80.00
Projected Sales in Units	19,200	21,120	23,232	25,555	28,110
Projected Sales in Peso	**1,536,000.00**	**1,689,600.00**	**1,858,560.00**	**2,044,400.00**	**2,248,800.00**

b. Inventory Levels

Table 5.9

Direct Materials Used						
		2021	**2022**	**2023**	**2024**	**2025**
Direct Materials, Beg		0	50,188.80	57,717.12	61,104.86	64,210.30
Direct Materials Purchases		501,888.00	526,982.40	553,331.52	580,998.10	610,048.00
Direct Materials Available for use		501,888.00	577,171.20	611,048.64	642,102.96	674,258.30
Less: Direct Materials, End	10%	50,188.80	57,717.12	61,104.86	64,210.30	67,425.83
DM Used		451,699.20	519,454.08	549,943.78	577,892.66	606,832.47

c. Payment period of purchases and expenses

Since the transaction is cash basis. All payment period is upon acquiring and purchasing.

d. **Elements of production costs selling administrative and financial expenses**

Table 5.10

Cost of Goods Available for Sale					
	2022	**2023**	**2024**	**2025**	**2026**
Direct Materials Used	451,699.20	519,454.08	549,943.78	577,892.66	606,832.47
Direct Labor Used	237,600.00	249,480.00	261,954.00	275,051.70	288,804.29
Manufacturing Overhead	267,852.00	281,244.60	295,306.83	310,072.17	325,575.78
Total Manufacturing Cost	**957,151.20**	**1,050,178.68**	**1,107,204.61**	**1,163,016.54**	**1,221,212.53**

Financial Analysis

Equity Ratio

The equity ratio refers to a financial ratio of the relative proportion of equity applied to finance the asset of the company. This ratio equity is a variant of the debt-equity- ratio and is also referred to as net worth to total assets ratio. The equity ratio communicates the shareholder's fund to total asset in addition to indicating the long-term or prospective insolvency position of the business.

$$\textbf{Equity Ratio} = \frac{\text{Total Partner's Equity}}{\text{Total Assets}}$$

Table 5.11

Equity Ratio			
Year	Total Partners Equity	Total Assets	Ratio (%)
2022	653,991.76	704,381.12	92.85%
2023	689,875.52	744,872.88	92.62%
2024	796,677.75	856,743.91	92.99%
2025	987,877.77	1,053,519.13	93.77%
2026	1,275,364.03	1,347,137.39	94.67%

Table 5.11 shows the equity ratio from 2022-2026, it is impressive because most of the asset is finance by the owner and entail less risk to the creditor.

Rate of Return on Equity

Rate of Return on partner's equity indicates profitability in the use of invested capital or return per peso of partner's equity**.**

Rate of Return on Partner's Equity= Net Income
Average OF Total Owner's Equity

Table 5.12

Rate of Return in Equity			
Year	Net Income	Ave. Partners Equity	Ratio (%)
2022	103,991.76	653,991.76	15.90%
2023	135,883.76	671,933.64	20.22%
2024	206,802.23	743,276.63	27.82%
2025	291,200.02	892,277.76	32.64%
2026	387,486.26	1,131,620.90	34.24%

Each partner will earn 15.90% during the first year of the operation. This shows that the firm is efficient in using its resources.

Rate of Return on Asset

The overall efficiency is measured by the rate of return on assets of the firm in managing its total investment in asset. It indicates the amount of profit earn relative to the level; of investment in total assets.

Rate of Return on Asset= Net Income
Average Total Asset

Table 5.13

Rate of Return on Asset			
Year	**Net Income**	**Ave. Total Asset**	**Ratio (%)**
2022	103,991.76	704,381.12	14.76%
2023	135,883.76	724,627.00	18.75%
2024	206,802.23	800,808.39	25.82%
2025	291,200.02	955,131.52	30.49%
2026	387,486.26	1,200,328.26	32.28%

Table 5.13 indicates how well the firm's management uses their asset to generate income. This means that for every P1 of total asset, the business earns 14.76%, 18.75%, 25.82%, 30.49%, and 32.28% throughout the first year to fifth year.

Break Even Point Analysis

Break Even point analysis is the level of sales volume where the total revenues and total expenses are equal such that there is neither profit nor lost.

Break Even Sales in Unit = fixed cost
Contribution Margin per Unit

Table 5.14

Break Even Volume Analysis			
Year	**Fixed Cost**	**Cont. Margin/ Unit**	**Break Even Point**
2022	433,458.90	41.21	10,519
2023	452,619.02	42.38	10,679
2024	473,924.33	43.70	10,844
2025	496,291.41	44.96	11,037
2026	519,773.29	46.17	11,259

This table shows that the EmJay Manufacturing Company has breakeven point of 10,519 units for first year of its operation.

$$\textbf{Break-Even Peso Sales} = \frac{\text{Total Fixed Costs}}{\text{Contribution Margin Ratio}}$$

Table 5.15

Break Even Sales Analysis			
Year	**Fixed Cost**	**Cont. Margin %**	**Break Even Sales Analysis**
2022	433,458.90	57.69%	751,391.12
2023	452,619.02	59.34%	762,781.27
2024	452,619.02	59.34%	762,781.27
2025	473,924.33	59.34%	798,686.29
2026	496,291.41	59.34%	836,380.67

This table shows that EmJay Manufacturing Company has breakeven point analysis of Php751,391.12 for its first year of operation.

Average Annual Cash Flow

Analysis cash flow in conjunction with budget and other financial report provides information on cost reduction, collection policies, dividend payout, impact of capital project on total cash flows, and liquidity position.

Table 5.16

Annual Cash Flow			
Year	**Net income**	**Depreciation**	**Cash Flow**
2022	103,991.76	8,385.70	112,377.46
2023	135,883.76	8,385.70	144,269.46
2024	206,802.23	8,385.70	215,187.93
2025	291,200.02	8,385.70	299,585.72
2026	387,486.26	8,385.70	395,871.96

The table 5.16 indicates cash flow of the business on its first year operation and its succeeding years. The figure is increasing, meaning the management is effective in managing the firm.

Payback Period

Payback period is the time in which the initial cash outflow of an investment is expects to be recovering from the cash inflows generate by the investment. It is one of the investment appraisal techniques.

Payback Period= Initial investment
Net Cash provided by (used in) operating activities

Table 5.17

Payback Period			
Year	Cost of Investment	Net cash provided by (used in) operating activities	Payback Period
2022	650,000.00	87,218.02	1
2023	562,781.98	139,813.14	2
2024	422,968.84	215,179.38	3
2025	207,789.46	300,197.09	0.69
3 years, 8 months and 9 days			

The table 5.17 shows that it just three years, eight months and nine days, recovered the initial cash outflow of the investment through its cash inflows.

Notes to Financial Statements and Assumptions

Financial assumptions serve as basis and limitations in the preparation of financial statements and they are as follows:

1. The business will adopt the calendar year of operation starting 2022 of January.
2. Work schedule will be 36 weeks a year; 20 days a month.
3. Employee salaries are payable every 15th and 30th day of the month.
4. Production output is projected to increase by 5% annually.
5. The partnership start-up with P650,000.00 initial fund coming from the partner's shares at P325,000.00.
6. There are equal contributions among partners and with equal interest for each partner.
7. Raw materials, packaging materials are projected to increase 5% annually.
8. Wages and salaries are projected to increase by 5% annually.
9. Utility expense is projected to increase by 5% annually.
10. The administrative cost is projected to increase by 5% annually.
11. Selling price is projected to increase 4% annually.

Table 5.18

Suggested Retail Price (SRP)						
		2021	**2022**	**2023**	**2024**	**2025**
Direct Material Used/Unit		26.14	24.60	23.67	22.61	21.59
Labor Cost/Unit		12.38	11.81	11.28	10.76	10.27
Factory Overhead/ Unit		13.95	13.32	12.71	12.13	11.58
Total Cost/Unit		49.85	49.72	47.66	45.51	43.44
Markup	60%	30.15	30.28	32.34	34.49	36.56
Selling Price		**80.00**	**80.00**	**80.00**	**80.00**	**80.00**

12. Sales Returns and allowances is 1% of the gross sales annually.
13. Accounts Receivable will be 1% annually.

14. Rent expense P10,000.00 monthly for the first year and projected to increase 5% annually
15. Fixed assets will depreciate over their life span in accordance with the depreciation table in the appendices with no residual value and estimated 10 years of useful life.
16. Finished goods inventory ending is 1% annually.
17. The entity is not entitled to pay VAT and be registered as Non - VAT Registered Business since its estimated gross sales is less than P3,000.000.00

Financial Graphs

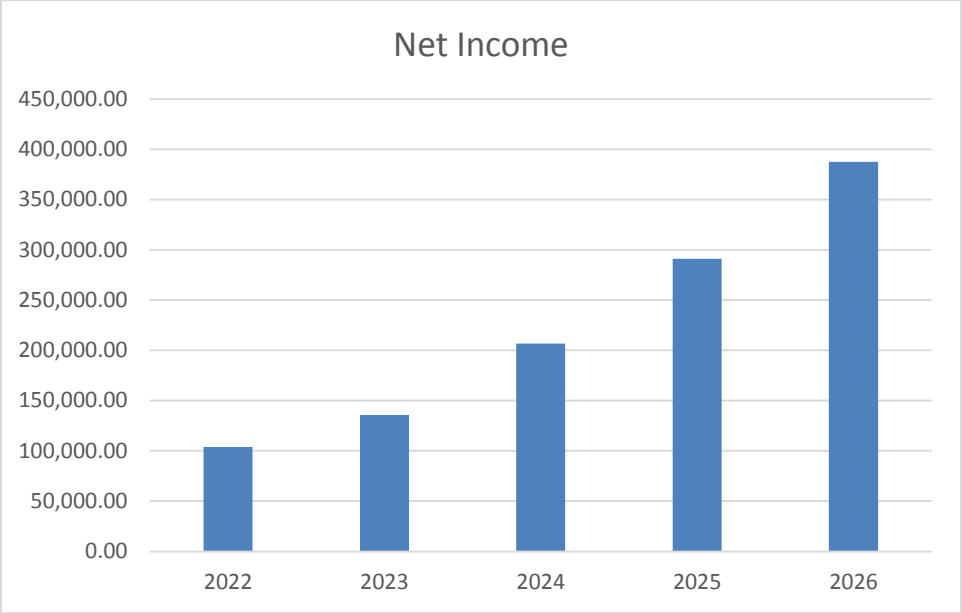


Figure 5.1

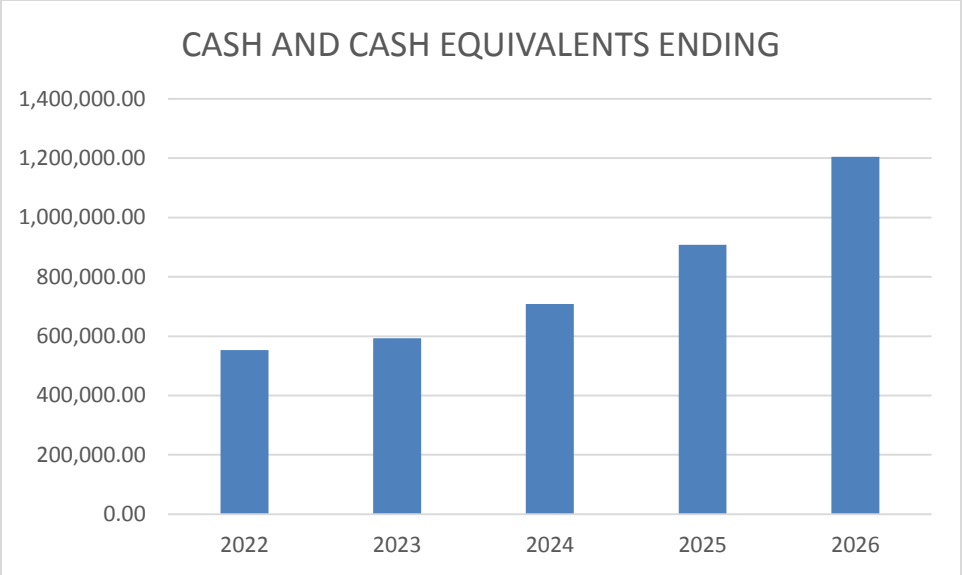


Figure 5.2

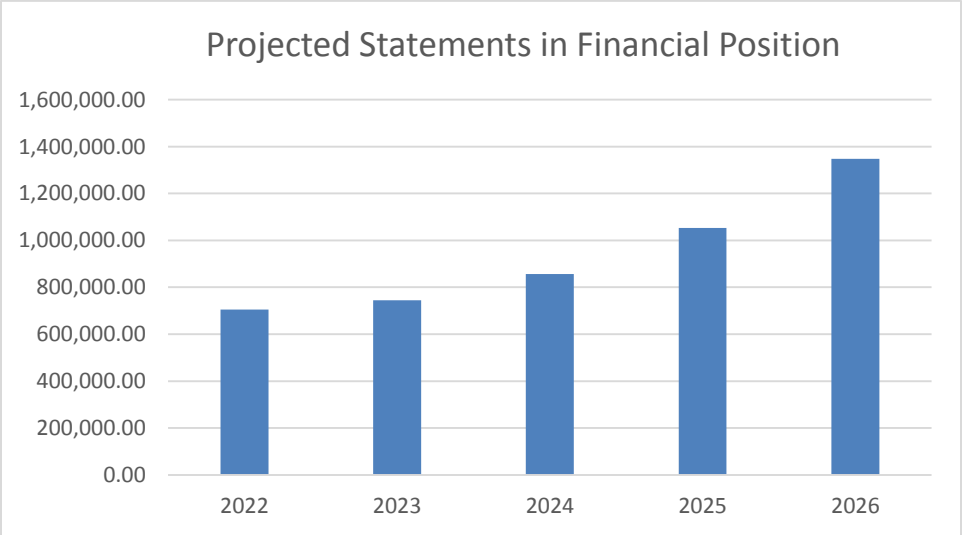


Figure 5.3

CHAPTER 6

SOCIO ECONOMIC STUDY

This chapter refers to the relationship between products and the economy. This also discusses the contribution to the Philippine Economy, Employment Generation, and Social Desirability.

The establishment of the proposed business will have a large contribution to the Tanauan City economy through employment generation. There will also be a significant contribution to the economy of the community where the firm will be based through continuous improvement of the living standard of the people. The establishment of EmJay Manufacturing Company will also provide consumer enhanced satisfaction through the additional competition among the related products that we lead to lower prices and quality improvement.

Contribution to the Philippine Economy

EmJay Manufacturing Company provides employment opportunities not only to its organization but also in other entities like retailers that are directly or indirectly affected by its business transactions. The company helps the government to generate funds for its project. It also helps to lessen the unemployment rate of the country. The purpose of planning a business is not only for profit earning but also for gearing forward social and economic benefits.

The establishment of EmJay Manufacturing Company will primarily give benefits to the total economic development through the earnings it will generate and through prompt payment of taxes to the government. Added to that, the company will be listed as the business organization of the crackers industry. The business will help in improving the economy by giving benefits, financial or not, like government expenditures. Taxes

payment of the company will be a big help for the government to make developments where the society will be benefited.

Maximizing the profits through the help and cooperation of its staff as they continuously function and do their task effectively may provide different securities and benefits for its workers since they provide a great contribution for the business to succeed and gain profits. As for the demand for the product, consumers will receive more benefits from the product like greater changes as it is new in the market. As they purchase Embulapia, they will just not receive better quality but they will also have socio-economic benefits upon its contribution to the economy. Another thing is that the product also satisfies their needs and wants.

Economic Generation

Inputting up a business, social and economic benefits should be considered. One of these social benefits is employment generation. For the form to operate, it will need reliable, hardworking, and trustworthy people for its operations. EmJay Manufacturing Company, as newly put-up business workers to do their specific tasks such as manufacturing, packaging and selling of the product as well as the distribution of their taxes for the benefits of the economy.

The proposed business will provide the public with desired goods and services thus, increasing the income of the company for the benefits of the employees, the community, and the government. Another thing is to maintain a business-like and responsible relation with employees and customers. Giving importance to employees can gain their loyalty and do their job very well for the success of the business. Employment of loyalty will somehow increase because of the good relationships between the company

and its employees. With this, the employees will be able to pay for their daily needs and will no longer worry about how to support their families. The company believes that its people are responsible enough to give their clients quality products.

Social desirability

EmJay Manufacturing Company cannot operate without waste. The nature of the business operation is not as harmful to the environment as any other manufacturing business. The partnership will observe proper waste disposal to make sure that then the operation is not harmful and disturbing to the community where it is located. The manufacturing waste will be segregated to their designated area. The company strictly follows the rules and regulations of the government upon the cleanliness of the environment.

The partnership will also participate in environmental programs of the government such as participating in Clean and Green, recycling waste and proper waste disposal. With this, the company will be a big help to the economy. It will also follow the rules and regulations set by the law to help in sustaining ecological balance and a clean environment.

CHAPTER 7

SUMMARY, CONCLUSION AND RECOMMENDATIONS

SUMMARY

The feasibility study's summary was covered in this chapter. Marketing, technical, management, and financial studies were all part of the project. All of these were given distinct treatment and discussion, with the topics being presented in part. The proponents chose the product, the business name, and the location of the business in these sections as well.

Market Feasibility

This part of the study is important to determine the capacity of the firm to penetrate the market. This study tackles methodology, subject of the study, the data gathering instrument. The proponents will use historical supply and demand, the projected supply and demand, and strategies.

EmJay Manufacturing Company will focus on the production and distribution of Embulapia. It is a new product adopted to satisfy the demand for healthy and affordable embutido from consumers. The target markets are households with a monthly income of Php 10,000.00 or less in Tanauan City, Batangas' urban areas. Embulapia has a potential growth when introduced to 399 respondents, wherein 93% are willing to purchase. The proponents, therefore, concluded that the business is feasible since it has projected to have an increasing market share it continues to penetrate the market for five years.

The proposed product is of high quality and comes at an affordable price that captures the attention of the buyer’s interest. The meatloaf type includes Embulapia. The proposed product will be produced in packs of 250 grams each. The product's packaging

includes the name of the product, "EmbuLapia," as well as the firm's name and location. The selling price per pack of the product is Php80.00

The firm will use different marketing strategies including tarpaulins, social media platforms like Facebook, and fliers. The firm's location is on the right side of LDC Diagnostic and Multi-specialty Clinic, at J.P. Laurel Highway and S. Castillo Street.

Technical Feasibility

This part of the study shows the technical aspects are discussed. It involves the manufacturing process of the product and the production schedule needed. The analysis of the capacity and the availability of the product and the business are carefully studied.

The plant size and the location needed are chosen carefully to make the business accessible. The availability and price are suitable raw materials will often determine the plant location. The equipment needed in the business and supplies for the production are accurately organized and the funds are equally divided for the betterment of use. The availability of the resources is clearly identified, and the suppliers where the resources come from. The proponents use the right equipment and supplies and the right acquisition of the resource is better implied.

It will produce an annual production of 19, 200 Embulapia (tilapia embutido). The production of these products will run 8 hours a day, from the preparation of the materials, boiling, deboning of fish, mixing and packaging and product inspection of the product and it has an available supply of power, water, and tilapia.

Management Feasibility

This study tackled what form of business organization would be used by the proposed company. It also shows each partner's capital contributions, the job specifications and descriptions of the jobs, and the company's organizational policies.

The form of the business organization used by the firm is a partnership. It is easier to organize, less effort, and less capital needed. The partners contribute Php325,000.00 each which are needed for the operation of the business.

The proponents adopted a general partnership form of business and used the functional structure as a type of organizational structure based on their functions from the general manager down to the workers. The general manager will be paid a monthly salary of Php12,000.00. The financial manager will receive a Php 12,000.00 monthly. The proponents intend to employ three skilled workers at a salary of 6,600.00, and a cashier at a salary of Php 8,580.00, plus other benefits like SSS, Phil Health, and other benefits. Both registrations on the SEC and BIR, as well as other required expenses and fees, must be completed in order for the company to be legal. In order to operate legally, the company has met all of the proposal requirements.

Financial Feasibility

The financial aspect of this study gives all possible expenditures that the company may incur in establishing the proposed business and during its operation in the next five years. The initial projected cost will be dividing among each partner and depict in the financial study. Business will be having a startup capital of Php650,00.00 each partner will equally contribute an amount of Php325,000.00 in projecting financial statement, the effect of inflation rate of 4.5% is consider as well. This study are important because it is

only viable when they are expect to be profitable to meet the short term obligations, to be liquid during advertise, to grow in their ability to finance their operation mostly from the net worth sources rather that credit application, and to be able to service their financial changes.

During the conduct of the study, financial statements the proponents prepare with references to the gather data. Projected balance sheet, Income statements, statement of changes in partner's equity and the Cash flow statement are projected for the first five operation years of operation of the firm. In connection with, this is the evaluation of the firm's position and performances including the different ratios used for the better assessment of financial feasibility.

Socio Economic Study

The contribution of EmJay Manufacturing Company to society recognizes the benefits of business to people in this city. It allows people in the barangay of Tanauan to have a job and educate and trained and have a good relationship by giving the right compensation.

Proponents emphasized the importance of business on society and the impact of business on the community. According to proponents, companies have a massive effect. Environmental policies are often accepted by proponents in order to maintain a clean environment.

CONCLUSION

It is essential to ensure that the product is feasible, efficient and that customers are satisfied with the product when starting a business. Following the results of the following conclusion reached, business partners must pursue and sustain business performance and growth.

Market Study

During the market study, EmJay Manufacturing Company aims to determine the viability of the proposed product in the current market. According to market analysis, the proposed business will have high market demand. It also discussed that the target market has the ability and willing to buy the product. Therefore, proposed product has potential and can be traded once it is launched.

Management Study

According to the management study, the proponents would be able to run the company with the help of other employees and managers. The company will be open for eight hours a day in order to offer a higher-quality product. To avoid negative consequences for the company, a set of business policies and objectives will be implemented. The workers should comply with the job description and description requires having an efficient and effective production process.

Technical Study

According to the technical study, the chosen plant location is on the right side of LDC Diagnostic and Multi-specialty Clinic, J.P. Laurel Highway corner S. Castillo Street. The proponents believe it is necessary for the business and that the manufacturing company will be successful for a long time. The direct materials, indirect materials and

other supplies needed in the operation is essential. Also, the accessibility of the resources has a big impact to eliminate or delay the production.

Financial Study

The proponents of EmJay Manufacturing Company proved in the financial analysis that the business would be profitable to enter the market and will be able to maintain its operations with its initial resources for the next five years. It's true because based on the data, ensuring that the product will be viable and profitable when it enters to the market.

Socio Economic Study

In Socio economic study, the firm will support the economic development through profits that the firm earned the proponents would be responsible to their employees especially on salaries or wages and the other benefits given by the company. The company is also concerned with the environment, especially on people living around or within the society.

RECOMMENDATION

The proponents suggest that the product "Embulapia" be sold in the market and that the EmJay Manufacturing Company be founded in Tanauan City at the end of the feasibility paper. This is the best decision recommended by the proponents of this feasibility study after proving the product's feasibility and answering and resolving all concerns and questions in the conclusion.

Market Study

To introduce a company to the market, it must have an acceptable marketing strategy and techniques. An in-depth examination of the firm's internal and external environment is essential since it can be used as a competitive advantage.

Management Study

Any new business should employ people who are appropriate for the position, as well as comply with legal requirements, such as permits and licenses, before beginning operations. The workers should comply with the job specification and description requires having an efficient and effective production process. Also, the organizational policies of the business should be followed by its members of the organization and the employees themselves, to make sure that the business will have a good operation.

Technical Study

The proponents should have considered where the best place for their company would be. In addition, good and proper segmentation methods should be maintained. And think what's the best alternative resources when their will be an uncontrolled situation especially when it affects the raw materials needed in the operation.

Financial Study

The proponents need to have a monitoring schedule for conducting an in -depth analysis of financial data. The financial aspect will help to understand whether the business will be viable or earning profit when using certain materials required before operation. Proponents should spend time to use their investment wisely to reduce costs at the same time get more profit.

Socio Economic Study

The company will always consider the environment especially on people who also have their establishment around the company or within the society. The proponents should be liable to the safety and welfare of the public whenever they make a decision. And always take responsibility not only to the firm's development but also to the welfare of the employees by showing good relation with them, giving the right compensation and motivation. As well for the customers, the company should take the responsibility for any problem that might arrive, thinking that "Customers is always right".

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Notes

Notes 1					
Cost of Goods Sold					
	2022	**2023**	**2024**	**2025**	**2026**
Cost of Goods Available for Sale	957,151.20	1,050,178.68	1,107,204.61	1,163,016.54	1,221,212.53
Less: Ending Inventory	-	-	-	-	-
Cost of Goods Sold	957,151.20	1,050,178.68	1,107,204.61	1,163,016.54	1,221,212.53

Notes 2					
Finished Goods, ending					
	2022	**2023**	**2024**	**2025**	**2026**
Finished goods, ending (units)	0	0	0	0	0
Manufacturing cost	52.47	49.72	47.66	45.51	43.44
Finished goods, ending (cost)	-	-	-	-	-

Notes 3						
Inventories						
		2022	**2023**	**2024**	**2025**	**2026**
Ending Inventory		0	0	0	0	0
Total Manufacturing Cost		71.43	71.43	71.43	71.43	71.43
Amount, Ending Inventory		**-**	**-**	**-**	**-**	**-**

Note 4					
Cost of Goods Available for Sale					
	2022	**2023**	**2024**	**2025**	**2026**
Direct Materials Used	451,699.20	519,454.08	549,943.78	577,892.66	606,832.47
Direct Labor Used	237,600.00	249,480.00	261,954.00	275,051.70	288,804.29
MAnufacturing Overhead	267,852.00	281,244.60	295,306.83	310,072.17	325,575.78
Total Manufacturing Cost	**957,151.20**	**1,050,178.68**	**1,107,204.61**	**1,163,016.54**	**1,221,212.53**
Goods Available For Sale	**957,151.20**	**1,050,178.68**	**1,107,204.61**	**1,163,016.54**	**1,221,212.53**

Schedules

Schedule 1						
Direct Materials						
		2022	**2023**	**2024**	**2025**	**2026**
Direct Materials Inclusive of VAT		**501,888.00**	526,982.40	553,331.52	580,998.10	610,048.00
Input VAT	12%	60,226.56	63,237.89	66,399.78	69,719.77	73,205.76
Direct Material Inclusive of VAT		501,888.00	526,982.40	553,331.52	580,998.10	610,048.00

Schedule 2						
Direct Materials Used						
		2021	**2022**	**2023**	**2024**	**2025**
Direct Materials, Beg		0	**50,188.80**	**57,717.12**	61,104.86	64,210.30
Direct Materials Purchases		501,888.00	**526,982.40**	**553,331.52**	580,998.10	610,048.00
Direct Materials Available for use		501,888.00	**577,171.20**	**611,048.64**	642,102.96	674,258.30
Less: Direct Materials, End	10%	50,188.80	**57,717.12**	**61,104.86**	64,210.30	67,425.83
DM Used		451,699.20	**519,454.08**	**549,943.78**	577,892.66	606,832.47
Divided by: Annual Production		**19,200**	**21,120**	**23,232**	25,555	28,110
Direct Materials Used per Unit		**23.53**	**24.60**	**23.67**	**22.61**	**21.59**
*10 % are assumed purchase returns						

Schedule 3						
Indirect Materials						
		2022	2023	2024	2025	2026
Indirect Materials (Inclusive of VAT)		89,088.00	93,542.40	98,219.52	103,130.50	108,287.02
Inflation Rate	5.00%		98,219.52	103,130.50	108,287.02	113,701.37
Indirect Materials (Inclusive of VAT)		89,088.00	93,542.40	98,219.52	103,130.50	108,287.02
Input VAT	12%	10,690.56	11,786.34	12,375.66	12,994.44	13,644.16
Indirect Materials (Exclusive of VAT)		78,397.44	86,433.18	90,754.84	95,292.58	100,057.21

Schedule 4					
Direct labor per Unit					
	2022	**2023**	**2024**	**2025**	**2026**
Annual Labor Cost	237,600	249,480	261,954	275,052	288,804
Salaries Expense	237,600	249,480	261,954	275,052	288,804
Divided by: Annual Production unit	19,200	21,120	23,232	25,555	28,110
Direct labor per Unit	**12.38**	**11.81**	**11.28**	**10.76**	**10.27**

Schedule 5					
Factory Overhead per Unit					
	2022	**2023**	**2024**	**2025**	**2026**
Factory Utilities Expense	58,764.00	61,702.20	64,787.31	68,026.68	71,428.01
Indirect Materials	89,088.00	93,542.40	98,219.52	103,130.50	108,287.02
Factory Rent Expense	120,000.00	126,000.00	132,300.00	138,915.00	145,860.75
MANUFACTURING OVERHEAD	**267,852.00**	**281,244.60**	**295,306.83**	**310,072.17**	**325,575.78**
Total Factory Overhead	267,852.00	281,244.60	295,306.83	310,072.17	325,575.78
Divided by: Annual Production	19,200	21,120	23,232	25,555	28,110
Factory Overhead per Unit	**13.95**	**13.32**	**12.71**	**12.13**	**11.58**

Schedule 6				
Storing Equipment				
	Qty.	**Cost**	**Input VAT**	**Exclusive**
			12%	**of VAT**
Freezer	2	17,995	**3,856.07**	**32,133.93**
			-	**-**
			-	**-**
			-	**-**
			-	**-**
Total			**3,856.07**	**32,133.93**

Schedule 7				
Factory Furniture and Fixtures				
	Qty.	**Cost**	**Input VAT**	**Exclusive**
			12%	**of VAT**
Ceiling fan	2	549.00	117.64	980.36
Working table	2	2,500.00	535.71	4,464.29
Heavy Duty Stand fan	2	1,499.00	321.21	2,676.79
			-	-
Total			**974.57**	**8,121.43**

Schedule 8				
Factory Supplies				
	Cost	**Qty**	**Input VAT**	**Exclusive**
			12%	**of VAT**
Hair net	2	80.00	**17.14**	**142.86**
Wall clock	1	120.00	**12.86**	**107.14**
Plastic gloves	1	40.00	**4.29**	**35.71**
Mask	3	50.00	**16.07**	**133.93**
Rubber glooves	2	40.00	**8.57**	**71.43**
Total			**58.93**	**491.07**

Schedule 9				
Office Equipment				
	Qty.	**Cost**	**Input Vat**	**Exclusive of VAT**
			12%	
Printer	1	5,100.00	546.43	4,553.57
Laptop	1	14,998.00		
Stand Fan	1	1,499.00	160.61	1,338.39
Total			**707.04**	**5,891.96**

Schedule 10				
Office Furniture and Fixtures				
	Qty.	**Cost**	**Input Vat**	**Exclusive**
			12%	**of VAT**
Office chair	4	2,895.00	1240.71	10339.29
Office table	1	2,995.00	320.89	2674.11
Filing Cabinet	1	2,599.00	278.46	2320.54
			0.00	0.00
			0.00	0.00
Total			1,840.07	15,333.93

Schedule 11				
Factory Tools				
	Qty.	**Cost**	**Input Vat 12%**	**Exclusive of VAT**
Big bowl	2	65.00	13.93	116.07
Rubber spatula	2	50.00	10.71	89.29
Chopping board	2	189.00	40.50	337.50
Pail	4	99.00	42.43	353.57
Plastic container	2	369.00	79.07	658.93
Knifes	2	259.00	55.50	462.50
Steamer	2	1,665.00	356.79	2973.21
Heavy duty stove	2	1,850.00	396.43	3303.57
Vacuum Sealer Machine	1	2,546.00	272.79	2273.21
Water dispenser	2	1,250.00	267.86	2232.14
			0.00	0.00
			0.00	0.00
Total			**1,536.00**	**12,800.00**

Schedule 12					
Cleaning Supplies					
	2022	**2023**	**2024**	**2025**	**2026**
Trashcan	555.00	555.00	555.00	555.00	555.00
Sweeping broom with dust pan	169.00	169.00	169.00	169.00	169.00
Doormat	69.00	69.00	69.00	69.00	69.00
Garbage bag	38.00	38.00	38.00	38.00	38.00
Dishwashing Liquid	360.00	360.00	360.00	360.00	360.00
soap case	54.00	54.00	54.00	54.00	54.00
water dipper	22.00	22.00	22.00	22.00	22.00
floor mop	185.00	185.00	185.00	185.00	185.00
Sponge	25.00	25.00	25.00	25.00	25.00
floor rags	140.00	140.00	140.00	140.00	140.00
Broom stick	59.00	59.00	59.00	59.00	59.00
Misc. Expense (Inclusive of VAT)	1,676.00	1,676.00	1,676.00	1,676.00	1,676.00
Inflation rate (5%)		1,759.80	1,759.80	1,759.80	1,759.80
Input VAT 12%	201.12	211.18	211.18	211.18	211.18
Misc. Expense (Exclusive of VAT)	1,474.88	1,548.62	1,548.62	1,548.62	1,548.62
Allocated to Factory 70%	**1032.42**	**1,084.04**	**1,084.04**	**1,084.04**	**1,084.04**
Allocated to Office 30%	**442.46**	**464.59**	**464.59**	**464.59**	**464.59**
**monthly consumable items were considered as monthly and converted into annually*					

Schedule 13					
Office Supplies					
	2022	**2023**	**2024**	**2025**	**2026**
Calculator	258.00	263.16	268.42	273.79	279.27
Bond paper (letter and legal size)	310.00	316.20	322.52	328.97	335.55
Record book	160.00	163.20	166.46	169.79	173.19
Scissors	90.00	91.80	93.64	95.51	97.42
Ink	316.00	322.32	328.77	335.34	342.05
Business receipt	3,000.00	3,060.00	3,121.20	3,183.62	3,247.30
Envelop	120.00	122.40	124.85	127.34	129.89
Folder (long and short size)	80.00	81.60	83.23	84.90	86.59
Pencil	80.00	81.60	83.23	84.90	86.59
Puncher	60.00	61.20	62.42	63.67	64.95
Sharpener	10.00	10.20	10.40	10.61	10.82
Stapler	100.00	102.00	104.04	106.12	108.24
Staple wire	10.00	10.20	10.40	10.61	10.82
Ballpen	125.00	127.50	130.05	132.65	135.30
Flourescent light	470.00	479.40	488.99	498.77	508.74
Bulb	987.00	1,006.74	1,026.87	1,047.41	1,068.36
Office Supplies Inclusive of VAT	**6,176.00**	**6,299.52**	**6,425.51**	**6,554.02**	**6,685.10**
Inflation rate (5%)		**6,614.50**	**6,746.79**	**6,881.72**	**7,019.36**
Input VAT 12%	**741.12**	**793.74**	**809.61**	**825.81**	**842.32**
Office Supplies Exclusive of VAT	**5,514.29**	**5,820.76**	**5,937.17**	**6,055.92**	**6,177.03**
*increases by 2% annually					

Schedule 14						
Utilities Expense						
	Monthly	**2022**	**2023**	**2024**	**2025**	**2026**
Electricity	1,500	18,000.00	18,900.00	19,845.00	20,837.25	21,879.11
LPG (1 tank/11kg)	698	8,376.00	8,794.80	9,234.54	9,696.27	10,181.08
Telephone Services with Internet expense	1,699	20,388.00	21,407.40	22,477.77	23,601.66	24,781.74
Water	1,000	12,000.00	12,600.00	13,230.00	13,891.50	14,586.08
Utilities Expense (Inclusive of VAT)		58,764.00	61,702.20	64,787.31	68,026.68	71,428.01
Input Vat	12%	7,051.68	7,404.26	7,774.48	8,163.20	8,571.36
Utilities Expense (Exclusive of VAT)		51,712.32	54,297.94	57,012.83	59,863.47	62,856.65
Allocated to Factory	70%	**36,198.62**	**38,008.56**	**39,908.98**	**41,904.43**	**43,999.65**
Allocated to Office	30%	**15,513.70**	**16,289.38**	**17,103.85**	**17,959.04**	**18,856.99**

Schedule 15					
Depreciation Expense – PPE					
	Fair Market Value	**Exclusive of VAT**	**Salvage Value**	**Useful Life (years)**	**Annual Depreciation**
Factory					
Storing Equipment	35,990.00	32,133.93	0.00	10	3,599.00
Office Furniture and Fixtures	0.00				
Factory Furniture and Fixtures	9,096.00	8,121.43	0.00	10	909.60
Leasehold			0.00	10	-
Total Depreciation-Factory		40,255.36	0.00		**4,508.60**
Office					
Office Equipment	21,597.00	19,283.04	0.00	10	2,159.70
Office Furniture and Fixtures	17,174.00	15,333.93		10	1,717.40
Total Depreciation-Office		34,616.96	0.00		**3,877.10**
Total Depreciation-PPE	**83,857.00**	74,872.32			**8,385.70**

Schedule 16					
Taxes and Licenses					
	2022	**2023**	**2024**	**2025**	**2026**
Taxes and Licenses	**4,836.00**	4,836.00	4,836.00	4,836.00	4,836.00
Total Taxes and Licenses Fees	**4,836.00**	**4,836.00**	**4,836.00**	**4,836.00**	**4,836.00**

Schedule 17						
Rent Expense						
	Monthly	**2022**	**2023**	**2024**	**2025**	**2026**
Rent Expense-Site (Inclusive of VAT)	10,000	120,000.00	126,000.00	132,300.00	138,915.00	145,860.75
Input VAT - expanded	5%	5,714.29	6,000.00	6,300.00	6,615.00	6,945.75
Rent Expense (Exclusive of VAT)		114,285.71	120,000.00	126,000.00	132,300.00	138,915.00
Allocated to Factory	70%	**80,000.00**	**84,000.00**	**88,200.00**	**92,610.00**	**97,240.50**
Allocated to Office	30%	**34,285.71**	**36,000.00**	**37,800.00**	**39,690.00**	**41,674.50**

Schedule 18						
Advertising Expense						
		2022	**2023**	**2024**	**2025**	**2026**
Tarpaulin (3x5ft.)		4,250.00	4,250	4,250	4,250	4,250
Social Media through Facebook						
Free taste		4,000.00	4,000	4,000	4,000	4,000
Bundling product						
Flyers		1,400.00				
(200pcs.)						
Advertising Expense (Inclusive of VAT)		**9,650.00**	**8,250.00**	**8,250.00**	**8,250.00**	**8,250.00**
Input VAT	12%	1,033.93	883.93	883.93	883.93	883.93
Advertising Expense (Exclusive of VAT)		**8,616.07**	**7,366.07**	**7,366.07**	**7,366.07**	**7,366.07**

Schedule 19					
Administrative Expense					
	2022	**2023**	**2024**	**2025**	**2026**
Taxes and Licenses Fees	4,836.00	4,836.00	4,836.00	4,836.00	4,836.00
Office PPE Depreciation	2,377.30	2,377.30	2,377.30	2,377.30	2,377.30
Office Supplies	6,176.00	6,299.52	6,425.51	6,554.02	6,685.10
Admin Salary	408,960.00	429,408.00	450,878.40	473,422.32	497,093.44
Total Administrative Expense	**422,349.30**	**442,920.82**	**464,517.21**	**487,189.64**	**510,991.84**

Schedule 20									
Suggested Retail Price (SRP)									
		2021		**2022**		**2023**		**2024**		**2025**
Direct Material Used/Unit		26.14		24.60		23.67		22.61		21.59
Labor Cost/Unit		12.38		11.81		11.28		10.76		10.27
Factory Overhead/ Unit		13.95		13.32		12.71		12.13		11.58
Total Cost/Unit		52.47		49.72		47.66		45.51		43.44
Markup to Retailers	48%	18.96	56%	21.70	63%	23.77	70%	25.92	78%	27.98
Selling Price (Exclusive of VAT)		**71.43**		**71.43**		**71.43**		**71.43**		**71.43**
Output VAT	12%	8.57	12%	8.57	12%	8.57	12%	8.57	12%	8.57
Selling Price(Inclusive of VAT)		**80.00**		**80.00**		**80.00**		**80.00**		**80.00**
		80.00		**80.00**		**80.00**		**80.00**		**80.00**
*INCREASED BY 4% ANNUALLY										

Schedule 21					
Fixed Cost					
	2022	**2023**	**2024**	**2025**	**2026**
Salaries Expense	237,600.00	249,480.00	261,954.00	275,051.70	288,804.29
Depreciation Expense - PPE	8,385.70	8,385.70	8,385.70	8,385.70	8,385.70
Rent Expense	114,285.71	120,000.00	126,000.00	132,300.00	138,915.00
Office Supplies Expense	5,514.29	5,820.76	5,937.17	6,055.92	6,177.03
Miscellaneous Expense	1,474.88	1,548.62	1,548.62	1,548.62	1,548.62
Utilities Expense	51,712.32	54,297.94	57,012.83	59,863.47	62,856.65
Taxes and Licenses	4,836.00	4,836.00	4,836.00	4,836.00	4,836.00
Selling and Delivery Expense	9,650.00	8,250.00	8,250.00	8,250.00	8,250.00
Total Fixed Cost	**433,458.90**	**452,619.02**	**473,924.33**	**496,291.41**	**519,773.29**
Divided by Annual Production	19,200	21,120	23,232	25,555	28,110

Schedule 22					
Variable Cost					
	2022	**2023**	**2024**	**2025**	**2026**
Direct Materials	501,888.00	526,982.40	553,331.52	580,998.10	610,048.00
Indirect Materials	78,397.44	86,433.18	90,754.84	95,292.58	100,057.21
Total Variable Cost	580,285.44	613,415.58	644,086.36	676,290.67	710,105.21
Divided by Annual Production	19,200	21,120	23,232	25,555	28,110
Total Variable Cost per Unit	**30.22**	**29.04**	**27.72**	**26.46**	**25.26**

Schedule 23					
Contribution Margin per Unit					
	2022	**2023**	**2024**	**2025**	**2026**
Selling Price per Unit	71.43	71.43	71.43	71.43	71.43
Variable Costs per Unit	30.22	29.04	27.72	26.46	25.26
Contribution Margin per Unit	**41.21**	**42.38**	**43.70**	**44.96**	**46.17**
Contribution Margin Percentage	**57.69%**	**59.34%**	**61.19%**	**62.95%**	**64.63%**

Schedule 24					
Input VAT					
	2022	**2023**	**2024**	**2025**	**2026**
Direct Materials	60,226.56	63,237.89	66,399.78	69,719.77	73,205.76
Indirect Materials	10,690.56	11,786.34	12,375.66	12,994.44	13,644.16
Rent Expense	5,714.29	6,000.00	6,000.00	6,000.00	6,000.00
Utilities Expense	7,051.68	7,404.26	7,774.48	8,163.20	8,571.36
Miscellaneous Expense	201.12	211.18	211.18	211.18	211.18
Factory Machinery and Equipment	3,856.07				
Factory Tools	974.57	974.57	974.57	974.57	974.57
Factory Supplies	0.00	0.00	0.00	0.00	0.00
Office Equipment	2,313.96				
Office Furniture and Fixtures	1,840.07				
Office Supplies	741.12	793.74	809.61	825.81	842.32
Leasehold Improvements	19,657.08				
Advertising Expense	1033.93	883.93	883.93	883.93	883.93
Total Input VAT	**114,301.01**	**91,291.91**	**95,429.21**	**99,772.90**	**104,333.28**

Schedule 25					
Output VAT					
	2022	**2023**	**2024**	**2025**	**2026**
Net Sales - Inclusive of VAT	1,536,000.00	1,689,600.00	1,858,560.00	2,044,400.00	2,248,800.00
Net Sales - Exclusive of VAT	1,371,428.57	1,508,571.43	1,659,428.57	1,825,357.14	2,007,857.14
Output VAT	**164,571.43**	**181,028.57**	**199,131.43**	**219,042.86**	**240,942.86**

Schedule 26					
Annual Cash Return					
	2022	**2023**	**2024**	**2025**	**2026**
Net Income	103,991.76	135,883.76	206,802.23	291,200.02	387,486.26
Add: Depreciation Expense	8,385.70	8,385.70	8,385.70	8,385.70	8,385.70
Annual Cash Return	**112,377.46**	**144,269.46**	**215,187.93**	**299,585.72**	**395,871.96**

Schedule 27				
Contribution Margin				
	2022	**2023**	**2024**	**2025**
Sales	1,536,000.00	1,689,600.00	1,858,560.00	2,044,400.00
Total Variable Costs	580,285.44	613,415.58	644,086.36	676,290.67
Contribution Margin	955,714.56	1,076,184.42	1,214,473.64	1,368,109.33
Units Sold	19,200	21,120	23,232	25,555
Contribution Margin per Unit	**49.78**	**50.96**	**52.28**	**53.54**
Contribution Margin Percentage	**62.22%**	**63.69%**	**65.34%**	**66.92%**

Schedule 28					
Projected Sales in Units					
	2022	**2023**	**2024**	**2025**	**2026**
Finished Goods, Beginning Inventory	0	0	0	0	0
Add: Units Produced	19,200	21,120	23,232	25,555	28,110
Units Available for Sale	19,200	21,120	23,232	25,555	28,110
Ending Inventory	0	0	0	0	0
Projected Sales in Units	**19,200**	**21,120**	**23,232**	**25,555**	**28,110**

Schedule 29					
Projected Sales in Peso / Cost of Goods Sold					
Direct Material Used/Unit	26.14	24.60	23.67	22.61	21.59
Labor Cost/Unit	12.38	11.81	11.28	10.76	10.27
Factory Overhead/ Unit	13.95	13.32	12.71	12.13	11.58
Total Cost/Unit	52.47	49.72	47.66	45.51	43.44
Projected Sales in Units	19,200.00	21,120.00	23,232.00	25,555.00	28,110.00
Total Cost of Goods Sold	1,371,428.57	1,508,571.43	1,659,428.57	1,825,357.14	2,007,857.14
Selling Price - Retailers (VAT Inclusive)	80.00	80.00	80.00	80.00	80.00
Projected Sales in Units	19,200.00	21,120.00	23,232.00	25,555.00	28,110.00
Projected Sales in Peso (VAT Inclusive)	1,536,000.00	1,689,600.00	1,858,560.00	2,044,400.00	2,248,800.00

Schedule 30					
Projected Sales in Peso					
	2022	**2023**	**2024**	**2025**	**2026**
Direct Material Used/Unit	26.14	24.60	23.67	22.61	21.59
Labor Cost/Unit	12.38	11.81	11.28	10.76	10.27
Factory Overhead/ Unit	13.95	13.32	12.71	12.13	11.58
Total Cost/Unit	52.47	49.72	47.66	45.51	43.44
Markup to Retailers	36%	44%	50%	57%	64%
Selling Price - Retailers (VAT Exclusive)	71.43	71.43	71.43	71.43	71.43
Projected Sales in Units	19,200	21,120	23,232	25,555	28,110
Projected Sales in Peso (VAT Exclusive)	**1,371,428.57**	**1,508,571.43**	**1,659,428.57**	**1,825,357.14**	**2,007,857.14**
Selling Price - Retailers (VAT Inclusive)	80.00	80.00	80.00	80.00	80.00
Projected Sales in Units	19,200	21,120	23,232	25,555	28,110
Projected Sales in Peso (VAT Inclusive)	**1,536,000.00**	**1,689,600.00**	**1,858,560.00**	**2,044,400.00**	**2,248,800.00**

Appendices

APPENDIX A

Article of partnership

General Partnership

ARTICLES OF PARTNERSHIP

OF

_____

(Partnership Name)

KNOW ALL MEN BY THESE PRESENTS:

That we, the undersigned partners, all of legal age, residents and citizens of the Philippines, have on this day voluntarily associated ourselves together for the purpose of forming a general partnership under the following terms and conditions and subject to existing and applicable laws of the Republic of the Philippines:

AND WE HEREBY CERTIFY:

ARTICLE I. Partnership Name: That the name of this partnership shall be

_____

and shall transact business under the said company name.

ARTICLE II. Business Purpose: That the purpose/s for which this partnership is formed is/are:

_____

_____

_____

_____

ARTICLE III. Principal Place of Business: That the principal place of business of this partnership shall be located at :

_____

_____

(complete address)

ARTICLE IV. Term of Existence: That this partnership shall have a term of _____ years from and after the original recording of its Articles of Partnership by the Securities and Exchange Commission.

ARTICLE V. Partners' Circumstances: That the names, nationalities and complete residence addresses of the partners are as follows:

Name	Nationality	Complete Residence Address
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

ARTICLE VI. Capital Contributions: That the capital of this Partnership shall be the amount of _____ (P_____), Philippine Currency, contributed in cash by the partners, as follows:

Name	Amount Contributed
_____	_____
_____	_____
_____	_____
_____	_____

That no transfer of interest which will reduce the ownership of Filipino citizens to less than the required percentage of capital as provided by existing laws shall be allowed or permitted to be recorded in the proper books of the partnership.

ARTICLE VII. Sharing Ratios: That the profits and losses of this partnership shall be divided and distributed proportionately on the ratio of the capital contribution of each partner.

ARTICLE IX. Management: That this partnership shall be under _____, as General Manager, who shall be in charge of the management of the affairs of the company. He shall have the power to use the partnership name and in otherwise performing such acts as are necessary and expedient in the management of the firm and to carry out its lawful purposes.

ARTICLE X. Undertaking to Change Name: That the partners undertake to change the name of this partnership, as herein provided or as amended thereafter, immediately upon receipt of notice or directive from the Securities and Exchange Commission that another corporation, partnership or person has acquired a prior right to the use of that name or that the name has been declared as misleading, deceptive, confusingly similar to a registered name, or contrary to public morals, good customs or public policy.

Articles of Partnership

IN WITNESS WHEREOF, we have hereunto affixed our signatures this ____ day of _____, 20___, at _____

_____ _____

(name of partner) (name of partner)

TIN TIN

_____ _____

(name of partner) (name of partner)

TIN TIN

(Names and Signatures of the partners and TIN)

A C K N O W L E D G E M E N T

REPUBLIC OF THE PHILIPPINES)

_____) S.S.

BEFORE ME, a Notary Public, for and in _____, this ____day of _____, 20___, personally appeared the following persons:

Name	TIN/ID/Passport No.	Date & Place Issued
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

known to me and to me known to be the same persons who executed the foregoing Articles of Partnership constituting of _____pages, including this page where the acknowledgement is written, and they acknowledged to me that the same is their free and voluntary act and deed.

WITNESS MY HAND AND SEAL on the date and place above written.

NOTARY PUBLIC

Doc. No. _____;
Page No. _____;
Book No. _____;
series of 20 _____.

APPENDIX B

Code of Conduct

Code of Conduct

- Workers of companies are bound by their contract to obey the Code of Conduct for Employees while performing their duties. Below, proponents outline the elements of our Code of Conduct:

To Employees:

- Compliance with law - All staff must protect the legality of the company. They should comply with all laws concerning the environment, protection and fair dealing.
- Respect in the workplace - All employees should respect their colleagues. Employees must not act or be an instance of bad manners such as the use of abusive or insulting language or any harassment towards co-employee. And employees must not refuse to perform his or her job designated by his or her superior.
- Protection of Company Property – All workers should treat the property of the company, whether material or intangible, with respect and care.
- Confidentiality – Employees must keep confidential matters regarding the company's profile and other information about the company etc.

To customer:

- The customer can pay for their purchase on a cash basis.
- The firm will not shoulder the delivery expenses.
- For transparency, the firm will include the appropriate receipt for each transaction.

To Supplier:

- The firm must ensure the security and confidentiality of supplier's information.

Regular Holidays

- **New Year's Day** – January 1, 2021 (Friday)
- **Maundy Thursday** – April 1, 2021 (Thursday)
- **Good Friday** – April 2, 2021 (Friday)
- **Araw ng Kagitingan** – April 9, 2021 (Friday)
- **Labor Day** – May 1, 2021 (Saturday)
- **Independence Day** – June 12, 2021 (Saturday)
- **National Heroes' Day** – August 30, 2021 (Monday)
- **Bonifacio Day** – November 30, 2021 (Tuesday)
- **Christmas Day** – December 25, 2021 (Saturday)
- **Rizal Day** – December 30, 2021 (Thursday)

Special Holidays (non- working):

- **Chinese New Year** - February 16,2021 (Friday)
- **EDSA Revolution** - February 25, 2021 (Thursday)
- **Black Sunday** – March 31, 2021
- **Ninoy Aquino Day** – August 21, 2021(Saturday)
- **Feast of the Immaculate Conception of Mary**– December 8 (Wednesday)
- **All Saints Day** – November 1, 2021 (Monday)

Additional special holiday (non-working):

- **All Souls' Day** - November 02, 2021 (Tuesday)
- **Christmas Eve** - December 24, 2021 (Friday)

- Separate declaring national holidays for the observance of Eid'l Fitr and Eid'l Adha after the exact dates of the Islamic holidays have been determined.
- For Regular Holidays, every employee covered by the Holiday Pay Rule is entitled to the minimum wage rate (daily basic wage and COLA). This means that the employee is entitled to at least 100% of their minimum wage rate even if they did not report for work, provided that they are present or are on leave of absence with pay on the workday immediately preceding the holiday.

For Regular holidays:

a. Computation for Employees Who Didn't Work

If the employees didn't report for work on a regular holiday, still receive a full salary for that day. It shouldn't be deducted for work that isn't performed on a holiday.

b. Computation for Employees Who Worked for 8 Hours

If they reported for work on a regular holiday, they should be paid double their salary

c. Computation for Employees Who Worked Overtime

If they worked for more than eight hours during a regular holiday, they should be paid an additional 30% of their hourly rate.

Hourly rate x 200% x 130% x number of hours worked

d. Computation for Employees Who Worked for 8 Hours during Their Rest Day

If they worked during a regular holiday that also falls on their rest day (a Saturday or a Sunday, for example), they must receive 30% of their 200% salary in addition to 200% of their salary.

Use this holiday pay formula for a simpler computation:

[(Basic wage + COLA) x 200%] + [30% (Basic wage x 200%)]

For a daily rate of PHP 1,000, the holiday rest day pay is computed as follows:

[(PHP 1,000 x 2)] + [0.30 (PHP 1,000 x 2)]

[PHP 2,000] + [0.30 x PHP 2,000]

PHP 2,000 + PHP 600 = PHP 2,600

e. Computation for Employees Who Worked Overtime during Their Rest Day

If they worked for more than eight hours on a regular holiday (which is also their rest day), they'll get paid an additional 30% of their hourly rate.

Hourly rate x 200% x 130% x 130% x number of hours worked

For special holidays:

a. Computation for Employees Who Didn't Work

The no work, no pay rule applies when they don't report for work on a special non-working day, unless the employer has a policy or collective bargaining agreement (CBA) that requires payment on such a holiday.

b. Computation for Employees Who Worked for 8 Hours

If they work during a special non-working day, they must receive an additional 30% of their basic wage on the first eight hours worked.

Here's the special non-working holiday pay computation:

(Basic Wage x 130%) + COLA

If the daily rate is PHP 1,000 (no COLA), holiday pay is computed as follows:

PHP 1,000 x 1.30 = PHP 1,300

c. Computation for Employees Who Worked Overtime

If they worked overtime, they'll get an additional 30% of their hourly rate.

Hourly rate of the basic wage x 130% x 130% x number of hours worked

With an hourly rate of PHP 125 and two hours of overtime work, here's how to calculate their pay during a special non-working day:

PHP 125 x 1.30 x 1.30 x 10 hours = PHP 2,112.50

d. Computation for Employees Who Worked for 8 Hours on Their Rest Day

If they worked on a special non-working day that also falls on their rest day, they'll get an additional 50% of their basic wage for the first eight hours.

For a simpler computation, use this formula:

(Daily rate × 150%) + COLA

For a daily rate of PHP 1,000 (no COLA), holiday pay is computed as follows:

PHP 1,000 x 1.50 = PHP 1,500

e. Computation for Employees Who Worked Overtime on Their Rest Day

If they worked overtime on a special non-working day (which is also your rest day), they will receive an additional 30% of their hourly rate.

Hourly rate of the basic wage x 150% x 130% x number of hours worked

Here's how to compute your holiday rest day pay with overtime of two hours:

PHP 125 x 1.50 x 1.30 x 10 hours = PHP 2,437.50

APPENDIX C

Validation of Questionnaire

TANAUAN INSTITUTE INC.

J. Gonzalez St., Brgy. IV Tanauan City, Batangas

Telephone No. (043)(778-1472/784-1611)

Tanauan Institute Inc.
J. Gonzales St. City of Tanauan BatangasJanuary 05, 2021

Mr. Geri Masarap
Batangas State University-Main/
Laguna State Polytechnic University - San Pablo City
College Professor

Dear Sir/Mam:

We, Jesiebel E. Delos Reyes and Mae ann A. Maghanoy are students of Tanauan Institute. As part of our requirements for the Degree of Bachelor of Science in Business Administration major in Marketing Management, we are now working on our Feasibility Study entitled "Establishment of EmJay Manufacturing Company Manufacturer of Embulapia in Tanauan City Batangas."
In line with this, we would like to request you to validate our questionnaire.
We hope that these requests merit your kind consideration and approval.

Very Truly Yours,
Jesiebel E. Delos Reyes
Mae ann A. Maghanoy Researchers

Noted by:

Joan Cristine M. Perez, MBA
Feasibility Study Professor

Approved by:

_____
Mr. Geri Masarap

TANAUAN INSTITUTE INC.

J. Gonzalez St., Brgy. IV Tanauan City, Batanga

Telephone No. (043)(778-1472/784-1611)

Mr. Mark Andrew Rimas
Tanauan Institute, Inc
Professor

Dear Sir/Mam:

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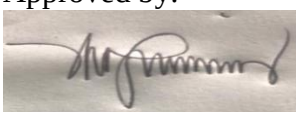
Very Truly Yours,
Jesiebel E. Delos Reyes
Mae ann A. Maghanoy

Noted by:



Joan Cristine M. Perez, MBA
Feasibility Study Professor

Approved by:



Mr. Mark Andrew Rimas

TANAUAN INSTITUTE INC.

J. Gonzalez St., Brgy. IV Tanauan City, Batangas

Telephone No. (043)(778-1472/784-1611)

Tanauan Institute Inc.
J. Gonzales St. City of Tanauan Batangas
January 05, 2021

Mr. Wilbert D. Lumbera
Batangas StateUniversity
CollegeProfessor

Dear Sir/Mam:

We, Jesiebel E. Delos Reyes and Mae ann A. Maghanoy are students of Tanauan Institute. As part of our requirements for the Degree of Bachelor of Science in Business Administration major in Marketing Management, we are now working on our Feasibility Study entitled "Establishment of EmJay Manufacturing Company Manufacturer of Embulapia in Tanauan City Batangas."

In line with this, we would like to request you to validate our questionnaire.We hope that these requests merit your kind consideration and approval.

Very Truly Yours,
Jesiebel E. Delos Reyes
Mae ann A. Maghanoy
Researchers

Noted by:

Joan Cristine M. Perez, MBA
Feasibility Study Professor

Approved by:

WILBERT D. LUMBERA, MBA

TANAUAN INSTITUTE INC.

J. Gonzalez St., Brgy. IV Tanauan City, Batangas

Telephone No. (043)(778-1472/784-1611)

Tanauan Institute Inc.
J. Gonzales St. City of Tanauan Batangas

Mr. Jeffrey Perez, MBAFinance Head
ETW Philippines Inc.

Dear Sir:

We, Jesiebel E. Delos Reyes and Mae Ann A. Maghanoy are students of Tanauan Institute. As part of our requirements for the Degree of Bachelor of Science in Business Administration major in Marketing Management, we are now working on our Feasibility Study entitled "**Establishment of EmJay Manufacturing Company Manufacturer of Embulapia in Tanauan City Batangas."**
In line with this, we would like to request you to validate our questionnaire.We hope that these requests merit your kind consideration and approval.

Very Truly Yours,

Jesiebel E. Delos Reyes
Mae Ann A. Maghanoy
Researchers

Noted by:

Joan Cristine M. Perez, MBA
Feasibility Study Professor

Approved by:

Mr. Jeffrey Perez, MBA

TANAUAN INSTITUTE INC.

J. Gonzalez St., Brgy. IV Tanauan City, Batangas

Telephone No. (043)(778-1472/784-1611)

Tanauan Institute Inc.
J. Gonzales St. City of Tanauan BatangasFebruary 10, 2021

Mrs. Joan Cristine M. Perez, MBA
Tanauan Institute, Inc J. Gonzales St. City of Tanauan BatangasCollege Professor

Dear Sir/Mam:

We, Jesiebel E. Delos Reyes and Mae ann A. Maghanoy are students of Tanauan Institute. As part of our requirements for the Degree of Bachelor of Science in Business Administration major in Marketing Management, we are now working on our Feasibility Study entitled "**Establishment of EmJay Manufacturing Company Manufacturer of Embulapia in Tanauan City Batangas."**

In line with this, we would like to request you to validate our questionnaire.We hope that these requests merit your kind consideration and approval.

Very Truly Yours,

Jesiebel E. DelosReyes
Mae ann A. Maghanoy
Researchers

Noted by:

Joan Cristine M. Perez, MBA
Feasibility Study Professor

APPENDIX D

Consumer Survey Questionnaire

And Result

INFORMED CONSENT

Please read this consent document carefully before you decide to participate in this study.

You are invited to participate in a feasibility study entitled: "**Establishment of EmJay Manufacturing Company Manufacturer of Embulapia in Tanauan City Batangas**" The study is being conducted by Ms. Jesiebel Delos Reyes and Ms. Mae Ann A. Maghanoy, students of Business Administration major in Marketing, Tanauan Institute.

The purpose of this Feasibility Study is to promote the new variety of Embutido, the main ingredient is Tilapia Fish which our location has its excellent resources. Having this kind of education we also promote healthy food that our customer will enjoy at the same time it is affordable to everyone's budget. Your prompt response to us will give us great help so that we know the best results of our study. You are free to contact the proponents at the below email address and phone number to discuss the study.

Participation in this study is completely voluntary. Should you elect to discontinue participation, any information already collected will be discarded. There is no penalty or loss of benefit for choosing not to participate.

Your identity will be kept confidential to the extent provided by law and data gathered will be solely used in compliance to the demands of this study.

If you have any questions about your rights as a subject/participant in this study, or if you feel you have been placed at risk, you may contact the proponents who may be reached Ms. Delos Reyes at jesiebel27bsba1a@gmail.com / 09561406941 and Ms. Maghanoy at Maeannbsba1a@gmail.com / 09776823649

If you wish to participate in this study, please sign the form below. A signature will indicate agreement to participate.

Respondent's Name:(Print) _____

Signature _____ (Date) _____ , 2020

(you may take a picture and attach in here.)

Consumer Survey Questionnaire

Dear Respondents;

We, the Bachelor of Science in Business Administration major in Marketing Management students of Tanauan Institute are currently conducting survey regarding the feasibility study entitled "Tilapia Embutido" in the market of Tanauan City. In accordance with this, we are humbly seeking for your honest and accurate responses on the following questions. Rest assured that all data gathered will be handled with utmost confidentiality.

Thank you and we will be grateful and will merit your understanding and cooperation regarding this matter.

-Researchers

I. Respondent's Profile

Name (optional):_____

Address: _____

Monthly Income:

( ) Below Php10,000

( ) Php 10,000 - 19,999

( ) Php 20,000 - 29,999

( ) Php 30,000 – above

II. Related Products

Directions: Check the space that corresponds to your answer to each question that follows.

1. Do you usually buy frozen Embutido?

( ) Yes ( ) No

2. What Flavored of Embutido do you usually buy?

( ) Pork Embutido ( ) Chicken Embutido ( ) Beef Embutido

3. What factors do you usually considered in buying Embutido?

( ) Brand name
( ) Packaging
( ) Taste of the product
( ) Nutrition Value
( ) Quality
( ) Benefits
( ) Price
( ) If other please specify:_____

4. How often do you buy Embutido?

( ) Daily
( ) Quarterly
( ) Weekly
( ) Semi-annually
( ) Semi- Monthly
( ) Annually
( ) Monthly
( ) If other please specify:_____

5. Based on your answer in no. 3 question, how many packs of Embutido do you usually buy in a single purchase?

( ) 1 pack
( ) 4 packs
( ) 2 packs
( ) 5 packs
( ) 3 packs
( ) If other please specify:_____

6. Where do you usually buy Embutido?

( ) Retailer store
( ) Public Market
( ) Convenience store
( ) Super Market

7. What kind of promotion will encourage you to buy embutido?

( ) Word of mouth
( ) Social Media
( ) Fliers
( ) Free Taste

8. How much do you usually spend for Embutido?

( ) P70.00 – P80.00 ( ) P86.00- P90.00

( ) P81.00 – P85.00 ( ) P91.00 and above

III. Product Introduction

We, the EmJay Manufacturing Company are planning to produce Tilapia Embutido with protein, omega-3 and other nutrients that are good in one's health. It has no artificial preservative added. It is also available for those consumers that are health-conscious.

9. Have you ever heard or seen Tilapia Embutido?

( ) Yes ( ) No

10. In case "Tilapia Embutido" will be available on the market, are you willing to purchase it?

( ) Yes ( ) No

11. How much are you willing to spend for Tilapia Embutido per pack?

( ) P70.00- P80.00 ( ) P 86.00-P90.00

( ) P 81.00- P85.00 ( ) P 91.00.-P95.00

End of Questionnaire □

Thank you very much.

EmJay Manufacturing Company

Result of Consumer Survey Questionnaire

I. Respondent's Profile

Monthly Income:

Category	No. of respondents	Percentage
Below Php10,000	184	49%
Php 10,000 - 19,999	159	42%
Php 20,000 - 29,999	29	8%
Php 30,000 – above	7	2%
Total	**379**	**100%**

The survey shows that 48% have an income of less than Php10, 000, 42% have an income of 10,000-19,999, 8% have an income of 20,000-29,999, and 2% have an income of 30,000 and above.

II. Related Products

1. Do you usually buy frozen Embutido?

Category	No. of respondents	Percentage
Yes	333	88%
No	46	12%
Total:	**379**	**100%**

The survey revealed that 88% of respondents buy frozen Embutido and 12% do not.

2. What Flavored of Embutido do you usually buy?

Category	No. of respondents	Percentage
Pork Embutido	323	85%
Chicken Embutido	49	13%
Beef Embutido	7	2%
Total:	**379**	**100%**

The survey shows that 85% out of 379 respondents buy pork embutido, 13% of respondents buy chicken embutido, and 2% of respondents buy beef embutido.

3. What factors do you usually considered in buying Embutido?

Category	No. of respondents	Percentage
Brand name	18	5%
Taste of the product	198	52%
Quality	86	23%
Price	24	6%
Packaging	1	0%
Nutrition Value	40	11%
Benefits	12	3%
Others:	0	0
Total:	379	100%

The survey shows that 52% out of 379 respondents usually buy embutido based on the taste of the product, 23% of respondents buy embutido based on the quality of the product, 11% of respondents buy embutido based on nutrition values, 5% of respondents buy based on brand name, 3% of respondents buy embutido based on benefits of the product.

4. How often do you buy Embutido?

Category	No. of respondents	Percentage
Daily	3	1%
Weekly	43	11%
Semi- Monthly	107	28%
Monthly	81	21%
Quarterly	82	22%
Annually	23	6%
Semi- Annualy	40	11%
Others:	0	0%
Total:	379	100%

According to the survey, 28% of 379 consumer respondents frequently buy embutido semi-monthly, 22% buy embutido quarterly, 11% buy embutido semi-annually and weekly, 6% buy embutido annually, and 1% buy embutido daily.

5. Based on your answer in no. 3 question, how many packs of Embutido do you usually buy in a single purchase?

Category	No. of respondents	Percentage
1 pack	147	39%
2 packs	122	32%
3 packs	74	20%
4 packs	23	6%
5 packs	13	3%
Total:	179	100%

According to the survey, 39% of 379 consumer respondents purchase one pack of embutido, 32% purchase two packs of embutido, 20% purchase three packs of embutido, 6% purchase four packs of embutido, and lastly 3% purchase five packs of embutido.

6. Where do you usually buy Embutido?

Category	No. of respondents	Percentage
Retailer store	143	38%
Public Market	169	45%
Convenience store	14	4%
Super Market	53	14%
Total:	179	100%

According to the survey, 45% of 379 consumer respondents buy embutido at the public market, 38% buy at the retailer store, 14% buy at the super market, and 4% buy at the convenience store.

7. What kind of promotion will encourage you to buy embutido?

Category	No. of respondents	Percentage
Fliers	15	4%
Social Media	69	18%
Word of Mouth	295	78%
Total:	**379**	**100%**

According to the survey, out of 379 consumer respondents, 78% of respondents choose word of mouth as the promotional activity to encourage customers to buy.

8. How much do you usually spend for Embutido?

Category	No. of respondents	Percentage
P75.00 – P80.00	177	47%
P81.00 – P85.00	129	34%
P86.00- P90.00	38	10%
P91.00 and above	35	9%
Total:	379	100%

According to consumer survey, out of 379 respondents, there are 47% of respondents who spent P75.00-P80.00 on embutido.

III. Product Introduction

9. Have you ever heard or seen Tilapia Embutido?

Category	No. of respondents	Percentage
Yes	15	4%
No	364	96%
Total:	379	100%

According to consumer survey, out of 379 respondents, 96% of respondents hadn't heard or seen Tilapia embutido and 4% said they had heard or seen tilapia embutido.

10. In case "Tilapia Embutido" will be available on the market, are you willing to purchase it?

Category	No. of respondents	Percentage
Yes	350	92.3%
No	29	7.7%
Total:	379	100%

According to the consumer survey, out of 379 respondents, 92% of respondents are willing to purchase Tilapia embutido and 8% say no.

11. How much are you willing to spend for Tilapia Embutido per pack?

Category	No. of respondents	Percentage
P75.00 – P80.00	257	69%
P 81.00- P85.00	82	22%
P 86.00-P90.00	23	7%
P 91.00.-P95.00	17	5%
Total:	379	100%

According to consumer survey, Out of 379 respondents, 68% of respondents are willing to spend P70.00-P80.00 for Tilapia embutido.

APPENDIX E

Retailer Survey Questionnaire And Result

INFORMED CONSENT

Please read this consent document carefully before you decide to participate in this study.

You are invited to participate in a feasibility study entitled: "**Establishment of EmJay Manufacturing Company Manufacturer of Embulapia in Tanauan City Batangas**" The study is being conducted by Ms. Jesiebel Delos Reyes and Ms. Mae Ann A. Maghanoy, students of Business Administration major in Marketing, Tanauan Institute.

The purpose of this Feasibility Study is to promote the new variety of Embutido, the main ingredient is Tilapia Fish which our location has its excellent resources. Having this kind of education we also promote healthy food that our customer will enjoy at the same time it is affordable to everyone's budget. Your prompt response to us will give us great help so that we know the best results of our study. You are free to contact the proponents at the below email address and phone number to discuss the study.

Participation in this study is completely voluntary. Should you elect to discontinue participation, any information already collected will be discarded. There is no penalty or loss of benefit for choosing not to participate.

Your identity will be kept confidential to the extent provided by law and data gathered will be solely used in compliance to the demands of this study.

If you have any questions about your rights as a subject/participant in this study, or if you feel you have been placed at risk, you may contact the proponents who may be reached Ms. Delos Reyes at jesiebel27bsba1a@gmail.com / 09561406941 and Ms. Maghanoy at Maeannbsba1a@gmail.com / 09776823649

If you wish to participate in this study, please sign the form below. A signature will indicate agreement to participate.

Respondent's Name:(Print) _____

Signature _____ (Date) _____ , 2020

(you may take a picture and attach in here.)

Retailer Survey Questionnaire

Dear Respondents;

We, the Bachelor of Science in Business Administration major in Marketing Management students of Tanauan Institute are currently conducting survey regarding the feasibility study entitled "Tilapia Embutido" in the market of Tanauan City. In accordance with this, we are humbly seeking for your honest and accurate responses on the following questions. Rest assured that all data gathered will be handled with utmost confidentiality.

Thank you and we will be grateful and will merit your understanding and cooperation regarding this matter.

-Researchers

I. Respondent's Profile

Name (optional):_____
Store Name:_____
Store Address:_____

Form of Business:

( ) Sole Proprietorship
( ) Partnership
( ) Corporation

Year of Operation:

( ) Less than a year
( ) 1-5 years
( ) 6-10 years
( ) 11-15 years
( ) more than 15 years

Directions: Check the space provided that corresponds to your answer to each question that follows.

1. Do you sell Embutido? If No, proceed to no. 8

( ) Yes ( ) No

2. How often do you place your order?

( ) Daily
( ) Weekly
( ) Semi- Monthly
( ) Monthly
( ) Quarterly
( ) Semi-annually
( ) Annually
( ) If other please specify:_____

3. How many packs of Embutido do you usually order?

( ) 1- 10 packs
( ) 11- 20 packs
( ) 21- 30 packs
( ) 31- 40 packs
( ) 41- 50 packs
( ) 51 packs above

4. How much do you usually pay in one pack of Embutido?

( ) P70.00- P80.00
( ) P86.00- P90.00
( ) P81.00-P85.00
( ) P91.00-above

4. What kind of promotion will encourage you to buy embutido?

( ) Word of mouth
( ) Social Media
( ) TV Commercial
( ) others

6. How much do you sell for Embutido?

( ) P70.00- P80.00
( ) P86.00- P90.00
( ) P81.00-P85.00
( ) P91.00-above

7. Approximately, how many packs of Embutido do you sold in the past 5 years?

2016_____
2017_____
2018_____
2019_____
2020_____

II. Product Introduction

We, the EmJay Manufacturing Company are planning to produce Tilapia Embutido with protein, omega-3 and other nutrients that are good in one's health. It has no artificial preservative added. It is also available for those consumers that are health-conscious.

8. Have you heard or seen Tilapiang Embutido?

( ) Yes ( ) No

9. If we supply Tilapiang Embutido are you willing to buy or sell this?

( ) Yes ( ) No

10. How much are you willing to pay for our product which is Tilapiang Embutido?

( ) P70.00- P80.00 ( ) P81.00-P85.00

( ) P86.00- P90.00 ( ) P91.00-above

11. How much do you want to sell Tilapiang Embutido per pack?

( ) P70.00- P80.00 ( ) P81.00-P85.00

( ) P86.00- P90.00 ( ) P91.00-above

End of Questionnaire □
Thank you very much.

EmJay Manufacturing Company

Result of Retailer Survey Questionnaire

I. Respondent's Profile

Form of Business:

Category	No. of respondents	Percentage
Sole Proprietorship	16	**80%**
Partnership	0	**0%**
Corporation	4	**20%**
Total	**20**	**100%**

The survey shows that, out of 20 retail stores, there are 80% of sole proprietorship and 20% of corporation retail stores in Tanauan City.

Year of Operation:

s	No. of respondents	Percentage
Less than a year	0	0%
1-5 years	6	30%
6-10 years	3	15%
11-15 years	0	0%
more than 15 years	11	55%
Total:	**20**	**100%**

The survey shows that 55% of retail stores operate for more than 15 years out of 20 retail stores.

II.

1. Do you sell Embutido? If No, proceed to no. 8

Category	No. of respondents	Percentage
Yes	20	100%
No	0	0%
Total:	**20**	**100%**

The survey shows that 55% of retail stores operate for more than 15 years out of 20 retail stores.

2. How often do you place your order?

Category	No. of respondents	Percentage
Daily	3	15%
Weekly	11	55%
Semi- Monthly	6	30%
Monthly	0	0%
Quarterly	0	0%
Annually	0	0%
Others:	0	0%
Total:	**20**	**100%**

The survey shows that out of 20 retail stores, there are 55% of retailers who order weekly of embutido.

3. How many packs of Embutido do you usually order?

Category	No. of respondents	Percentage
1- 10 packs	8	40%
11- 20 packs	8	40%
21- 30 packs	0	0%
31- 40 packs	1	5%
41- 50 packs	0	0%
51 above	3	15%
Total:	**20**	**100**

The survey shows that there are 40% of retail stores who usually order 11-20 packs of embutido.

4. What kind of promotion will encourage you to buy embutido?

Category	No. of respondents	Percentage
Word of mouth	13	65%
Social Media	2	10%
TV Commercials	5	25%
Total:	20	100%

The survey shows that 65% of retailers choose word of mouth to encourage them to buy embutido.

5. How much do you usually pay in one pack of Embutido?

Category	No. of respondents	Percentage
P41.00- P45.00	7	35%
P46.00- P50.00	2	10%
P51.00-P55.00	2	10%
P56.00-above	9	45%
Total:	**20**	**100%**

The survey shows that 45% of retailers usually pay for one pack of embutido for P56.00 and above.

6. How much do you sell of Embutido?

Category	No. of respondents	Percentage
P75.00- P80.00	8	40%
P81.00-P85.00	4	20%
P86.00-P90.00	7	35%
P91.00 and above	1	5%
Total:	**20**	**100%**

The survey shows that 40% of retailers sell embutido for P75.00-PP80.

7. Approximately, how many packs of Embutido do you sold in the past 5 years?

1. Linda Pe Sari-sari store
   2017 – 2,400
   2018 – 2,400
   2019 – 3,000
   2020 – 1,500
   2021 – 300

2. Mendoza sari-sari store
   2016 – 960
   2017- 1,000
   2018- 1,500
   2019 – 1000
   2020 – 960
   2021 – 240

3. Bella Donna
   2017 – 2,500
   2018 – 2,700
   2019 – 2, 800
   2020 – 2,900
   2021 – 480

4. Hidalgo meat shot
   2016 – 57,600
   2017 – 57,500
   2018 – 57,000
   2019 – 60,000
   2020 – 19,200
   2021 – 14000

5. Toni & Gigi
   2016 – 16,800
   2017 – 17,000
   2018 – 15,000
   2019 – 5000
   2020 – 3000
   2021 – 1,600

6. Louie and Joice sari-sari store
   2016 – 0
   2017 – 0
   2018 – 0
   2019 – 0
   2020 –
   2021 –

7. Puregold- 0%
8. Monterey- 0%

According to the survey, due to a change in the market's layout, embutido retailers' sales decreased in 2017. Their strong sales will eventually return in the years 2018, and 2019. However, due to volcanic eruptions and a covid pandemic in the years 2020-2021, the survey shows a sharp decline in their embutido sales.

II. Product Introduction

8. Have you heard or seen Tilapiang Embutido?

Category	No. of respondents	Percentage
Yes	1	5%
No	19	95%
Total:	**20**	**100%**

According to the surveys, 95% of retailers have never heard of or seen Tilapia embutido, while 5% have.

9. If we supply Tilapiang Embutido are you willing to buy or sell this?

Category	No. of respondents	Percentage
Yes	16	80%
No	4	20%
Total:	**20**	**100%**

The survey shows that 80% of retailers are willing to buy or sell Tilapia embutido and 20% are not.

10. How much are you willing to pay for our product which is Tilapiang Embutido?

Category	No. of respondents	Percentage
P70.00- P80.00	8	40%
P81.00- P85.00	3	15%
P86.00-P90.00	4	20%
P91.00-above	2	10%
Not willing to pay the product	3	15%
Total:	**20**	**100%**

The survey shows that 40% of retailers are willing to pay P70.00- P80.00 for our product, which is Tilapia embutido.

11. How much do you want to sell Tilapiang Embutido per pack?

Category	No. of respondents	Percentage
P70.00- P80.00	11	58%
P81.00-P85.00	2	10%
P86.00-P90.00	1	5%
P91.00 and above	2	11%
Not willing to pay the product	3	16%
Total:	**20**	**100%**

The survey shows that 58% of retailers who want to sell our product at P70.00-P80.00 and 16% do not.

APPENDIX F

Certification of Nutritionist

TANAUAN INSTITUTE INC.

J. Gonzalez St., Brgy. IV Tanauan City, Batangas

Telephone No. (043)(778-1472/784-1611)

CERTIFICATION

This is to certify that the product that has been formulated **Embulapia** by Delos Reyes, Jesiebel E., and Maghanoy, Mae Ann A. undergone examination of Nutrient Evaluation using the Menu Eval Plus of the Food and Nutrition Research Institute-Department of Science and Technology by the undersigned Nutritionist- Dietitian.

Given this 23rd day of April, Two Thousand Twenty One in the year of our Lord. Thank you.

(SGD)Jacquelyn H. Marasigan, RND

License Number: **0018431**

Registered Nutritionist-Dietitian

Nutrition Facts:

Nutrition Information	
Serving size:	**30 grams**
Serving per container:	**About 8**
Calories: 215	
	% Daily Value
Total Fat (g) : 9	
Total Carbohydrate (g) : 33	
Protein (g): 13	**18%**
Vitamin A:	**41%**
Vitamin C:	**9%**
Calcium:	**22%**
Iron:	**20%**

*Percent contribution values are based on FNRI reference adult requirement of 19-29 years old (RENI 2002) Resulted presented are for presentation purposes only

Estimated energy and nutrient content per serving			
Nutrient	**Content**	**REI&RNI**	**%Contribution**
Energy (kcal)	264	2530	10
Protein (g)	13	71	18
Fat (g)	8.6	-	-
Carbohydrates (g)	33.3	-	-
Calcium (mg)	162	750	22
Phosphorus (mg)	222	700	32
Iron (mg)	2.4	12	20
Vitamin A (µg RE)	290	700	41
Thiamin (mg)	0.1	1.2	8
Riboflavin (mg)	0.22	1.3	17
Niacin (mg NE)	3.6	16	23
Vitamin C (mg)	6	70	9

*Percent contribution values are based on FNRI reference adult requirement of 19-29 years old (RENI 2002)

Embulapia Category: Main DishYield: 250 grams
Serving Size: 8 servings (about 30 grams)

APPENDIX G

Communication Letters

February 24, 2021

OFFICE OF THE CITY PLANNING GOVERNMENT
AND DEVELOPMENT COORDINATOR
Municipality of Tanauan CityTanauan City, Batangas

Dear Sir/Madam,

Warm Greetings!

We, the fourth year student taking up Bachelor of Science in Business Administration Major in Marketing Management in Tanauan Institute Inc. are currently conducting Feasibility Study entitled "**Establishment of EmJay Manufacturing Company Manufacturer of Embulapia in Tanauan City Batangas"** This study aim to promote the new variety of Embutido, the main ingredient is Tilapia Fish which our location has its excellent resources. Having this kind of education we also promote healthy food that our customer will enjoy at the same time it is affordable to everyone's budget.

In connection with this, we would like to seek your help in providing us the total number of populations in Tanauan City, Batangas from year 2016-2020. This will serve as a basis for an accurate number of respondents that we will need for the study.

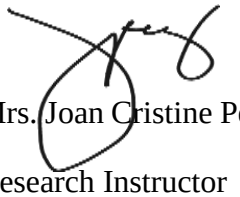
We are hoping that we will be given a favorable response from your good office.We assured that all information entrusted to us will be used for academic purposes only.

Thank you very much and God Bless!

Respectfully Yours**,**

Jesiebel E. Delos Reyes
Mae Ann A. Maghanoy

Noted By:



Mrs. Joan Cristine Perez, MBA
Research Instructor

APPENDIX H
Legal Requirements

TANAUAN WATER DISTRICT

Tanauan City, Batangas

KASUNDUAN SA
PAGKAKABIT NG
KUNTADOR NG TUBIG

PANGALAN: _____ TIRAHAN: _____
KUWENTA BILANG: _____ PETSA NG KABIT: _____
NUMERO NG KUNTADOR: _____ KAYARIAN NG KUNTADOR: _____

Ako_____, nasa hustong gulang at ang may kapahintulutan ng kabit sa serbisyo ng tubig naikinabit bilang_ay nagpapahayag sa katotohanan, pagkaunawa ko at pagsang-ayon sa mga sumusunod:

Na ang kasunduang ito ay ginawa sa kuntador ng tubig na ikinabit tulad ng nasasaad upang aking gamitin sang-ayon atalinsunod sa *"Alituntunin at Patakaran"* ng Tanauan Water District (TWD) na ipinatutupad na o maaaring ipatupad pagkatapos nito.

Bilang karagdagan ako ay sumasang-ayon sa mga sumusunod:

1. Na habang nasa aking pag-iingat ang nabanggit na kuntador ay akin itong ipagsasaalang-alang at pangangalagaan salahat ng oras;
2. Na ako ay pumapayag na ikabit ang metro sa labas ng aking bakuran o looban;
3. Na hanggang sa kuntador lamang ang sakop o pananagutan ng TWD. Kung may tagas ang linya pagkalampas sa metro, ako na ang magpapagawa nito at babayaran nang buo ang halaga ng kunsumo sa tubig. Maari kong hilinging bayaran konang hulugan ang aking pagkakautang, kung malaki ang aking konsumo at walang penalty ang matitirang halaga; kung *"underground boring o balibol"* ang linya ng aking tubig, ako ang magpapagawa nito kung sakaling magkaroon ng tagas.
4. Na sakaling sa kuntador ay nagkakaroon ng kasiraan sa ano mang kadahilanan maliban sa kasiraang dulot ng kalikasan ay aking pananagutan ang gastos ng pagpapaayos nito;
5. Na sakaling mawala, manakaw, o masira ang metro ng tubig at di na maisasaayos pa, ito ay papalitan subalit babayaran ko sa halaga ng kasalukuyang bilihan. Lalagyan ko ng proteksyong bakal ang metro upang hindi manakaw o mapinsala;

6. Na aking susundin ang lahat ng isinasaad at kundisyon na itinadhana ng kasunduang ito sa pagkakabit ng serbisyo ng tubig at pagkakabit ng kuntador;
7. Na aking susundin ang mga itinatadhana o ipinag-uutos ng Pampanguluhang Kautusan Bilang 198 (na sinusugan ng

P.D. 267) na tulad sa nasasaad sa
gawing ibaba nito;

Section 31 – *PANGANGALAGA SA TUBIG AT KAGAMITAN NG WATER DISTRICT*

Ang Water District ay may karapatang:

Pangalagaan at pag-ingatan ang paggamit ng tubig. Sa layuning ito, ang sino mang magkabit ng kuntador ng tubig na walang kaukulang pahintulot buhat sa Water District na naitatag sa ilalim ng kautusang ito; ang makialam o pakialaman ang kuntador ng tubig; kusang mag-angkin o taglayin, magnakaw o mang-umit ng tubig sa kuntador, matapos na mapatunayan ay parurusahan ng Prison Correctional sa pinakamababang panahon, multang buhat sa anim na libong piso (₱6,000.00) hanggang labindalawang libong piso (₱12,000.00) o ipataw na kapwa ang kaparusahan. Kung ang pagkakasala ay ginawa na kaalam o may pahintulot ng kawani o pinuno matapos mapatunayan ay papatawan ng kaparusahang mababa ng isang antas sa Prison Correctional sa pinakamababang panahon at kaagad ititiwalag sa tungkulin at habang panahong mawawalan ng karapatan sa gawain sa alinmang paglilingkuran-bayan o samahan o bahay-kalakal na pag-aari o pinamamahalaan ng gobyerno.

(Sinusugan ng Seksiyon 12 ng Panipanguluhang Kautusan Bilang 768.)

_____

Bilang pagpapatibay, ako ay lumalagda ngayong ika_____ng_____,20__sa ilalim nito

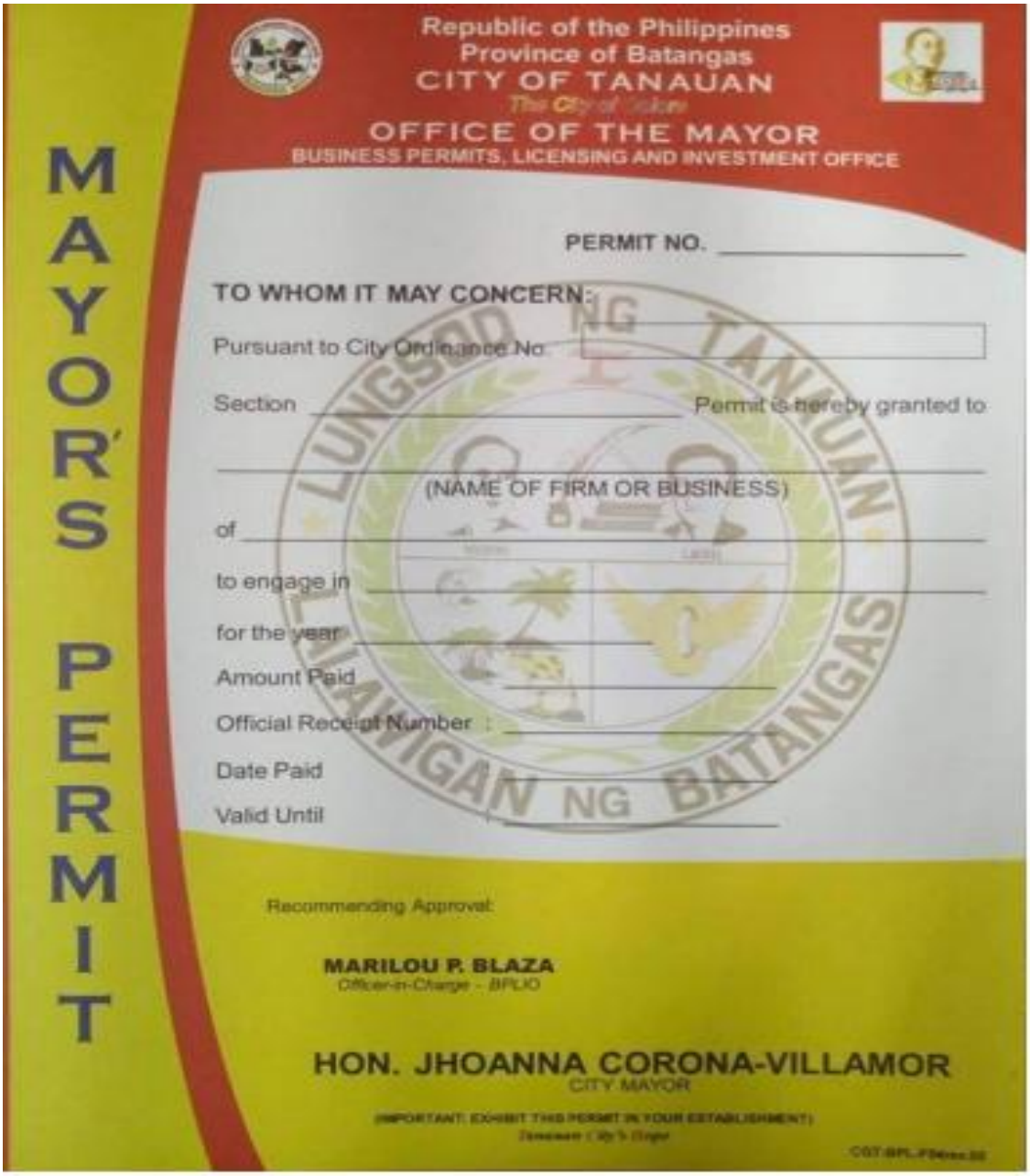
Pangalan ng Kostumer o nagpapakabit ng serbisyo ng patubig

Para sa Tanauan Water District:
FELICIANA V. SUMAGUE
Pankalahatang Tagapamalakad

Mga Nagamit:

_____Kuntador
_____Kunektor
_____Panimulang reading

(Basahin ang kabila nito)



Mayor's Permit



CITY HEALTH OFFICE
ENVIRONMENTAL HEALTH & SANITATION SECTION
TANAUAN CITY, BATANGAS
Tel Nos.: 778-5790 / 778-1001

Sanitary Permit No. _____ Official Receipt No. _____

SANITARY PERMIT

Name _____

Name of Establishment _____

Address _____

Date Issued _____ Date of Expiration _____

This permit is not transferrable and will be revoked
for violation of the Sanitary Rules, Laws or Regulation of P.D. 522 and P.D. 856
and Pertinent Local Ordinances

Recommending Approval:

EMELDA O. PADILLA
Sanitation Inspector III

Approved:

ADEL S. BAUTISTA, M.D.
City Health Officer

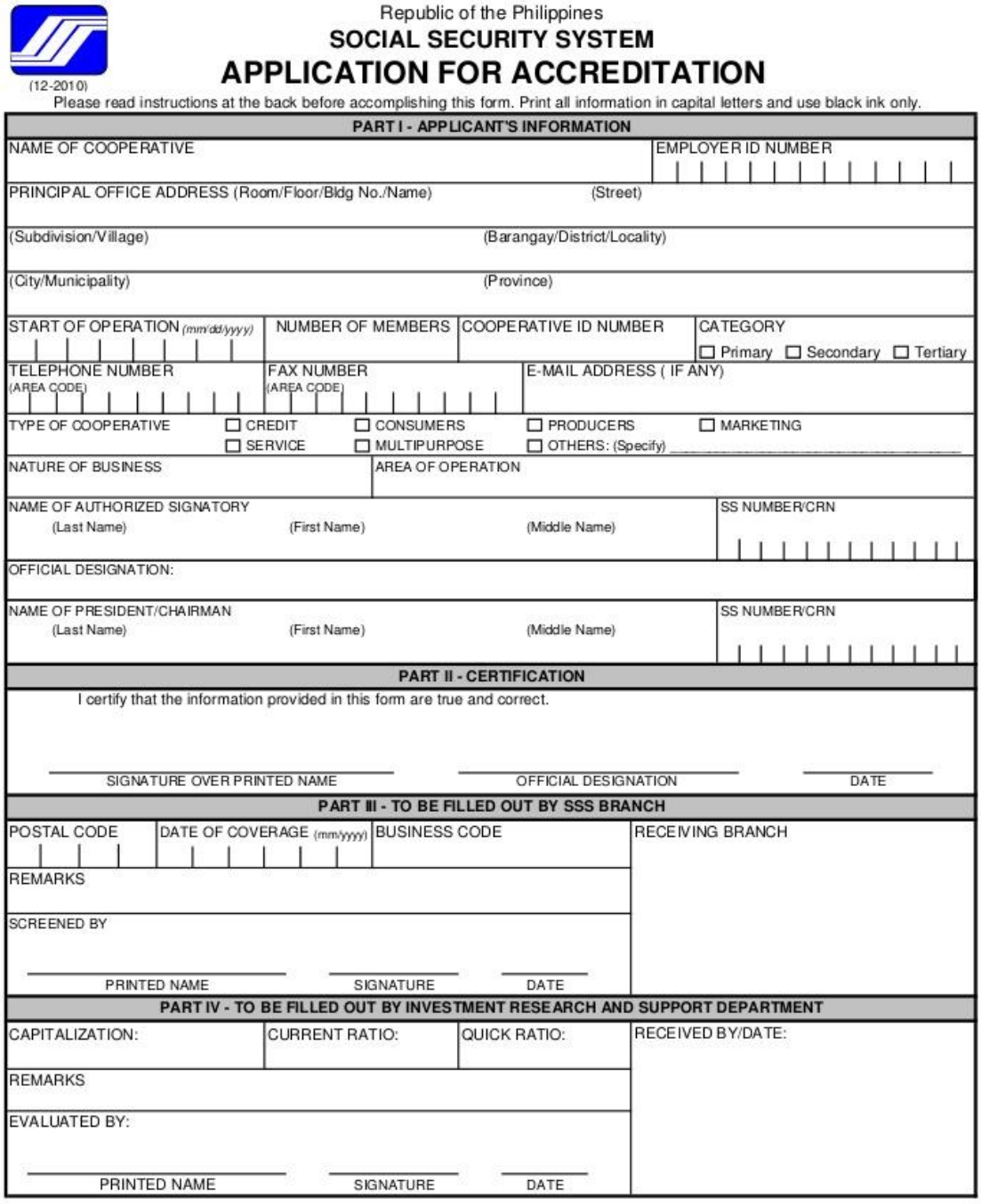
DISPLAY IN PLAIN VIEW

Tanauan CITY OF GOLDEN

Sanitary Permit


ASK FOR RECEIPT
BIR
This will ensure that the taxes on your purchases will be remitted to the government. It will be used for the development of the Philippines.
2 to 4 YEARS IMPRISONMENT FOR NON-ISSUANCE OF RECEIPT
REPORT VIOLATORS TO ANY OF THE FOLLOWING:
• BIR CONTACT CENTER (02)981-8888
• commissioner@bir.gov.ph
• ANY BIR OFFICE
(Name of Business Establishment)
(TIN)

BIR Permit



Republic of the Philippines
SOCIAL SECURITY SYSTEM
APPLICATION FOR ACCREDITATION

(12-2010)

Please read instructions at the back before accomplishing this form. Print all information in capital letters and use black ink only.

PART I - APPLICANT'S INFORMATION

NAME OF COOPERATIVE | EMPLOYER ID NUMBER

PRINCIPAL OFFICE ADDRESS (Room/Floor/Bldg No./Name) (Street)

(Subdivision/Village) (Barangay/District/Locality)

(City/Municipality) (Province)

START OF OPERATION (mm/dd/yyyy) | NUMBER OF MEMBERS | COOPERATIVE ID NUMBER | CATEGORY ☐ Primary ☐ Secondary ☐ Tertiary

TELEPHONE NUMBER (AREA CODE) | FAX NUMBER (AREA CODE) | E-MAIL ADDRESS (IF ANY)

TYPE OF COOPERATIVE ☐ CREDIT ☐ CONSUMERS ☐ PRODUCERS ☐ MARKETING ☐ SERVICE ☐ MULTIPURPOSE ☐ OTHERS: (Specify) _____

NATURE OF BUSINESS | AREA OF OPERATION

NAME OF AUTHORIZED SIGNATORY (Last Name) (First Name) (Middle Name) | SS NUMBER/CRN

OFFICIAL DESIGNATION:

NAME OF PRESIDENT/CHAIRMAN (Last Name) (First Name) (Middle Name) | SS NUMBER/CRN

PART II - CERTIFICATION

I certify that the information provided in this form are true and correct.

SIGNATURE OVER PRINTED NAME | OFFICIAL DESIGNATION | DATE

PART III - TO BE FILLED OUT BY SSS BRANCH

POSTAL CODE | DATE OF COVERAGE (mm/yyyy) | BUSINESS CODE | RECEIVING BRANCH

REMARKS

SCREENED BY

PRINTED NAME | SIGNATURE | DATE

PART IV - TO BE FILLED OUT BY INVESTMENT RESEARCH AND SUPPORT DEPARTMENT

CAPITALIZATION: | CURRENT RATIO: | QUICK RATIO: | RECEIVED BY/DATE:

REMARKS

EVALUATED BY:

PRINTED NAME | SIGNATURE | DATE

SSS

FPF090

MEMBER'S DATA FORM (MDF)

FOR HDMF USE ONLY
Pag-IBIG MID NUMBER
REGISTRATION TRACKING NUMBER

INSTRUCTIONS

1. Accomplish this form in two (2) copies.
2. Type or print all entries in BLOCK or CAPITAL LETTERS.
3. The "NAME EXTENSION" shall refer to JR., II, III and the like.
4. Indicate the full name of your FATHER and MOTHER as they appear in your birth certificate
5. Accomplish only the "PERMANENT HOME ADDRESS" if it is different with the "PRESENT HOME ADDRESS".
6. On the "CONTACT DETAILS" portion, indicate at least one (1) contact number.
7. On the "OCCUPATION' portion, indicate occupation based on the provided List of Occupation.
8. On the "BENEFICIARIES" portion, the provision on the Intestate Succession, as provided in the New Family Code shall be observed.
   a. SINGLE - Mother, Father, Brother and/or Sister
   b. MARRIED - Spouse, Son, Daughter, Mother and Father
9. Upon submission of this form, present at least one (1) valid ID.
10. For any subsequent change of information, please secure and accomplish two (2) copies of the Member's Change of Information Form (MCIF) [FPF110]) and submit to the concerned HDMF Branch.

MEMBERSHIP CATEGORY

MANDATORY
- ☐ EMPLOYED PRIVATE
- ☐ EMPLOYED GOVERNMENT
- ☐ EMPLOYED PRIVATE HOUSEHOLD
- ☐ OVERSEAS FILIPINO WORKER (OFW)
- ☐ SELF-EMPLOYED (SE)
- ☐ OTHER WORKING GROUP (OWG)

VOLUNTARY
- ☐ EMPLOYED
- ☐ INDIVIDUAL PAYOR (IP)
- ☐ OTHER WORKING GROUP *(OWG, if income is less than P1,000.00)*

	LAST NAME	FIRST NAME	NAME EXTENSION *(e.g. Jr., II)*	MIDDLE NAME	NO MIDDLE NAME *(check if applicable only)*
MEMBER					☐
FATHER					☐
MOTHER *(Maiden Name)*					☐
SPOUSE *(If Married)*					☐
MEMBER'S NAME AS APPEARING IN THE BIRTH CERTIFICATE					☐

DATE OF BIRTH (m m d d y y y y)

MARITAL STATUS
☐ Single/Unmarried ☐ Widow/er ☐ Annulled
☐ Married ☐ Legally Separated

TAXPAYERS IDENTIFICATION NUMBER (TIN)

PLACE OF BIRTH *(City/Municipality/Province/Country)*
(Please indicate country if born outside the Philippines)

CITIZENSHIP

SSS/GSIS NUMBER

SEX
☐ Male
☐ Female

HEIGHT _____ (m)

WEIGHT _____ (kg)

PROMINENT DISTINGUISHING FACIAL FEATURES
(Ex. Moles, Scars, etc.)

EMPLOYEE NUMBER

For AFP/PNP Employee, Serial/Badge No.

COMMON REFERENCE NUMBER (CRN)
(If Available)

FREQUENCY OF MC PAYMENT
(If payment of contribution is not thru payroll deduction)
☐ Monthly ☐ Semi-Annually
☐ Quarterly

For DepEd Employee, Division Code-Station Code

ADDRESS AND CONTACT DETAILS

PRESENT HOME ADDRESS
Unit/Room No., Floor | Building Name | Lot No., Block No., Phase No. | House No | Street Name | Subdivision
Barangay | Municipality/City | Province/State/Country *(if abroad)* | ZIP Code

PERMANENT HOME ADDRESS
Unit/Room No., Floor | Building Name | Lot No., Block No., Phase No. | House No | Street Name | Subdivision
Barangay | Municipality/City | Province/State/Country *(if abroad)* | ZIP Code

PREFERRED MAILING ADDRESS
☐ Present Home Address ☐ Permanent Home Address ☐ Employer/Business Address

(Indicate country code if abroad)
COUNTRY + AREA CODE *TELEPHONE NUMBER*
Home
Cell Phone
Business (Direct Line)
Business (Trunk Line) Local
Email Address

THIS FORM MAY BE REPRODUCED. NOT FOR SALE.

(Revised 03/2011)

PAG-IBIG

TO BE ACCOMPLISHED IN DUPLICATE — PLEASE READ INSTRUCTIONS AT THE BACK

Republic of the Philippines
PHILIPPINE HEALTH INSURANCE CORPORATION
PRO ADDRESS & CONTACT NUMBER

PhilHealth Employer No.

ER-3

EMPLOYER DATA AMENDMENT FORM
April 2004

1. Complete Name of Agency/Business/Firm/Employer

2. Address of Agency/Business/Firm/Employer — Postal Code

3. Change/Correction of Name of Agency/Business/Firm/Employer
Previous : _____ *Present :* _____

4. Change/Correction of Address of Agency / Office / Department / Business / Employer
Previous : _____ *Present :* _____

5. Change of Legal Personality

From :	*To :*
☐ Single Proprietorship	☐ Single Proprietorship
☐ Partnership	☐ Partnership
☐ Corporation	☐ Corporation
☐ Others _____ (Please specify)	☐ Others _____

6. Change of Authorized Signatory
Present : _____ (Name) _____ (Title or Position) _____ (Signature)
Previous : _____ (Name) _____ (Title or Position) _____ (Signature)

7. Merger / Consolidation of Company/ies
Name of Surviving Company : _____ *PhilHealth Employer Number* |-|-|-|
Name(s) of Absorbed Company(ies) :
(1) _____ |-|-|-|
(2) _____ |-|-|-|
(3) _____ |-|-|-|
(In case of lack of space, you may use additional sheet)

8. Temporary Suspension of Operation
☐ *Fire* ☐ *Demolition*
☐ *Bankruptcy* _____ Date of Effectivity
☐ *Separation of Employees*
☐ *Others* _____ (Please specify)

9. Correction of Employer TIN
From : _____ *To :* _____

10. Termination / Dissolution of Operation
☐ *Merger*
☐ *Bankruptcy* _____ Date of Effectivity
☐ *Change of Legal Personality*
☐ *Others* _____ (Please specify)

11. Change of Ownership
Reason/s: _____ From : _____ (Complete Name)
Date of Effectivity |-|-|-| (month) (day) (year) To : _____ (Complete Name)

12. Report on Resumption of Operation
Date of Effectivity |-|-|-| (month) (day) (year)

I hereby certify that the above data are correct to the best of my knowledge and belief.

_____ Date — _____ Head of Agency or Authorized Representative — _____ Signature — _____ Title or Position

THIS PORTION IS TO BE FILLED UP BY PHILHEALTH

Received by:	Date:	Processed by:	Date:	Encoded by:	Date:	Approved by:	Date:

Rings.er3form

Note : This Form can be reproduced but is not for sale.

PHIL HEALTH

E-1

COV-01214 (09-2015)

Republic of the Philippines
SOCIAL SECURITY SYSTEM
PERSONAL RECORD
FOR ISSUANCE OF SS NUMBER

SS NUMBER

THIS FORM MAY BE REPRODUCED AND IS NOT FOR SALE. THIS CAN ALSO BE DOWNLOADED THRU THE SSS WEBSITE AT www.sss.gov.ph.

PLEASE READ THE INSTRUCTIONS AND REMINDERS AT THE BACK BEFORE FILLING OUT THIS FORM. PRINT ALL INFORMATION IN CAPITAL LETTERS AND **USE BLACK INK ONLY**.

PART I - TO BE FILLED OUT BY THE REGISTRANT

A. PERSONAL DATA

NAME (LAST NAME) (FIRST NAME) (MIDDLE NAME) (SUFFIX) — DATE OF BIRTH (MMDDYYYY)

SEX ☐ Male ☐ Female

CIVIL STATUS ☐ Single ☐ Married ☐ Widowed ☐ Legally Separated ☐ Others _____

TAX IDENTIFICATION NUMBER (IF ANY)

NATIONALITY

RELIGION

PLACE OF BIRTH (CITY/MUNICIPALITY, PROVINCE) (CITY, COUNTRY, if born outside the Philippines)

HOME ADDRESS (RM./FLR./UNIT NO. & BLDG. NAME) (HOUSE/LOT & BLK. NO.) (STREET NAME) (SUBDIVISION)

(BARANGAY/DISTRICT/LOCALITY) (CITY/MUNICIPALITY) (PROVINCE) (COUNTRY) ZIP CODE

MOBILE/CELLPHONE NUMBER

E-MAIL ADDRESS

TELEPHONE NUMBER (COUNTRY CODE+ AREA CODE+ TEL. NO.)

FATHER (LAST NAME) (FIRST NAME) (MIDDLE NAME) (SUFFIX)

MOTHER'S MAIDEN NAME (LAST NAME) (FIRST NAME) (MIDDLE NAME) (SUFFIX)

B. DEPENDENT(S)/BENEFICIARY/IES

☐ Check this box if using additional sheet.

SPOUSE (LAST NAME) (FIRST NAME) (MIDDLE NAME) (SUFFIX) — DATE OF BIRTH (MMDDYYYY)

CHILD/REN (LAST NAME) (FIRST NAME) (MIDDLE NAME) (SUFFIX) — DATE OF BIRTH (MMDDYYYY)

1.
2.
3.
4.
5.

OTHER BENEFICIARY/IES ***(If without spouse & child and parents are both deceased)*** (LAST NAME) (FIRST NAME) (MIDDLE NAME) (SUFFIX) — RELATIONSHIP — DATE OF BIRTH (MMDDYYYY)

1.
2.

C. FOR SELF-EMPLOYED/OVERSEAS FILIPINO WORKER/NON-WORKING SPOUSE

SELF-EMPLOYED (SE)
Profession/Business
Year Prof./Business Started
Monthly Earnings
₱

OVERSEAS FILIPINO WORKER (OFW)
Foreign Address
Monthly Earnings
₱
Are you applying for membership in the Flexi-Fund Program?
☐ YES ☐ NO

NON-WORKING SPOUSE (NWS)
SS No./Common Reference No. of Working Spouse
Monthly Income of Working Spouse (₱)
I agree with my spouse's membership with SSS.
SIGNATURE OVER PRINTED NAME OF WORKING SPOUSE

D. CERTIFICATION

I certify that the information provided in this form are true and correct.
(If registrant cannot sign, affix fingerprints in the presence of an SSS personnel.)

Registrant is required to affix fingerprints.

RIGHT THUMB

RIGHT INDEX

PRINTED NAME SIGNATURE DATE

PART II - TO BE FILLED OUT BY SSS

BUSINESS CODE (FOR SE)

WORKING SPOUSE's MSC (FOR NWS) ₱

RECEIVED BY (REPRESENTATIVE OFFICE/PARTNER AGENT)
SIGNATURE OVER PRINTED NAME DATE & TIME

RECEIVED & PROCESSED BY (MSS, BRANCH/SERVICEOFFICE/FOREIGN OFFICE)
SIGNATURE OVER PRINTED NAME DATE & TIME

MONTHLY SS CONTRIBUTION (FOR SE/OFW/NWS) ₱

APPROVED MSC (FOR SE/OFW/NWS) ₱

REVIEWED BY (MSS, BRANCH/SERVICE OFFICE)
SIGNATURE OVER PRINTED NAME DATE & TIME

START OF PAYMENT (FOR SE/NWS)

FLEXI-FUND APPLICATION (FOR OFW) ☐ Approved ☐ Disapproved

Republic of the Philippines
PHILIPPINE HEALTH INSURANCE CORPORATION
Citystate Centre Building, 709 Shaw Boulevard, Pasig City
Healthline 441-7444 www.philhealth.gov.ph

PMRF

PHILHEALTH MEMBER REGISTRATION FORM
(October 2013)

PhilHealth Identification Number (PIN)

IMPORTANT REMINDERS:
1. Your PhilHealth Identification Number (PIN) is your unique and permanent number.
2. The issuance of the PIN does not automatically qualify you or your dependents to be entitled to NHIP benefits.
3. Always use your PIN in all transactions with PhilHealth.

PURPOSE: ☐ FOR ENROLLMENT ☐ FOR UPDATING

Please carefully read instructions at the back before accomplishing this form.

1. MEMBER INFORMATION

Last Name	First Name	Name Extension (JR/SR/III)	Middle Name

If Married Female, please write FULL MAIDEN NAME:

Last Name	First Name	Name Extension (JR/SR/III)	Middle Name

Date of Birth (mm-dd-yyyy)	Place of Birth (City/Municipality/Province)	Sex	Civil Status	Nationality	Tax Identification No.(TIN)
		☐ Male ☐ Female	☐ Single ☐ Widow(er) ☐ Married ☐ Legally Separated		

Permanent Address

Unit/Room No./Floor	Building Name	Lot/Block/House/Bldg. No.	Street	Subdivision/Village

Barangay	City/Municipality	Province	Country	Zip Code

Contact Information

Landline Number (Area Code + Tel. No.)	Mobile Number	E-mail Address

2. DECLARATION OF DEPENDENTS (Use separate sheet if necessary)

2.1 Legal Spouse

PhilHealth Identification Number (PIN)	Last Name	First Name	Name Extension (JR/SR/III)	Middle Name	Date of Birth mm-dd-yyyy	Sex M / F

2.2 Children below 21 years old (unmarried & unemployed) and/or Children 21 years old and above with permanent disability

PhilHealth Identification Number (PIN)	Last Name	First Name	Name Extension (JR/SR/III)	Middle Name	Mark ✓ if with Disability	Date of Birth mm-dd-yyyy	Sex M / F
					☐		
					☐		
					☐		

2.3 Parents' Details

PhilHealth Identification Number (PIN)	Father's Last Name	Father's First Name	Name Extension (JR/SR/III)	Father's Middle Name	Mark ✓ if with Permanent Disability	Date of Birth (mm-dd-yyyy)
					☐	

PhilHealth Identification Number (PIN)	Mother's Maiden Last Name	Mother's First Name	Name Extension (JR/SR/III)	Mother's Maiden Middle Name	Mark ✓ if with Permanent Disability	Date of Birth (mm-dd-yyyy)
					☐	

3. MEMBERSHIP CATEGORY

3. 1 Formal Economy
- ☐ Private ☐ Government
  - ☐ Permanent/Regular ☐ Casual ☐ Contractor/Project-Based
- ☐ Enterprise Owner
- ☐ Household Help / Kasambahay
- ☐ Family Driver

3.2 Informal Economy
- ☐ Migrant Worker
  - ☐ Land Based ☐ Sea Based
- ☐ Informal Sector (e.g. Market Vendor, Street Hawker, Pedicab/Tricycle Driver, etc.)
  (Please specify): _____
  Estimated Monthly Income: Php _____
  - ☐ No Income
- ☐ Self-Earning Individual (e.g. Doctors, Lawyers, Engineers, Artists, etc.)
  (Please specify): _____
  Estimated Monthly Income: Php _____
- ☐ Filipino with Dual Citizenship
- ☐ Naturalized Filipino Citizen
- ☐ Citizen of other countries working/residing/studying in the Philippines
- ☐ Organized Group (Please specify): _____

3. 3 Indigent
- ☐ NHTS-PR

3.4 Sponsored
- ☐ Local Government Unit (Please specify): _____
- ☐ National Government Agency (Please specify): _____
- ☐ Others (Please specify): _____

3.5 Lifetime Member
- ☐ Retiree / Pensioner
- ☐ With 120 months contribution and has reached retirement age

Date/Effectivity of Retirement:
mm dd yyyy

Under the penalty of law, I attest that the information I provided in this Form are true and accurate to the best of my knowledge.

_____ Signature over Printed Name

_____ Date

Please affix right thumbmark if unable to write.

Please do not write on this portion. For filling-out by PhilHealth Officer:

Received by: _____ Date: _____

Evaluated by: _____ Date: _____

Curriculum Vitae

JESIEBEL E. DELOS REYES

Malaking Pulo Tanauan City, Batangas
09508986256
jesiebel27bsba1a@gmail.com

OBJECTIVES

- To get more experience in this field.
- To join organizational, where I can contribute my skills, talent in the growth of organization.

WORK EXPERIENCE

- Terminal Push Out Inspector 2014-2015
Yazaki-Torres Manufacturing Inc. Makiling, Calamba City, Laguna

DUTIES AND RESPONSIBILITIES

- Follow health and safety procedures
- Ensure that all products are exactly the same, keeping record of any defective items
- Ensure that all products have correct identification tags.

SEMINAR ATTENDED

- Introduction to Conflict Management and Negotiation Revise Alison.com

EDUCATIONAL BACKGROUND

- Bachelor of Science in Business Administration
  Major in Marketing Management
  Tanauan Institute Inc. 2017 up to present

CHARACTER REFERENCES

Mr. Josefino Sapinoso
Tanauan Hotel
Tanauan City
Hotel Staff
09127976906

Ms. Michelle C. Ollan Bravo
Tanauan Institute Inc.
Tanauan City, Batangas
Academic Affair Coordnator
09208433400



ABOUT ME

- Works well individuallyand in team
- Hard working and patience
- Possess high responsibility
- Flexible
- Trustworthy

SPECIAL SKILLS

- Can work under pressure
- Willing to be trained
- Good Analytical skills

PERSONAL INFORMATION

Age : 23

Gender : Female

Date of Birth : August 27, 1997

Religion : Roman Catholic

Civil Status : Single

Jesiebel E. Delos Reyes

APPLICANT



MAE ANN A. MAGHANOY

Brgy. San pioquinto, Malvar Batangas, 4233

09776823649 / 09121003772
Maeannbsba1a@gmail.com

- Fast learner with good familiarity of marketing principles and procedures.
- Proactive candidate with strong multitasking and polished interpersonal skills.

PERSONAL DATA:

AGE:	26 YEARS OLD
GENDER:	FEMALE
DATE OF BIRTH:	MAY 05, 1995
PLACE OF BIRTH:	TONDO MANILA
CITIZENSHIP:	FILIPINO
RELIGION:	JEHOVAH'S WITNESSES
CIVIL STATUS:	SINGLE

References:

Mrs. Michelle C. Olan
Tanauan Institute Inc.
J.Gonzales st. Brgy, 4 Tanauan City Batangas
English Professor
09208433400

MR. IAN KARLO D. PERILLA
Senior High School in Malvar
Poblacion Malvar, Batangas City
Professor
09161423402

MS. CLARISSA C. WAGAN
Maestro Systemas Technologies
3rd floor Luz Plaza Building
Brgy. Sabang Lipa City
Accounting Support Analyst
09364376450

OBJECTIVE:

To Contribute To The Success And Long-Term Growth Of The Company By Utilizing My Skills In The Different Methodologies Of Marketing; Traditional, Outbound And Internet/Online, And Maximize Opportunities In Identified/ Targeted Growth Areas In The Industry.

EDUCATIONAL BACKGROUND:
Tertiary: Bachelor of Science in Business Administration Major in Marketing
2017 up to present
Tanauan Institute Inc.
J. Gonzales st. Brgy. 4 Tanauan Batangas City
Secondary:
2010-2011
Malvar National High School
G. Leviste st. Poblacion Malvar Batangas City
Primary:
2006-2007
San pioquinto Elementary School
San pioquinto Malvar Batangas

SKILLS:

- Time management
- Problem-solving
- Active Listening
- Effective Communication

WORK EXPERIENCES:
Printing Operator
Canon Business Machine Phils.INC,
First Philippine Industrial Park
Sta. Anastacia Sto. Tomas Batangas
2013-2017
Test the efficient and listen to standard sounds of the printer through printing process
BONDER LAY-OUT OPERATOR
Yazaki - Torres Manufacturing Inc,
Brgy. Makiling Calamba Laguna
2011-2012

- Lay-Out And Insertion Of Wire, Including Checking The Correct Position On The Harnesses.
- Received Certificate Of Completion Of Apprenticeship, Completed 1,200 Hour Wiring Harness Assembler, In Accordance With The Apprenticeship Standard Of Tesda.
- Effective Communication

I hereby certify that the above information is true and correct to the best of my knowledge and belief.

MAE ANN A. MAGHANOY