

- **People's Credit Finance Corporation**
395 Sen. Gil Puyat Ave. Makati
Tel. Nos. (632) 897.8549 / 897.5822
Fax No. (632) 897.8523 / 897.8528
Email: info@pcfc.ph
Website: www.pcfc.gov.ph

VI. TRAINING INSTITUTIONS

- **DTI-Cottage Industry Technology Center (CITC)**
20 Russet St., SSS Village, Marikina City
Tel. Nos.: (632) 942.0880 / 942.3974
Email: citc_dti@yahoo.com.
- **Technology Resource Center (TRC)**
TLRC Building, 103 J. Abad Santos cor.
Lopez Jaena Sts., Little Baguio, San Juan,
Metro Manila
Tel. Nos.: (632) 727.6205
Website: www.tlrc.gov.ph
- **Technical Education and Skills Development Authority For Women Center**
37 East Service Rd. South Superhighway, Taguig City
Telefax. No.: (632) 818.8062
Trunkline: (632) 814.4076 loc. 278
Email: tesdawomen@yahoo.com
Website: http://twc.tesda.gov.ph

SULONG KABUHAYAN

SULONG PINOY!

A DTI-SME PROGRAM FOR OVERSEAS FILIPINOS

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www.pinoy-entrepreneur.com



BUREAU OF SMALL AND MEDIUM ENTERPRISE DEVELOPMENT (BSMED)

3rd Floor, Oppen Building

349 Sen. Gil Puyat Ave., Makati City

Tel. Nos.: (632) 890.4968 / 897.7596 / 897.1693

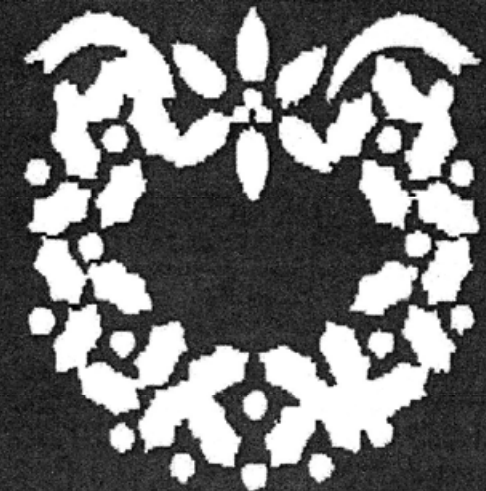
Fax No.: (632) 896.7916

Email: bsmed@dti.gov.ph

Website: www.dti.gov.ph

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Starting A Business



CHRISTMAS WREATH

I. INVESTMENT REQUIREMENTS

Cost of Materials and Equipment

Materials	Cost
▪ Old newspapers	Php 0.00
▪ 4 pieces candles	91.50
▪ Dried leaves and flowers like:	-
- Cattails	7.50
- 5 Broom bloom (color green)	7.50
- Rattan fruit	15.25
- Screwpine	15.25
- Banaba fruit	15.25
- Achilles	15.25
- Cockscomb	15.25
- Teasel	15.25
- Five fingers	15.25
▪ Moss	51.50
▪ Glue stick	6.25
Subtotal	Php 271.00

Equipment	Cost
• Glue gun	Php 180.00
• Pliers	42.00
Subtotal	Php 222.00

II. PROCEDURES

1. Roll newspaper. Twist into a circular form.
2. Using a glue gun, glue the newspaper to make it sturdy.
3. Glue moss into the rolled newspaper and let dry. Dried flowers may now be attached.
4. Cut "teasel" and set aside. Cut "five fingers" and glue around the wreath.
5. Attach broom bloom around the wreath beside the five fingers. Put glue on the stem of the natural colored rye and attach around the wreath.
6. Arrange dried flowers like teasel, screw pine, cockscomb, and broom bloom.
7. Attach four teasels on wreath arranging them separately.
8. Attach broom bloom beside the teasel. Press down by using pliers to hold or make it sturdy.
9. Attach screw pine beside the broom bloom.

10. Cut cockscomb and put glue at the end. Attach it beside the screw pine.
11. Put small dried flowers and fruits. Attach rattan fruit to the wreath.
12. Attach banaba fruit to the cockscomb. Add chinese lantern to the wreath. Handle wreath carefully so as not to loosen trimmings.
13. Attach achilles to the wreath. Press down firmly to hold it and make it sturdy.
14. Add flowers to the wreath to make it more attractive.
15. Add long leaves to cover gaps between the flowers and fruits. Attach cattails to the wreath between flowers and leaves.
16. Add candle and this may now be used as decoration during the Christmas season.

III. COSTING AND PRICING

A. Product Costing

Direct Cost of Materials	Php 271.00
Indirect Cost	
Labor Cost (2 workers) (P350/day min. wage x 2)	58.33
Transportation Cost (100.00)	8.33
Water and Electricity (40.00)	3.33
Contingency Cost (10% of direct cost)	27.10
Total Indirect Cost	P97.09

*Based on 12 pieces average daily produce.

Product Cost

Total Direct Cost	Php 271.00
Add: Total Indirect Cost	97.09
Production Cost/Day	Php 368.09

B. Product Pricing

Production Cost/Piece	Php 368.09
Add: 10% - 40% of the Production Cost	73.62
Selling Price per piece	Php 441.71
Market Price	Php 450.00

*The higher the volume of production per day, the lower the production cost, thus increasing the mark-up to more than 40%.

**If price per piece is lower compared with the existing market price increase mark-up to 40% or more.

IV. REGISTRATION REQUIREMENTS

1. Business Name Registration

Visit Department of Trade & Industry (DTI) Provincial Office where the business is located or log on to www.bnrs.dti.gov.ph

2. Mayor's Permit/ Residence Certificate & Sanitary Permit

From the local municipality where the business is located

3. Tax Identification Number (TIN)

Bureau of Internal Revenue National Office, Agham Road, Diliman, Quezon City
Trunkline: (632) 981.7000 / 981.8888
Email: contact_us@cctr.bir.gov.ph
Website: www.bir.gov.ph

V. FINANCING FACILITY

• SSS Special Financing Program

Social Security System (SSS)
Loans and Investment Office
SSS Building, East Avenue, Diliman, Quezon City
Tel. Nos.: (632)920.6401 / 920.6446
Email: member_relations@sss.gov.ph
Website: www.sss.gov.ph

• Small & Medium Enterprise Credit

Phil. Business for Social Program
18th Flr., Phil. Social Dev't. Center, Magallanes cor. Real St. Intramuros, Manila
Tel. Nos. (632)527.7741 to 51 or 527.3751
Fax No. (632)527.3743
Email: pbsp@pbsp.org.ph or smec@pbsp.org.ph
Website: www.pbsp.org.ph