

## I. 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](http://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) 981.70000 / 981.8888  
Email: [contact\\_us@cctr.bir.gov.ph](mailto:contact_us@cctr.bir.gov.ph)  
Website: [www.bir.gov.ph](http://www.bir.gov.ph)

## 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](mailto:member_relations@sss.gov.ph)  
Website: [www.sss.gov.ph](http://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](mailto:pbsp@pbsp.org.ph) or [smec@pbsp.org.ph](mailto:smec@pbsp.org.ph)  
Website: [www.pbsp.org.ph](http://www.pbsp.org.ph)
- **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](mailto:info@pcfc.ph)  
Website: [www.pcfc.gov.ph](http://www.pcfc.gov.ph)

## 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](mailto: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](http://www.tlrc.gov.ph)
- **Technical Education and Skills Development Authority  
For Women Center (TESDA-WC)**  
37 East Service Rd. South Superhighway, Taguig City  
Telefax. No.: (632) 818.8062  
Trunkline: (632) 814.4076 loc. 278  
Email: [tesdawomen@yahoo.com](mailto:tesdawomen@yahoo.com)  
Website: <http://twc.tesda.gov.ph>

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[www.pinoy-entrepreneur.com](http://www.pinoy-entrepreneur.com)



**BUREAU OF SMALL AND MEDIUM  
ENTERPRISE DEVELOPMENT (BSMED)**  
3<sup>rd</sup> 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](mailto:bsmed@dti.gov.ph)  
Website : [www.dti.gov.ph](http://www.dti.gov.ph)

# Starting A Business



# CANDLE MAKING

## INVESTMENT REQUIREMENTS

Materials	Qty.	Cost
Paraffin wax granules (P62.00/kg.)	10 kg.	Php 620.00
Polyethylene wax* (P150.00/kg.)	10 kg.	1,500.00
Crystal wax (P160.00/kg.)	8 kg.	1,280.00
Gel wax (P225.00/kg.)	5 kg.	1,125.00
Dyes (P50.00/pk.)	5 packs	250.00
Separator (petroleum jelly, cooking oil, liquid soap, etc.)		100.00
Nylon wick (P30.00/pk.)	2 packs	60.00
Bamboo sticks (P20.00/bundle)	1 bundle	20.00
Scent (P75.00 to P300.00/bottle)	3 bottles	225.00
<b>Subtotal</b>		<b>Php 5,180.00</b>

\* Polyethylene from Germany (P150.00 /kg.) and Thailand (P70.00 /kg.)

Tools and Equipment	Qty.	Cost
Heat source (P250.00/unit)	2	500.00
Heating pans (P300.00/unit)	2	600.00
Molders (P300.00/molder)	5	1,500.00
<b>Subtotal</b>		<b>Php 2,600.00</b>
<b>TOTAL COST</b>		<b>Php 7,780.00</b>

## GENERAL PROCEDURES

1. Prepare the waxes. For every Kg of paraffin wax, add 100 grams of polyethylene wax and 30 to 50 grams of crystal wax. If the paraffin wax is in a slab form, break it first into small pieces.
2. Heat the wax in a container other than the dipping tube. The safest way is to use a double boiler. If without a double boiler, heat the wax slowly in a pouring pot or saucepan.
3. Wax is completely melted if the liquid is clear and the bottom of the container is seen. DO NOT BURN WAX (indicated by smoky fumes and brown coloration).
4. Remove from heat source and transfer contents into another container either in dipping tube or metal cup with spout. Add dye and scent (optional). The wax is now ready for dipping and/or molding.

### A. DIPPED CANDLES (Oldest and simplest means of making candles)

1. Cut wick(s) into several inches longer than the desired candle length.
2. If you wish to dip several candles at the same time, tie the wicks 2 to 3 inches apart on a rod or a hoop.
3. Dip the wick into the melted wax. Withdraw the wick and pull on the other end to make it taut. Dip the wick again after the first layer of wax hardens.
4. Continue dipping the candles until it reaches the desired thickness. Allow each layer of wax to cool and harden after every dipping.
5. To make the bottoms of the dipped candles flat and smooth, heat a metal spatula over a gas flame or electric burner. Rub the candle bottoms against hot metal surface, melting away until the bottoms are flat.

## COSTING AND PRICING

a. **Direct Cost of Materials\*** Php .75  
(Paraffin wax, crystal wax, polyethylene wax, dyes, nylon wick, scent)

b. **Indirect Cost**

Particulars	Cost
Labor Cost (P350/day min. wage x 2 / 5000 pcs.)	.14
Transportation cost (65.00) /5000 pcs.)	.01
Water and electricity (50.00 /5000 pcs.)	.01
Contingency cost (10% of direct cost)	.07
<b>Total Indirect Cost per piece</b>	<b>Php .23</b>

\* Based on 5000 pcs. dipped candles average daily produce of 2 skilled workers.

c. **Product Cost and Pricing**

Particulars	Cost
Total Direct Cost	.75
Add: Total Indirect Cost	.23
<b>Production Cost</b>	<b>.98</b>
Add: 10% - 20% of the Production Cost	.09
<b>Selling Price per piece</b>	<b>Php 1.07</b>
<b>Current Market Price</b>	<b>Php 1.50</b>

Projected Sales	Cost
Dipped Candles Php5,000 pcs. x 1.07	Php 5,350.00
Less: All Expenses	
Raw Materials Php3750.00 (.75 x 5,000)	
Overhead Php115.00 (65.00 + 50.00)	
Labor Php700.00 (350.00 x 2)	4,565.00
<b>Income per Day</b>	<b>Php 785.00</b>

B. **MOLDED CANDLES** (Molders can be purchased, made or found).

1. Prepare mold to release candle by applying the inside of the molder with a thin layer of separator.
2. Prepare the wick. The size of the wick depends on the size of the candle. The wick is usually placed in the mold before the wax is poured. However, certain candles require that the wick be inserted after the candle is made. This is done by piercing a wick hole in the candle with a hot ice pick.
3. Hold mold in a slanting position. Pour hot wax from pot to metal cup with spout, then, from cup slowly into the mold.
4. Cool mold by placing it in a pail with cold water. Hold down with a heavy object.
5. After cooling, notice that portion about the wick recedes. Puncture and pour wax into the cavity until filled.
6. Cool the mold again. After the wax has set, remove mold from water. Pull wick gently to release the candle. Trim excess wick.

## COSTING AND PRICING

a. **Direct Cost of Materials**

Particulars	Cost
Paraffin wax 10 Kg.	Php 620.00
Polyethylene wax	1,500.00
Crystal wax	1,280.00
Wick	30.00
Scent (optional)	225.00
Dyes	250.00
<b>Total Direct Cost</b>	<b>Php 3,905.00</b>

\*\*You can produce 3 molded candles per kilogram of paraffin wax

b. **Indirect Cost**

Particulars	Cost
Labor Cost (P350/day min. wage) x 2 / 300	2.33
Transportation Cost (75.00) /300	.25
Water and Electricity (50.00 /300)	.17
Contingency Cost (10% of direct cost)	9.78
<b>Total Indirect Cost</b>	<b>Php 12.53</b>

\* Based on 300 molded candles daily produce of 2 skilled workers.

c. **Product Cost**

Particulars	Cost
Total Direct Cost (3905.00 / 300)	13.01
Add: Total Indirect Cost	12.53
<b>Production Cost Per Molded Candle</b>	<b>Php 25.54</b>

d. **Product Pricing**

Particulars	Cost
Production cost per molded candle	25.54
Add: 10% - 40% of the Production Cost	10.25
<b>Selling Price</b>	<b>Php 35.79</b>

**Market Price per molded candle**

**Php 50.00 – Php 100.00**

## SAFETY PRECAUTIONS

1. Always have a fire extinguisher within reach.
2. Never use water to extinguish a wax fire. Liquid wax behaves much the same way as oil, and therefore needs to be treated like an oil fire.
3. NEVER LEAVE MELTING WAX UNATTENDED.
4. Constantly monitor the temperature of the wax. If wax reaches the flash point, then the vapors produced are extremely flammable. The flash point of wax is typically above 300° F. Never let your wax exceed 250 °F.
5. Always use a double boiler. A double boiler helps distribute heat and prevents dangerous temperatures. Never melt wax directly on your stove.
6. Use an electric heat source if possible. If, by accident, the wax reaches the flash point, vapors may find a flame and become ignited on an electric heat source. Any open flame such as that found on a gas stove, will ignite wax vapors.
7. Always use a thermometer to monitor the wax temperatures. Put it on your list of things to get before you start making candles.