TESDA CIRCULAR

SUBJECT: IMPLEMENTING GUIDELINES ON THE OPERATIONS OF THE TESDA WOMEN'S CENTER (TWC) CANTEEN		Page 1 of 22 page/s Number 20, Series of 2013
Date Issued: **18 November 2013**	Effectivity: **Immediately**	Supersedes:

1.0 Rationale

Relative to the provision of the Executive Order No. 939 dated March 2, 1984, the National Manpower and Youth Council (NMYC) was directed to implement the Sariling Sikap Program (SSP) using its existing resources. Under the SSP, the NMYC shall engage in various training-cum production activities in order to generate revenue to support expenses relative to its operations and to augment the limited Maintenance Operation and Other Expenses (MOOE) budget allocated by the government.

The operation of the canteen in TESDA is one of the training-cum production activities implemented under the SSP. Canteen management is an enterprise activity and therefore operated in a business-like manner. All income derived from this activity are deposited in a revolving fund maintained for that purpose and the revolving account shall be considered as self-perpetuating and self-liquidating funds.

The TWC Canteen has been in operation since 1998. It was originally operating at the TWC building but was later transferred at the Central Office building. The TWC canteen operations provide services to all TESDA employees, trainees, clients and other stakeholders. And also provides employment to TWC graduates and serves as simulation of the actual industry environment for trainees to make them more efficient and competent workers.

The legal basis for the operation of canteen is the Executive Order No. 939 and the Joint Circular No. 7-85 issued by the Commission on Audit (COA) on July 29, 1985.

The Audit Observation Memorandum of COA dated March 30, 2011 recommended that the Agency should strengthen the internal control system in the utilization of government fund by giving priority and emphasis on prescribing policies, rules and implementing guidelines over the canteen operation and management.

This implementing guideline is being developed to further improve the operation and management of TWC canteen.

2.0 Purposes

This document aims:

2.1 To provide standard guidelines in the implementation of TWC Canteen as part of the training cum-production activities including utilization of funds and appropriate reporting mechanisms for efficient cash accounting, inventory, supply accountability and physical management;

2.2 To practice standard operating procedures to ensure quality services and produce quality and safe foods;

2.3 To establish accounting procedures for the operation and monitoring of income generating projects in accordance with existing rules and regulations in the implementation of a revolving fund (SSP) as well as the New Government Accounting System (NGAS); and

2.4 To address the problems experienced during the previous management and ensure efficient and smooth operation.

3.0 Legal Bases

3.1 The operation of the IGPs shall be primarily covered by existing guidelines prescribed for the SSP pursuant to EO No. 939 dated March 2, 1984 and Joint Circular No. 7-85 dated July 29, 1985 and specific provisions of RA 7796 or TESDA Act of 1994.

3.2 General Appropriation Act (GAA) Special Provisions of the TESDA Administered Schools – the income earned from manufacturing and production programs including auxiliary services shall be constituted as revolving fund in the name of the agency concerned to be deposited in an authorized government depository bank and shall be made available to cover the expenses directly incurred in the said manufacturing and production activities.

4.0 Scope

4.1 These guidelines shall apply to all income derived from the operation of the TWC Canteen being managed at the TESDA Central Office. Any other sources not herewith identified shall be subject for review and approval of appropriate authorities.

5.0 Responsibility And Authority

Designation	Required Number of Personnel	Responsibilities
Canteen Manager	1	Shall be responsible for the development and implementation of this guidelines; Shall oversee the supervision of canteen operation and personnel (including in-house training/on-the-job training); and ensure safety of foods to all of its clients.
Comptroller	1	Shall be responsible for the administering and monitoring the financial system in order to ensure that finances are maintained accurately
Food and Beverage Supervisor	1	Shall be responsible in ensuring that all customer requests and queries are responded to promptly and effectively;
Food and Beverage Service Attendants	3	Shall be responsible in ensuring the quality and timeliness of services provided to guests and in monitoring adequacy of table appointments, foods and beverages being served.
Executive Chef	1	Shall be responsible in ensuring that quality dishes are served and to see that any problems that may arise are rectified.
Sous Chef (Hot and Cold Kitchen)	2	Shall be responsible for the preparation of hot and cold dishes.
Pastry Chef	1	Shall be responsible for the preparation and production of breads and pastries.
Butcher	1	Shall be responsible for in cutting, weighing and storing of meats, poultry and seafood in accordance with specified procedures outlined by standard practice.
Kitchen Helper	2	Shall be responsible in assisting the cooks in preparing meals, and maintain the cleanliness and orderliness of the kitchen.

Designation	Required Number of Personnel	Responsibilities
Storekeeper	1	Shall be responsible in receiving and inspecting of all incoming supplies and responsible for the issuances of supply requests.
Purchaser	1	Shall be responsible for the purchases of all the supplies/materials approved on the market list.
Cashier	1	Shall be responsible for the daily sales/transactions, operation of cash register and monitoring/updating of catering collections.
Counter Staff	2	Shall be responsible for daily serving of foods on the counter and monitoring/ ensuring the availability of foods.
Inspector	2	Shall be responsible in inspecting and scrutinizing of all the purchases made.
Pricing Committee	Chairperson – 1 Co-Chairperson – 1 Members - 6	Shall be responsible in monitoring/revising and ensuring that the prices of products sold are competitive market rates. Committee shall be composed of representatives from different TESDA Executive offices including representative from the TWC Canteen.

6.0 Definition Of Terms

6.1 Accounts Receivable - *The money due from all customers for merchandise or services delivered on credit.*

6.2 Accrual basis – income is reported in the period it is earned, regardless of when it is received, and expenses are deducted in the fiscal period they are incurred, whether they are paid or not.

6.3 Cost of goods sold – represents the cost of the inventory sold to the customers. This represents the major expense item of a merchandising entity.

6.4 e - NGAS (Electronic – New Government Accounting System) software which ensures correct, reliable and timely recording of government financial transactions.

6.5 FIFO – First In, First Out

6.6 General Ledger - A book of final entry summarizing all of a company's financial transactions, through offsetting debit and credit accounts

6.7 Income – refers to all collections from charges exacted for training and testing related activities and services rendered and sale of products including interest earned on bank deposits and any other income resulting from said activities.

6.8 Inventory – goods that company owns and expects to sell in the normal course of business.

6.9 Mark-up – the difference between the selling price and the raw food cost

6.10 Net Income – the amount generated after deducting total expenses (direct inputs, overhead costs, and fixed costs) from the total sales.

6.11 Output – refers to anything that is the result, a product or an offshoot of any aspect of the training system/cycle. It may come in the form of services rendered such as, but not limited to repair and maintenance, training, consultancy/technical assistance or in the form of tangible items depending on the production process involved such as, but not limited to, manufacturing, processing, fabrication or design.

6.12 Purchase Request – a request for goods to be purchased with complete specifications, quantity and estimated unit cost.

6.13 Revolving Fund – refers to all receipts derived from the Sariling Sikap Program.

6.14 Sales- involves daily cash sales thru catering of external client, counter sale, and sales on account thru catering services rendered.

6.15 Special Disbursing Officer (SDO) - person who is designated to keep and disburse the cash advances for the use of a particular program or operations.

6.16 Sariling Sikap Program (SSP) – a revolving fund which was authorized under EO 939 dated March 2, 1984.

6.17 Training cum production – output hands-on and experience-based technical vocational training engaged in production activities/programs, which focus on upgrading skills in order to promote and strengthen the quality of technical education and training. These activities facilitate the marketability and the enhancement of the products.

7.0 General Guidelines

7.1 The TWC Canteen shall undertake activities in accordance with the guidelines set in the implementation of the SSP established under EO No. 939 to be funded by the Revolving fund which are separate and distinct from those undertaken and funded from the General Fund. Said activities must be reflected in the TWC's Work and Financial Plans (WFP).

7.2 All operations/activities/transactions of the canteen including its utilization shall be under the direct supervision/control and accountability of the head of the TWC. A Canteen Manager shall be assigned to manage and oversee the regular canteen operations and shell report directly to the TWC Head.

7.3 The TWC Canteen shall serve as venue for on-the-job skills training of TWC trainees in Commercial Cooking, Food and Beverage Services and Housekeeping.

7.4 The Canteen Manager and all canteen personnel shall be screened by the TWC Head based on the set criteria and qualifications of the position required.

7.5 All operational expenses incurred by virtue of said activities including payment of salaries of Job-order personnel shall be charged against the Revolving Fund. The number of workers on Job Order (J.O) status to be hired shall be approved by the TWC Administrator upon recommendation of the Canteen Manager.

7.6 Disbursements and/or liquidation of funds shall follow the provisions covered under Joint Circular No. 7-85 which shall be in accordance with existing auditing rules and regulations and shall not exceed the available amount in the Fund.

7.7 The SSP's activities of the canteen shall be operated under a scheme whereby products shall be sold at competitive market rates. A pricing committee shall be organized for this purpose. The pricing committee shall be chaired by the Executive Director of OCSA and the members to be represented by TESDA employees from the TWC Canteen, TESDA Central Office – ACE, Field Operation Cluster and Sectoral TVET Cluster. A representative from the Commission on Audit shall be invited as observer in the meetings to be conducted by the committee.

7.8 Product Costing/Pricing

7.8.1 The determination of pricing for goods shall be derived based on current market prices and may vary depending on current geographical price indices.

7.8.2 Food produced from the canteen and the goods purchased outside (e.g. canned *beverages, bottled drinks, instant coffee, etc.*) for sale in the counter shall be sold at direct materials cost plus a 20% mark up following the standard prices computed for breakfast meal, snack and single serving dish shown in Annex A. The 20% mark-up shall cover cost of maintenance of facilities and equipment, losses/breakage, transportation, salaries of Job Order personnel and other miscellaneous expenses.

7.8.3 The selling price of meals and snacks for catering shall be computed at a suggested 20% mark up on top of the direct materials cost and labor cost. Selling price shall vary depending on the type of menu and catering service requested. Moreover, if the request for catering involves more than fifty (50) guests, the suggested mark-up will only be 10% on top of the direct cost.

7.8.4 Catering price list in Annex C shall be standardized as follows:

- Regular meal at Php 150/head;
- Regular snack at Php 75/head;

7.8.5 The price list of Executive meal shall be as follows:

- Executive meal at Php 400/head;
- Executive snack at Php 150/head.

However, the above price ceiling for the Executive meals may not be observed strictly in exceptional cases when the guests are classified as very important persons (VIPs) such as local and foreign dignitaries. In this case, price shall be based on the variety of foods and/or food preferences (e.g. halal food) ordered by the clients and requesting office including other special arrangements like the addition of arranged flowers in the dining area. In such cases, the menu and the price will be agreed by the client and canteen manager.

7.9 Counter Selling

7.9.1 The TWC canteen shall be opened from Monday to Friday at 7:00 am to 4:00 pm. An advisory will be posted in case it will not provide services.

7.9.2 Daily counter selling will provide breakfast, lunch and afternoon snack at a minimum cost shown in Annex A.

7.9.3 Daily counter selling shall accept cash payment only and shall issue official receipt.

7.9.4 Self-service shall be observed in the dining area. Customers shall be required to bring their soiled dishes in the bussing out area after eating.

7.9.5 In case of take out, the customer shall bring their own food containers. The "zero-plastic" policy shall be implemented in the canteen where plastics will not be used for take-out foods to reduce the use of plastics and likewise decrease the losses of canteen's property. The canteen personnel have the right to refuse purchases (for take-out) of customers who failed to observe the aforementioned policy.

7.9.6 The Customer's Feedback Form (Annex D) shall be available in one of the strategic places of canteen dining area for the use of the customers to assess the quality of foods and services in the counter.

7.10 Financial Management

7.10.1 Creation/Establishment of the Fund

a) The initial seed capital for the operation shall be Four Hundred Thousand Pesos (Php 400,000.00) which shall be set up for emergency purchases and may be replenished when the amount disbursed has reached 75% utilization.

b) Additional cash advance shall be allocated for special events such as General Directorate Conference, National Directorate, and among others, which shall be covered by a separate TESDA Order to be liquidated at the end of the said activity.

c) All receivables and due from other funds at the end of the year shall form part of the seed capital, while all accounts payable as of end of December shall be set up as liabilities for the following year.

d) Physical inventory of all assets shall be conducted for monitoring purposes.

7.10.2 Policies

a) FIFO (First In – First Out) basis shall be used in recording Inventory Account.

b) In recording collection and disbursements, the accrual basis of accounting shall be used.

c) Straight Line method shall be used in the depreciation of fixed assets.

7.10.3 Payments/Disbursements

a) The fund shall be utilized to defray all cost/ expenses necessary for the canteen operation such as:
   - Supplies and materials;
   - Repairs and maintenance;
   - Utensils, Tools, Equipment; and
   - Payment of services rendered by JO personnel.

b) Preparation and processing of Disbursement Vouchers (DV) shall be in accordance with existing government accounting and auditing rules and regulations.

c) All Disbursements payment of expenditures shall be paid thru cheque in accordance with the existing government accounting and auditing rules and regulations.

7.10.4 Cost of Goods Sold

a) The cost of goods sold shall be composed of Beginning Inventory plus Purchases then less Ending Inventory.

b) Inventory of tools, equipment, supplies and materials shall be done every end of the month per proper recording.

7.10.5 Income Recording/Monitoring

Set of Books - There shall be two (2) sets of books to be maintained and to be updated by the Comptroller on a daily basis and to be reviewed by the Canteen Manager: a) Purchases Book and b) Cash Book.

a) Purchases: All cost shall be subject for Cost of Goods Available for Sale such as: purchases of food supplies (beverages, breads, cakes, fish, meat, vegetables, fruits, oil, rice and other direct cost related to food supplies)
b) Cash Book: All daily sales (counter sales and catering services) shall be recorded in the cash book.

Cash Monitoring

a) Maintaining daily cash balances such as:

Date	Particulars	Debit	Credit	Cash Balance
1/1/12	Beginning Balance			xxx
	Daily Sale/Cash	xxx		
	(Disbursement)		xxx	xxx

7.10.6 Reporting

a) Income Statement shall be prepared by the Accounting Division on a monthly basis.
b) Supporting schedules shall be prepared by the Accounting Division with the assistance from the TWC canteen personnel (reconciled documents):

1. Due from other funds;
2. Account receivable; and
3. Accounts payable.

7.10 The TWC Canteen shall also accept catering request from non-TESDA clients but payment shall only be on cash basis. In case, the catering service to be provided will be beyond regular office hours, the non-TESDA clients shall bear the responsibility of paying the services of the canteen personnel concerned. However, canteen services can be provided without service charge only for official functions/events of TESDA even outside office hours.

8.1 Providing Catering Service

Responsibilities	Key Steps	Interfaces
Requesting Office/Client	Filing of Catering Request	See Details 8.1.2 – 8.1.4 Annex B: Catering Request Form Annex C: TWC Canteen Set Menus
CanteenManager/ Requesting Office/Client	Preparing Menu and Costing	See Details 8.1.5 - a
Requesting Office/Client	Payment of the Previous Caterings	See Details 8.1.5 - b
Requesting Office/Client	Securing Obligation Request for the Catering Requested	See Details 8.1.6
Canteen Manager	Accepting the Catering Request	See Details 8.1.7 – 8.1.8
Canteen Manager/ Requesting Office/Client	Rendering the Catering Services	See Details 8.1.9
Food Attendant/ Requesting Office/Client	Providing Feedbacks	See Details 8.1.10 Annex D: Customer's Feedback Form

Procedure Details

8.1.1 The TWC canteen shall provide catering service to all TESDA Offices and non-TESDA clients upon request in accordance with the provisions set in these Guidelines.

8.1.2 The requesting office shall fill in the catering service form shown in **ANNEX B** indicating all the information needed to be signed by the coordinator and the Chief/Executive Director of the requesting office. The signature of the requesting office shall mean that they agree to the terms and conditions of the TWC canteen.

8.1.3 The accomplished form shall be submitted to the Canteen Manager prior to the scheduled date of catering depending on the number of guests indicated below. The Canteen Manager has the right to refuse and disapprove any catering request when there is a bulk of catering requests or on very short notice.

Number of days to submit catering request	Number of guest
1 day prior to date of catering	5 – 15
2 days prior to date of catering	16 – 30
3 days prior to date of catering	31 – 50
4 days prior to date of catering	51 – 100
5 days prior to date of catering	>100

8.1.4 Requesting Office may choose from a range of set menu, either regular or executive meal shown in **Annex C** depending on their budget and preferred set of choices.

8.1.5 The Canteen Manager shall compute for the cost of the menu requested and checks if previous catering has been paid. In case the requesting office has unsettled payments, despite the issuance of the Memorandum and the extension time given, catering request may not be accommodated.

a) Catering request shall not be accommodated if the requesting office has unpaid caterings of twenty thousand pesos (Php 20,000.00) or more from their previous requests.

However, in exceptional cases where the urgent need for catering service is required and previous caterings have not been settled yet, catering can still be accommodated provided that the requesting office shall be required to present documentary evidences (e.g. Disbursement Voucher (DV) of catering) to prove that the processing of payment is already in progress.

The requesting office shall be expected to extend its full cooperation and exert all efforts to present the necessary documents to facilitate payments and needed fund to continue its operation. The requesting office shall ensure that the Disbursement Voucher (DV) for the payment of caterings is processed by the Accounting Division until the Check has been deposited to TWC-SSP Account. Once the unpaid account has been settled, the requesting office shall provide the Canteen a copy of the Official Receipt of the settled account.

b) The requesting office shall ensure that payments for catering shall be made within one (1) month upon the receipt of billing statement regardless of the amount. The TWC Canteen shall issue Memorandum for those TESDA clients with overdue unpaid accounts of Php 20,000 or more and shall be given one week upon receipt of Memorandum to settle their unpaid accounts. Non-payment within the given period of extension, the TWC canteen shall be forced to adopt the **"no payment – no service"** policy.

8.1.6 The requesting office shall prepare the Obligation Request (OBR) for signature of the Chief of Budget Division, OCSA to ensure that there is an allocated budget for food on the program/event requested for catering services.

8.1.7 The Canteen Manager shall accept the accomplished catering request

8.1.8 The Canteen Manager shall prepare the menu plan and shall then render the catering service

8.1.9 Requesting office shall be responsible for the table appointments and other silverwares borrowed and requested to be left in the venue. The TESDA employee/Coordinator who receives the items shall be made accountable by filling in the acknowledgement receipt form given by the Food Service Attendant. All items borrowed from the Canteen shall be returned on the next day by the employee who received the borrowed items.

8.1.10 The Food and Beverage Attendant shall endorse the Customer's Feedback Form (**Annex D**) to the coordinator on the last day of catering services. This form shall be rated by the requesting office and the participants to ensure monitoring and assessment of Canteen Operation's quality of services and foods.

8.2 Purchasing and Storekeeping of Supplies and Materials

Responsibilities	Key Steps	Interfaces
Canteen Manager / Cook/ Baker	Preparing Menu Plan	See Details 8.2.1.1-8.2.1.2
Canteen Manager / Storekeeper/ Purchaser	Preparing Market List	See Details 8.2.1.3 – 8.2.1.5
Special Disbursing Officer (SDO)	Issuing of Cash Advance	See Details 8.2.1.5
Purchaser	Purchasing of supplies/ commodities	See Details 8.2.1.6 (a-e) and Details 8.2.2.5 Annex E: Market List
Inspector	Inspecting the supplies/commodities purchased	See Details 8.2.1.7 and Details 8.2.2.7
Storekeeper	Receiving of Supplies/Commodities	See Details 8.2.3.1 and Details 8.2.2.6
Canteen Manager / Storekeeper	Inventory of Supplies/Commodities	See Details 8.2.3.2 – 8.2.3.5 (a-b) Annex F: Daily Inventory Report

Procedure Details

8.2.1 Purchasing

8.2.1.1 The Canteen Manager shall endorse the prepared menu plan to the Executive Chef, Pastry Chef, and the Food & Beverage Services Attendants for preparation of market list.

8.2.1.2 The Executive Chef, Pastry Chef, and the Food & Beverage Services Attendants shall endorse the market list for the issuance of the listed supplies.

8.2.1.3 The Storekeeper shall check the availability of stocks against the market list. Those items in the list that are not available in the storage will be forwarded to the purchaser while those items available in the storage will be issued to the Executive Chef, Pastry Chef, and the Food & Beverage Services Attendants for their preparation.

8.2.1.4 The purchaser shall prepare the Purchase Request (PR)/market list and seek the approval of the Canteen Manager.

8.2.1.5 Once the PR is approved the purchaser may secure cash advance from the designated Special Disbursing Officer (SDO).

8.2.1.6 The Purchaser shall buy the items/commodities indicated in the market list given by the Executive Chef, Pastry Chef and the Food & Beverage Services Attendant. The market list prepared by the the Executive Chef, Pastry Chef and the Food & Beverage Services Attendant shall be based on approved menu plan.

a) All canteen supplies and materials indicated in the market list (**Annex E**) which was approved by the Canteen Manager shall be purchased by an authorized personnel based on the standard procedures set in these Guidelines in accordance with the governing accounting rules and regulations.

b) Canteen supplies and materials shall be procured in accordance with the law.

c) All purchased items should always be supported with Official Receipts (OR)/Cash Invoice and Delivery Receipts and shall be subjected for inspection by an authorized Inspector designated by TESDA to ensure transparency and correctness.

d) Marketing schedule and choice of outlets should be considered in the daily/weekly production plan prepared by the Canteen Manager.

e) The Inspector shall verify all purchased items based on the OR/s presented and acknowledge them by affixing his/her signature on the OR/Cash Invoice and Delivery receipt presented.

8.2.1.7 All commodities purchased shall be subjected for inspection by a TESDA authorized inspector. The Inspector shall inspect and verify the purchases, and will acknowledge the veracity of the purchases by affixing his/her signature to the purchase documents.

8.2.1.8 The Storekeeper shall receive the stocks and record for inclusion in the inventory of supplies and materials.

8.2.1.9 The Storekeeper shall issue all the commodities to the Executive Chef, Pastry Chef and the Food & Beverage Services Attendant to complete their request.

8.2.2 For Non-perishable commodities for stock (canned beverages, canned goods, food ingredients, packaging materials, etc.) -

8.2.2.1 The Storekeeper will check the availability of stocks in the inventory list. Those items that are not available and/or already limited a market list will be forwarded to the purchaser.

8.2.2.2 The purchaser will prepare the PR/market list for approval of the Canteen Manager.

8.2.2.3 Once the PR was approved the purchaser will secure cash advance from the SDO.

8.2.2.4 The purchaser will either have the items delivered or bought in the market based on the list requested.

8.2.2.5 After the purchasing or delivery of the item was made, the Purchaser will present the commodities to the authorized Inspector. The Inspector will inspect and verify the purchases, and will acknowledge the veracity of the purchases by affixing his/hers signature to the purchase documents.

8.2.2.6 The Storekeeper will receive the stocks and will record for inclusion in the daily inventory of supplies and materials.

8.2.2.7 In case deliveries are done after office hours or weekend, the duly designated Inspector shall be informed in advance by the Canteen Manager to ascertain his/her availability.

8.2.3 Storekeeping

8.2.3.1 The Storekeeper shall receive the purchased commodities for proper storage and record these items to the existing inventories.

8.2.3.2 The stocks shall be classified and arranged systematically using the FIFO method to facilitate accurate inventory and speedy counting of stocks.

8.2.3.3 The duly accomplished inventory of supplies and materials form shall be submitted to the Canteen Manager for his/her review and signature. This document shall be forwarded to the SDO for proper recording to be used as reference in the preparation of Financial Statement.

8.2.3.4 Spoiled, damaged and missing stocks shall be recorded in the inventory report. Spoiled and/or damaged stocks will be recognized only if it is covered by a damage report which is validated and signed by the manager.

8.2.3.5 The storekeeper shall record all requisition and/or withdrawal of stocks.

a) The Canteen Storekeeper shall submit periodic (daily, weekly and monthly) inventory report (**Annex F**) of the commodities/items to ensure the availability of stocks and avoid wastage of stocks unforeseen inside the storage area.

b) The Canteen Manager shall conduct verification of daily, weekly and monthly inventory report submitted.

8.3 Billings and Collections

Responsibilities	Key Steps	Interfaces
Canteen Manager / Cashier	Preparing the Bills of Catering Services Rendered	See Details 8.3.1 Annex B: Catering Request Form
Canteen Manager / Accounting Division	Signing of the Billing Statements by the Authorized Personnel	Annex B: Catering Request Form
Canteen Manager / Cashier	Issuance of the Billing Statements	See Details 8.3.4 Annex B: Catering Request Form
Requesting Office/Clients/ Accounting Division/ Cash Unit	Processing of the Payments	See Details 8.3.5 – 8.3.12

Procedure Details

8.3.1 The Canteen Manager shall prepare the billing statement based on the catering service form and order slip (*for extra orders*). The cashier shall specify control number for reference purposes.

8.3.2 The billed catering form shall be forwarded to the Accounting Division for review of computation, signature and recording.

8.3.3 Once the billing statement has been signed by authorized personnel, it shall be photocopied and recorded by the Cashier.

8.3.4 The billing statements shall be issued to the concerned offices (*payee*) for processing of payments.

8.3.5 Upon acceptance of the billing statements, the Payee shall prepare the Disbursement Voucher (DV) and complete the required documents to be forwarded to the Accounting Division for processing.

8.3.6 The Accounting Division shall process and check the completeness of the following documentary requirements:

- Obligation Request
- Disbursement Voucher
- Catering Service Form
- Statement of Account
- Original Copy of Guests List signed by the participants and with notation
- Certified True Copy of TESDA Order (if any)
- Certified Photocopy of the Minutes of the Meeting
- Terms of Reference
- OBR

8.3.7 If all the requirements are met, the Chief of Accounting Division shall affix his/her signature and forward the DV to the approving officer or to the Cash Unit if the DV is already approved.

8.3.8 The Cash Unit shall prepare the cheque.

TESDA CIRCULAR

8.3.9 The Cash Unit shall prepare/issue the Official Receipt (OR) signifying that the payment made by the Payee has been deposited to the account of the TESDA-SSP Canteen.

8.3.10 The Payee shall provide the Canteen Cashier a copy of the Official Receipt Number representing payment thereto.

8.3.11 The above-said documents shall be the basis for accepting catering requests.

8.3.12 Processing of billing and collection shall take ten (10) working days from the time the billed catering form was received by the Accounting Division up to the issuance of OR.

This Circular takes effect as indicated and shall supersede any issuances inconsistent hereof.

For strict compliance.

SEC. EMMANUEL JOEL J. VILLANUEVA
Director General

FORMS/ANNEXES

Annex A
Standard Cost of Meals/Dishes for Counter Selling

Meal/Dish	Price, PhP
Breakfast meal – set of rice, egg, processed meat	40.00/set
Breakfast meal – set of rice, egg, dried/processed fish	35.00/set
Rice	10.00/cup
Meat dish	35.00/serving
Poultry dish	35.00/serving
Seafood dish	35.00/serving
Vegetable dish	25.00/serving
Pasta dish	30.00/serving
Noodle dish	25.00/serving
Baked products	10.00 – 25.00/piece
Soda/canned juice	25.00/can
Bottled water, 350 ml	10.00/piece

Annex B

Technical Education and Skills Development Authority (TESDA)
TESDA Women's Center (TWC)
TESDA Complex, East Service Road, South Superhighway, Taguig City

CATERING SERVICE FORM

Date of Request: _____ **CS No.:** _____

Office/Division: _____ Date of Catering: _____
Purpose of Meeting: _____ No. of Guest/s: _____
Venue: _____
Type of Meal: _____

MENU	COST OF ORDERED ITEM/S
	TOTAL Php

We hereby agree to the catering terms and conditions listed at the back.

Coordinated by:

_____

Approved by: *Local No.:*

_____ _____
Chief/Director

(To be accomplished by TWC Canteen)

Date: _____

BILLING STATEMENT

This is to bill you the amount of _____
for the catering services rendered by TESDA Women's Center Canteen as indicated above.

Prepared by:

_____ _____ Php _____
TWC Canteen Manager Office Amount

_____
Chief, Accounting Division

Catering Terms / Conditions:

As the requesting office, we hereby agree to comply with the following terms and conditions pertaining to the TWC Canteen catering services:

A. For TESDA Clients:

1. We shall submit the original catering services form based on the set guidelines indicated below:

Number of days to submit catering request	Number of guests
1 day prior to date of catering	5-15
2 days prior to date of catering	16-30
3 days prior to date of catering	31-50
4 days prior to date of catering	51-100
5 days prior to date of catering	More than 100

2. We are aware that the Canteen Manager has the right to refuse and disapprove any catering request when there is a bulk of catering request or on very short notice;
3. We shall ensure that the payment of the catering service requested shall be settled within one month after receiving Billing Statement regardless of the amount. We are Fully aware that the next catering request will not be accepted if unpaid catering request has reached twenty thousand pesos(Php20,000) or more;
4. We shall coordinate with TWC Canteen Manager to ensure accuracy of orders;
5. We shall secure an approved Obligation Request(ObR) from the Chief of Budget Division, OCSA, to ensure budget allocation;
6. We shall ensure that the disbursement Voucher (DV) for the payment of catering is processed by the Accounting Division until the check has been deposited to TWC-SSP Account;
7. We shall provide the TWC Canteen a copy of Official Receipt of the settled account; and
8. We shall be responsible and accountable for the table appointments and other silverware items borrowed and requested to be left in the venue and shall return all borrowed items the following day.

B. For Non TESDA Clients

1. We shall submit the original catering services form based on the set guidelines indicated below:

Number of days to submit catering request	Number of guests
1 day prior to date of catering	5-15
2 days prior to date of catering	16-30
3 days prior to date of catering	31-50
4 days prior to date of catering	51-100
5 days prior to date of catering	More than 100

2. We are aware that the Canteen Manager has the right to refuse and disapprove any catering request when there is a bulk of catering request or on very short notice;
3. We shall ensure that the payment of the catering service requested shall be settled within one month after receiving Billing Statement regardless of the amount. We are Fully aware that the next catering request will not be accepted if unpaid catering request has reached twenty thousand pesos(Php20,000) or more;
4. We shall coordinate with TWC Canteen Manager to ensure accuracy of orders;
   Note: For other non-TESDA government offices, payment maybe given within one(1) month after the catering services has been rendered to give sufficient time to process the necessary documents.
5. We shall be responsible in securing Order of Payment from the TWC Canteen and pay directly to Cash Unit;
6. We shall provide TWC Canteen a copy of the Official Receipt of the settled account.

Conforme:

Coordinator, Requesting Office/Unit	**Chief/ Director**

Annex C
TWC Canteen Set Menus

Regular Meal @ 150.00/head

Plated Service:

Option 1: (Served with rice, bottled water and any available dessert)
Set of **1 soup**, **1 main course** (seafood or beef),
1 side dish (vegetable or salad)

Option 2: (Served with rice, pouring water and any available dessert)
Set of **2 main courses** (chicken or pork), **1 side dish**

Option 3: (Served with rice, bottled water and any available dessert)
Set of **1 main course** (w/ soup & veggies),
1 side dish (vegetable or salad)

Packed:

Option 1: (Served with rice, bottled water and any available dessert)
1 main course (seafood or beef), 1 side dish

Option 2: (Served with rice, bottled water and any available dessert)
Set of **2 main courses** (chicken or pork)

Executive Meal @ 400.00/head

Plated Service:

(Served with rice, bottled water, dessert)
Set of **1 soup**, **3 main courses** (choice of meat, poultry, seafood),
2 side dishes (vegetable or salad)

Buffet Service:

(Served with rice, bottled water, dessert)
Set of **1 soup**, **2 main courses** (choice of meat, poultry, seafood),
1 side dish (vegetable or salad), **sliced fruits**, **instant coffee**

Regular Snacks @ 75.00/head

Option 1: (Served with soda or juice and garlic bread)
Pasta (red or white sauce)

Option 2: (Served with soda or juice and garlic bread)
Noodles (bihon, canton, sotanghon)

Option 3: (Served with soda or juice)
Closed Sandwiches (tuna, chicken, egg, ham & cheese, French toast)

Option 4: (Served with soda or juice)
Baked products

Executive Snacks @ 150.00/head

Option 1: (Served with soda or juice, garlic bread)
Pasta (red or white sauce), side dish (meat, poultry or seafood)

Option 2: (Served with soda or juice, garlic bread)
Noodles, side dish (meat, poultry or seafood)

Option 3: (Served with soda or juice)
Baked products, Sliced Fruits

Option 4: (Served with soda or juice)
Native Kakanin, Sliced Fruits

Annex D

TESDA Women's Center
Canteen Operations Unit

CUSTOMER'S FEEDBACK FORM

We, at the TWC Canteen Operations Unit, are constantly trying to improve our food and services. We would be most grateful for any feedback you may have for us.

Instructions: Please write your numerical rating on the appropriate box for each item using the rating scale below.

Numerical Rating	Descriptive Rating
5	Excellent
4	Very Satisfactory
3	Satisfactory
2	Unsatisfactory
1	Very Unsatisfactory

A. Food attributes in terms of:	Breakfast	AM Snack	Lunch	PM Snack	Dinner
Portion size					
Taste					
Presentation					
Freshness					

B. Food Services	Name of Food Attendant	
Friendliness		
Presentation/Grooming		
Competence		
Promptness		

Comments/Suggestions:

_____
_____
_____

Name of Customer: _____
Office:_____ Local #: _____ Date: _____

Annex E

MARKET LIST FORM

Date: _____

ITEM #	ITEMS/PARTICULARS	QUANTITY
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		
26		
27		
28		
29		
30		

Prepared by:

_____
PURCHASER

Approved by:

_____
CANTEEN MANAGER

Annex F

CANTEEN OPERATIONS UNIT

DAILY INVENTORY REPORT OF SUPPLIES/MATERIALS FOR THE MONTH OF _____, **YEAR**

No.	Items	Beginning Quantity	Daily Usage																				Remaining Quantity	Total Cost
			M	T	W	Th	F	M	T	W	Th	F	M	T	W	Th	F	M	T	W	Th	F		
1																								
2																								
3																								
4																								
5																								
6																								
7																								
8																								
9																								
10																								
11																								
12																								
13																								
14																								
15																								

Prepared by:

_____

STOREKEEPER

Noted by:

_____

CANTEEN OPERATIONS MANAGER