

A FEASIBILITY STUDY ON ESTABLISHING ON J.Q PET DOG CLINIC AT BARANGAY POBLACION, CATEEL, DAVAO ORIENTAL

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1. INTRODUCTION

Over the years, Cateel, Davao Oriental, has been improving, growing, and unfolding the city's beautiful places and establishments. Cateel has not only welcoming and hospitable people but also precious and sweet. Barangay Poblacion is the most popular Barangay in the municipality of Cateel, with numerous establishments like grocery stores, restaurants, schools, district hospitals, clinics, and more. However, there are no pet clinics in Cateel. The nearest pet clinic is in Davao De Oro, traveling 76km or 2 hours from Cateel, which would cause danger or may worsen pets' condition in an emergency. Dogs are a man's best friend, giving people comfort, love, and affection through loyalty and companionship. It is important to have a pet dog clinic in Cateel as it gives protection and safety both to the dogs and people. Clinical decision-making is one of the most complex aspects of the veterinarian-client-patient interaction. Research suggests that the approach to communication used by veterinarians can impact veterinary clients' involvement in the decision-making process and their ultimate satisfaction. Using different approaches to the decision-making process may affect how information is exchanged and, consequently, how decisions are made (Janke et al., 2021).

Opening a pet dog clinic in Cateel will be the first clinic that would cater to the necessities of the dogs in the municipality. A place that would give comfort and easy access is what J.Q Pet Dog Clinic offers to its customers and patients.

J.Q Pet Dog Clinic will cater home services, vaccination, and deworming. The J.Q Pet Dog Clinic is important here in Cateel, Davao Oriental, especially in Poblacion, as the residence has many Pet dogs around the area. Some people need their dogs for regular check-ups, medication, and vaccines. They must travel for hours to have the required services; therefore, a pet dog clinic would make profitable as there are no existing competitors in the proposed location. Other factors that would make the business profitable are high-quality products and services at affordable prices. Furthermore, the attitudes and behaviors of pets differ as they are playful, friendly, and aggressive. Knowing how to handle these dogs is important to give the services each of them requires. Therefore, the business would have seminars and training for the employees and a manager to know how the pet clinic works. People in the clinic must have substantial knowledge to give better services to the patients and customers.

1.1 Objectives of the Study

The general objective of this study is to determine the feasibility study of J.Q Pet Dog Clinic in Castro Avenue, Poblacion, Cateel, Davao Oriental. The specific objectives are the following:

- To determine the target market
- To determine the strategic location
- To conduct a market survey
- To identify promotional strategies
- To identify personnel requirements
- To formulate a business model
- To determine the capital requirements of the business
- To project financial statements
- To compute financial ratios (ROI, Payback Period, ROA, Net Profit Margin)
- To draw conclusions and recommendations

1.2 Products and Services

J.Q pet dog clinic offers products and services that provide clients treatment, assistance, and comfort. The products and services the J.Q pet dog clinic provides are shown in the table below.

Table 1.1 Products and Services of J.Q Pet Dog Clinic

Clinic Products and Services	Description
Flea Treatment	Depending on their mild or severe cases, the business will treat the dogs by giving them chewable tablets or bathing them with products that would cure them. Deworming Depending on the dog's needs, the clinic will give a specific deworming product. There will also be schedules for how often the dog will receive the treatment.
Vaccination	The business will give the vaccines needed by the dogs, such as Canine Parvovirus, Distemper, Adenovirus, and Rabies. Additional vaccines will be available in the store and offered to the pets, depending on their prescriptions.
Dog Foods	The business will sell different types or brands of dog foods to allow customers to choose what their pets want. Moreover, the clinic will guide the customers by helping them choose what dog foods suit their specific dog type.
Toys	Toys will be sold in the clinic to give comfort and joy to the dogs. It will be displayed in the clinic to have the dogs choose whatever they like.
Leashes	The business will sell different styles, colors, and sizes for the owners to choose the type of leash they want their dogs to wear. These leashes are for aesthetics and safety, as the business will sell durable leashes that protect the dogs.
Cage	The business will sell cages as the dogs will consider these products a safe place to feel comfortable and safe.

1.3 Technology

J.Q Pet Dog Clinic will have different technologies to diagnose the dogs better and more accurately. Below are the technologies available in the clinic.

Table 1.2 Technologies in J.Q Pet Dog Clinic

Technologies	Functions
Digital Otoscope	J.Q Pet Dog Clinic will have this technology as dogs are prone to ear infections. This technology has a micro-camera on the tip of the device, making it reach and view the patient's ear canal, capturing what is inside the dog's ear.
Vet Electronic Sphygmomanometer Automatic Blood Pressure Monitor	This technology will be a great help in the business as this would help check the accurate reading of the dog's blood pressure and help determine whether the dog has a disease or conditions in its blood vessels.
Veterinary X-ray machine	This machine is essential in the clinic as radiographs or X-rays of dogs are needed to capture a burst of X-ray images to diagnose diseases or fractures in the dog's bones or tissues.

1.4 Intended Market

J.Q Pet Dog Clinic is located at Castro Avenue, Poblacion, Cateel, Davao Oriental. J.Q Pet Dog Clinic will focus on its general market, which is proponents of pet owners in Poblacion, Cateel, and Davao Oriental. An increasing population in Cateel will also result in more pets being cared for by the residents. Furthermore, this will result in pet owners' demand for an establishment that would satisfy the needs and wants of their pets.



Fig-1: Strategic Location

J.Q Pet Dog Clinic's target market involves people who have Pets, particularly dogs residing in Castro Avenue, Poblacion, Cateel, and Davao Oriental, who needs products such as dog essentials and food—moreover, services like veterinary assistance to have their dogs monitored and kept healthy.

1.5 Environment

The relentless drive to improve solid waste management has resulted in the establishment of many rules and regulations. The Republic Act No. 9003 is officially enacted to establish a comprehensive, thorough, and environmentally friendly waste management system in the nation. There is a provincial ordinance No. 13-10-2012, also known as the Davao Oriental Environment Code, which shows the policy for integrated waste management in the province where the waste will be segregated and thrown correctly to maintain the province's cleanliness and values kept.

Moreover, with the ordinance in the province, the proposed business will comply with the government's legal and environmental requirements as J.Q Pet Dog Clinic also promote safety and cleanliness by having effective waste management, maintaining, and practicing the values created by the municipality. Clinic waste must be disposed of properly to protect your staff, customers, and the environment. The J.Q Pet Dog Clinic uses sharp bins to dispose of used needles or sharps.

1.6 Competition

The business will be located on Castro Avenue, Barangay Poblacion, Cateel, Davao Oriental. Since the residents in the area are raising and taking care of dogs, there is a strong demand for their Pet's primary needs, medications, and other products for the pets to be taken care of.

The Municipality of Cateel has no pet clinics, so opening J.Q Pet Dog Clinic will make the business financially profitable in the proposed location. There will also be an advantage for pet owners in Cateel as they do not have to travel and go to different cities to get their dogs to have their treatment and check-ups because there will be a nearer and more reliable clinic in the municipality. Although there is support for dog vaccinations provided by the government, more is needed to cover all the needs of the dogs in Cateel.

The proposed location of the Pet Clinic has no competitors; therefore, J.Q Pet Dog Clinic will have an 85% market share in the chosen area. The figure on the next page shows the market share of the proposed dog clinic at Castro Avenue, Poblacion, Cateel, Davao Oriental.

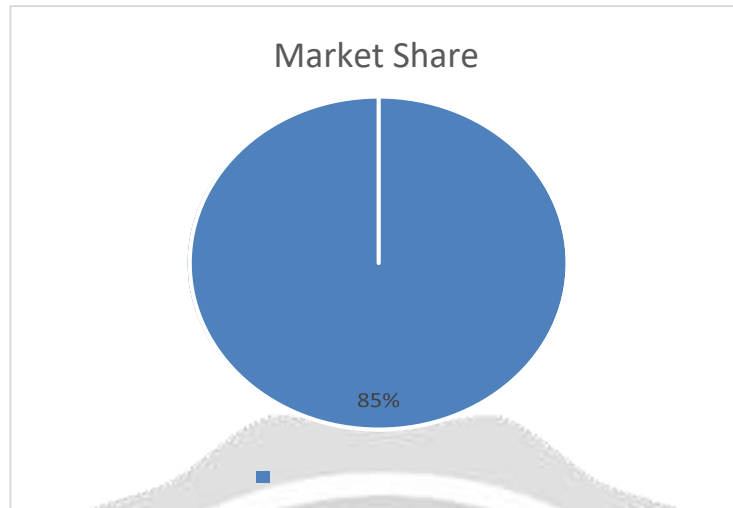


Fig-2: Market Share of J.Q Pet Dog Clinic

1.7 Industry

According to Grand View Research (2019), the market for veterinary services worldwide is estimated at 97.34 billion dollars in 2020 and grow at a Compounded Annual Growth Rate (CAGR) of 5.7 percent from 2021 to 2028. The enormous global increase in animal and food-borne diseases is the primary factor driving the market. The protection of the well-being of animals and the preservation of the hygienic safety of global trade are vital functions of veterinary services. Additionally, it helps protect the general public's health and guarantees food safety.

On a national level, the veterinary service industry has anticipated millions of dollars as the demand for clinics is also rising because of the increasing population of pet animals. According to Statist Research Department (2021), the Philippines' veterinary industry is anticipated to generate about 28.4 million U.S. dollars in revenue by 2024. Moreover, at the local level, the veterinary service industry has a high demand as there are countless pets, especially dogs, but there are no clinics in Cateel, Davao Oriental. There are clinics in the neighboring municipalities; however, it would take hours of traveling for the patients to receive the needed services. Therefore, a pet clinic is needed in the Cateel.

1.8 Business Model

J.Q Pet Dog Clinic offers services such as veterinary assistance where the dogs can experience exceptional services such as check-ups, vaccination, deworming, treatments, and others that would cure the dog's diseases or the discomforts they feel. Moreover, the business also offers products that would improve the well-being and lifestyle of pets, such as dog foods, pet toys, leashes, and cages.

The proposed dog clinic will be the first in Cateel, which does not mean it will be the only clinic available in the long run. There will be competitors in the future.

J.Q Pet Dog Clinic will have the edge over future competitors through the strategies it will practice and develop. Being the first dog clinic in Poblacion, Cateel will build strong customers and loyalty and brand recognition around the area as the business will offer not just affordable prices for both its goods and services but also by having knowledgeable and excellent customer service to the employees of the clinic. J.Q Pet Dog Clinic will have partners to extend help with emergencies by referring the patients to Davao Emergency Veterinary Hospital. Other partners are the suppliers of the medicines and products that will be needed in the clinic for medication and selling. Furthermore, the innovation of the business is through the knowledge and skills learned by the staff from conducting and attending seminars about the products and services offered by the business. Through the knowledge of the employees, the customers who have a first-time experience in having pets will be guided by the employees in the clinic. The table below shows the business model of J.Q Pet Dog Clinic.

Table 1.3 Business Model Canvas

Key Partners	Key Activities	Value Proposition	Customer Segments	Customer Relationship
Clinics CF Archives Supply Davao Foods and Supplies Davao G Pet Supplies	<ul style="list-style-type: none"> • Dog health care services • Dog treatment • Pet products 	<ul style="list-style-type: none"> • Accessible location • High quality with an affordable price • Professional and trained staff 	<ul style="list-style-type: none"> • Dogs • Pet Owners 	<ul style="list-style-type: none"> • In-person • Over the phone/ Online
	Key Resources		Channels	
	<ul style="list-style-type: none"> • Medical technologies • Human resources • Professional services 		<ul style="list-style-type: none"> • Social Media • Radio Advertisements • Posters • Word-of-Mouth 	
Cost Structure		Revenue Streams		
<ul style="list-style-type: none"> • Marketing and advertising expenses • Operating costs • Technologies • Utilities 		<ul style="list-style-type: none"> • Healthcare service fee • Consultation fee • Product sales 		

2. MARKET ANALYSIS

2.1 Marketing and Sales Strategy

Marketing and sales strategies can be used to expand the business where it belongs. Marketing and selling of products and services should be done ethically and professionally by being truthful with the information to be delivered to the target markets, as this would contribute to the effectiveness not just in the financial aspects but also in management within the business. For an effective marketing strategy, there should be constant provision of quality products and services for the business to be confident with how they market business.

The marketing and sales strategy of J.Q Pet Dog Clinic will be primarily founded on an integrated strategies approach to provide the most informed and compelling effect possible. Customer relationship management (CRM) has a relationship marketing component that emphasizes long-term customer involvement and loyalty over short-term objectives, including customer retention and individual sales (Aberle, 2019). Besides using media outlets, the business will also promote the store by using posters or tarpaulins before its opening so that customers who do not have social media will be informed about the business opening at Castro Avenue, Poblacion, Cateel, Davao Oriental.

These are some of the marketing objectives of the proposed business:

Promotion. To raise brand and product awareness for J.Q Pet Dog Clinic will be marketing techniques such as social networking sites, radio advertisements, posters, and word-of-mouth. Through the leadership of skilled personnel, J.Q Pet Dog Clinic will become well-known for its services.

Pricing. The pricing strategy utilized by the business is cost-plus pricing for its product. The business will consider the variable cost, market condition, and client's ability and willingness to pay for services fee.

Place. Since the Pet dog clinic business that sells services often requires customers to come. The J.Q Pet Dog Clinic located at Castro Avenue, Poblacion, Cateel, Davao Oriental. Customers often purchase services near where the pet dog clinic location, which means a business is more likely to make a sale if it chooses a location closer to its target audience.

Product. The products and services of the pet dog clinic are affordable. Moreover, we observed that our packaging and products look presentable and every item's quality for our loyal clients.

Physical Evidence. Physical evidence is everything our customers can see when interacting with our business. This includes the environment where we provide our product or service. Either physical or online, the design of these spaces, our logo and branding, product packaging, social media presence, and more.

People. The people in our Pet dog clinic are substantial enough knowledge to explain and help our clients discuss the services and products. The others are selling a product or service, designing it, marketing, managing teams, representing customers, recruiting, and training.

Processes. Following our processes, we provide our devoted customers with our products and services. This includes aspects like our sales funnel, payment systems, distribution approach, and how we manage our customer relationships.

3. OPERATING ANALYSIS

3.1 Production and Operating Requirements

J.Q Pet Dog Clinic will be open from Monday to Saturday, which opens at 8:00 AM and closes at 5:00 PM. The scheduled time applies to all clinic staff, where everyone should be in the clinic at or before 8:00 AM to prepare for the opening and welcoming of patients. There will also be a logbook to determine who is late or absent from work and when they enter and leave the clinic at 5:00 PM. The 12:00 - 1:00 PM will serve as the employees' lunch break and rest time to energize them during working hours.

3.2 Management and Personnel Requirements

J.q. pet dog clinic will be governed and managed by the owner, primarily the veterinarian. He or She will also serve as cashier and manager in the clinic. That will manage the clinic's operation and administration. Two veterinary assistants will be employed to assist and aid the overall management and operation of the business. The table on the next page shows the list of the requirements for the various positions from each level of management.

The table below shows the list of the requirements for the various positions from each level. Of management.

Table 3.2 Qualifications for the Organization's Position

Number of Employees	Description	Qualifications	Job Description
1	Veterinarian [Owner]	<ul style="list-style-type: none"> ▪ The owner has a doctor of veterinary medicine degree. ▪ The owner has work experience in a pet clinic. ▪ The owner has passed the veterinary medicine licensure examination. 	<ul style="list-style-type: none"> ▪ Treat animals who are ill or hurt with medication, bandages, operations, and bone fixing. ▪ Educate pet owners on proper food hygiene and healthcare to boost the health and well-being of dogs.
2	Veterinary Assistant	<ul style="list-style-type: none"> ▪ Knows animal care from accredited schools. ▪ Knows assisting veterinarians. ▪ Attended training or seminars for veterinary assistants. ▪ NC2 Holder loves and has a passion for taking care of pets. 	<ul style="list-style-type: none"> ▪ Assist the veterinarian by taking care of the patients and the facility performing patient medications, and helping with surgeries. ▪ Performing other animal care duties and other work related to running a veterinary clinic.

Organizational Structure

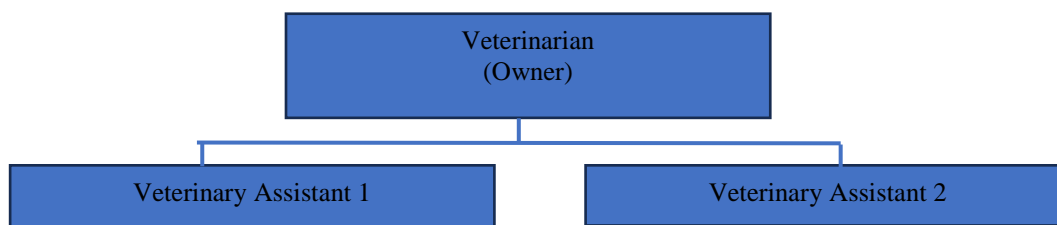


Fig-3.1: J.Q Pet Dog Clinic Organizational Chart

The figure above shows the organizational structure of J.Q Pet Dog Clinic. It summarizes how the organization ensures that the information and activities are directed toward an effective and efficient operation. Decision-making authority is bestowed on the owner of the clinic. Furthermore, middle and low-level management is the immediate superior responsible for directing tasks and ensuring that the jobs are done correctly.

3.3 Regulations/Environmental Issues

J.Q Pet Dog Clinic will follow and uphold the laws regarding animal welfare by promoting and upholding the Republic Act 8485 of the Registration on Animal Welfare. This act aims to give protection and promote the welfare of animals by having an establishment that would breed, maintain, keep, treat, and train the animals for trade or pets (DA Regional Field Office III, n.d.).

To legally operate the business, J.Q Pet Dog Clinic will register and acquire the permits necessary to open the business. The following are the permits and clearances needed to open the business: (1) Mayor's Permit, (2) Business Clearance, (3) Veterinarian registration, (4) Fire Safety Inspection, and (5) Sanitary Permit.

3.4 Critical Factors

The critical factors include the marketability of the product and services, competition, and the stability of the business.

SWOT Analysis. There should be a thorough analysis in proposing a business. SWOT Analysis is one of the resolutions of having a closer look at the business.

Table 3.3 SWOT Analysis of J.Q Pet Dog Clinic

<p>Strengths</p> <ul style="list-style-type: none"> • Professional Veterinarian • Skilled Veterinary Assistants • Quality yet affordable products • Excellent customer service • Strategic location 	<p>Weaknesses</p> <ul style="list-style-type: none"> • High start-up cost • No reputation yet
<p>Opportunities</p> <ul style="list-style-type: none"> • First Pet Clinic in Cateel • Gain customer loyalty and brand recognition • Accepts other pets. 	<p>Threats</p> <ul style="list-style-type: none"> • Entry of Competitors • The inflation rate affects the prices

Strengths. Strengths in a SWOT analysis are the favorable internal activities, processes, and behaviors, where J.Q Pet Dog Clinic will hire and recruit professional veterinarians and assistants that would meet the qualifications needed by the business to ensure the safety of the patients and the trust of the pet owners. That will significantly contribute to the business's success and brand. Strengths, such as highly rated customer service and effective supply chain management, help the business to sustain and enhance the business's competitive advantage.

Weaknesses. The weaknesses of the business are those characteristics of a business that have disadvantages. A high start-up cost will likely result in a more extended payback period as the business needs essential equipment for the clinic.

Opportunities. Opportunities are openings or chances for something positive to happen. It usually arises from situations outside the organization and requires attention to what might happen. J.Q Pet Dog Clinic will have its opportunity as it will be the first pet clinic to be opened in the municipality, where it would gain customer loyalty and brand recognition throughout Cateel.

Threats. The threats are typically external factors that would harm the business. There are yet to be any competitors in J.Q Pet Dog Clinic; however, opening the business in Cateel would open a room or opportunities for entrepreneurs to open a clinic in the proposed location. Furthermore, business prices fluctuate because of the inflation rate.

3.4 Porter's Five Forces

Porter's five forces help to identify where power lies in business situations. This is useful both in understanding the strength of an organization.

Table 3.4 Porter's Five Forces of J.Q Pet Dog Clinic

The intensity of rivalry among competitors	Threat of new competitors	Threats of substitute products or services	Bargaining power of buyers	Bargaining power of suppliers
Weak Force	Moderate Force	Moderate Force	Weak Force	Moderate Force

The intensity of rivalry among competitors. Cateel does not have a pet clinic; therefore, there are yet to be competitors in the proposed location. J.Q Pet Dog Clinic has a weak force in terms of intensity in the rivalry among competitors as it will be the only pet clinic available to cater to the needs of the patients and pet owners.

Threat of new competitors. Despite the entry of new businesses into the industry, the level of threat that new competitors bring is a moderate force since the clinic will have an established brand and many others. Consumers will already be aware of and accustomed to J.Q Pet Dog Clinic before the entry of new competitors. Therefore, customer loyalty and recognition will already be gained by the clinic.

Threats of substitute products or services. There are different products and services that J.Q Pet Dog Clinic offers; however, there are also substitutes from other stores. Like buying leashes from hardware or other stores, however, the pet clinic will still be the first choice for customers to buy their needed products as this is where most of their needs are found.

Bargaining power of buyers. J.Q Pet Dog Clinic has a weak force in the bargaining power of buyers as the clinic will be the first and only clinic in the municipality before the entry of competitors. Pet owners have no choice but to travel to the nearest pet clinic in Cateel. Therefore, there will only be a weak force in this section. Although there are no other choices for pet owners, there should still be a continuous provision of quality services and products to retain and attract new customers.

Bargaining power of suppliers. Although suppliers hold the availability of products that are for sale, they only have a low to moderate effect on J.Q Pet Dog Clinic's profitability and business operations. The clinic will have more than one supplier, so the clinic will not only rely on one establishment but will ensure that there will be available products from other suppliers in case the others do not have one.

3.5 PEST Analysis

It is understanding what external forces may affect our organization and how those factors could create opportunities or threats to our business.

Political Factors. J.Q Pet Dog Clinic's business will be in Poblacion, Cateel, Davao Oriental. The business must adhere to government regulations and policies to operate smoothly. Moreover, to positively influence pet owners and investors, there should be political stability as this would affect the expansion and development of the businesses. Furthermore, there are different laws and regulations that individuals and the establishment should follow. Therefore, J.Q Pet Dog Clinic should adhere to these laws because even though a business is successful, it still needs to comply with the law.

Economic Forces. The economic standing of Cateel is a big challenge for J.Q Pet Dog Clinic. The economic state of the municipality is dynamic and unpredictable. Therefore, it can affect the company's business operations and strategic planning. Factors such as unemployment rates, inflation rates, taxes, and economic growth rates all affect the consumer's purchasing power, which will impact the profitability of J.Q Pet Dog Clinic. Therefore, J.Q Pet Dog Clinic should adjust its operations to the state's economic health.

Social Forces. The survey result shows that 100% of the respondents love Pet dogs, which implies that dogs became part of their social life, carrying them whenever they walk around or wander around the vicinity that can be observed. Dogs are good companions that relieve stress, secure houses and children, help one to be more active, and ease the feeling of isolation. The figure that shows the number of people who love dogs is an opportunity for J.Q Pet Dog Clinic to gain high revenue, and an increase in this figure through time will give the business more earning advantages.

However, monitoring customer behavior that can help identify products and services preferred by the majority will be prioritized. This helps determine what the clinic needs to improve and add features and will determine the market's demand. Studying customer behavior helps the pet dog clinic to understand how the decision to buy was made and how they hunted for the product and services.

Technological Forces. Technology is one of the main features of J.Q Pet Dog Clinic. Thus, it is one factor that will significantly influence J.Q Pet Dog Clinic's strengths and opportunities. The technologies of the clinic give accurate information or diagnosis about the health and wellness of the dogs, and having these technologies will convince the pet owners to support the business than traveling. For hours, go to the nearest pet clinic outside the municipality of Cateel.

4. FINANCIAL ANALYSIS

This chapter provides comprehensive data with numerical figures and financial assessment for J.Q. pet dog clinic as it describes the ability of the proposed business to sustain and survive the operation in the next years, from March to December 2023.

4.1 Start-Up Schedule

A wide-ranging data, which consists of facts and figures associated with this Feasibility study, illustrate the assumptions of the proposed Pet Dog Clinic business. In this study, we came up with the assessment of important and valuable details as regards the financial statement of this business endeavor, the contents of which describe the capability of this proposed business to succeed and sustain the economic growth of the business in the next five years of its business operation.

J.Q Pet Dog Clinic's presentation of the financial statement in the next pages demonstrates our commitment to offering the general medical equipment and facilities necessary for treatment and surgery. These may include examination rooms-ray machines, laboratory, and pharmacy services. On the second page of this chapter, we illustrate our willingness and preparedness to offer and serve our potential target customers to the best of our knowledge and ability as we start moving headlong to the realization of our proposed business establishment as soon as possible. Moreover, just a year halfway, we will look for the supplier and push for the immediate acquisition of tools and equipment such as a Digital Otoscope, Vet Electronic Sphygmomanometer, and Veterinary X-ray machine to operation so that when the time comes, we shall be ready to operate our proposed business. Hence, we are targeting to enter the market scene during the first month of the Calendar Year 2023. Our start-up Schedule of Business Activities will be done anytime this coming March 2023.

Table 4.1 Start-Up Schedule

Activities	Mar 2023	Apr 2023	May 2023	Jun 2023	July 2023	Aug 2023	Sep 2023	Oct 2023	Nov 2023	Dec 2023
Renovation of the building.										
Purchase the equipment and supplies.										
Opening day										
Business operation										
Consistent promotional campaigns over the radio station.										
Prepare inventory/ Year-end Report										

4.2 Financial Projection

The proponents used a survey questionnaire to determine the acceptance of the proposed business in the target location, and the respondents' responses were gathered and used as a basis to determine the projected revenue of the proposed business. The table below shows the summary of the projected sales.

Table 4.2 Projected Revenue of Services for 2023

SERVICES	Demand Period	Demand Quantity	Service Fee	Annual Demand	Annual Sales	Total Annual Sales
Flea Treatment	Weekly	6	450.00	288	129,600.00	
	Monthly	17	450.00	204	91,800.00	
	Yearly	12	450.00	12	5,400.00	226,800.00
DEWORMING						
1-3 years old	Weekly	3	100.00	144	14,400.00	
	Monthly	7	100.00	84	8,400.00	
	Yearly	12	100.00	12	1,200.00	24,000.00
4-5 years old	Weekly	7	150.00	336	50,400.00	
	Monthly	8	150.00	96	14,400.00	
	Yearly	10	150.00	10	1,500.00	66,300.00
6-10 years old	Weekly	6	200.00	288	57,600.00	
	Monthly	10	200.00	120	24,000.00	
VACCINATION						
Rabies	Yearly	9	200.00	9	1,800.00	83,400.00
	Yearly	24	600.00	333	66,600.00	66,600.00
Distemper	Weekly	4	200.00	192	38,400.00	
	Monthly	8	200.00	96	19,200.00	
	Yearly	11	200.00	11	2,200.00	59,800.00
Adenovirus	Weekly	6	200.00	288	57,600.00	
	Monthly	10	200.00	120	24,000.00	
	Yearly	10	200.00	10	2,000.00	83,600.00
Total Service Fee				2,653		610,500.00

Table 4.3 Projected Revenue of Services for 2023

Products	Demand Period	Demand Quantity	Products	Annual demand	Annual Sales	Total Annual Sales
Dry Foods	Daily	15	150.00	4680	702,000.00	
	Weekly	11	150.00	528	79,200.00	
	Monthly	10	150.00	480	72,000.00	
	Yearly	12	150.00	12	1,800.00	855,000.00
Wet Foods	Daily	6	150.00	1872	280,800.00	
	Weekly	12	150.00	576	86,400.00	
	Monthly	13	150.00	156	23,400.00	
	Yearly	9	150.00	9	1,350.00	391,950.00
Can/Pouches/Tubs	Daily	7	250.00	2184	546,000.00	
	Weekly	11	250.00	528	132,000.00	
	Monthly	10	250.00	120	30,000.00	
	Yearly	8	250.00	8	2,000.00	710,000.00
Dog Balls	Daily	5	200.00	1560	312,000.00	
	Weekly	3	200.00	144	28,800.00	
	Monthly	6	200.00	72	14,400.00	
	Yearly	16	200.00	16	3,200.00	358,400.00
Interactive Toys	Daily	4	180.00	1248	224,640.00	
	Weekly	9	180.00	432	77,760.00	
	Monthly	11	180.00	132	23,760.00	
	Yearly	10	180.00	10	1,800.00	327,960.00
Rope Toys	Daily	6	180.00	1872	336,960.00	
	Weekly	9	180.00	432	77,760.00	
	Monthly	8	180.00	96	17,280.00	
	Yearly	10	180.00	10	1,800.00	433,800.00
Squeak Toys	Daily	3	250.00	936	234,000.00	
	Weekly	8	250.00	384	96,000.00	
	Monthly	12	250.00	144	36,000.00	
	Yearly	8	250.00	8	2,000.00	368,000.00
Martingale	Daily	2	150.00	624	93,600.00	
	Weekly	5	150.00	240	36,000.00	
	Monthly	10	150.00	120	18,000.00	
	Yearly	3	150.00	3	450.00	148,050.00
Retractable Dog Leash	Daily	1	150.00	312	46,800.00	
	Weekly	6	150.00	288	43,200.00	
	Monthly	9	150.00	108	16,200.00	
	Yearly	12	150.00	12	1,800.00	108,000.00
Gentle Leader Head Collar	Daily	3	150.00	936	140,400.00	
	Weekly	6	150.00	288	43,200.00	
	Monthly	11	150.00	132	19,800.00	
	Yearly	9	150.00	9	1,350.00	204,750.00
Bungee and Stretchable	Daily	7	150.00	2184	327,600.00	
	Weekly	4	150.00	192	28,800.00	
	Monthly	10	150.00	120	18,000.00	
	Yearly	9	150.00	9	1,350.00	375,750.00
Soft-Sided Dog Crates	Daily	4	500.00	1248	624,000.00	
	Weekly	3	500.00	144	72,000.00	
	Monthly	6	500.00	72	36,000.00	
	Yearly	6	500.00	6	3,000.00	735,000.00
Heavy-Duty Dog Crates	Daily	2	500.00	624	312,000.00	
	Weekly	5	500.00	240	120,000.00	
	Monthly	7	500.00	84	42,000.00	
	Yearly	8	500.00	8	4,000.00	478,000.00
Folding Wire Dog Crates	Daily	6	540.00	1872	1,010,880.00	
	Weekly	7	500.00	336	168,000.00	
	Monthly	5	500.00	60	30,000.00	
	Yearly	8	500.00	8	4,000.00	1,212,880.00
Plastic Portable Dog Crates	Daily	3	500.00	936	468,000.00	
	Weekly	7	500.00	336	168,000.00	
	Monthly	5	500.00	60	30,000.00	
	Yearly	13	500.00	13	6,500.00	672,500.00
Total Products				30,273		6,769,540.00
Total						7,380,040.00

Assumption: Business revenue will increase by 5% every year

Table 4.4 Salaries and Benefits

Job Description	Monthly Salary	Annual Salary
Veterinary (Doctor)	37,525.00	450,300.00
Veterinary Assistant 1	12,850.00	154,200.00
Veterinary Assistant 2	12,850.00	154,200.00
Total		<u>758,700.00</u>

Assumption: Salaries expenses will increase by 1% each year.

Table 4.5 Promotional Expense

Particulars	Cost	No. Monthly	Quantity	Annual Cost
Radio Advertising	500.00	12 months		6,000.00
Posters	450.00		12 pcs	5,400.00
Flyers	500.00		2 sets	1,000.00
Total	1,450.00			<u>12,400.00</u>

Assumption: Promotional expenses will be incurred every other year of operation.

Table 4.6 Permits and Licenses

PARTICULARS	Total Amount Cost
Annual Building Inspection Fee	200.00
Annual Sanitary Inspection Fee	200.00
Mayor's Permit	1,305.00
Retailing	1,500.00
Zoning	250.00
Garbage Fee	700.00
Health/Sanitary	100.00
Business Permit	3,000.00
Business Plate	400.00
Registration on Animal Welfare	1,500.00
Total	<u>9,155.00</u>

Assumption: Permits and Licenses will be incurred with no increase for 5 years.

Table 4.7 Rent expense

Monthly Rental	Annual
15,000.00	180,000.00
Total	<u>180,000.00</u>

Assumption: Rental expenses will be constant for 5 years

Table 4.8 Utilities Expense

Utilities expense	Monthly	Annual
Electric bill	2,000.00	24,000.00
Internet expense	1,000.00	12,000.00
Total		<u>36,000.00</u>

Assumptions: The cost incurred in utilities expense is fixed within five years of operation.

Table 4.9 Office Supplies

Office Supplies	Quantity	Price Per Unit	Annual Cost
Bondpaper	4 reams	210.00	840.00
Ballpen	30 pcs	8.00	240.00
Pencil	30 pcs	5.00	150.00
Scissor	3 pcs	135.00	405.00
Dust Pan	2 pcs	75.00	150.00
Mop	3 pcs	280.00	840.00
Rug	12 pcs	55.00	660.00
Mask	25 box	75.00	1,875.00
Lab Gown	12 pcs	750.00	9,000.00
Surgical Cap Non-Woven	1 box	300.00	300.00
Towel	30 pcs	100.00	3,000.00
Paper Bags	300 pcs	6.00	1,800.00
Scotch Tape	30 pcs	20.00	600.00
Alcohol	15 liters	110.00	1,650.00
Total		904.00	21,510.00
<i>Assumption:</i> Supplies expenses will increase by 2% every year.			

Table 4.10 Furniture and Fixture

Item	Quantity	Price Per Unit	Total Cost
Table	3	1,200.00	3,600.00
Long Bench	3	2,200.00	6,600.00
Chairs	10	360.00	3,600.00
Total		1,560.00	7,200.00
<i>Assumption:</i> Tools and Equipment are acquired in the first year of operation before the formal opening of the business.			

Table 4.11 Tools and Equipment

Equipment	Quantity	Price Per Unit	Annual Cost
Digital Oscope	3	8,500.00	25,500.00
Vet Electronic Sphygmomanometer	3	3,000.00	9,000.00
Veterinary X-ray Machine	2	40,000.00	80,000.00
Total		51,500.00	114,500.00
<i>Assumption:</i> Tools and Equipment are acquired in the first year of operation before the formal opening of the business.			

Table 4.12 Depreciation Expense/Accumulated Depreciation

Equipment	Cost	Estimated life	Salvage Value	Depreciation Cost
Digital Oscope	8,500.00	5 years	5,500.00	3,000.00
Vet Electronic Sphygmomanometer	3,000.00	5 years	1,000.00	2,000.00
Veterinary X-ray Machine	40,000.00	5 years	25,000.00	15,000.00
Furniture and Fixtures Expense				
Table	1,200.00	5 years	600.00	600.00
Long Bench	2,200.00	5 years	1,000.00	1,200.00
Chairs	360.00	5 years	150.00	210.00

Total				22,010.00
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Table 4.12 Capital Requirements

Capital Requirements	Amount
Purchases	1,251,053.05
Assets	261,000.00
Miscellaneous Expenses	8,333.33
Permit and licenses	9,155.00
Promotional Expense	12,400.00
Office Supplies	1,792.50
TOTAL	<u>1,543,733.88</u>

Table 4.13 Inventory

	2023	2024	2025	2026	2027
Inventory Beg.	0	142,057.20	143,477.77	144,912.55	146,361.68
Add: Purchases	5,004,212.20	5,104,296.44	5,206,382.37	5,310,510.02	5,416,720.22
Total	5,004,212.20	5,246,353.64	5,349,860.14	5,455,422.57	5,563,081.90
Less: Cost of Goods Sold	4,862,155.00	5,102,875.87	5,204,947.60	5,309,060.89	5,415,256.60
Inventory End	142,057.20	143,477.77	144,912.55	146,361.68	147,825.29
Cost of Sales					
Inventory Beg.	-	142,057.20	143,477.77	144,912.55	146,361.68
Purchases	5,004,212.20	5,104,296.44	5,206,382.37	5,310,510.02	5,416,720.22
Less: Inventory End	142,057.20	143,477.77	144,912.55	146,361.68	147,825.29
Cost of Sales	4,862,155.00	5,102,875.87	5,204,947.60	5,309,060.89	5,415,256.60
<i>Assumption:</i> Ending inventory will increase by 1% each year.					

Table 4.14 Miscellaneous Expense

Miscellaneous Expenses	AMOUNT
TOTAL	100,000.00
<i>Assumption:</i> Miscellaneous Expenses will not increase in the following years.	

Table 4.15 SSS/PHIC Interest

Personnel	SSS	PHIC	ANNUAL
Veterinary (Doctor)	3,564.88	844.31	43,622.81
Veterinary Assistant 1	1,220.75	289.13	14,938.13
Veterinary Assistant 2	760.00	180.00	9,300.00
Total	4,785.63	1,133.44	67,860.94
<i>Assumption:</i> SSS/PHIC will increase by 1% every year.			

4.3 Projected Statement of Comprehensive Income

J.Q Pet Dog Clinic
Projected Statement of Comprehensive Income
For the years 2023,2024,2025,2026 and 2027

PARTICULARS	2023	2024	2025	2026	2027
Revenue	7,380,040.00	7,749,042.00	8,136,494.10	8,543,318.81	8,970,484.75
Beg. Inventory	-	142,057.20	143,477.77	144,912.55	146,361.68
Purchases	5,004,212.20	5,104,296.44	5,206,382.37	5,310,510.02	5,416,720.22
Inventory end	142,057.20	143,477.77	144,912.55	146,361.68	147,825.29
Less: Cost of Revenue	4,862,155.00	5,102,875.87	5,204,947.60	5,309,060.89	5,415,256.60
Gross profit	2,517,885.00	2,646,166.13	2,931,546.50	3,234,257.91	3,555,228.14
Less: Operating Expense					
Rental Expense	180,000.00	180,000.00	180,000.00	180,000.00	180,000.00
Miscellaneous Expenses	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00
SSS/PHIC	67,860.94	68,539.55	69,224.94	69,917.19	70,616.36
Permit and licenses	9,155.00	9,155.00	9,155.00	9,155.00	9,155.00
Salaries Expenses	758,700.00	766,287.00	773,949.87	781,689.37	789,506.26
Promotional Expense	12,400.00		12,400.00		12,400.00
Depreciation Expense	91,660.00	91,660.00	91,660.00	91,660.00	91,660.00
Utilities expense	36,000.00	36,720.00	37,454.40	38,203.49	38,967.56
Office Supplies	21,510.00	21,940.20	22,379.00	22,826.58	23,283.12
Total Operating Expense	1,277,285.94	1,274,301.75	1,296,223.22	1,293,451.63	1,315,588.30
Gross Income	1,240,599.06	1,371,864.38	1,635,323.29	1,940,806.28	2,239,639.84
Tax expense (35%)	434,209.67	480,152.53	572,363.15	679,282.20	783,873.94
Net Income	<u>806,389.39</u>	<u>891,711.85</u>	<u>1,062,960.14</u>	<u>1,261,524.08</u>	<u>1,455,765.90</u>

4.4 Projected Cash Flows Statement

J.Q Pet Dog Clinic
Projected Cash Flows Statement
For the years 2023,2024,2025,2026 and 2027

PARTICULARS	2023	2024	2025	2026	2027
Cash flow from operating expenses					
Revenue received from clients	7,380,040.00	7,749,042.00	8,136,494.10	8,543,318.81	8,970,484.75
Purchases	5,004,212.20	5,104,296.44	5,206,382.37	5,310,510.02	5,416,720.22
Operating Expense	1,185,625.94	1,182,641.75	1,204,563.22	1,201,791.63	1,223,928.30
Tax Expense	434,209.67	480,152.53	572,363.15	679,282.20	783,873.94
Total Cash Inflow	<u>755,992.19</u>	<u>981,951.28</u>	<u>1,153,185.36</u>	<u>1,351,734.95</u>	<u>1,545,962.28</u>
Cash flow from investing activities					
Purchase of Tools and Equipment	253,800.00				
Purchase of Furniture and Fixture	7,200.00				
Total Cash Outflow	<u>261,000.00</u>				
Cash Flow from Financing Activities					
Partner's Initial Investment	1,600,000.00				
Withdrawal		(50,000.00)	(70,000.00)	(30,000.00)	(10,000.00)
Total used in Financing Activities	<u>1,600,000.00</u>	<u>(50,000.00)</u>	<u>(70,000.00)</u>	<u>(30,000.00)</u>	<u>(10,000.00)</u>
Total Cash Flow	2,094,992.19	931,951.28	1,083,185.36	1,321,734.95	1,535,962.28
Cash Beginning		2,094,992.19	3,026,943.47	4,110,128.83	5,431,863.78
Cash End	<u>2,094,992.19</u>	<u>3,026,943.47</u>	<u>4,110,128.83</u>	<u>5,431,863.78</u>	<u>6,967,826.06</u>

4.5 Projected Balance Sheet

J.Q Pet Dog Clinic
Projected Balance Sheet
As of years 2023,2024,2025,2026 and 2027

PARTICULARS	2023	2024	2025	2026	2027
Current Assets					
Cash	2,094,992.19	3,026,943.47	4,110,128.83	5,431,863.78	6,967,826.06
Inventory	142,057.20	143,477.77	144,912.55	146,361.68	147,825.29
Total Current Asset	2,237,049.39	3,170,421.24	4,255,041.38	5,578,225.46	7,115,651.35
Non-Current Asset					
Less: Depreciation					
Equipment	253,800.00	253,800.00	253,800.00	253,800.00	253,800.00
Furniture and Fixture	7,200.00	7,200.00	7,200.00	7,200.00	7,200.00
Accumulated Depreciation	91,660.00	183,320.00	274,980.00	366,640.00	458,300.00
Total Non-current Assets	169,340.00	77,680.00	(13,980.00)	(105,640.00)	(197,300.00)
Total Assets	<u>2,406,389.39</u>	<u>3,248,101.24</u>	<u>4,241,061.38</u>	<u>5,472,585.46</u>	<u>6,918,351.35</u>
Liabilities and Equity					
Partner's capital	1,600,000.00	2,406,389.39	3,248,101.24	4,241,061.38	5,472,585.46
Partner's Drawing		(50,000.00)	(70,000.00)	(30,000.00)	(10,000.00)
Net Income	806,389.39	891,711.85	1,062,960.14	1,261,524.08	1,455,765.90
Total Partner's Equity	2,406,389.39	3,248,101.24	4,241,061.38	5,472,585.46	6,918,351.35
Total Liabilities and Partner's Equity	<u>2,406,389.39</u>	<u>3,248,101.24</u>	<u>4,241,061.38</u>	<u>5,472,585.46</u>	<u>6,918,351.35</u>

4.6 Partner's Equity

Table 4.19 Partner's Equity

PARTICULARS	2023	2024	2025	2026	2027
Partner's Capital	1,600,000.00	2,406,389.39	3,248,101.24	4,241,061.38	5,472,585.46
Retained Earnings	806,389.39	891,711.85	1,062,960.14	1,261,524.08	1,455,765.90
Sub-Total	2,406,389.39	3,298,101.24	4,311,061.38	5,502,585.46	6,928,351.35
Less: Partner's Drawing		(50,000.00)	(70,000.00)	(30,000.00)	(10,000.00)
Capital End	<u>2,406,389.39</u>	<u>3,248,101.24</u>	<u>4,241,061.38</u>	<u>5,472,585.46</u>	<u>6,918,351.35</u>

2023	BANTIN	INDAWA	TOTAL
Partner's Capital	800,000.00	800,000.00	1,600,000.00
Retained Earnings	403,194.70	403,194.70	806,389.39
Sub-Total	1,203,194.70	1,203,194.70	2,406,389.39
Less: Drawing	-	-	-
Capital End	<u>1,203,194.70</u>	<u>1,203,194.70</u>	<u>2,406,389.39</u>

2024	BAINTIN	INDAWA	TOTAL
Partner's Capital	1,203,194.70	1,203,194.70	2,406,389.39
Retained Earnings	445,855.93	445,855.93	891,711.85
Sub-Total	1,649,050.62	1,649,050.62	3,298,101.24
Less: Drawing	(25,000.00)	(25,000.00)	(50,000.00)
Capital End	<u>1,624,050.62</u>	<u>1,624,050.62</u>	<u>3,248,101.24</u>

2025	BAINTIN	INDAWA	TOTAL
Partner's Capital	1,624,050.62	1,624,050.62	3,248,101.24
Retained Earnings	531,480.07	531,480.07	1,062,960.14
Sub-Total	2,155,530.69	2,155,530.69	4,311,061.38
Less: Drawing	(35,000.00)	(35,000.00)	(70,000.00)
Capital End	<u>2,120,530.69</u>	<u>2,120,530.69</u>	<u>4,241,061.38</u>

2026	BAINTIN	INDAWA	TOTAL
Partner's Capital	2,120,530.69	2,120,530.69	4,241,061.38
Retained Earnings	630,762.04	630,762.04	1,261,524.08
Sub-Total	2,751,292.73	2,751,292.73	5,502,585.46
Less: Drawing	(15,000.00)	(15,000.00)	(30,000.00)
Capital End	<u>2,736,292.73</u>	<u>2,736,292.73</u>	<u>5,472,585.46</u>

2027	BAINTIN	INDAWA	TOTAL
Partner's Capital	2,736,292.73	2,736,292.73	5,472,585.46
Retained Earnings	727,882.95	727,882.95	1,455,765.90
Sub-Total	3,464,175.68	3,464,175.68	6,928,351.35
Less: Drawing	(5,000.00)	(5,000.00)	(10,000.00)
Capital End	<u>3,459,175.68</u>	<u>3,459,175.68</u>	<u>6,918,351.35</u>

The net income of the partnership will be divided equally by the partners. The partners will withdraw P50,000.00 each in 2024, P70,000.00 each for a year in 2025, P30,000.00 each for the year 2026, and 10,000.00 each for the year 2027.

4.7 Financial Ratios

Return on Investment. The return on investment is the ratio between net income and investment. The proposed business has an ROI of 68%, which means the management is good at generating revenue from its investment. The figure shows that the owner will receive a .68 return on every PHP 1.00 of their investment.

Return on investment	=	$\frac{\text{Average Net income}}{\text{Cost of investment}}$	X	100
	=	$\frac{P 1,095,670.27}{P 1,600,000.00}$	X	100
	=	0.68	X	100
Return on investment	=	<u>68%</u>		

Net Profit Margin. Net profit margin measures how much net income is generated as a percentage of revenues received. The figure below indicates that for every PHP 1.00 generated revenue, 0.13 peso will be contributed to the net profit representing a 68% Return on Investment. This further indicates that the company's management is generating profit from its revenue but very minimal. It shows that management should employ more strategies to increase its revenue and net income while minimizing some of its costs.

$$\begin{array}{r} \text{Net Profit Margin} = \\ = \\ = \end{array} \frac{\text{Average Net Income}}{\text{Average Revenue}} = \frac{\text{P } 1,095,670.27}{\text{P } 8,155,875.93} = \underline{\underline{0.13 \text{ or } 13\%}}$$

Return on Asset. Return on assets (ROA) is a financial ratio that measures the profitability of a business. Return on investment measures the yield of the initial investment. The business is projected to have a (ROA) of 0.25 or 25 %, meaning it manages its assets well enough to get a good profit.

$$\begin{array}{r} \text{Return on Asset} = \\ = \\ = \end{array} \frac{\text{Average net income}}{\text{Average Total assets}} = \frac{\text{P } 1,095,670.27}{\text{P } 4,457,297.76} = \underline{\underline{0.25}}$$

The business produces more profit per unit of assets, which is normally preferred, as indicated by high return on assets; when the ROA is high, the business generates more profit than the resources it has invested.

4.8 Payback Period

The payback period refers to the period required to recuperate the funds disbursed in an investment. It is computed by dividing the total investment of the partners by the average cash flows. The computed years before the partners' investment will be recovered in 9 months. This indicates that the investment will return to the partners quickly.

$$\begin{array}{r} \text{Payback Period} = \\ . \\ = \end{array} \frac{\text{Total Investment}}{\text{Average Cash Flow}} = \frac{\text{P } 1,600,000.00}{\text{P } 1,393,565.21} = \underline{\underline{1.15}}$$

The computed payback period means that the partners' investment will be recovered after 9 months of operation, approximately one year.

4. CONCLUSIONS

The study shows that J.Q Pet Dog Clinic can meet potential customers' needs. It is profitable by having a strategic location in the heart of the town, a bustling area that can attract and be accessible to customers. J.Q Pet Dog Clinic's target market involves people who have Pets, particularly dogs residing in Castro Avenue, Poblacion, Cateel, and Davao Oriental, who needs products such as dog essentials, foods, and services like veterinary assistance to have their dogs monitored and keep healthy. Social networking sites, radio advertisements, posters, and word-of-mouth will be used to raise brand and product awareness for J.Q Pet Dog Clinic.

In reviewing the study results, the management of J.Q Pet Dog Clinic has found that this business is feasible. The Return on Investment of the J.Q Pet Dog Clinic is 68%, showing that the proposed business can easily generate revenue from its investment. Moreover, having a payback period result of 0.76 means that it will take 3 months of business operation to recover the initial investment fully.

Lastly, we have found that the Financial Projection of J.Q Pet Dog Clinic reached a total figure of P 7,380,040.00, representing an estimated market share of 85% from among the current existing J.Q Pet Dog Clinic in town; this result shows the capacity of the business to sustain the operation in the next four years of operation.

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