

## **Executive Summary**

Estancia is a municipality in the province of Iloilo that has vast fishing ground with wide variety of seafoods. This study focused on the fish tocino which could give the fishermen the opportunity to provide not only food for their respective families but also income to sustain their everyday needs and expenses. Yam-Yam's Fish Tocino would be put into action by the owner and additional six (6) additional staff to help keep the business going smooth and orderly. They would be the ones aiding the owner in the conduct of daily activities and operations. In addition, Yam-Yam's Fish Tocino would be requiring a cashier who would be responsible in processing of business permits, renewals, payments of VAT and withholding taxes and filing of income tax return at the end of the year and cashier. He would be paid during consultation only to take charge on all accounting matters. Processed fish have been considered a widespread industry since very long time. The fish tocino preservation method it could be way preserved life to several months.