

Wastage Assessment on Food and Non-Food Establishments in Defense of the Donation Program

Rachelle M. Santos, LPT, JD, DBA, Ph.D., PD-SML¹
Reynold A. Campo, JD, DBA, Ph.D., PD-SML²

Lead Authors

<https://orcid.org/0000-0002-9176-0827>¹, <https://orcid.org/0000-0002-9499-1436>²
rmsantos0107@gmail.com¹, reynoldcampo1126@gmail.com²

Philippine Christian University-Manila (PCU)¹⁻², University of Santo Tomas (UST)¹
FEATI University, Philippines²

Co-authors:

Ramon Woo Jr., CPA, Ed.D, DBA, Ph.D., PD-SML³, Ariel D. Pineda, CPA, Ph.D., PD-SML⁴
<https://orcid.org/0009-0002-4295-151X>³, <https://orcid.org/0000-0001-6748-2348>⁴
Philippine Christian University³⁻⁴, John Paul College-Mindoro, Philippines³

Abstract

Food and non-food donation program is a considerable attempt to reduce wastage in the establishments. In the Philippines, wastage is being addressed by resorting to donation activities, yet not all donors consider the entirety of the impoverished population. Usually, donation activities are conducted as part of the Corporate Social Responsibility (CSR) of the establishments to proactively address social and environmental concerns and their relationships and interactions with communities and stakeholders. The main objective of the study is to gather sufficient information to be used as one of the bases in the establishment of a donation program facility with the endpoint of providing sustenance to poor communities. To set up a centralized food and non-food donation program facility in every city and municipality backed up by adequate evidence, a wastage assessment was conducted on selected supermarkets, hotels, offices, and merchandising and manufacturing companies in the model cities located at the National Capital Region (NCR), Philippines. Food Loss and Waste Accounting and Reporting Standard (or FLW Standard) for food wastes and asset disposal methods for fully depreciated or for disposal of non-food items were used in the study. The quantitative method was employed in gathering the data from the selected establishments using a survey questionnaire distributed among the respondents from the Accounting, Inventory, and Audit departments. Solid results on how the establishments assessed the amount of food loss and wastage in the supermarkets, manufacturing, and merchandising establishments were generated. On the other hand, a volume of non-food items for disposal such as furniture, tools, equipment, supplies, linens, bedding, and other materials in offices, hotels, and restaurants were found to be available for disposal periodically. In addition, the assessments of waste on the establishments revealed findings that will lead to wastage realization and may help in finding the alternatives required to minimize the amount of wasted food which is a determining factor in conceptualizing a proposal to establish the donation program facilities. The appropriate statistical tools were employed for data analysis to ensure a credible calculation of the results that led to significant interpretations.

Keywords: Food Loss and Waste Standard, Asset Disposal Method, Donation Program, wastage assessment