MNL

MAR 0 4 2021

MEMORANDUM CIRCULAR NO. 06
Series of 2021

SUBJECT   :   GUIDELINES ON CONCESSIONAIRES SALES MONITORING SYSTEM

GENERAL

1.   Pursuant to Executive Order No. 903, s. 1983, among the functions, power and duties of Manila International Airport Authority (MIAA) under Section 5(k) is to levy and collect dues, charges, fees or assessments for the use of the airport premises, works, appliances, facilities or concessions, or for any service provided by the Authority.

2.   Section 5.b. of AO 1, s. 2000 provides "Concessionaires paying on the basis of gross revenue **shall submit a monthly sworn statement of their gross revenue from operations** and to maintain a separate book of account for the purpose which shall be subject to the periodic inspection/audit of the Authority. Failure to submit the required statements shall be sufficient ground for termination of the contract without prejudice to collection of whatever amount is due to the government including interest and penalties".

      The above provision has been rendered moot to concessionaires who are required to operate Cash Register Machines/Point of Sales. Thus, report on sales from the system shall be considered in lieu of sworn statements.

3.   In line therefore with the MIAA's continuing efforts to improve and increase revenue collections from concessionaires, there is a need to require the mandatory use of the Point of Sale (POS) System and issue governing rules and regulations on the subject.

4.   The use of POS will strengthen MIAA revenue collection capabilities through effective monitoring and validation of the accuracy of sales declaration generated from Point of Sale (POS) / Cash Register Machines (CRM).

PURPOSE AND SCOPE

5.   This Circular shall provide the guidelines in the implementation of concessionaires sales monitoring thru POS/CRM specifically on sales recording and reporting, audit and IT procedure.

6.   This Circular shall cover all Concessionaires except when it is not practicable to use POS because of the nature of its business, among others, as determined by MIAA.

DEFINITION OF TERMS

7. For purpose of this MC, the following shall construe to mean:

    a. **Breakdown** – refers to a situation wherein the POS malfunctions thus unable to perform as it is intend.
    b. **Cash Register Machine/Point of Sales Machine (CRM/POS)-** is a computerized replacement for a cash register wherein customer's record and orders can be tracked, process credit and debit cards, connect to other systems in a network, and manage inventory.
    c. **Concessionaire Information Sheet** – form to be filled out by concessionaire as part of the pre-construction requirements.
    d. **Downtime** – refers to the period wherein the POS is malfunctioning.
    e. **Ingress/Egress Declaration Form (IEDF)** – a permit approved by the Terminal Manager authorizing the bringing in/out of POS machine from the terminal to be presented to the guard on duty.
    f. **Official Receipt** –and/or Sales Invoice issued as principal evidence in the sale of goods or services.
    g. **Request for Network Address (RNA) Form** – a form use to request for POS Connection with MIAA Network available at MISD or on-line.

STATEMENT OF POLICIES

8. There should be proper transaction control over sales and authorization by MIAA for ensuring that all sales are reported and collected for an efficient point of sale system.

9. Any device that will be part of the MIAA Network shall require clearance from MIAA.

10. The Concessionaires shall maintain valid POS Service Maintenance Agreement with their POS vendor to ensure support during downtime

11. The Concessionaires Sales Transactions shall always be punched into the POS machine. A concessionaire who deliberately violates this rule shall be dealt with accordingly in accordance with this Circular.

GENERAL GUIDELINES

12. **SALES RECORDING**
    a. MIAA Concessionaires, as determined by Business Development and Concession Management Department (BDCMD), are required to use duly registered CRM / POS with a corresponding valid Permit to Use CRM/POS from the Bureau of Internal Revenue.

    b. In the absence of POS during downtime or breakdown, sales recording using BIR – registered sales invoices and/or official receipts is allowed.

    c. In the event that the POS is functioning but cannot send data to MIAA servers, soft copies of their daily sales report are to be submitted to Management Information System Division (MISD) immediately after end of the day.

    d. If the POS is repaired within the day, immediate encoding of ORs or SIs issued to the system is required.

13. **SALES REPORTING**
    a. Daily sales report shall be sent online based on the format/syntax provided by the MIAA.
    b. In case of POS downtime, submission of sales report immediately after end of business day, together with SI/ORs or tape reading, to the BDCMD. The concessionaires shall maintain and keep copies of the machine validated SIs or ORs for audit purposes.
    c. Monthly sales summary reports must be classified based on the categories provided by MIAA and submitted on the first day of every month to BDCMD copy furnished Finance Department.

14. **MIAA AUDIT PROCEDURE**
    a. MIAA shall conduct spot checks on concessionaires' POS machine and system as well as verification if all transactions are appropriately covered by invoices and entered in the POS system.

    b. MIAA shall conduct spot audit and examination of all pertinent receipts, register tapes, books, and other documents. If needed, MIAA Internal Audit Services Office can request hard copies or printed sales journals from the POS system.

SYSTEMS AND PROCEDURES

15. **POS Connection.** Concessionaires shall submit a Request for Network Address (RNA) form for the assignment prior connection to the MIAA Network (Annex "A")The MISD will assign and approve the Network Address inclusive of login credentials (username & password).

16. **POS Equipment Testing.** Concessionaire shall request for hardware and software testing from MISD before the store opening date/time to secure a Clearance. Result of testing should be in accordance with the guidelines attached as Annex B (MIAA Guidelines or File Structure/Syntax) of this Circular.
    a. If Concessionaires need to change their Local Area Network (LAN)/WiFi Card, clearance from MISD prior to changing the LAN Card shall be required.

    b. The MIAA shall conduct re-testing of the POS system as necessary to validate if data transmitted is still in accordance with MIAA's guidelines. For this purpose, the concessionaire shall be informed by BDCMD of the planned re-testing. MISD shall conduct testing on all POS at least once a year.

17. **Pre-construction** – Concessionaires are required to accomplish a Concessionaire Information Sheet as part of pre-construction requirements. (Refer to Annex C)

    Accomplished CIS shall be used by MISD during pre-construction meetings to ensure relevant guidelines for the POS installation is considered prior to approval and opening.

18. **Virus Problem** – The concessionaire shall ensure that their POS System is free from virus, worm, malware or any malicious code that would affect MIAA's system. Anti-virus must be installed and updated for the following platform: a) *Linux variant;* b)*Windows* c)*Android/ IOS* d) *others, with prior approval of MIAA.*

MISD shall automatically disconnect the POS equipment from the MIAA Server if a POS or a PC or a Server is infected with a virus. Concessionaires shall be given three (3) calendar days to fix the virus problem.

Other POS System not using the above platform must be certified by the manufacturer that it is free from any form of malicious code, malware that could affect the MIAA system.

19.   **Reconnection of POS equipment** to the MIAA Network shall only be allowed upon rectification of the issue and clearance from MIAA. Authorized MISD IT support personnel shall be allowed to view their system to confirm if the anti-virus is installed, updated and functioning.

20.   **POS Breakdown.** A service unit shall be allowed provided it was duly registered with the BIR and clearance from MISD to validate compliance with MIAA guidelines.

21.   **Pull-out of POS Equipment** – Approved Ingress/Egress Declaration Form (IEDF) by the Terminal Manager shall be presented to the guard on duty when bringing in/out equipment of the Terminal/MIAA complex. However, the pulled-out equipment shall only be allowed to be reinstated on the date determined by the Authority.

STATEMENT OF RESPONSIBILITY

22.   BDCMD shall:
    a.   Inform affected establishments and propose a smooth transition mechanism for the effective compliance hereto;
    b.   Ensure concessionaire's contracts submitted for approval and/or renewal shall incorporate provisions that enforces the Authority's policies and procedures on POS;
    c.   Initiate action against concessionaires who have committed any of violations mentioned under **GROUNDS FOR SUSPENSION OF CONTRACT** of Sections 25 and 26 of this MC.

23.   MISD shall :
    a.   Maintain and operate the MIAA's POS software, servers and network;
    b.   Monitor the MIAA Billing System and ensure that routine reports are generated within the prescribed time. These reports shall include Monthly Sales Report of each concessionaire and Summary of Report of Non-complying Concessionaires.
    c.   Assist in initializing, configuring, testing of the POS to determine completeness of information transmitted to the MIAA Server as prescribed;
    d.   Conduct periodic test of POS to determine if it still meets MIAA guidelines.
    e.   Certify during construction period that POS is approved and compliant.
    f.   MISD shall maintain copies of the license and agreement in item 10 of this circular
    g.   Ensure all data, communication, electrical cabinets and outlets must be provided with direct access/ service door / window, if covered.
    h.   Ensure all electrical / electronic equipment that produce Radio Frequency Interference must be properly shielded (i.e. microwave, switching power supplies, relays, motors etc…) to prevent any effect on the performance of POS machine.
    i.   Ensure Internet HotSpot coverage provided by the store/tenant must be controlled and confined in their area of operation to prevent interference to MIAA's wireless network.

24. Accounting Division shall ensure that concessionaires are billed based on the monthly sales summary report generated by the system.

25. Terminal Managers / Authorized Head of Office – shall approve the IEDF and ensure proper coordination to the guard on duty.

GROUNDS FOR SUSPENSION OF CONTRACT

26. MIAA shall suspend the Concessionaire's contract if any of its employees are caught doing any of the following:
    a. Tampering of sales data.
    b. Repetitive and deliberate disregard of the Non-Punching policy
    c. Computer hacking
    d. Repetitive detection of virus/malicious codes in Concessionaires POS and deliberate disregard of the importance of virus/malicious code scanning program. No updated anti-virus software.
    e. Unauthorized use of the MIAA Network other than that prescribed by MIAA.

27. MIAA shall suspend the Concessions contract if the concessionaire are determined to have committed any of the following:
    a. Failure to migrate to the POS System as prescribed under Sec. 29 below.
    b. Downed POS system (i.e., No reading, Sales reading with wrong information, Data and File formats are not within the specified format of MIAA) and detection of virus in three (3) consecutive days without action taken.
    c. Repeated and deliberate violation of the POS Rules and Regulation.

28. The suspension shall be lifted upon MIAA's verification that any of the grounds for suspension under Section 26 and 27 have ceased to exist.

MIGRATION PERIOD

29. Concessionaires who have not yet migrated to the use of the POS System shall have a maximum of thirty (30) calendar days from the effectivity of this Memorandum Circular within which to comply.

SUPERSESSION CLAUSE

30. All MIAA Circulars, memoranda and other publications in conflict herewith are hereby superseded or modified accordingly.

EFFECTIVITY

31. This MC shall take effect thirty (30) days after approval.

EDDIE V. MONREAL
General Manager

MNL
MANILA INTERNATIONAL
AIRPORT AUTHORITY

REQUEST FOR NETWORK ADDRESS (RNA)

Field	Entry
Tenant Name / Store Name	
POS Vendor	
Contact Person	
Tel. No. / Mobile No.	
Email Address	

Field	Entry
POS Hardware Brand	
Model Type	
Serial Number	
Operating System	
Software	
Brand of Server	

FOR MIAA MISD ONLY

Tenant Code	
User Name	
Password	
Remote Directory	
Local Directory	
WAN IP Address	
WAN Mac Address	
LAN IP Address	
LAN Mac Address	
WIFI IP Address	
WIFI Mac Address	

Signature over printed name of Authorized Representatives

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INTERNATIONAL
AIRPORT
AUTHORITY

LNNNNTT.X99 - This file/data must be created REALTIME, CSV text file format.

L	This is to identify this is a sales transaction list or detailed sales transaction
NNNN	First four-digit of Tenants ID
TT	POS Terminal Number
X	Month (1-9/A-C)
99	Day

Field#	Field Name	Field Type	Width	Dec	Description	Formula/Remarks
1	Tenant Code	character	8		This is the eight (8) digit tenant code	To be provided by MIAA
2	POS Terminal Number	numeric	4		POS Assigned Terminal Number	
3	Transaction Date (mm/dd/yyyy)	date	10		Transaction Date	mm/dd/yyyy or 01/01/2010
4	Transaction Time (hh:mm:ss)	time	8		Transaction Time should be unique	hh:mm:ss; 24hours format
5	Transaction Number	numeric	12		Transaction Number	
6	Item Category/Sales Type	numeric	6		Item Category specified by MIAA	To be provided by MIAA
7	Item Quantity	numeric	8	0	Quantity of Item sold for the specific Item Category	
8	Gross Amount	numeric	12	2	Gross Sales Amount	(inclusive of discount, tax, local tax & service charge, net of void line)
9	Discount Amount	numeric	12	2	Amount of Discount given	(Distribute discount given per item cat)
10	Void Transaction Amount	numeric	12	2	Amount of Voided Transaction	
11	Refund Amount	numeric	12	2	Amount of Refunded Transaction	
12	Other Adjustment	numeric	12	2	Amount of other Adjusted Transaction	
13	Tax/Vat Amount	numeric	12	2	Amount of VAT	((Gross - Disc - Non-Taxable Sales - Service Charge - LocalTax) / 1.12) * .12
14	Other Charges (e.g. Local Tax)	numeric	12	2	Amount of other Other Charges	
15	Service Charge Amount	numeric	12	2	Amount of Service Charge	
16	Taxable Sales Amount	numeric	12	2	Amount of Sales with tax less discount	Taxable Items - Disc
17	Non-Tax Sales Amount	numeric	12	2	Amount of Sales not subject to tax less discount	Non-Taxable Items - Disc
18	Net Sales Amount	numeric	12	2	Amount of Sales net of discount, Vat and Local Tax	Gross - Disc - Vat - Localtax.
19	Customer Count/Guest Count	numeric	8	0	Customer Count or Guest Count	Entry only on the last line item, for transaction with multiple item
20	Cash Tender Amount	numeric	12	2	Amount of Cash Sales	
21	Charge Tender Amount	numeric	12	2	Amount of Charge Sales	
22	GC/Other Tender Amount	numeric	12	2	Amount of GC/Other Sales	
23	End-of-Day Flag	numeric	1		Flag to indicate if this the last line	Value: 0=Not EOD; 1=EOD last line

Sample output for Normal Transaction on Online File
TENANT99,1234,01/01/2010,09:00:01,123456,02,1,90.00,0.00,0.00,0.00,0.00,9.64,0.00,0.00,90.00,0.00,80.36,1,90.00,0.00,0.00,0

Sample output for refund or void transaction on Online File with payment committed
TENANT99,1234,01/01/2010,09:28:23,123456,02,1,0.00,0.00,0.00,**90.00**,0.00,0.00,0.00,0.00,0.00,0.00,0.00,0,**-90.00**,0.00,0.00,0

All highlighted fields will only have values.
Red highlight is the refund field.
Green highlight is the payment field (Cash). Negate the payment value.

Sample output for void or cancel transaction without payment committed on Online File
TENANT99,1234,01/01/2010,09:28:23,123456,02,1,0.00,0.00,**90.00**,0.00,0.00,0.00,0.00,0.00,0.00,0.00,0.00,0,0.00,0.00,0.00,0

All highlighted fields will only have values.
Violet highlight is the Void field.

Note: Net Sales of Online file and Net Sales of Daily Sales Summary have different computation.

CATEGORY MASTER LIST

Manila

Category CODE	Category Description
01	Cold Beverages
02	Hot Beverages
03	Bottled Water
04	Sandwiches, Baked Products, Pastries
05	Confectionaries, Desserts, Cakes
06	Pasta, Noodles
07	Rice Meals
08	Dimsum, Sushi
09	Other Food Items
10	Pasalubong Package
11	Tobacco, Cigarettes
12	Wine & Liquors
13	Cell Cards, Loads
14	Reading Materials (Books, Mag, others)
15	Apparell
16	Footwear
17	Accessories
18	Medicine
19	Grocery Items
20	Massage

HNNNNTTB.X99 - This file/data shall be created after End-of-Day, text file in vertical format

H	This is to identify this is an hourly sales summary file
NNNN	First four-digit of Tenants ID
TT	POS Terminal Number
B	Batch Number (No. of EOD)
X	Month (1-9 /A-C)
99	Day

FIELD #	File Name	Field Type	WIDTH	DEC	Description	Formula/Remarks
1	Tenant Code	character	8		This is the eight (8) digit tenant code	To be provided by MIAA
2	POS Terminal Number	numeric	4		POS Assigned Terminal Number	
3	Transaction Date (mmddyyyy)	date	8		Transaction Date (mmddyyyy)	Transaction Date (mmddyyyy)
4	Hour Code	numeric	2		See hour code table	
5	Net Sales Amount / Hour	numeric	12	2	Net Sales amount per hour	(Inclusive of VAT)
6	Number of Sales Transaction / Hour	numeric	6		Number Of Sales Transaction per Hour	
7	Customer Count / Hour	numeric	4		Number of customer per hour	
8	Total Net Sales Amount / Day	numeric	12	2	Total Net sales amount for the day	
9	Total Number of Sales Transaction / Day	numeric	8		Total Number of Sales Transaction for the day	
10	Total Customer Count / Day	numeric	6		Total Customer Count for the day	
	... Fields 4,5,6,7 are repeated fields					

Sample Data
01TENANT99
021234
0301012010
0411
05200000
630
0745
0412
05200000
0635
0735
0413
05100000
0630
0725
08500000
995
10105

HOUR CODE	TIME
1	1:01–2:00
2	2:01 – 3:00
3	3:01–4:00
4	4:01 – 5:00
5	5:01 – 6:00
6	6:01 – 7:00
7	7:01 – 8:00
8	8:01 – 9:00
9	9:01–10:00
10	10:01–11:00
11	11:01–12:00
12	12:01–13:00
13	13:01–14:00
14	14:01–15:00
15	15:01–16:00
16	16:01–17:00
17	17:01–18:00
18	18:01–19:00
19	19:01 – 20:00
20	20:01–21:00
21	21:01 – 22:00
22	22:01 – 23:00
23	23:01 – 24:00
24	24:01–1:00

SNNNNTTB.X99 - This file/data shall be created after EOD, text file in vertical format

S	This is to identify this is a sales summary file
NNNN	First four-digit of Tenants ID
TT	POS Terminal Number
B	Batch Number (No. of EOD)
X	Month (1-9 / A-C)
99	Day

FIELD #	File Name	Field Type	WIDTH	DEC	Description	Formula/Remarks
1	Tenant Code	character	8		This is the eight (8) digit tenant code	To be provided by MIAA
2	POS Terminal Number	numeric	4		POS Assigned Terminal Number	
3	Transaction Date (mmddyyyy)	date	8		Transaction Date (month – date – year)	Transaction Date (month – date – year)
4	Old Accumulated Total	numeric	12	2	NET Old Accumulated Sales	
5	New Accumulated Total	numeric	12	2	NET NEW Accumulated Sales	(Old Accumulated Sales + Net Sales of the Day)
6	Total Gross Sales Amount	numeric	12	2	Total GROSS Taxable Sales Amount	Including all discounts, adjustment, TAX/VAT, service charge (S of L8, L9, L10, L12); excludes (Vat of Senior Citizen Discount Sales & Zero rated sales)
7	Total Non-Taxable Sales Amount	numeric	12	2	Total Non-Taxable Sales	Net only, Discount total/amout not included.
8	Total Senior Citizen Discount	numeric	12	2	Total Senior Citizen Discount Amount given	
9	Total PWD Discount	numeric	12	2	Total Person w/ Disability Discount Amount given	
10	Total Other Discount	numeric	12	2	Total Other Discount Amount	
11	Total Refund Amount	numeric	12	2	Total Refund Amount	
12	Total TAX/VAT Amount	numeric	12	2	Total TAX/VAT Amount	(L15-L7-L13-L14) /1.12*.12
13	Total Other Charges (e.g. Local Tax)	numeric	12	2	Total Other Charges	
14	Total Service Charge Amount	numeric	12	2	Total Service Charge	
15	Total Net Sales Amount	numeric	12	2	Total Net Sales (inclusive of VAT)	L6 – (L8+L9+L10); OR(S of L16, L17, L18)
16	Total Cash Sales	numeric	12	2	Total Cash Sales	
17	Total Charge Sales	numeric	12	2	Total Charge Sales	
18	Total GC/Other Sales	numeric	12	2	Total Gift Certificates Sales	
19	Total Void Amount	numeric	12	2	Total VOID amount	
20	Total Customer Count	numeric	8		Total Customer Count	
21	Control Number	numeric	8		Control Number /Reset Number	
22	Total Number of Sales Transaction.	numeric	8		Total Number of Sales Transaction for the Day	
23	Item Category/Sales Type	numeric	6		To identify food sales, non-food sales, others (Sales type code to be provided by MIAA)	
24	Net Sales Amount (per sales type)	numeric	12	2	Total Net Sales Amount	(Inclusive of VAT) per Sales Type
	... Fields 23 & 24 are repeated fields based on the sales type per tenant					

Sample Data

01TENANT99
21234
301012010
410000
519000
69000
7000
8000
9000
10000
11000
12964
13000
14000
159000
169000
17000
18000
19000
201
2199999999
2299999999
2302
249000

MNL
MANILA
INTERNATIONAL
AIRPORT
AUTHORITY

CONCESSIONAIRES INFORMATION SHEET

Tenant Name/Store Name	
Store Address	
Store TIN Number	
Company Name	
Head Office Address	
Tel No. / Fax No.	

Store Manager's Name	
Tel. No. / Fax No. / Mobile No.	
Email Address	
IT Personnel Name	
Tel. No. / Fax No. / Mobile No.	
Email Address	

POS Vendor	
Contact Person	
Tel. No. / Fax No. / Mobile No.	
Email Address	

Machine Details:

POS Hardware Brand	Model Type	Serial Number	Operating System	Software

Brand of Server	Model Type	Serial Number	Operating System	Software

Note: Please attach sample copy of Customer Receipt, Cashier Reading, Terminal Reading, End-of-Day Reading, Product Mix Report AND photo copy of BIR Permit

Signature over printed name of Authorized representatives

FOR MIAA MISD ONLY

Tenant Code		Registry Number	
User Name		Default Password	
Remote Directory		Local Directory	
WAN IP Address		LAN IP Address	

Hardware Evaluated by	
Software Evaluated by	
POS Approval	