Republic of the Philippines
Province of Cavite
CITY OF BACOOR
OFFICE OF THE SANGGUNIANG PANLUNGSOD

BAGONG PILIPINAS

Seal of Good Local Governance AWARDEE

COMMITTEE ON FINANCE AND BUDGET APPROPRIATION
AND
COMMITTEE ON RULES AND PRIVILEGES, LAWS AND ORDINANCES

Office of the Sangguniang Panlungsod
Received by: Jenet Pring
Date: 12 OCT 2026
Time:

JOINT COMMITTEE REPORT
NO. FBA2-111-S-2026 (6TH SP)

Subject: **AN ORDINANCE IMPOSING VARIOUS FEES FOR THE USE OF CREMATORY/COLUMBARIUM SERVICES, BEREAVEMENT ROOM AND CHAPEL AT THE MALIKSI CEMETERY AND AMENDING SECTION 1 OF CITY ORDINANCE NO. 382-2024. – PCO 2026-100 dated April 27, 2026**

Referred to the Committee on the 55th Regular Session of the 6th Sangguniang Panlungsod the above-subject matter for appropriate action and recommendation.

INFORMATION:

The proposed ordinance seeks to impose and/or revise the applicable fees for the use of the crematory, columbarium, bereavement room, and chapel facilities of the City Government, particularly in relation to the newly established facilities at Maliksi Cemetery, and to amend the existing crematorium service fees under Section 1 of City Ordinance No. 382-2024.

The matter was referred to the Committee on Finance and Budget Appropriation and the Committee on Rules and Privileges, Laws and Ordinances for appropriate action and recommendation.

The proposal originated from the City Cemetery Office, which submitted requests dated 06 April 2026 and 22 June 2026 concerning the proposed rates for the Maliksi Cemetery Columbarium and Bereavement Rooms and the adjustment of crematorium service fees at Molino Cemetery.

The June 22, 2026 submission of Mr. Emmanuel S. Carmen, OIC-City Cemetery Office, proposed the following rates:

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A. COLUMBARIUM – MALIKSI CEMETERY

As the Maliksi Cemetery Columbarium is a newly established facility, it represents the first time a rental fee will be imposed; therefore, no "recent" or existing rental price applies or is listed for Maliksi.

The City Cemetery Office proposed a uniform rental fee of ₱10,000.00 for five (5) years, covering the 1st to 5th levels of the Maliksi Cemetery Columbarium.

The Committee emphasized that this amount represents a five-year lump sum rental fee, not an annual rental fee.

For comparison, the existing columbarium rental schedule under City Ordinance No. 266-2023 prescribes different annual rental fees according to row/level:

Row / Level	Existing Rental Fee
Row 1	₱400.00
Row 2	₱500.00
Row 3	₱1,000.00
Row 4	₱2,000.00
Row 5	₱2,000.00
Row 6	₱2,000.00
Row 7	₱1,000.00
Row 8	₱800.00

During the committee hearing, representatives of the City Cemetery Office clarified that the Maliksi Columbarium consists of five (5) levels only.

The Committee also noted an apparent discrepancy or possible reversal in the row/level numbering under the existing ordinance, particularly regarding the identification of the highest and lowest levels. The physical configuration and proper numbering must therefore be verified before a final rate structure is adopted.

Finally, the Committee discussed whether the proposed uniform ₱10,000.00 five-year rental fee should be maintained for all five levels, or whether differentiated rates per level/row should be applied, taking into account the actual location, accessibility, and desirability of each vault.

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B. BEREAVEMENT ROOM – MALIKSI CEMETERY

The City Cemetery Office proposed the following daily rates:

Classification	Proposed Fee
Registered Bacoor Voters / SBR Card Holders / Qualified Beneficiaries	₱4,000.00 / day
Non-Bacoor Residents – Small Room	₱5,000.00 / day
Non-Bacoor Residents – Big Room	₱6,000.00 / day

This proposal would replace the existing uniform ₱3,000.00/day bereavement room rental fee under City Ordinance No. 266-2023.

During the committee hearing, it was clarified that the Maliksi Cemetery facility does not have a chapel.

The proposed bereavement rooms are intended as viewing/bereavement facilities, distinct from the chapel located at Molino Cemetery.

The Committee discussed the difference in facility specifications between Maliksi Cemetery and Molino Cemetery, including the size of the rooms and the availability of air-conditioning.

The Committee noted that the Maliksi Cemetery bereavement rooms are air-conditioned and are a newly constructed/improved facility.

The Committee further emphasized the need to verify the actual floor area, capacity, equipment, utilities, and specifications of the small and big rooms, as these factors directly affect the appropriate rental rates and operating expenses, including electricity, water, maintenance, and manpower.

The Committee finds that the terms "chapel," "bereavement room," "viewing room," and "funeral wake room (burulan)" should be clearly defined and distinguished in the proposed ordinance to avoid ambiguity as to the facility being rented and the corresponding applicable fee.

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C. CREMATORIUM SERVICE FEES – MOLINO CEMETERY

The City Cemetery Office proposed the following crematorium service fees:

Classification	Proposed Fee
Registered Bacoor Resident Voters	₱15,000.00, with urn
Non-Bacoor Resident Voters	₱17,000.00, with urn

The proposal seeks to amend the existing crematorium service fees under Section 1 of City Ordinance No. 382-2024.

Under the current ordinance, the applicable rates are:

Classification / Service	Registered Bacoor City Voters / Qualified Beneficiaries	Voters of Other LGUs / No SBR Card / Non-Residents
Adults, Youth and Children	₱10,000.00, with urn	₱10,500.00, with urn
Infant	₱5,000.00	₱6,000.00
Bones	₱5,000.00	₱6,000.00
Urn	Free	Free
Cremation Permit	₱700.00	₱1,000.00

The Committee noted the rates stated by Hon. Rogelio M. Nolasco: ₱12,000.00 for registered Bacoor resident voters and ₱15,000.00 for non-Bacoor residents, inclusive of an urn, for adult, child, infant, and bone cremation services. Cremation permit fees remain separately applicable at the existing rates unless otherwise amended.

The City Cemetery Office submitted supporting computations concerning preventive maintenance computations, supplies, diesel consumption, electricity, water, and other operational expenses as basis for the proposed adjustment.

During the hearing, the Committee discussed the substantial effect of fuel consumption on the cost of cremation services. It was also discussed that the City Government should consider a pricing mechanism that is responsive to fluctuations in fuel or energy costs, particularly while diesel remains the primary fuel source.

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The Committee likewise discussed the possibility of acquiring a newer cremation machine and the potential use of liquefied gas or another energy source in the future. Any change in equipment or fuel source, however, should be supported by appropriate technical and financial evaluation.

The Committee also recalled the existing legislative policy concerning a formula based on the actual fuel consumption and prevailing fuel price, with an amount intended to cover maintenance and other necessary operating expenses. The applicability and exact implementation of such formula to the present proposal shall be further verified against the existing legislative records before incorporation into the final ordinance.

D. CHAPEL

The existing chapel rental fee under City Ordinance No. 266-2023 is ₱5,000.00/day. The Committee noted that the supporting letter dated June 22, 2026 did not expressly propose a new rate for the chapel.

During the hearing, it was clarified that the chapel facility is located at Molino Cemetery, while the Maliksi Cemetery facility has bereavement/viewing rooms but no chapel.

The Committee therefore considered it necessary to clarify whether the inclusion of the word "chapel" in the title and proposed ordinance is intended to amend the existing chapel fee, merely to retain the existing rate, or to formally distinguish the chapel from the bereavement/viewing rooms.

E. DOCUMENTARY BASIS AND OPERATING COSTS

The City Cemetery Office submitted supporting documents and computations cited as basis for the proposed rates, including:

- Preventive maintenance computations;
- Diesel consumption and fuel cost computations;
- Supply cost computations;
- MERALCO billing records;
- Water consumption records;
- Operational expense computations; and
- Other documents relating to the maintenance and operation of the cemetery facilities.

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The Committee further noted the City Government's progress check dated July 31, 2025, which identified the ongoing construction projects at Maliksi Public Cemetery, including the Funeral Wake Room (burulan), Columbarium, and Cemetery Perimeter Fence. The same progress check also referred to the status of the nitso (niches) being properly stacked and organized. This documentary reference supports the identification of the Maliksi Cemetery facility as a Funeral Wake Room (burulan) and distinguishes it from the chapel facility located at Molino Cemetery.

The Committee emphasized that the final rates must be based on verifiable operating costs and should be sufficient to promote the sustainability and proper maintenance of the facilities.

The Committee likewise recognized that the operation of these facilities may require additional manpower/personnel, particularly in view of the expanded facilities and services at Maliksi Cemetery. The actual number of personnel, their functions, work schedules, and corresponding personnel costs should be determined and documented by the appropriate offices, and incorporated into the overall operating-cost assessment before the final rates are adopted.

F. PUBLIC-SERVICE CONSIDERATION

The Committee recognized that the cemetery, columbarium, bereavement room and crematorium facilities are government-owned facilities intended to provide accessible public services to the constituents of the City of Bacoor.

The Committee emphasized that the determination of fees should balance:

a. the City's investment and construction costs;
b. actual operating, maintenance, utilities, supplies and manpower expenses;
c. the need to sustain and properly maintain the facilities;
d. the City's public-service mandate; and
e. the affordability of the services, particularly for constituents who may not be able to afford comparable private facilities.

The Committee observed that these facilities should not be regarded solely as revenue-generating enterprises, given their social-service character.

At the same time, it was emphasized that the fees must reasonably contribute to the ongoing operation and maintenance of the facilities, thereby

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avoiding unnecessary subsidies that could result from rates set materially below actual operating costs.

FINDINGS:

After consideration of the documents submitted and the matters discussed during the Committee hearing, the Joint Committee makes the following preliminary findings:

1. The proposed columbarium rate of ₱10,000.00 is a five-year rental fee, covering the 1st to 5th levels of the Maliksi Cemetery Columbarium, and should not be construed as a ₱10,000.00 annual rental fee. As this is a newly established facility, no "recent" or existing rental price is applicable for Maliksi.
2. The Maliksi Cemetery Columbarium consists of five (5) levels, as clarified by the City Cemetery Office during the hearing.
3. The existing columbarium rental provisions under City Ordinance No. 266-2023 prescribe different annual rental rates according to row/level at Molino Cemetery. The proposed Maliksi flat rate represents a direct structure for its five levels.
4. The Committee noted an apparent discrepancy or possible reversal in the row/level numbering under the existing ordinance, particularly regarding the identification of the highest and lowest levels. The physical configuration and proper numbering should be verified.
5. The Committee recognizes that Maliksi Cemetery and Molino Cemetery are both government-owned facilities serving the constituents of the City of Bacoor. However, the differences in facility specifications, construction, location, accessibility, utilities, air-conditioning, maintenance requirements, and operating costs are duly accounted for.
6. The approved daily rates for the air-conditioned Maliksi Cemetery bereavement rooms are ₱4,000.00 for registered Bacoor residents, SBR card holders, qualified beneficiaries, and city/barangay employees, and ₱5,000.00 (small room) to ₱6,000.00 (big room) for non-Bacoor residents.
7. Engineering estimates report a daily operating cost of ₱5,000.00 covering electricity, water, common areas, maintenance, and sanitation supplies.
8. The crematorium service fees, as officially stated by the Chairperson, are ₱12,000.00 for registered Bacoor resident voters and ₱15,000.00 for non-Bacoor residents, inclusive of an urn, which apply uniformly to adult, child, infant, and bone cremation services.
9. Cremation permit fees remain separately billed and applicable at ₱700.00 for residents and ₱1,000.00 for non-residents.
10. The Committee recognizes that diesel consumption (based on 100 liters per cremation cycle), preventive maintenance computations, and utilities are

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significant components of crematorium operating costs that justify the updated fee schedules.

11. The existing chapel rental fee is ₱5,000.00 per day under City Ordinance No. 266-2023, and the final ordinance must clearly specify whether this rate is intended to be retained or amended.
12. The final ordinance shall clearly define and distinguish the terms "chapel," "bereavement room," "viewing room," and "funeral wake room (burulan)" to avoid ambiguity as to the facility being rented and the corresponding applicable fee.
13. All collections and transactions across these facilities must strictly issue official receipts (OR) to ensure proper financial tracking.
14. The Committee recognizes that the determination of rates preserves the public-service and social-service character of the facilities while ensuring reasonable cost recovery for utilities, maintenance, supplies, manpower, and other necessary operating expenses without running at a loss.

RECOMMENDATION:

In view of the foregoing, the Joint Committee recommends the **APPROVAL** of PCO 2026-100, having been reviewed, deliberated, and approved during the committee hearings concluded on October 12, 2026.

WE HEREBY CERTIFY that the contents of the foregoing report are true and correct.

Signed this 12th day of October 2026 at the City of Bacoor, Cavite.

THE COMMITTEE ON FINANCE AND BUDGET APPROPRIATION

HON. ROGELIO M. NOLASCO
Chairman

(Acting City Vice Mayor)
HON. CATHERINE S. EVARISTO
Vice Chairperson

HON. RICARDO F. UGALDE
Member

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Vice Chairperson

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