



Republic of the Philippines  
PROVINCE OF CAVITE  
City of Bacoor

OFFICE OF THE SANGGUNIANG PANLUNGSOD

CITY ORDINANCE NO. 234-2022  
Series of 2022

DISTRICT I

HON. CATHERINE SARINO-EVARISTO  
City Councilor

HON. MICHAEL E. SOLIS  
City Councilor

HON. ADRIELITO G. GAWARAN  
City Councilor

HON. VICTORIO L. GUERRERO, JR.  
City Councilor

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HON. SIMPLICIO G. DOMINGUEZ  
City Councilor

HON. RAMON N. BAUTISTA  
Liga nga mga Barangay President

HON. MAC RAVEN ESPIRITU  
SKF-President

Attested by:  
ATTY. RINALDO A. ATEGA, JR.  
Sangguniang Panlungsod Secretary

Certified by:  
HON. ROWENA BAUTISTA-MENDIOLA  
City Vice-Mayor

Approved by:  
HON. STRIKE B. REVILLA  
City Mayor

AN ORDINANCE CREATING THE MOLINO PUBLIC CEMETERY, CREMATORIUM, COLUMBARIUM, AND CHAPEL AS A LOCAL ECONOMIC ENTERPRISE TO FURTHER IMPROVE THE FISCAL POSITION OF THE CITY GOVERNMENT WHILE PROVIDING QUALITY FUNERAL SERVICES TO THE PEOPLE OF THE CITY OF BACOR, CAVITE.

Sponsored by:

Hon. Reynaldo M. Fabian

Co-sponsored by:

Hon. Roberto L. Advincula, Hon. Ramon N. Bautista, Hon. Simplicio G. Dominguez, Hon. Mac Raven Espiritu, Hon. Catherine S. Evaristo, Hon. Adrielito G. Gawaran, Hon. Victorio L. Guerrero Jr., Hon. Alejandro F. Gutierrez, Hon. Rogelio M. Nolasco, Hon. Alde Joselito F. Pagulayan, Hon. Reynaldo D. Palabrica, Hon. Michael E. Solis and Hon. Levy M. Tela.

**WHEREAS**, Section 22 of R.A. No. 7160 (also known as the "Local Government Code of 1991") provides that "local government units shall enjoy full autonomy in the exercise of their proprietary functions and in the management of their economic enterprises, subject to the limitations provided in this Code and other applicable laws."

**WHEREAS**, Section 325 of R.A. No. 7160 provides that: "General Limitations. - The use of the provincial, city, and municipal funds shall be subject to the following limitations:

a) xxx The appropriations for salaries, wages, representation and transportation allowances of officials and employees of the public utilities and economic enterprises owned, operated, and maintained by the local government unit concerned shall not be included in the annual budget or in the computation of the maximum amount for personal services. The appropriations for the personal services of such economic enterprises shall be charged to their respective budgets."

**WHEREAS**, the creation of Local Economic Enterprises by the Sangguniang Panlungsod shall enable the city government to establish, develop, operate, maintain, and manage sustainable city government economic enterprises to generate revenue and enhance the delivery of public services pursuant to the economic and social objectives of the city.





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Sangguniang Panlungsod Secretary

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City Mayor

**WHEREAS**, in consonance with Section 22 (d) of the Local Government Code of 1991, which provides that the city government shall enjoy full autonomy in the exercise of its propriety functions and in the management of its economic enterprises, there is a need to pass an ordinance creating local economic enterprises that will help the city government raise revenues and create jobs while providing quality services to the public.

**WHEREAS**, the City Mayor, Hon. Strike B. Revilla, requested the Sangguniang Panlungsod to pass an ordinance creating a local economic enterprise involving the cemetery, crematorium, columbarium, and chapel owned and being operated by the city government situated at Barangay Molino 2. The creation of the said local economic enterprise, according to the City Mayor, was carefully considered and studied by his office and will lead not only in the generation of much needed revenues for the City Government but will also help Bacooreños who lost their jobs during the pandemic to have a more secure future.

**WHEREAS**, a feasibility study and a business plan prepared by the Office of the City Administrator based on the Project Evaluation and Development (PED) Manual of the National Economic and Development Authority (NEDA) were submitted to the Sangguniang Panlungsod which showed the financial viability of creating the said local economic enterprise.

**NOW, THEREFORE**, on motion of Hon. Reynaldo M. Fabian **BE IT ORDAINED**, by the 5th Sangguniang Panlungsod, in session assembled that:

**ARTICLE 1**

**Purposes and Objectives of the Local Economic Enterprise**

**Section 1. Title.** This Ordinance shall be known as the "**Molino Cemetery Local Economic Enterprise Ordinance**" or as the "**Charter of the Molino Cemetery Local Economic Enterprise**".

**Section 2. Creation of Local Economic Enterprise.** The **Molino Public Cemetery, Crematorium, Columbarium, and Chapel** situated in Barangay Molino 2 in the City of Bacoor, Cavite is hereby created as a local economic enterprise.

**Section 3. Declaration of Policy.** The city government shall provide excellent public services to its constituents from the time they are born to the day they die. To achieve this, the city government shall be guided by Section 8 of Republic Act No. 10160 (the "Charter of the City of Bacoor") which empowered the City Mayor to "exercise those powers expressly granted to him by law, those necessarily implied therefrom, as well as powers necessary, appropriate or incidental for the efficient and effective

City Ordinance. No. 234-2022 Local Economic Enterprise (LEE) October 10, 2022





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City Vice-Mayor

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HON. STRIKE B. REVILLA  
City Mayor

governance of the City, and those which are essential to the promotion of the general welfare".

**Section 4. Purposes and Objectives.** This ordinance has the following purposes and objectives:

- Establish the Molino Cemetery, Columbarium, Crematorium and Chapel (the "facility" or "the local economic enterprise" for brevity) as a local economic enterprise.
- Provide excellent funeral services to the public at competitive prices.
- Operate the facility in a professional manner based on the best practices of its competitors in the private sector.
- Provide employment to Bacooreños at the facility based on their character, training, work experience, and qualifications and not on their filial, political, or religious affiliations.
- Ensure the fiscal viability and sustainability of the facility as an economic enterprise; and
- Partner with the private sector on the delivery of certain services that cannot be provided by the facility alone such as the sale and construction of coffins and urns or the operation of funeral hearses subject to the approval of the Sangguniang Panlungsod and the City Mayor.

**ARTICLE 2**  
**Management Structure**

**Section 5. The City Mayor as Chief Executive Officer/ Powers of the CEO.** The City Mayor is hereby appointed as the Chief Executive Officer of the facility. He/she will have the following powers:

- Exercise such powers necessary to ensure the achievement of the purposes and objectives of this Ordinance in accordance with law.
- Choose the members of the team that will manage the facility (the "management team") and approve the hiring of any person who shall work there.





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Approved:

HON. STRIKE B. REVILLA  
City Mayor

- c. Supervise, manage, discipline, dismiss, and control any employee of the facility in a manner consistent with the objectives and purposes of this Ordinance and with applicable laws; and
- d. Propose amendments to this Ordinance to the Sangguniang Panlungsod to ensure the fiscal viability and sustainability of the facility as a local economic enterprise.

**Section 6. The Sangguniang Panlungsod as the Board of Directors/Powers of the Board.** The Sangguniang Panlungsod hereby constitutes itself as the Board of Directors (the "Board" for brevity) of the facility. The Board shall exercise the following powers:

- a. Formulate and approve policies to be implemented by the CEO and by the management team that will operate the facility.
- b. Review and approve proposals from the private sector in partnership with the facility for the delivery of services related to the main business of the local economic enterprise.
- c. Determine, adjust, and approve the fees to be charged from members of the public who will patronize the facility based on the recommendation of the CEO and management team.
- d. Approve and review the annual budget of the facility to ensure that it meets the requirements of all applicable laws and the purposes/objectives of this Ordinance; and
- e. Exercise the power of oversight to make sure that the legislative intent behind the creation of the facility as an economic enterprise is realized, that the purposes and objectives of this Ordinance are achieved, and that the facility shall be operated in accordance with law.

**Section 7. Management Team.** The City Mayor, in his capacity as CEO, shall hire a management team that will help him manage and operate the facility. The members of the management team shall be as follows:

- a. Chief Administrative Officer IV
- b. Supervising Admin. Officer
- c. Maintenance and Security Officer

The members of the management team shall work exclusively for the facility and shall not be assigned or detailed to any department, unit, or office of the city government.





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**Section 8. Duties and Qualifications of the Chief Administrative Officer IV.** The Chief Administrative Officer IV shall be a Filipino, of legal age, with unimpeachable character, has not been convicted of any crime, with at least four (4) year experience in successfully managing and supervising a funeral-service business, a cemetery or memorial park, or any other related business. He/she shall be a co-terminous employees and must have a college degree from a reputable educational institution on business management, economics, or accounting with at least 24 hours of relevant training. He/she must possess second level civil service eligibility as mandated by law and shall have a salary grade of 24.

The Chief Administrative Officer IV shall function as the General Manager of the facility and shall have the following duties:

- Manage the day-to-day operation of the facility.
- Supervise the work of all employees of the facility.
- Recommend to the CEO any policy that will ensure the profitability and sustainability of the facility.
- Determine the key performance indicators of each employee of the facility.
- Recommend to the CEO the imposition of any disciplinary action against any person working at the facility who failed to meet his/her key performance indicators or who has violated any of the policies of the CEO.
- Report in person to the Board every quarter of the year regarding the over-all performance of the facility.
- Submit a quarterly business financial report to the Sanggunian and to the City Mayor on the financial performance of the facility to be signed by him/her, the Finance Officer of the facility, the City Accountant, the City Budget Officer, and the City Treasurer; and
- Perform such other duties as may be required by the CEO/City Mayor that are consistent with the provisions of this Ordinance.

**Section 9. Duties and Qualifications of the Supervising Administrative Officer.** The Supervising Administrative Officer shall be a Filipino, of legal age, with unimpeachable character, has not been convicted of any crime, with at least three (3) years relevant work experience and at least 16 hours of relevant training as a certified public accountant or finance officer. He/she must have a bachelor's degree in accounting, finance, or business management or its equivalent from a reputable educational institution and must have worked for at least two (2) years in a private company providing various services to the public. He/she must possess the requisite second level civil service eligibility as mandated by law and shall have a salary grade of 22.





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City Vice-Mayor

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HON. STRIKE B. REVILLA  
City Mayor

The Supervising Administrative Officer shall function as the Finance Officer of the facility and shall have the following duties:

- Provide accurate financial reports that complies with the requirements of the law, this ordinance, and of various government agencies such as the Bureau of Internal Revenues and the Department of Finance.
- Manage and supervise the Finance Department of the facility.
- Formulate and develop cash flow statements on the facility.
- Develop and upgrade the payroll system of the facility.
- Collect, interpret, and review financial information related to the business of the facility.
- Make available to the City Mayor, City Accountant, City Treasurer, and City Budget Officer all of the financial records of the facility.
- Develop and recommend policies that minimize financial risk.
- Report to the City Mayor any matter affecting the profitability of the facility; and
- Perform such other duties as may be required by the CEO or by the General Manager.

**Section 10. Duties and Qualifications of the Supervising Administrative Officer for Maintenance and Security.** The Supervising Administrative Officer for Maintenance and Security shall be a Filipino, of legal age, with unimpeachable character, has not been convicted of any crime, with at least three (3) years relevant work experience and at least 16 hours of relevant training in managing a manpower agency or security agency in the private sector. He/she must have a bachelor's college degree in business management, psychology, accounting, or commerce from a reputable educational institution. He/she must possess the requisite second level civil service eligibility as mandated by law and shall have a salary grade of 22.

The Supervising Administrative Officer for Maintenance and Security shall have the following duties:

- Manage and supervise the Maintenance and Security department of the facility.
- Ensure that every inch of the facility including its immediate environs are clean, uncluttered, and sanitary.
- Supervise and direct security and maintenance personnel and manage the manner by which they will perform their jobs including their work schedules.
- Secure the facility so that no informal settlers or vendors shall reside or do business on any part thereof.





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City Mayor

- e. Supervise the ingress and egress of persons to the facility during funerals and the celebration of public holidays.
- f. Enforce city ordinances on sanitation, public health, and public safety within the facility and its immediate environs.
- g. Safeguard the facility from burglaries, vandalism, or destruction of public property.
- h. Prepare a security plan and a maintenance plan for the possibility subject to the review and approval of the CEO and the General Manager.
- i. Recommend changes to the approved security plan and maintenance plan to the CEO and General Manager to ensure that the purposes of this ordinance are achieved; and
- j. Perform such other duties as may be mandated by the CEO, General Manager, by law, city ordinance, or government regulations.

**Section 11. Hiring of Personnel.** The CEO, upon the recommendation of the management team, shall hire additional human resources for the facility. No person related to the CEO by consanguinity or affinity up to the third civil degree shall be allowed to work at the facility. No person previously convicted of any crime or who have been found guilty in an administrative case, who tested positive for any illegal drug, who refused to undergo drug testing, who refused to comply with the provision of any city ordinance, or who refused to comply with the policies and directives of the management team shall be permitted to work at the facility.

**Section 12. Prohibition Against Competing Interest.** No member of the management team and no employee of the facility shall be allowed to work for a private company or local government unit that has a business, enterprise, or facility in direct competition with the services being provided by the local economic enterprise.

**Section 13. Full Disclosure of Financial and Business Interest.** Every member of the management team of the facility shall, upon assumption of office, make full and accurate disclosure of their financial and business interests. Such disclosures shall be made in writing and shall be submitted to the Human Resources Management and Development Department (HRDMD) of the City of Bacoor together with their statement on assets, liabilities, and net worth (SALN) in the manner prescribed by law. Any member of the management team who did not accurately and fully disclose his/her financial and business interests shall be dismissed from service by the CEO.

**Section 14. HRDMD Supervision.** The management team members and employees assigned at the facility shall also be under the supervision of the HRDMD insofar as attendance and





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City Mayor

other matters related to the civil service are concerned including the preparation of the payroll of the employees of the facility.

ARTICLE 3

Operations of the Local Economic Enterprise

**Section 15. Operating Hours and Working Days.** The chapel of the facility shall operate on a 24/7 basis. All other buildings within the facility shall only operate from 8:00 a.m. to 5:00 p.m. The management team shall assign sufficient number of people at the facility every day including holidays. Only a skeleton workforce shall be assigned to work at the facility at night.

**Section 16. Attainment of Financial Self-Sufficiency.** The local economic enterprise shall be given five (5) fiscal years within which to attain fiscal self-sufficiency which shall be understood to mean as the capability to achieve 100% cost recovery. The said period shall commence on the date the facility started operating.

**Section 17. Collection of Fees.** The City Treasurer shall assign personnel at the facility who shall collect fees from members of the public for the services to be rendered by the local economic enterprise. All fees to be collected from the public shall be in accordance with the Revised Bacoor Revenue Code and other City Ordinances. The management team shall not collect any other fee that was not previously approved by the Board.

**Section 18. Remittance of Net Income to the City Treasury.** After deducting operating costs, the net income of the facility shall be remitted by the Finance Officer to the City Treasurer's Office in a manner to be determined by the City Treasurer and the City Accountant consistent with the provisions of the Revised Bacoor Revenue Code and applicable national government regulations.

**Section 19. Rendition of Social Services.** The facility shall provide social services to the public in accordance with the policies of the city government in coordination with the City Social Welfare and Development Office (CSWDO). In rendering the said social services, the management team shall treat every person that comes to the facility – regardless of economic station – with utmost courtesy and dignity.

**Section 20. Operation of Other Profitable Businesses.** Aside from the chapel, crematorium, columbarium, and chapel now situated at the Molino Public Cemetery, the management team is hereby authorized to operate other businesses that will further improve the profitability of the facility such as the temporary leasing of portions thereof during holidays to various business operators, the sale of insurance or funeral services

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policies within its premises on commission basis, the sale of candles, mass cards, and flowers, and the like. **Provided that:**

- (1) The Board and the CEO must approve the operation of the said businesses in writing by way of a City Resolution,
- (2) All net income including commissions derived from the said businesses shall be remitted to the City Treasurer's Office, and
- (3) The city government or its officials shall not be held liable for any injury or business losses that may be suffered by persons who shall operate the said businesses.

**Section 21. Subsidies to the Local Economic Enterprise.**

The city government may provide subsidies to the local economic enterprise for two years after all the management team members have been appointed by the CEO. The said funds shall come from the general fund of the annual budget of the city government and shall be treated as advances subject to reimbursement by the local economic enterprise. The reimbursement of said advances shall be done in accordance with the pertinent guidelines of the Commission on Audit.

**Section 22. Prohibition Against Borrowing Entering In Contracts.** The facility and its management team are prohibited from borrowing money or contracting loans from any third party. Neither are they allowed to enter into any contract without the approval of the Sangguniang Panlungsod by way of a Resolution.

**ARTICLE 4**  
**Budget Provisions**

**Section 23. Budget Preparation.** The local economic enterprise shall be maintained as a special account in the annual general fund budget of the city government pursuant to Section 317 of the RA 7160 and the Manual on the Setting Up and Operation of Local Economic Enterprises issued by the Department of Budget Management. However, the provisions of Section 324 (d) of Republic Act No. 7160 as amended by Republic Act No. 10121 shall not apply to the budget of the local economic enterprise considering that the income of the facility shall be used specifically and exclusively for its operation and maintenance.

**Section 24. Maintenance of Books of Accounts of the Local Economic Enterprise.** The books of account of the local economic enterprise shall be maintained by the City Budget Officer and the City Accountant with the assistance of the Finance Officer of the facility.





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HON. MICHAEL E. SOLIS  
City Councilor

HON. ADRIELITO G. GAWARAN  
City Councilor

HON. VICTORIO L. GUERRERO, JR.  
City Councilor

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City Councilor

HON. RAMON R. BAUTISTA  
Liga nga mga Barangay President

HON. MAC RAVEN ESPIRITU  
SKF President

Attested by:  
ATTY. RHALID A. ATEGA, JR.  
Sangguniang Panlungsod Secretary

Certified by:  
HON. ROWENA BAUTISTA-MENDIOLA  
City Vice-Mayor

Approved by:  
HON. STRIKE B. REVILLA  
City Mayor

ARTICLE 5

Performance Monitoring and Review

**Section 25. Semi-Annual Financial Self-Sufficiency Review (SAFSSR).** The SAFSSR is a semi-annual review and general examination of the costs incurred and the accomplishments attained by the local economic enterprise based on the purposes and objectives of this Ordinance and the performance standards set by the City Mayor by way of an executive order issued for the said purpose after the date of execution of this Ordinance. The SAFSSR shall be undertaken to establish whether or not the local economic enterprise is capable of achieving 100% cost recovery or be financially self-sufficient within the 5-year period set in Section 16 hereof. The SAFSSR shall be conducted every six months after the start of operations of the facility as certified by the City Mayor in writing.

**Section 26. Conduct of Financial Self-Sufficiency Evaluation (FSSE).** The city government shall conduct a Financial Self-Sufficiency Evaluation of the local economic enterprise at the end of every five (5) year period following the start of operations of the facility. The City Budget Officer, the City Accountant, and the City Treasurer shall conduct the FSSE based on existing policies of the Department of Budget Management, the Department of Finance, and the NEDA.

**Section 27. Duty to Submit FSSE Report Based on Accurate Data.** The City Budget Officer, the City Accountant, and the City Treasurer are duty bound to submit a written report to the Sangguniang Panlungsod and to the City Mayor within fifteen (15) working days after conducting the FSSE. The said report shall be based on accurate data and information related to the operation of the facility and shall determine whether the following conditions for the continued operation of the local economic enterprise are present:

- (a) the services/products of the local economic enterprise and the facility's patronage can be improved,
- (b) the facility users are willing and able to pay higher user fees that would cover the true cost of running the local economic enterprise, and
- (c) any increase in rates to recover the true cost of operating the local economic enterprise is socially and politically acceptable.

**Section 28. Actions Based on FSSE Report.** If the three conditions mentioned in Section 27 are met, the local economic enterprise shall be allowed to continue. However, if not all of the said conditions were met, the City Budget Officer, the City Accountant, and the City Treasurer may recommend exit strategies that the city government may undertake. The City Mayor is hereby authorized to temporarily suspend the operation of the facility as a local economic enterprise while the





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Liga nga mga Barangay President

HON. MAC RAVEN ESPIRITU  
SKF- President

Attested by:  
ATTY. RHALID A. ATZGA, JR.  
Sangguniang Panlungsod Secretary

Certified by:  
HON. ROWENA BAUTISTA-MENDIOLA  
City Vice-Mayor

Approved by:  
HON. STRIKE B. REVILLA  
City Mayor

ARTICLE 6.  
Miscellaneous Provisions

**Section 30. Separability.** All provisions of this Ordinance not declared void or unconstitutional by a court of law shall remain valid.

**Section 31. Effectivity.** This Ordinance shall take effect immediately after it has been published at least once in a newspaper of general circulation in the City of Bacoor, Cavite.

**APPROVED** this 10<sup>th</sup> day of October 2022 at the City of Bacoor, Cavite.

We hereby certify that we voted IN FAVOR of the foregoing Ordinance without any reservation on the date above written.

SANGGUNIANG PANLUNGSOD MEMBERS

DISTRICT I (BACOR WEST)	DISTRICT II (BACOR EAST)
 HON. CATHERINE E. SARINO	 HON. ROBERTO L. ADVINCULA
 HON. MICHAEL E. SOLIS	 HON. REYNALDO D. PALABRICA
 HON. ADRIELITO G. GAWARAN	 HON. REYNALDO M. FABIAN
 HON. VICTORIO L. GUERRERO	 HON. ROGELIO M. NOLASCO
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Attested by:

ATTY. KHALID A. ATEGA, JR.  
Sangguniang Panlungsod Secretary

Certified by:

HON. ROWENA BAUTISTA-MENDIOLA  
City Vice-Mayor

Approved by:

HON. STRIKE B. REVILLA  
City Mayor

HON. RAMON N. BAUTISTA  
Liga ng mga Barangay President

HON. MAC RAVEN ESPIRITU  
SK Federation President

I hereby certify that the contents of the foregoing Ordinance are true and correct and that it was duly passed in accordance with law.

Certified by:

HON. ROWENA B. MENDIOLA  
City Vice Mayor/Presiding Officer

Attested by:

ATTY. KHALID A. ATEGA, JR.  
Sangguniang Panlungsod Secretary

Approved by:

HON. STRIKE B. REVILLA  
City Mayor

19 DEC 2022

Date of Approval