

Chapter 6: Local Institutional Capability

Local Government Structure

As of 2021, the latest election was conducted last May 13, 2019. The elected officials in the province started their term on June 30, 2019, and end on June 30, 2022. On May 9, 2022, the national election in the Philippines was

conducted. The elected officials in the province assumed office on June 30, 2022. The following tables show the elected officials of the Province of Cavite.

Table 6.1 List of Elected Provincial Officials, Province of Cavite

Position	Name	
	June 30, 2019 – June 29, 2022	June 30, 2022 – June 30, 2025
Governor	Hon. Juanito Victor C. Remulla, Jr.	Hon. Juanito Victor C. Remulla, Jr.
Vice Governor	Hon. Ramon Jolo B. Revilla, III	Hon. Athena Bryana D. Tolentino
Sangguniang Panlalawigan Members		
1st District	Hon. Davey Christian R. Chua Hon. Romel R. Enriquez	Hon. Davey Christian R. Chua Hon. Romel R. Enriquez
2nd District	Hon. Edralin G. Gawaran Hon. Edwin E. Malvar	Hon. Ramon Vicente H. Bautista Hon. Edwin E. Malvar
3rd District	Hon. Jeffrey V. Asistio Hon. Dennis T. Lacson	Hon. Sherman S. Jaro Hon. Arnel M. Cantimbuhan
4th District	Hon. Fulgencio C. dela Cuesta Jr. Hon. Valeriano S. Encabo	Hon. Fulgencio C. dela Cuesta Jr. Hon. Nickanor N. Austria, Jr.
5th District	Hon. Ivey Jayne A. Reyes Hon. Alston Kevin A. Anama	Hon. Aidel Paul G. Belamide Hon. Marcos C. Amutan
6th District	Hon. Felix A. Grepo Hon. Kerby J. Salazar	Hon. Mauricio C. Sison Hon. Kerby J. Salazar
7th District	Hon. Crispin Diego D. Remulla Hon. Angelito H. Langit	Hon. Crispin Diego D. Remulla Hon. Raymundo A. Del Rosario
8th District	Hon. Reyniel A. Ambion Hon. Virgilio P. Varias	Hon. Reyniel A. Ambion Hon. Irene P. Bencito
President, Liga ng mga Barangay	Hon. Francisco Paolo P. Crisostomo	Hon. Francisco Paolo P. Crisostomo
President, Cavite Councilor's League	Hon. Nickanor N. Austria, Jr.	Hon. Francisco A. Barzaga
President, Provincial Sangguniang Kabataan Federation	Hon. Jerome Napoleon T. Gonzales	Hon. Tom Carlo M. Ardemer
President, Mayor's League	Hon. Fredderick A. Vida	Hon. Dahlia A. Loyola

Provincial Government Offices

The Provincial Government of Cavite has been very innovative in its organizational structure, creating new offices to cope with the current needs of the province. Currently, there are 23 provincial offices headed by department heads, 11 provincial units, and nine provincial satellite hospitals. These satellite hospitals have designated Chiefs of Hospital.

The Administration Office is divided into three areas, such as internal affairs, external affairs, and community affairs. Each department was assigned to a group according to the nature of its operation. This system made monitoring easier. The PGC also established optional departments that are non-existent in other provinces, such as the Provincial Cooperative, Livelihood and Entrepreneurial Department, the Cavite Office of Public Safety, the Provincial Information and Communications Technology Office, and the Cavite Quality Management Office.

Administrative Governance

Office of the Provincial Governor

The Chief Executive of the province exercises powers and performs duties and functions for efficient, effective, and economical governance for the general welfare of the province and its inhabitants.

OPG – Human Resource and Management Office (HRMO)

The HRMO is responsible for the human resource development in the Provincial Government, as well as the implementation of all laws governing recruitment, transfer, discipline, promotion, separation, and compensation/benefits of all personnel; and maintains and updates personnel management and information system and processes payroll accurately and efficiently.

OPG – Public Employment Services Office (PESO)

Public Employment Services Office serves as the arm and information office of the Provincial Government on public employment assistance mandated to provide employment opportunities, and referrals, and acts as a link for various services and programs of the Department of Labor and Employment and other related government agencies.

OPG – Provincial Housing Development and Management Office

By virtue of Sangguniang Panlalawigan Resolution No. 139, Series of 2010, this office is tasked to implement good governance and deliver efficient public services through the provision of public safety and civil security services,

road safety and traffic management programs, disaster risk management services and rescue and emergency assistance during calamities and man-made disasters.

Responsible for the formulation of a plan to provide decent shelter to the underprivileged, homeless families as well as government and private employees who have formal income in the province for consideration of the Local Chief Executive and Sangguniang Panlalawigan.

OPG – Persons with Disabilities Affairs Office (PDAO)

PDAO ensures that policies, programs, and services for persons with disabilities are implemented for them to fully participate in building an executive society for all; and carries out the task of monitoring, evaluating, data gathering, need assessment, planning, establishing a production center, creation of job opportunities and advocacies for PWDs.

OPG – Youth and Sports Development Office

This office is tasked to institute programs, projects, and activities related to youth and sports development by promoting and protecting not only the physical but also the moral, spiritual, intellectual, and social well-being of the Cavite Youth and recognizing the vital role in nation-building by strengthening youth organizations in the province through networking and partnership with various NGOs, Pos, and GOs for resources augmentation.

OPG – Cavite Quality Management Office (CQMO)

Cavite Quality Management Office is responsible for overseeing the effectiveness of the Quality Management System in the Provincial Government of Cavite upon its conferment as ISO 9001:2008 Certified Provincial Government in May 2012.

OPG – Provincial Jail

The Provincial Warden keeps, operates, and maintains the provincial jail where convicted provincial prisoners can serve their sentence, and detention prisoners could be held provisionally pending the final disposition of their cases. The office is also in charge of developing plans to rehabilitate the prisoner under custody.

Internal Audit Services Unit

The Internal Audit Unit is mandated to the evaluation of management controls and operations performance and the determination of the degree of compliance with laws, regulations, managerial policies, accountability measures, ethical standards, and contractual obligations.

OPG – Road Safety Division

The Office is mandated to take charge of the control and management of traffic on all provincial roads and major thoroughfares in the province, assist motorists in distress

and pedestrians crossing the streets, and apprehend undisciplined and erring drivers.

Office of the Vice Governor

The office of the Vice Governor supervises the legislative body of the province, and reviews all enacted ordinances approved resolutions and appropriate funds for the general welfare of the province and its people.

Office of the Sangguniang Panlalawigan

Enacts such ordinances as may be necessary to carry into effect and discharge the responsibilities conferred upon it by law and such as be necessary and proper to provide for the health, safety, and convenience, maintain peace and order, improve public morals and promote the prosperity and general welfare of the province and inhabitants. The Office of the Provincial Board Secretary is responsible for the provision of a secretariat and maintenance of provincial archives.

Provincial Treasurer's Office (PTO)

The office is responsible for the collection of taxes throughout the province including national, provincial, and municipal taxes and other revenues authorized by law. It improves and stabilizes the finances of the province and the municipalities. It delivers a continuous program of improved local revenue collection efficiency and management of financial resources. It also provides the province and municipalities with an efficient and progressive organization for fiscal administration, particularly in the collection and disbursement of funds, local taxation, and other related auxiliary services. It acts as the custodian of all funds of the provincial government.

Provincial Assessor's Office

Headed by the Provincial Assessor, this office has the following functions: Issues tax declaration of real properties, keeps a record of all transactions affecting the transfer of land ownership, leases, mortgages, and real property rentals; inspects and reassesses properties under protest or appeal and prepares a schedule of values for taxation purposes; updates property tax maps and reappraisal of different municipalities; compiles deed of sale transaction; and establishes a systematic method of property indexing and record keeping.

Provincial Accounting Office

The office is responsible for the accounting and internal audit services of the provincial government. They are also mandated to apprise the Chief Executive and the Sangguniang Panlalawigan of the financial status of the LGU through the submission of financial statements. The office is also responsible for overseeing that the financial resources of the provincial government are spent cost-effectively.

Provincial Budget Office (PBO)

The Office is responsible for inter-office coordination and assistance on budget preparation, budget integration, and

reports preparation for consideration of the local chief executive and the Sangguniang Panlalawigan. It also sought techniques and mechanisms of control over budget execution to ensure that the local government's resources are properly allocated.

Provincial Planning and Development Office (PPDO)

The PPDO is in charge of the formulation of comprehensive development plans and policies for the consideration of the Provincial Development Council (PDC). It conducts studies and researches and training programs to support plan formulation and promotes people's participation in its planning activities. Likewise, it integrates and coordinates sectoral plans and studies undertaken by different functional groups or agencies and monitors and evaluates the implementation of development programs, projects, and activities. The office is composed of four (4) divisions to wit: Administrative Staff; Plans and Programs Division; Research, Statistics, Monitoring, and Evaluation Division and Special Projects Division. The office is also responsible for providing technical assistance to municipalities and cities within the province and serves as the technical arm of the provincial governor.

Provincial Legal Office

The Provincial Attorney acts as the legal counsel of the province. He represents the province in civil cases wherein the province or any office in his official capacity is a party. He also conducts investigations or hearings of administrative cases assigned by the Governor and acts as legal adviser of the provincial and municipal government under its jurisdiction.

Office of the Provincial Administrator

The office supervises and coordinates all activities of the various offices in the province including planning directions and controlling administrative functions of the different offices under the Office of the Provincial Governor.

General Services Office (GSO)

The office performs supply and property procurement and maintenance functions, including non-personal service of the provincial government. It takes custody of and accountability for all properties, real or personal owned by the provincial government and those extended to it in the form of donations, operations, assistance, and counterpart of joint projects. It maintains and supervises janitorial, security, landscaping, and other related services in all provincial public buildings and other real properties whether owned or leased by the provincial government. It enforces policies and records management relative to records creation and maintenance. It performs disposal action on disposable records of the provincial government.

Provincial Information and Community Affairs Department (PICAD)

This office is tasked to provide correct information on the thrusts and projects of the provincial government through

broadcast and print media. Through them, the public is made aware of all the activities and transactions of the LGU. It also coordinates and assists in the implementation of programs and projects of both national and local government units.

Cavite Office of Public Safety

By virtue of Sangguniang Panlalawigan Resolution No. 139, Series of 2010, this office is tasked to implement good governance and deliver efficient public services through the provision of public safety and civil security services, road safety and traffic management programs, disaster risk management services, and rescue and emergency assistance during calamities and man-made disasters.

Provincial Information and Communications Technology Office (PICTO)

The office acts as the lead agency in the evaluation and implementation of information and communication technology and other convergence on ICT in the Province. It handles the network and hardware administration and maintenance, which provides technical support within and outside of the provincial government. The Cavite Computer Center is part of PICTO that provides free and quality computer education on basic and advanced computer and information technology courses for all Caviteños, most particularly the out-of-school youth.

Provincial Disaster Risk Reduction and Management Office

The office was created through Provincial Ordinance No. 191. It is responsible for setting the direction, development, implementation, and coordination of disaster risk reduction and management programs within the province of Cavite as provided for by Republic Act 10121.

Economic Governance

Provincial Engineer's Office

The Office is mandated to undertake the planning, design, and implementation of infrastructure projects of the province and the maintenance & repair of the provincial roads and bridges, quarry operations/production and maintenance, repair and utilization of heavy equipment/service vehicles.

Provincial Agriculture Office

The office is responsible for social welfare development plans, programs, and projects. It adopts policies to encourage effective implementation; promotes, supports, and coordinates the establishment, expansion, and maintenance of social welfare development; promotes, builds, and strengthens people's organization for empowerment towards effective social welfare development system of the province; promotes, supports and coordinates network and facilities for identification and delivery of the appropriate intervention to its constituents; and coordinates related activities in the province through

sustained information, education, communication program and the maintenance of viable structures.

Office of the Provincial Veterinarian

The Provincial Veterinary Office is mandated to plan, organize, and direct the conduct of the overall activities of the office concerning poultry and livestock production of the province. Supervise and enforce discipline pertaining to norms of conduct in the effective performance of tasks pursuant to manual operation guidelines and policies. Execute and implement policies and regulations, work programs, and plans laid down by the governor's office. Render administrative and Technical decisions within the limit of authority. Attend meetings and conferences, and coordinates with other agencies relative to the office programs and projects. Serve as farm adviser and the frontline of all veterinary services.

Provincial Government-Environment and Natural Resources Office

Under Section 26 of the Local Government Code 1991 and Cavite Provincial Executive Order No. 21 (Series of 2002), Provincial Government and Natural Resources Office is mandated to consult with the LGUs, NGOs, and other sectors in the Province of Cavite with regard to the planning, implementation of any projects or programs that may cause pollution, depletion of non-renewable resources, loss of biodiversity, rangeland, cropland, climatic change, extinction of local flora and fauna and denudation of forest ecosystem.

Provincial Cooperative, Livelihood and Entrepreneurship Development Office (PCLEDO)

This office is mandated to provide technical support to the Provincial Governor in carrying out measures to ensure the delivery of basic services and provision of facilities through the development of new economic enterprises, cooperatives, and provision of alternative sources of income through livelihood projects, so as to improve the economic and social conditions of its constituents.

Provincial Tourism and Cultural Affairs Office

Through Provincial Ordinance No. 217 passed on September 17, 2018, the Provincial Tourism and Cultural Affairs Office was established from the then Provincial Tourism Office unit. The office formulates policies, and conceptualizes and implements programs on tourism and cultural product development and promotion; oversees tourism facilities owned by the Provincial Government of Cavite; monitors standards and accreditation of tourism-related establishments and services; supervises affairs that promote cultural heritage and growth of the province; coordinates with LGUs and NGAs for the integration of

provincial tourism and cultural agenda through development plans; and develops partnership and linkages between LGUs and tourism stakeholders.

Social Governance

Provincial Health Office (PHO)

The primary function of the Provincial Health Office is to ensure the efficient, effective economical delivery of medical, hospital, and other support health services which include primary, secondary, and tertiary health facilities as provided under Section 17 of the Local Government Code of 1991. It formulates and implements policies, rules and regulations, plans, programs, and projects, to strengthen the operation of the office and to promote the health of the people in consideration of the Sanggunian and upon approval of the Governor.

The Office is responsible for the formulation of policy direction on health services, program development, and implementation, sanitary inspection, health information and education, health administration, and inter-agency coordination on health policies and programs for both government offices and non-governmental organizations. It also has a general field supervision function over rural health units of the province.

The four (4) medicare hospitals serve as the primary healthcare resource in the locality with emphasis on health promotion, disease prevention, and provision of a wide range of medical and health-related activities.

Provincial Social Welfare and Development Office (PSWDO)

The office is responsible for social welfare development plans, programs, and projects. It adopts policies to encourage effective implementation; promotes, supports, and coordinates the establishment, expansion, and maintenance of social welfare development; promotes, builds, and strengthens people's organization for empowerment towards effective social welfare development system of the province; promotes, supports, and coordinates network and facilities for identification and delivery of the appropriate intervention to its constituents; and coordinates related activities in the province through sustained information, education, communication program and the maintenance of viable structures.

Provincial Population Office

The office assists the local chief executive in the implementation of the constitutional mandate relative to population development and responsible parenting through the promotion of concepts designed to raise awareness in population issues as they relate to development strategies.

Table 6.2 Provincial Department Heads, Provincial Government of Cavite:2021

Department Head	Office	Location
Mr. Renato A. Abutan	Provincial Administrator - Internal Affairs	Ground Floor, Provincial Capitol
Mr. Alvin S. Mojica	Provincial Administrator - Community Affairs	Ground Floor, Provincial Capitol
Ms. Michelle F. Alcíd	Provincial Board Secretary – Sangguniang Panlalawigan	Legislative Building
Ms. Adelina M. Martal	Provincial Treasurer's Office	Provincial Finance Building
Mr. Raymundo D. Salazar	Provincial Assessor's Office	Provincial Finance Building
Ms. Jennifer Rose A. Disagon	Provincial Accounting Office	Provincial Finance Building
Ms. Ma. Dulce L. Tangco	Provincial Budget Office	Provincial Finance Building
Ms. Lorna R. Leyran	Provincial Planning and Development Office	2nd Floor, Provincial Capitol
Mr. Ferdinand A. Belamide	Provincial General Services Office	General Services Building
Atty. Annaliza P. Mercene-Pulmones	Provincial Legal Office	Ground Floor Provincial Capitol
Ms. Denesse S. Cajulis	Provincial Information and Community Affairs Department	2nd Floor, Provincial Capitol
Ms. Cecilia D. Miranda	Cavite Office of Public Safety	Capitol Compound
Ms. Camille Lauren V. Del Rosario	Provincial Information and Communication Technology Office	2nd Floor, Provincial Capitol
Engr. Gilbert V. Gandia	Provincial Engineer's Office	PEO Compound
Ms. Lorna E. Aviñante	Provincial Agriculture's Office	OPA Compound
Dr. May M. Magno	Office of the Provincial Veterinarian	National Government Center
Ms. Anabelle L. Cayabyab	PG-Environment and Natural Resources Office	PEO Compound
Atty. Khervy B. Reyes	Provincial Cooperative, Livelihood and Entrepreneurial Development Office	CaCoDec Building
Ms. Elinia Imelda Rozelle S. Sangalang	Provincial Tourism and Cultural Affairs Office	2nd Floor, Provincial Capitol
Dr. Nonie John L. Dalisay	Provincial Health Office – Public Health/Technical Services	Gen. Emilio Aguinaldo Memorial Hospital
Dr. Remigio D. Camerino	Provincial Health Office – Hospital Services	Korea-Philippines Friendship Hospital
Ms. Felipa G. Servañez	Provincial Social Welfare and Development Office	National Government Center
Ms. Lorena R. Cron	Provincial Population Office	Capitol Compound

Table 6.3 Provincial Unit Heads, Provincial Government of Cavite: 2021

Department Head	Office	Location
Ms. Ma. Fe M. Satsatin	OPG – Human Resource Management Office	Ground Floor, Provincial Capitol
Ms. Rizalie P. Enero	OPG – Public Employment Service Office	2nd Floor, Provincial Capitol
Ms. Ma. Karen B. Camañag-Tupas	OPG – Provincial Housing Development and Management Office	Ground Floor, Provincial Capitol
Mr. Rodel Vincent T. Bae	OPG-Youth and Sports Development Office	Ground Floor, Provincial Capitol
Ms. Michelle F. Alcíd	OPG – Cavite Quality Management Office (CQMO)	2nd Floor, Provincial Capitol
PCOL Gil T. Torralba	OPG – Provincial Jail Office	Brgy. Lapidario, Trece Martires City
Ms. Anne Minnette M. Dastas	OPG – Internal Audit Unit	2nd Floor, Provincial Capitol
Mr. Rolando Alvaran	OPG – Road Safety Division	City of Imus, Cavite
Ms. Concepcion P. Villanueva	Provincial Library	Legislative Building
Ms. Eloisa G. Rozul	OPG – Provincial Disaster Risk Reduction and Management Office	2nd Floor, Provincial Capitol
Ms. Marie Shiela. A. Haloc	OPG – Persons with Disabilities Affairs Office (PDAO)	Ground Floor, Provincial Capitol

National Government Agencies in Cavite

National Government Agencies (NGAs) are permanent or semi-permanent organizations in the machinery of government responsible for the oversight and

advertisement and administration of specific functions. Below is the list of NGAs present in Cavite.

Table 6.4 National Government Agencies, Province of Cavite: 2021

Department Head	Office	Location
Bureau of Internal Revenue	Ms. Gerlo C. Cacatian	BIR Building, Trece Martires City
Bureau of Treasury	Ms. Gloria A. Egina	City of Imus, Cavite
Commission on Audit	Atty. Osana Theresa D. Domingo	Trece Martires City
Commission on Elections	Atty. Sheryl Moresca	Trece Martires City
Civil Service Commission	Dir. Maria Theresa R. Poblador	Capitol Compound, Trece Martires City
Registry of Deeds	Atty. Edgar Santos	Capitol Compound, Trece Martires City
Philippine Information Agency	Mr. Ruel B. Francisco	Trece Martires City
Philippine Statistics Authority	Ms. Lucia Iraida A. Soneja	Government Center Building, Trece Martires City
Department of Science and Technology	Engr. Raul D. Castañeda	Trece Martires City
Philippine Atmospheric, Geophysical, and Astronomical Services Administration	Ms. Paz Rusiana	Sangley Point, Cavite City
Philippine Institute of Volcanology and Seismology	Mr. Alex C. Cabrera	PHILVOLCS Tagaytay Seismic Station, Kaybagal South, Tagaytay City
Department of Interior and Local Government	Mr. Lionel L. Dalope	Government Center Building, Trece Martires City
Department of Labor and Employment	Engr. Joseph Gacosta	Hugo Perez, Trece Martires City
National Housing Authority	Engr. Alph L. Orticio	Southville, Trece Martires City
Philippine Health Insurance Corporation	Mr. Benjamin A. Rodil, Jr.	Governor Drive, Hugo Perez, Trece Martires City
Philippine National Police	PCOL Marlon R. Santos	Camp Pantaleon Garcia, City of Imus
Philippine Drug Enforcement Agency	IA5 Billy P. Viray	
Bureau of Fire Protection	SUPT Rene V. Bullos	Palico, City of Imus, Cavite

Department Head	Office	Location
Department of Education	Dr. Cherrylou D. De Mesa Dr. Rosemarie D. Torres Dr. Manuela S. Tolentino Dr. Editha M. Atendido Dr. Rosemarie D. Torre Ms. Doris DJ. Estalilla Mr. Imelda T. Ong	Trece Martires City (Division of Cavite) Division of Cavite City Division of City of Dasmariñas Division of City of Bacoor Division of City of Imus Division of City of General Trias TESDA Building, Trece Martires City
Technical Education and Skills Development Authority		
Department of Agrarian Reform	Mr. James Arthur T. Dubongco	Government Center Building, Trece Martires City
National Food Authority	Ms. Myrna R. Domingo	Pasong Kawayan II, City of Gen. Trias
National Irrigation Administration	Mr. Jaime C. De Jesus	Naic, Cavite
Philippine Coconut Authority	Mr. Jaime C. Gamier	
Department of Environment and Natural Resources	PENRO: Ms. Ronita A. Unlayao CENRO: Mr. Eleuterio Recile	Government Center Building, Trece Martires City
Cooperative Development Authority	Ms. Rowena Cruto	CaCoDeC Building, Trece Martires City
Department of Public Works and Highways	Engr. Oscar U. Dela Cruz Engr. Adilbert B. Rosete Engr. Donnie D. Cuna	Cavite I District Engineering Office, Trece Martires City Cavite II District Engineering Office, Mangas, Alfonso Cavite Sub-District Engineering Office, Carmona
Department of Trade and Industry	Ms. Revelyn A. Cortez	Government Center Building, Trece Martires City
National Telecommunications Commission	Engr. Milagros P. Bersamina	City of Imus

Local Fiscal Management

The financial management in Cavite involves the classification of the budget into General Fund, Special Education Fund, and Trust Fund. General funds are for the general expenses of the province. Infrastructure projects, social services, economic services, and entirety, except education-related programs, are included in the general funds. Education-related projects, such as supplements for teachers under the Local School Board, classroom constructions, purchase of educational materials, and other educational expenditures, are included in the special education fund. A budget is allocated under the special education fund to support the national government in educational services delivery. Lastly, a trust fund refers to resources that have come officially from the government as trustees, agents, or administrators. A trust fund can also be received for the fulfillment of a project or activity.

Financial Position

As of 31 December 2021, the province of Cavite has total assets of Php15,557,249,286.54, total liabilities of Php1,317,910,744.99, and total net assets/equity of Php14,259,338,541.55. Compared to the previous year, there was an increase in total assets of Php2,031,182,376.91 (14.99%), an increase in total liabilities of Php197,864,312.77 (17.67%), and an increase of Php1,833,318,064.14 (14.75%) in net assets/equity. Among the funds, the general fund has the largest share in total assets, liabilities, and net assets/equity, covering 89.64 percent, 63.21 percent, and 92.09 percent, respectively.

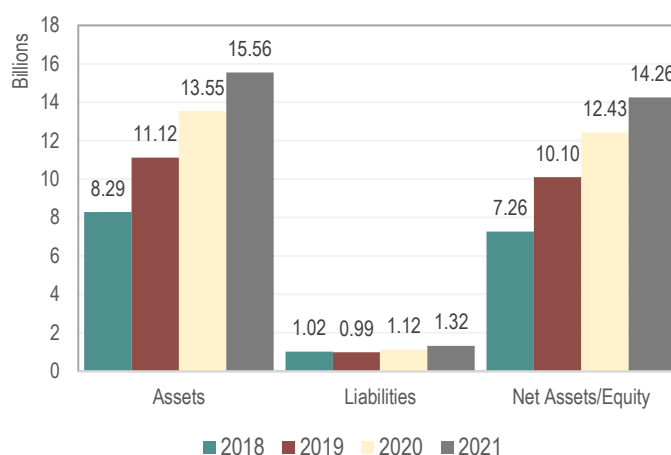


Figure 6.1 Financial Position, Province of Cavite: 2018 – 2021 (in billion pesos)

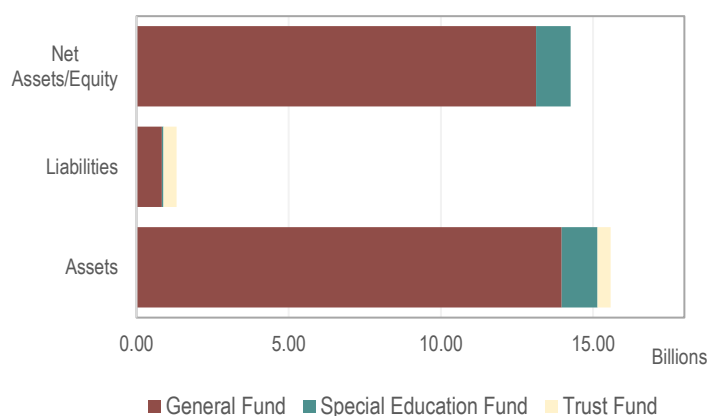


Figure 6.2 Financial Position by Fund, Province of Cavite: as of 31 December 2021 (in billion pesos)

Table 6.5 Results of Operations by Fund, Province of Cavite: as of 31 December 2021 (in Php)

	Total	General Fund	Special Education Fund	Trust Fund
Assets	15,577,249,286.54	13,964,201,776.06	1,184,686,955.07	428,360,555.41
Liabilities	1,317,910,744.99	833,016,596.86	56,533,592.72	428,360,555.41
Net Assets/Equity	14,259,338,541.55	13,131,185,179.20	1,128,153,362.35	-

Source: Provincial Accounting Office

Assets

In financial accounting, assets are any resources owned or controlled by an entity. It can be utilized to produce positive economic value and held by an entity. Current assets are all the assets that are expected to be used as a result of standard operations. It includes cash and cash equivalents and receivables. Meanwhile, non-current assets are the entity's long-term investments that cannot be realized within the year.

The combined assets of Cavite totaled Php15,557,249,286.54, are composed of current assets amounting to Php7,360,255,982.26 (47.25%) and non-current assets of Php8,216,993,304.28 (52.75%).

Of the current assets, cash and cash equivalents of Php5,900,039,894.57 covers the most, representing 80.16 percent of the total current assets. On the other hand, the property, plant, and equipment of Php8,078,584,678.21 covers the most in the non-current assets representing 98.32 percent of the total. Specifically, most of the property, plant, and equipment asset is in the infrastructure assets with a carrying amount of Php2,167,798,145.37 or 26.83 percent of the property, plant, and equipment assets.

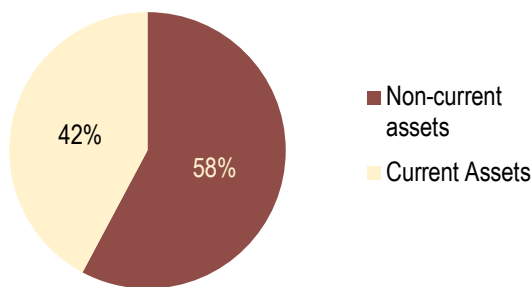


Figure 6.3 Composition of Combined Assets, Province of Cavite: as of 31 December 2021

Liabilities

Liability is the amount the entity owes. Current liabilities are the entity's short-term financial obligations due within a year, while non-current liabilities are the obligations not due for settlement within the year.

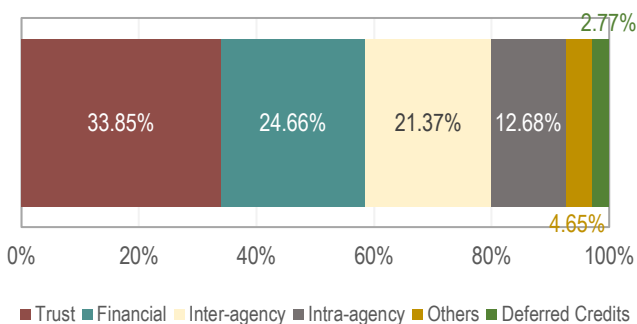


Figure 6.4 Composition of Current Liabilities, Province of Cavite: as of 31 December 2021

The combined liabilities of Cavite aggregates to Php1.120B. It is comprised of current liabilities totaling Php1,016,254,952 (77.11%) and non-current liabilities of Php301,655,792.17 (22.89%). The non-current liabilities are only composed of the financial liabilities (bills/bonds/loans payable) which increase by 19.76 percent from 2020. The trust liabilities of Php344,040,013.49 (33.85%) cover the largest percentage of the current liabilities.

Net Assets/Equity

Net assets are the retained earnings of an entity after diminishing its liabilities. The net assets/equity in Cavite for 2021 is Php14,259,338,541.55 which increased by Php1,833,318,064.14 or 14.75 percent from 2020 net assets. It is composed of restated balance (Php12,474,682,425.41), surplus for the period (Php1,577,745,712.84), and adjustments in net assets/equity account (Php206,910,403.30).

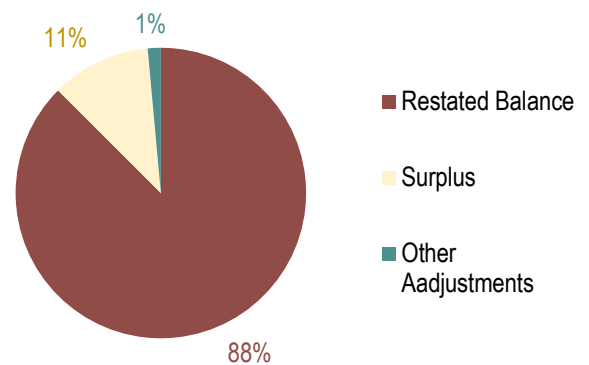


Figure 6.5 Net Assets/Equity, Province of Cavite: as of 31 December 2021

Financial Performance

In 2021, the total revenue totaled Php5,291,264,821.73. The current operating revenue of the province is pegged at Php5,416,790,085.38. However, it was deducted with total transfers from the General Fund of unspent DRRMF of Php125,525,263.65. By fund, 93.87 percent of the provincial revenue is under the general fund while 6.13 percent is under the special education fund.

The bottom figure of the provincial expenses is Php3,713,519,108.89. This expense is composed of the current operations of Php3,681,428,922.09 and total transfers to national government agencies and other local government units of Php32,090,186.80.

Moreover, the province has a surplus of Php1,577,745,712.84 for 2021, which is mostly from the general fund (97.64%). The general fund was used up to 68.99 percent while the special education fund was used up to 88.49 percent. The total fund utilization is pegged at 70.18 percent.

Table 6.6 Results of Operations by Fund, Province of Cavite: as of 31 December 2021 (in Php)

	Total	General Fund	Special Education Fund
Revenue	5,291,264,821.73	4,967,108,397.57	324,156,424.16
Current Operating Revenue	5,416,790,085.38	5,092,633,661.22	324,156,424.16
Tax Revenue	883,527,559.28	559,555,662.47	323,971,896.81
Internal Revenue Collections	4,425,107,438.00	4,425,107,438.00	
Service and Business Income	104,712,195.69	104,527,668.34	184,527.35
Shares, Grants, and Donations	3,442,892.41	3,442,892.41	
Total Transfers, assistance, and subsidy from (transfer from the general fund of unspent DRRMF)	(125,525,263.65)	(125,525,263.65)	-
Expenses	3,713,519,108.89	3,426,665,660.53	286,853,448.36
Current Operating Expenses	3,681,428,922.09	3,394,575,473.73	286,853,448.36
Personal Services	1,490,078,580.39	1,481,830,448.55	8,248,131.84
Maintenance and Operating Expenses	1,600,577,631.01	1,398,139,614.25	202,438,016.76
Financial Expenses	6,722,819.13	6,716,543.82	6,275.31
Non-cash Expenses	584,049,891.56	507,888,867.11	76,161,024.45
Total Transfers, assistance, and subsidy to NGAs and other LGUs	32,090,186.80	32,090,186.80	-
Surplus (Deficit) for the period	1,577,745,712.84	1,540,442,737.04	37,302,975.80

Source: Provincial Accounting Office

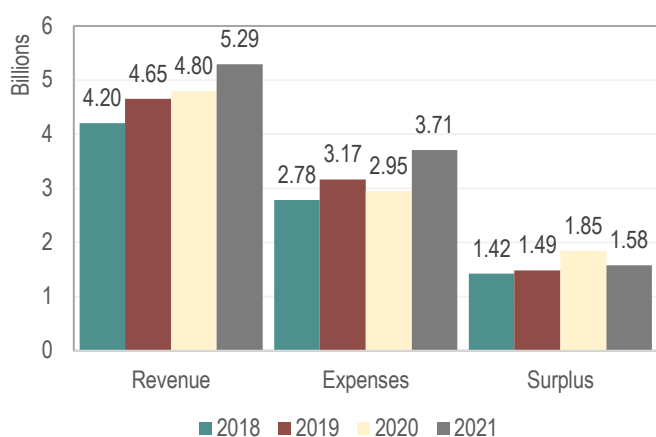


Figure 6.6 Financial Performance, Province of Cavite: 2018-2021 (in billion pesos)

targeted to further reduce the IRA dependency of the province by increasing the local earnings to support the provincial government.

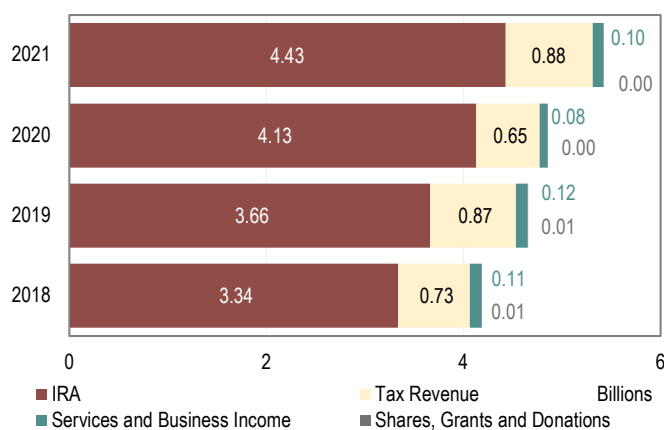


Figure 6.8 Composition of Current Operating Revenue, Province of Cavite: 2018-2021 (in billion pesos)

Current Operating Revenue and Expenses

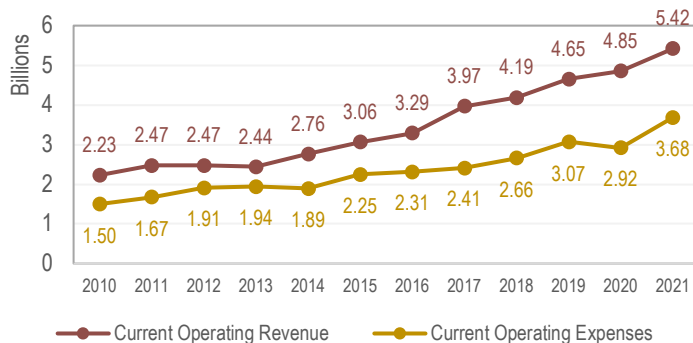


Figure 6.7 Current Operating Revenue and Expenses, Province of Cavite: 2010-2021 (in billion pesos)

For the year 2021, the total revenue from current operations increased by 11.58 percent. The current operating revenue was from tax revenue, shares from national taxes, service, and business income, and shares, grants, and donations. Internal Revenue Allotment (IRA) continued to be Cavite's top income source, totaling Php4,425,107,438.00, resulting in an IRA dependency rate of 81.69%. The IRA increased by 7.18 percent, while the IRA dependency rate by 3.35 percentage points. It can be

The total current operating expenses of Php3,681,428,922.09 decreased by 26.22 percent from 2020. The current operating expenses are composed of personal services of Php1,490,078,580.39 (40.48%), maintenance, and other operating expenditures of Php1,600,577,631.01 (43.48%), financial expenses of Php6,722,819.13 (0.18%), and non-cash expenses of Php584,049,891.56 (15.86%). It resulted in a surplus of Php1,938,173,008.21 from the current operating revenue.

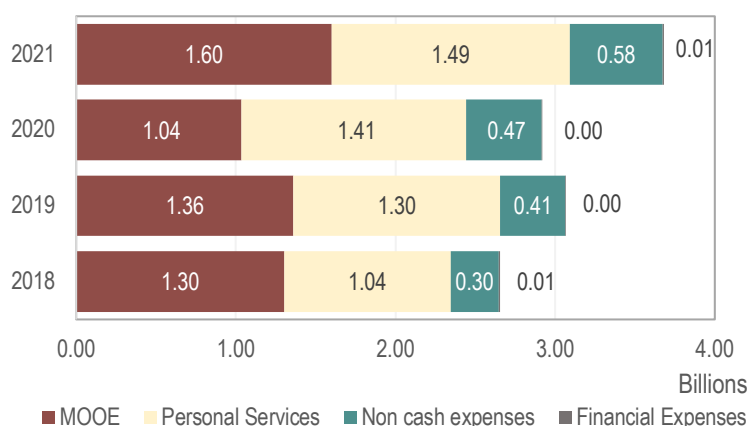


Figure 6.9 Composition of Current Operating Expenses, Province of Cavite: 2018-2021 (in billion pesos)

Cash Flows

The statement of cash flows provides an overview of the province's cash inflows and outflows as well as the net changes in cash resulting from operating, investing, and financing activities.

The statement of cash flow for 2021 resulted in net cash flows of Php1,018,526,018.43.

Of the aggregated cash inflows of Php6,343,547,278.98 for 2021, Php 6,045,524,780.24 was from operating activities and Php 298,022,498.74 was from financing activities. On the other hand, the combined cash outflows for all

activities were broken down into operating activities of Php 3,893,302,085.76, investing activities of Php 1,420,601,370.34, and financing activities of Php 11,117,804.45.

By fund, the general fund, being the main operating fund of Cavite, posted the biggest amount of cash flows for 2021.

The table below shows the breakdown of cash flows by activity.

Table 6.7 Statement of Cash Flows, Province of Cavite: 2021

	Total	General Fund	Special Education Fund	Trust Fund
Cash Flows from Operating Activities				
Total Cash Inflows	6,045,524,780.24	5,497,724,109.55	295,078,353.93	252,722,316.76
Total Cash Outflows	3,893,302,085.76	3,572,786,295.24	102,011,521.81	218,504,268.71
Net Cash Flows from Operating Activities	2,152,222,694.48	1,924,937,814.31	193,066,832.12	34,218,048.05
Cash Flows from Investing Activities				
Total Cash Inflows	-	-	-	-
Total Cash Outflows	1,420,601,370.34	1,345,403,525.51	55,173,140.00	20,024,704.83
Net Cash Flows from Investing Activities	(1,420,601,370.34)	(1,345,403,525.51)	(55,173,140.00)	(20,024,704.83)
Cash Flows from Financing Activities				
Total Cash Inflows	298,022,498.74	298,022,498.74	-	-
Total Cash Outflows	11,117,804.45	10,899,880.58	217,923.87	-
Net Cash Flows from Financing Activities	286,904,694.29	287,122,618.16	(217,923.87)	-
Total Cash Provided by Operating, Investing, and Financing Activities	1,018,526,018.43	866,656,906.96	137,675,768.25	14,193,343.22
Cash at the beginning of the year	4,881,513,876.14	4,353,391,105.10	329,660,632.41	198,462,138.63
Cash balance ending 31 December 2021	5,900,039,894.57	5,220,048,012.06	467,336,400.66	212,655,481.85