



Government of Puerto Rico

General Fund & Special Revenue

Budget to Recorded Revenue and Expenditure Variance Reporting

For the quarter ended December FY20

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Additional Disclaimers

All information provided is presented as draft, preliminary and subject to change.

- Budget vs Recorded Revenue and Expenditure figures are based on information obtained from the Puerto Rico Integrated Financial Accounting System 'PRIFAS 7.5' Financial Accounting System.
- Various Central Government agencies such as the Department of Education, the Department of Health, The Puerto Rico Administration of Mental Health and AntiAddiction Services, the Department of the Treasury and the Environmental Quality Board operate in Financial Systems other than PRIFAS 7.5.
- Such entities operating on external Financial Accounting Systems periodically transfer financial accounting information to PRIFAS 7.5 Central Government System. Therefore, encumbrances from the Department of Education, the Department of Health, The Puerto Rico Administration of Mental Health and Anti-Addiction Services, the Department of the Treasury and the Environmental Quality Board, are not reflected in PRIFAS 7.5, and consequently do not form part of this Revenue and Expenditure report.
- Budget vs Recorded Expenditures figures could potentially be limited to financial information pending to be transferred to PRIFAS 7.5 as well as adjustments of various sorts, including journal entry errors.
- It is the sole responsibility of the Central Government instrumentalities at an agency level to maintain proper and up to date accounting of its operations.
- Current Financial Accounting Systems encounter various deficiencies regarding their controls structure.
- Certain measures are and will be in place to address such controls structure deficiencies.
- The Government of Puerto Rico is committed to providing accurate and complete information.
- There are a variety of periodic and ad-hoc reporting packages currently being distributed for multiple and specific purposes and scopes. It is essential to emphasize the difference in scope and nature of this Budget vs Recorded Revenue and Expenditure report with other reporting. Multiple other reports are being circulated with an alternate scope, such as FY Budget vs Cash Outlays for Central Government and component units, Non-Central Government instrumentalities reports, reports on the use of Federal Funds or Special Revenue Funds, and reports on transfers from/to various entities and sources directly related to the TSA.
- Given timing delays to the processing of accounts payable, information herein may not reflect all encumbrances and commitments incurred to date.
- Throughout time, multiple government instrumentalities and programs have been created, consolidated and/or dissolved.
- This Budget vs Recorded Expenditures exercise might not include all Inter-Agency balances.
- The data herein could potentially lack necessary entries and charges as of the date of this report, affecting its accuracy.

Additional Disclaimers

All information provided is presented as draft, preliminary and subject to change.

- Budget figures are presented as net of accounting transfers as of the date of the report for all periods.
- Expense related journal entry errors were considered as actual expenses, as these can be tied directly to a fund, agency and spend concept.
- Agency names were obtained from the OMB Budget Module, with the exception of the entities pertaining to the Legislative Assembly and the Maritime Transportation Authority.
- Budget information obtained from PRIFAS doesn't tie with the OMB budget report (Sabana file).
- There is no visibility of budget distribution from agency 17 (appropriations under custody of OMB) to other agencies.
- There is no visibility of actuals pertaining to Component Units with separate accounting systems except to the entities engaged with OCFO cash flow reporting.
- No support was provided from Central Government agencies related to the variance explanations.
- There is no visibility of budget transfer amounts between agencies during the course of the year.
- Component Unit ("CU") receipt and expenditure figures presented in this report are based on information obtained from the Puerto Rico Integrated Financial Accounting System 'PRIFAS 7.5' and directly from the individual CUs.
- Actual Revenue and Expenditure Information provided by the CUs is on a cash basis.
- There are limitations in the reporting from 'PRIFAS 7.5' and from the CUs relating to identifying expenses by funding source. As a result, some assumptions were made to allocate expenses by fund source and by expense concept.
- CU expense allocations for General Fund expenses are based on information reported in 'PRIFAS 7.5'. Expense allocations are based on total expenses reported less General Fund expenses per 'PRIFAS 7.5', with remaining expenses allocated to Special Revenue Funds pro-rata based on revenues.
- Expense allocations by concept are allocated based on mapping of actual spend at the CUs to each expense concept and fund type.

Assumptions/Resources:

General Fund

1. YTD FY20 budgeted expenses assumed an even distribution across months, and did not incorporate any seasonality.
2. The FY20 revenue forecast was sourced from the Certified Fiscal Plan.
3. The monthly / quarterly FY20 revenue forecast was based on Hacienda's monthly distribution of the Certified Fiscal Plan and incorporates actual results through as of the date of the report.
4. FY20 actuals results were sourced from the Puerto Rico Integrated Financial Accounting System 'PRIFAS 7.5'.

Special Revenue Fund

1. Special Revenue Fund ("SRF") receipts and expenditures figures presented in this report are based on information obtained from PRIFAS.
2. During the process of data validation there were identified agencies within PRIFAS where the budgeted amount presented was different from the Certified Budget (OMB report - Sabana file). As of the date of this report there has been no additional clarification from OMB relating to these differences.
3. YTD budgeted expenses assumed an even distribution across months, and did not incorporate any seasonality.

Component Units

1. With respect to Component Units with separate accounting systems, there is no visibility into the accounting records except with respect to the Component Units engaged in OCFO cash flow reporting. For these component units, the allocation of general and special revenue funds across expense concepts was modified from what was indicated by PRIFAS 7.5 to an allocation based on cash flow data provided by those Component Units. The Highway and Transportation Authority (HTA) was excluded from this allocation as it reports budget to actual information separately as a Title III entity. The relevant component units are:

- Puerto Rico Health Insurance Administration
- Puerto Rico Integrated Transit Authority (PRITA)
- State Insurance Fund Corporation
- Medical Service Administration of Puerto Rico
- Department of Economic Development and Commerce of Puerto Rico
- Public Building Authority (PBA)
- Puerto Rico Industrial Development Company (PRIDCO)
- Puerto Rico Ports Authority
- Puerto Rico Tourism Company
- Cardiovascular Center Corporation of Puerto Rico and the Caribbean
- The Puerto Rico Housing Finance Corporation
- Agricultural Enterprises Development Administration (ADEA)
- Fiscal Agency & Financial Advisory Authority (AAFAF / FAFAA)
- Automobile Accidents Compensation Adm. (ACAA)
- Puerto Rico Public Housing Administration (PHA)
- Convention Center of District Authority

General Revenue Fund Variance

Puerto Rico Department of Treasury | AAFAF

2Q December FY20 General Revenue Fund Budget v. Actual

By Concept

(figures in \$000s)

		FY 20 Certified Budget			Actual		Variance		Comments
General Fund Revenue		Revenue Forecast	Adjustments & Revisions	Reforecast	2Q Budget	2Q Actual ³	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %	
1	Individual Income Taxes	\$ 1,983,957	\$ -	\$ 1,983,957	\$ 458,935	\$ 503,228	\$ 44,292	10%	
2	Corporate Income Taxes	2,243,000	-	2,243,000	513,178	743,834	230,656	45%	
3	Non-Resident Withholdings	654,000	-	654,000	143,089	105,074	(38,016)	-27%	
4	Alcoholic Beverages	262,000	-	262,000	70,387	50,600	(19,787)	-28%	
5	Cigarettes	173,000	-	173,000	43,250	18,863	(24,387)	-56%	
6	Motor Vehicles	370,000	-	370,000	94,673	146,557	51,883	55%	
7	Excises on Off-Shore Shipment Rum	213,000	-	213,000	51,794	46,607	(5,188)	-10%	
8	Other General Fund Revenue	487,999	-	487,999	88,318	120,247	31,929	36%	
9	SUT Collections (excl. PSTBA, FAM & CINE)	2,187,016	-	2,187,016	571,483	461,234	(110,249)	-19%	
10	Act 154 Collections	1,831,000	-	1,831,000	199,827	198,064	(1,763)	-1%	
	Other General Fund Revenue	-	-	-	-	-	-		
	Total General Fund Revenue¹	\$ 10,404,972	\$ -	\$ 10,404,972	\$ 2,234,935	\$ 2,394,308	\$ 159,372	7%	

		FY 20 Certified Budget			Actual		Variance		Comments
General Fund Expenses		Expense Budget	Adjustments & Revisions	Revised Budget	2Q Budget	2Q Actual	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %	
1	Payroll and Related Costs	\$ 2,724,251	\$ (1,385)	\$ 2,722,866	\$ 680,716.56	\$ 703,457	\$ (22,740)	-3%	
2	Facilities and Rent	367,988	(8,779)	359,209	89,802	64,191	25,611	29%	
3	Contracted Services	306,025	14,218	320,243	80,061	67,981	12,080	15%	
4	Donations and Subsidies	308,552	(39,575)	268,977	67,244	35,546	31,699	47%	
5	Transportation	83,227	(2,310)	80,917	20,229	22,059	(1,830)	-9%	
6	Professional Services	383,885	333	384,218	96,054	102,997	(6,943)	-7%	
7	Other Operating Expenses	186,241	30,762	217,003	54,251	58,339	(4,089)	-8%	
8	Capital Expenditures	297,583	(69,242)	228,341	57,085	4,400	52,686	92%	
9	Payments of current & prior period obligations	131,435	(124,535)	6,900	1,725	-	1,725	100%	
10	Materials	76,219	266	76,485	19,121	9,999	9,122	48%	
11	Equipment Purchases	6,771	50,707	57,478	14,370	1,607	12,763	89%	
12	Advertisement	1,966	(37)	1,929	482	211	272	56%	
13	Social Wellness	1,592,879	(565,219)	1,027,660	256,915	253,711	3,204	1%	
14	Non Government Entities	156,500	4,025	160,525	40,131	27,614	12,518	31%	
30	Pensions and Related ²	1,996,703	(54,139)	1,942,564	485,641	371,068	114,573	24%	
81	Undistributed Appropriations	163,756	505,643	669,399	167,350	163,776	3,574	2%	
82	Federal Fund Matching	137,137	(3,601)	133,536	33,384	7,125	26,259	79%	
89	Prior Period Debt	-	123,541	123,541	30,885	35,018	(4,132)	-13%	
98	Budgetary Reserve	130,000	107,498	237,498	59,375	-	59,375	100%	
700	Other Expenses	-	31,828	31,828	7,957	3,337	4,620	58%	
	Total General Fund Expenditures	\$9,051,118	\$0	\$9,051,118	\$2,262,780	\$1,932,436	\$330,344	15%	

Note: Refer to page 9 for footnote reference descriptions.

Puerto Rico Department of Treasury | AAFAF

YTD December FY20 General Revenue Fund Budget v. Actual

By Concept

(figures in \$000s)

		FY 20 Certified Budget			Actual	Variance			
		Revenue Forecast	Adjustments & Revisions	Reforecast	YTD Budgeted Revenue	YTD December ³	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %	Comments
General Fund Revenue									
1	Individual Income Taxes	\$ 1,983,957	\$ -	\$ 1,983,957	\$ 870,751	\$ 949,171	\$ 78,420	9.0%	
2	Corporate Income Taxes	2,243,000	-	2,243,000	1,020,520	1,668,719	648,199	63.5%	
3	Non-Resident Withholdings	654,000	-	654,000	284,670	204,672	(79,998)	-28.1%	
4	Alcoholic Beverages	262,000	-	262,000	127,270	114,001	(13,269)	-10.4%	
5	Cigarettes	173,000	-	173,000	86,500	38,211	(48,289)	-55.8%	
6	Motor Vehicles	370,000	-	370,000	169,750	236,154	66,404	39.1%	
7	Excises on Off-Shore Shipment Rum	213,000	-	213,000	141,259	148,759	7,500	5.3%	
8	Other General Fund Revenue	487,999	-	487,999	175,768	266,598	90,830	51.7%	
9	SUT Collections (excl. PSTBA, FAM & CINE)	2,187,016	-	2,187,016	870,974	749,106	(121,868)	-14.0%	
10	Act 154 Collections	1,831,000	-	1,831,000	806,823	826,712	19,889	2.5%	
	Other General Fund Revenue	-	-	-	-	-	-	NA	
Total General Fund Revenue¹		\$ 10,404,972	\$ -	\$ 10,404,972	\$ 4,554,285	\$ 5,202,103	\$ 647,818	14%	

		FY 20 Certified Budget			Actual	Variance			
		Expense Budget	Adjustments & Revisions	Revised Budget	YTD December Budget	YTD December	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %	Comments
General Fund Expenses									
1	Payroll and Related Costs	\$ 2,724,251	\$ (1,385)	\$ 2,722,866	\$ 1,361,433.12	\$ 1,355,293	\$ 6,140	0%	
2	Facilities and Rent	367,988	(8,779)	359,209	179,604	130,028	49,576	28%	
3	Contracted Services	306,025	14,218	320,243	160,121	117,305	42,816	27%	
4	Donations and Subsidies	308,552	(39,575)	268,977	134,489	64,820	69,669	52%	
5	Transportation	83,227	(2,310)	80,917	40,458	23,811	16,647	41%	
6	Professional Services	383,885	333	384,218	192,109	172,812	19,297	10%	
7	Other Operating Expenses	186,241	30,762	217,003	108,501	98,050	10,451	10%	
8	Capital Expenditures	297,583	(69,242)	228,341	114,171	4,691	109,479	96%	
9	Payments of current & prior period obligations	131,435	(124,535)	6,900	3,450	-	3,450	100%	
10	Materials	76,219	266	76,485	38,243	14,993	23,250	61%	
11	Equipment Purchases	6,771	50,707	57,478	28,739	2,953	25,786	90%	
12	Advertisement	1,966	(37)	1,929	965	394	570	59%	
13	Social Wellness	1,592,879	(565,219)	1,027,660	513,830	507,606	6,224	1%	
14	Non Government Entities	156,500	4,025	160,525	80,263	51,188	29,074	36%	
30	Pensions and Related ²	1,996,703	(54,139)	1,942,564	971,282	920,765	50,517	5%	
81	Undistributed Appropriations	163,756	505,643	669,399	334,699	323,252	11,448	3%	
82	Federal Fund Matching	137,137	(3,601)	133,536	66,768	8,588	58,180	87%	
89	Prior Period Debt	-	123,541	123,541	61,770	110,338	(48,568)	-79%	
98	Budgetary Reserve	130,000	107,498	237,498	118,749	-	118,749	100%	
908	Other Expenses	-	31,828	31,828	15,914	25,696	(9,782)	-61%	
Total General Fund Expenditures		\$9,051,118	\$0	\$9,051,118	\$4,525,559	\$3,932,584	\$592,975	13%	

Note: Refer to page 9 for footnote reference descriptions.

Puerto Rico Department of Treasury | AAFAF*FY20 General Fund Budget v. Actual**By Concept**Footnotes*

- (1) Beginning the week ended 12/10/19, a new collections account was established to collect revenues through the SURI system. SURI is the new digital tool of the Department of the Treasury that will allow integration and streamlining of the administration of taxes and revenues and eliminate the complexity of the current systems for the benefit of the Treasury and the taxpayers. The transition of gross tax collections from Hacienda Colecturia to SURI is ongoing and as such, revenue concept detail for the general tax SURI collections is not available at this time for the portion of collections received by the new general tax SURI account. The central government continues to work to validate revenue concept data contained within the new SURI system and will report this detail as soon as it becomes available.
- (2) As per Act No. 106-2017, the pay-as-you-go system is established, whereby disbursements shall continue to be made for all current pensions of the Retirement Systems by using the resources of the General Fund, as provided in the certified Fiscal Plan.
- (3) December GF Revenues are preliminary and subject to change. The relevant schedules will be updated once December GF revenues are finalized and published.

Puerto Rico Department of Treasury | AAFAF

2Q December FY20 General Revenue Fund Budget v. Actual

By Agency

(figures in \$000s)

General Fund Expenses	FY 20 Certified Budget			Q2 Budget	Q2 Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %	Comments
	Certified Budget ¹	Adjustments & Revisions	Revised Budget	August Budget	Expenditures			
Full Visibility								
11 Puerto Rico Traffic Safety Commission	\$ 120.00	\$ 14	\$ 134	\$ 34	\$ -	\$ 34	100%	
15 Office of the Governor	23,648	128	23,776	5,944	2,801	3,143	53%	
16 Office of Management and Budget	59,474	(2,935)	56,539	14,135	21,680	(7,545)	-53%	
18 Puerto Rico Planning Board	12,474	103	12,577	3,144	1,887	1,258	40%	
21 Puerto Rico Emergency Management Agency (PREMA)	9,492	(9,492)	-	-	-	-	NA	
23 Puerto Rico Department of State	15,083	75	15,158	3,790	3,256	534	14%	
24 Puerto Rico Department of the Treasury	210,874	16,109	226,983	56,746	21,561	35,185	62%	
28 Commonwealth Elections Commission	28,096	450	28,546	7,137	5,816	1,320	18%	
30 Puerto Rico Office of Human Resources Mgt. and Transformation	4,018	47	4,065	1,016	587	429	42%	
31 General Services Administration	6,413	3,443	9,856	2,464	-	2,464	100%	
34 Commission of Investigation, Processing and Appeals Board	483	3	486	122	53	68	56%	
37 Civil Rights Commission	821	7	828	207	185	22	11%	
38 Puerto Rico Department of Justice	110,491	838	111,329	27,832	18,394	9,439	34%	
41 Negociado de Investigaciones Especiales	6,014	(6,014)	-	-	-	-	NA	
42 Firefighters Corps of Puerto Rico	84,135	(84,135)	-	-	-	-	NA	
43 Puerto Rico National Guard	16,388	89	16,477	4,119	3,549	570	14%	
49 Puerto Rico Department of Transportation and Public Works	42,849	783	43,632	10,908	5,438	5,470	50%	
50 Puerto Rico Department of Natural and Environmental Resources	45,672	45,940	91,612	22,903	15,645	7,258	32%	
55 Puerto Rico Department of Agriculture	32,884	121	33,005	8,251	6,110	2,141	26%	
60 Office of the Citizen's Ombudsman	3,036	41	3,077	769	689	80	10%	
62 Cooperative Development Commission of Puerto Rico	1,625	17	1,642	411	326	84	20%	
65 Public Service Commission	8,703	(8,703)	-	-	-	-	NA	
67 Puerto Rico Department of Labor and Human Resources	30,936	462	31,398	7,850	1,422	6,427	82%	
68 Puerto Rico Labor Relations Board	1,011	11	1,022	256	111	145	57%	
71 Department of Health	328,528	1,643	330,171	82,543	23,999	58,544	71%	
69 Puerto Rico Department of Consumer Affairs	11,490	82	11,572	2,893	1,300	1,593	55%	
78 Department of Housing	29,039	131	29,170	7,293	2,535	4,758	65%	
81 Department of Education	2,400,800	18,430	2,419,230	604,808	365,420	239,387	40%	
82 Institute of Puerto Rican Culture	15,081	92	15,173	3,793	2,347	1,446	38%	
87 Department of Recreation and Sports	31,856	168	32,024	8,006	3,245	4,761	59%	
89 Administration for the Horse Racing Sport and Industry	2,257	32	2,289	572	436	136	24%	
95 Mental Health and Drug Addiction Services Administration	100,412	503	100,915	25,229	18,420	6,809	27%	
96 Office of the Women's Advocate	2,019	26	2,045	511	452	59	12%	
106 PRPHA: Puerto Rico Public Housing Administration	9,752	10	9,762	2,441	-	2,441	100%	

Puerto Rico Department of Treasury | AAFAF

2Q December FY20 General Revenue Fund Budget v. Actual

By Agency

(figures in \$000s)

General Fund Expenses	FY 20 Certified Budget			Q2 Budget	Q2 Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %	Comments
	Certified Budget ¹	Adjustments & Revisions	Revised Budget	August Budget	Expenditures			
117 Law 70	-	-	-	-	-	-	-	NA
120 Office of the Veteran's Advocate Of Puerto Rico	2,345	10	2,355	589	485	104	18%	
122 Secretariat of the Department of the Family	41,811	231	42,042	10,511	4,444	6,067	58%	
123 Family and Children Administration	181,159	1,077	182,236	45,559	41,774	3,785	8%	
124 Child Support Office	10,977	78	11,055	2,764	1,912	852	31%	
126 Vocational Rehabilitation Administration	23,428	7	23,435	5,859	3,850	2,009	34%	
127 Administration for Socioeconomic Development of the Family	81,394	553	81,947	20,487	11,787	8,700	42%	
133 Natural Resource Management Administration	21,691	(21,691)	-	-	-	-	-	NA
137 Department of Correction and Rehabilitation	352,140	4,202	356,342	89,086	64,877	24,209	27%	
139 Parole Board	2,305	25	2,330	583	458	124	21%	
152 Office for the Elderly's Advocate	2,537	11	2,548	637	315	322	51%	
153 Office for People with Disabilities	1,599	17	1,616	404	237	167	41%	
155 State Historic Preservation Office of Puerto Rico	1,407	9	1,416	354	202	152	43%	
221 Puerto Rico Emergency Medical Corps	21,433	(21,433)	-	-	-	-	-	NA
231 Office for the Patient's Advocate	1,577	15	1,592	398	306	92	23%	
241 Administration for the Childhood Care and Integral Development	6,773	48	6,821	1,705	646	1,059	62%	
273 Permits Management Office	8,412	(8,412)	-	-	-	-	-	NA
279 Public Service Commission	2,589	24	2,613	653	533	120	18%	
281 Office of the Election Comptroller	2,465	26	2,491	623	595	28	4%	
290 State Office of Public Policy Energy	669	(669)	-	-	-	-	-	NA
Subtotal	\$ 4,452,685	\$ (67,354)	\$ 4,385,331	\$ 1,096,333	\$ 660,084	\$ 436,248	NA	

Puerto Rico Department of Treasury | AAFAF

2Q December FY20 General Revenue Fund Budget v. Actual

By Agency

(figures in \$000s)

General Fund Expenses	FY 20 Certified Budget			Q2 Budget	Q2 Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %	Comments
	Certified Budget ¹	Adjustments & Revisions	Revised Budget	August Budget	Expenditures			
1/12 Cash Transfers³								
1 Puerto Rico Senate	-	27,663	27,663	6,916	7,160	(244)	-4%	
2 House of Representatives of Puerto Rico	-	29,966	29,966	7,491	7,560	(69)	-1%	
8 Office of the Comptroller	43,308	28	43,336	10,834	9,076	1,758	16%	
22 Comisionado de Seguros	-	49	49	12	-	12	100%	
26 Central Retirement System	-	8,826	8,826	2,207	-	2,207	100%	
29 Puerto Rico Federal Affairs Administration (PRFAA)	2,857	8	2,865	716	664	52	7%	
66 Highway Transportation Authority	-	-	-	-	-	-	NA	
70 Fondo del Seguro del Estado	-	1,643	1,643	411	-	411	100%	
75 Comisionado Inst Financiera	-	47	47	12	-	12	100%	
79 Compensación Accidentes Autos	-	193	193	48	-	48	100%	
90 Medical Service Administration of Puerto Rico	71,910	946	72,856	18,214	12,922	5,292	29%	
91 Junta Retiro Para Maestros	-	71	71	18	-	18	100%	
100 Legislative Assembly of the Commonwealth	95,903	(95,903)	-	-	-	-	NA	
105 Comisión Industrial	-	120	120	30	-	30	100%	
109 Puerto Rico School of Plastic Arts	2,426	24	2,450	613	559	53	9%	
119 Department of Economic Development and Commerce of Puerto Rico	1,150	9,175	10,325	2,581	1,662	919	36%	
138 Fideicomiso Inst Guardia Nac.	-	3	3	1	-	1	100%	
161 Puerto Rico Infrastructure Financing Authority	2,188	11	2,199	550	505	45	8%	
162 Public Building Authority (PBA)	-	632	632	158	-	158	100%	A.
163 PRASA	-	6,388	6,388	1,597	-	1,597	100%	
165 Autoridad de Tierras	-	70	70	18	-	18	100%	
166 Compañía Fom Industrial	-	94	94	24	-	24	100%	
167 Company for the Integral Development of the Península de Cantera	495	12	507	127	130	(3)	-3%	
168 Autoridad de los Puertos	-	25,288	25,288	6,322	-	6,322	100%	
176 University of Puerto Rico	559,874	-	559,874	139,969	136,469	3,499	3%	
177 Administración de Terrenos	-	38	38	10	-	10	100%	
178 Maritime Transportation	-	-	-	-	-	-	NA	
180 Compañía de Turismo	-	240	240	60	-	60	100%	
184 The Solid Waste Authority	2,939	(2,939)	-	-	-	-	NA	
186 Culebra Conservation and Development Authority	250	1	251	63	57	5	9%	
187 Puerto Rico Health Insurance Administration	917,293	37	917,330	229,333	229,333	(1)	0%	
188 Corp Centro Cardiovascular	-	341	341	85	-	85	100%	
189 Forensic Sciences Institute	18,666	(18,666)	-	-	-	-	NA	
191 Musical Arts Corporation	5,339	64	5,403	1,351	1,266	84	6%	
192 Fine Arts Center Corporation	3,304	31	3,335	834	860	(26)	-3%	

Puerto Rico Department of Treasury | AAFAF

2Q December FY20 General Revenue Fund Budget v. Actual

By Agency

(figures in \$000s)

General Fund Expenses	FY 20 Certified Budget			Q2 Budget	Q2 Actuals	(Unfavorable)	(Unfavorable)	Comments
	Certified Budget ¹	Adjustments & Revisions	Revised Budget	August Budget	Expenditures	/ Favorable \$	/ Favorable %	
193 Government Ethics Board	9,027	78	9,105	2,276	2,278	(2)	0%	
195 Banco Des Económico de PR	-	55	55	14	-	14	100%	
196 Puerto Rico Public Broadcasting Corporation	6,780	81	6,861	1,715	1,784	(68)	-4%	
198 Corp. de Seguros Agrícolas	-	18	18	5	-	5	100%	
200 Special Independent Prosecutor's Panel	2,197	14	2,211	553	550	3	1%	
208 Contributions to the Municipalities	131,838	-	131,838	32,960	32,215	745	2%	
215 Puerto Rico Conservatory of Music Corporation	4,982	36	5,018	1,255	1,151	103	8%	
220 Correctional Health Services Corporation (CHSC)	43,896	338	44,234	11,059	10,855	203	2%	
222 Office of Legislative Services	-	7,221	7,221	1,805	1,863	(57)	-3%	
223 Superintendent of the Capitol	-	10,117	10,117	2,529	2,352	177	7%	
224 Controller	-	517	517	129	120	10	8%	
225 Legislative Studies	-	21,326	21,326	5,332	335	4,996	94%	
235 The Puerto Rico Housing Finance Corporation	8,229	92	8,321	2,080	2,052	28	1%	
236 Fondo Integral Des Agrícola	-	7	7	2	-	2	100%	

Puerto Rico Department of Treasury | AAFAF

2Q December FY20 General Revenue Fund Budget v. Actual

By Agency

(figures in \$000s)

General Fund Expenses	FY 20 Certified Budget			Q2 Budget	Q2 Actuals	(Unfavorable)	(Unfavorable)	Comments
	Certified Budget ¹	Adjustments & Revisions	Revised Budget	August Budget	Expenditures	/ Favorable \$	/ Favorable %	
238 The Port of the Americas Authority	191	-	191	48	47	1	2%	
258 Trade & Export Company	580	67	647	162	141	20	13%	
264 Corporation for the "Caño Martin Peña" Enlace Project	10,436	16	10,452	2,613	2,559	54	2%	
265 Local Redevelopment Authority of Naval Station Roosevelt Rds.	953	90	1,043	261	278	(17)	-7%	
268 Puerto Rico Institute of Statistics	1,667	7	1,674	419	413	5	1%	
276 Puerto Rico Public Private Partnership Authority	5,305	8,080	13,385	3,346	3,305	41	1%	
271 Serv Innovación y Tecno de PR	-	3,026	3,026	757	-	757	100%	
272 Ofic Inspector General de PR	13,329	(8,013)	5,316	1,329	673	656	49%	
277 Agricultural Enterprises Development Administration (ADEA)	65,366	246	65,612	16,403	12,911	3,492	21%	
278 Puerto Rico Council on Education	-	-	-	-	-	-	NA	
285 Puerto Rico Integrated Transit Authority (PRITA)	54,306	542	54,848	13,712	7,816	5,896	43%	
286 Autoridad del Puerto de Ponce	954	-	954	239	233	6	3%	
288 University of Puerto Rico Comprehensive Cancer Center	14,777	120	14,897	3,724	2,967	758	20%	
293 Center for Research, Edu. and Services Medical Care and Diabetes	333	6	339	85	89	(5)	-5%	
294 Model Forest Of Puerto Rico	-	-	-	-	-	-	NA	
295 Fiscal Agency & Financial Advisory Authority	103,536	2,454	105,990	26,498	26,447	50	0%	
297 Fiscal Oversight and Management Board	57,625	-	57,625	14,406	14,046	360	3%	
298 Neg de Transporte y Otros Serv	-	8,785	8,785	2,196	782	1,414	64%	
303 Aut. Dist Centro de Convencion	-	7	7	2	-	2	100%	
329 Office of Socio-economic and Community Development	18,247	2,032	20,279	5,070	4,863	207	4%	
928 Government Employees and Judiciary Retirement System Adm.	8,681	(8,681)	-	-	-	-	NA	
Subtotal	\$ 2,291,137	\$ 43,187	\$ 2,334,324	\$ 583,581	\$ 541,349	\$ 42,232	7%	

Puerto Rico Department of Treasury | AAFAF

2Q December FY20 General Revenue Fund Budget v. Actual

By Agency

(figures in \$000s)

General Fund Expenses	FY 20 Certified Budget			Q2 Budget	Q2 Actuals	(Unfavorable)	(Unfavorable)	Comments
	Certified Budget ¹	Adjustments & Revisions	Revised Budget	August Budget	Expenditures	/ Favorable \$	/ Favorable %	
Partial Visibility								
14 Puerto Rico Environmental Quality Board	20,425	(20,425)	-	-	-	-	-	NA
45 Department of Public Security	-	1,265,437	1,265,437	316,359	234,767	81,592	26%	
40 Puerto Rico Police Department	1,115,909	(1,115,909)	-	-	-	-	-	NA
10 The General Court of Justice	293,352	3,185	296,537	74,134	68,118	6,017	8%	
Subtotal	\$ 1,429,686	\$ 132,288	\$ 1,561,974	\$ 390,494	\$ 302,885	\$ 87,609	22%	
Custody Accounts								
17 Custody of the Office of Management and Budget	514,722	(54,082)	460,640	115,160	-	115,160	100%	
25 Custody of the Department of the Treasury	362,888	(54,039)	308,849	77,212	428,118	(350,905)	-454%	
Subtotal	\$ 877,610	\$ (108,121)	\$ 769,489	\$ 192,372	\$ 428,118	\$ (235,745)	-123%	
Total General Fund Expenditures	\$ 9,051,118	\$ -	\$ 9,051,118	\$ 2,262,780	\$ 1,932,436	\$ 330,344	15%	

Footnotes

- (1) Budget is computed based on annual budget allocated uniformly over each quarter/month.
- (2) Refers to General Fund Budgeted Appropriation Transfers in Cash to Separated Bank Accounts and for which Hacienda has no financial visibility.

Comments:

A. PBA government appropriations are embedded in rent transfers received from Hacienda and are not broken out separately.

Puerto Rico Department of Treasury | AAFAF

YTD December FY20 General Revenue Fund Budget v. Actual

By Agency

(figures in \$000s)

General Fund Expenses	FY 20 Certified Budget			Actual		Variance		Comments
	Certified Budget ¹	Adjustments & Revisions	Revised Budget	YTD December Budget2	YTD Expenditures	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %	
Full Visibility								
11 Puerto Rico Traffic Safety Commission	\$ 120	\$ 14	\$ 134	\$ 67	\$ -	\$ 67	100%	
15 Office of the Governor	23,648	128	23,776	11,888	5,928	5,960	50%	
16 Office of Management and Budget	59,474	(2,935)	56,539	28,269	24,377	3,893	14%	
18 Puerto Rico Planning Board	12,474	103	12,577	6,288	4,294	1,995	32%	
21 Puerto Rico Emergency Management Agency (PREMA)	9,492	(9,492)	-	-	-	-	NA	
23 Puerto Rico Department of State	15,083	75	15,158	7,579	4,399	3,180	42%	
24 Puerto Rico Department of the Treasury	210,874	16,109	226,983	113,492	48,753	64,739	57%	
28 Commonwealth Elections Commission	28,096	450	28,546	14,273	16,086	(1,813)	-13%	
30 Puerto Rico Office of Human Resources Mgt. and Transformation	4,018	47	4,065	2,033	1,310	722	36%	
31 General Services Administration	6,413	3,443	9,856	4,928	-	4,928	100%	
34 Commission of Investigation, Processing and Appeals Board	483	3	486	243	110	133	55%	
37 Civil Rights Commission	821	7	828	414	340	74	18%	
38 Puerto Rico Department of Justice	110,491	838	111,329	55,665	39,210	16,455	30%	
41 Negociado de Investigaciones Especiales	6,014	(6,014)	-	-	-	-	NA	
42 Firefighters Corps of Puerto Rico	84,135	(84,135)	-	-	-	-	NA	
43 Puerto Rico National Guard	16,388	89	16,477	8,239	4,756	3,483	42%	
49 Puerto Rico Department of Transportation and Public Works	42,849	783	43,632	21,816	12,046	9,770	45%	
50 Puerto Rico Department of Natural and Environmental Resources	45,672	45,940	91,612	45,806	23,936	21,870	48%	
55 Puerto Rico Department of Agriculture	32,884	121	33,005	16,503	10,396	6,107	37%	
60 Office of the Citizen's Ombudsman	3,036	41	3,077	1,539	1,269	269	17%	
62 Cooperative Development Commission of Puerto Rico	1,625	17	1,642	821	594	227	28%	
65 Public Service Commission	8,703	(8,703)	-	-	-	-	NA	
67 Puerto Rico Department of Labor and Human Resources	30,936	462	31,398	15,699	2,562	13,137	84%	
68 Puerto Rico Labor Relations Board	1,011	11	1,022	511	278	233	46%	
71 Department of Health	328,528	1,643	330,171	165,085	73,273	91,813	56%	
69 Puerto Rico Department of Consumer Affairs	11,490	82	11,572	5,786	2,866	2,920	50%	
78 Department of Housing	29,039	131	29,170	14,585	10,897	3,688	25%	
81 Department of Education	2,400,800	18,430	2,419,230	1,209,615	589,624	619,991	51%	
82 Institute of Puerto Rican Culture	15,081	92	15,173	7,587	6,436	1,151	15%	
87 Department of Recreation and Sports	31,856	168	32,024	16,012	9,824	6,188	39%	
89 Administration for the Horse Racing Sport and Industry	2,257	32	2,289	1,145	867	278	24%	
95 Mental Health and Drug Addiction Services Administration	100,412	503	100,915	50,457	29,618	20,839	41%	
96 Office of the Women's Advocate	2,019	26	2,045	1,023	912	110	11%	
106 PRPHA: Puerto Rico Public Housing Administration	9,752	10	9,762	4,881	-	4,881	100%	
117 Law 70	-	-	-	-	36	(36)	NA	
120 Office of the Veteran's Advocate Of Puerto Rico	2,345	10	2,355	1,178	1,031	147	12%	

Puerto Rico Department of Treasury | AAFAF

YTD December FY20 General Revenue Fund Budget v. Actual

By Agency

(figures in \$000s)

General Fund Expenses	FY 20 Certified Budget			YTD December Budget2	Actual	Variance		Comments
	Certified Budget ¹	Adjustments & Revisions	Revised Budget		YTD Expenditures	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %	
122 Secretariat of the Department of the Family	41,811	231	42,042	21,021	11,978	9,043	43%	
123 Family and Children Administration	181,159	1,077	182,236	91,118	68,638	22,480	25%	
124 Child Support Office	10,977	78	11,055	5,528	3,579	1,949	35%	
126 Vocational Rehabilitation Administration	23,428	7	23,435	11,718	6,024	5,694	49%	
127 Administration for Socioeconomic Development of the Family	81,394	553	81,947	40,974	21,117	19,856	48%	
133 Natural Resource Management Administration	21,691	(21,691)	-	-	-	-	NA	
137 Department of Correction and Rehabilitation	352,140	4,202	356,342	178,171	145,805	32,366	18%	
139 Parole Board	2,305	25	2,330	1,165	854	311	27%	
152 Office for the Elderly's Advocate	2,537	11	2,548	1,274	569	705	55%	
153 Office for People with Disabilities	1,599	17	1,616	808	475	333	41%	
155 State Historic Preservation Office of Puerto Rico	1,407	9	1,416	708	513	195	28%	
221 Puerto Rico Emergency Medical Corps	21,433	(21,433)	-	-	-	-	NA	
231 Office for the Patient's Advocate	1,577	15	1,592	796	607	189	24%	
241 Administration for the Childhood Care and Integral Development	6,773	48	6,821	3,411	1,450	1,960	57%	
273 Permits Management Office	8,412	(8,412)	-	-	-	-	NA	
279 Public Service Commission	2,589	24	2,613	1,307	1,055	251	19%	
281 Office of the Election Comptroller	2,465	26	2,491	1,246	1,143	103	8%	
290 State Office of Public Policy Energy	669	(669)	-	-	-	-	NA	
Subtotal	\$ 4,452,685	\$ (67,354)	\$ 4,385,331	\$ 2,192,665	\$ 1,189,835	\$ 1,002,831	46%	

Puerto Rico Department of Treasury | AAFAF

YTD December FY20 General Revenue Fund Budget v. Actual

By Agency

(figures in \$000s)

General Fund Expenses	FY 20 Certified Budget			Actual		Variance		Comments
	Certified Budget ¹	Adjustments & Revisions	Revised Budget	YTD December Budget2	YTD Expenditures	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %	
1/12 Cash Transfers³								
1 Puerto Rico Senate	-	27,663	27,663	13,832	13,668	163	1%	
2 House of Representatives of Puerto Rico	-	29,966	29,966	14,983	14,775	208	1%	
8 Office of the Comptroller	43,308	28	43,336	21,668	18,124	3,544	16%	
22 Comisionado de Seguros	-	49	49	25	-	25	100%	
26 Central Retirement System	-	8,826	8,826	4,413	-	4,413	100%	
29 Puerto Rico Federal Affairs Administration (PRFAA)	2,857	8	2,865	1,433	1,161	272	19%	
66 Highway Transportation Authority	-	-	-	-	-	-	NA	
70 Fondo del Seguro del Estado	-	1,643	1,643	822	-	822	100%	
75 Comisionado Inst Financiera	-	47	47	24	-	24	100%	
79 Compensación Accidentes Autos	-	193	193	97	-	97	100%	
90 Medical Service Administration of Puerto Rico	71,910	946	72,856	36,428	25,371	11,058	30%	
91 Junta Retiro Para Maestros	-	71	71	36	-	36	100%	
100 Legislative Assembly of the Commonwealth	95,903	(95,903)	-	-	-	-	NA	
105 Comisión Industrial	-	120	120	60	-	60	100%	
109 Puerto Rico School of Plastic Arts	2,426	24	2,450	1,225	1,097	128	10%	
119 Department of Economic Development and Commerce of Puerto Rico	1,150	9,175	10,325	5,163	3,309	1,854	36%	
138 Fideicomiso Inst Guardia Nac.	-	3	3	2	-	2	100%	
161 Puerto Rico Infrastructure Financing Authority	2,188	11	2,199	1,100	999	100	9%	
162 Public Building Authority (PBA)	-	632	632	316	-	316	100%	
163 PRASA	-	6,388	6,388	3,194	-	3,194	100%	
165 Autoridad de Tierras	-	70	70	35	-	35	100%	
166 Compañía Fom Industrial	-	94	94	47	-	47	100%	
167 Company for the Integral Development of the Península de Cantera	495	12	507	254	251	3	1%	
168 Autoridad de los Puertos	-	25,288	25,288	12,644	-	12,644	100%	
176 University of Puerto Rico	559,874	-	559,874	279,937	272,939	6,998	3%	
177 Administración de Terrenos	-	38	38	19	-	19	100%	
178 Maritime Transportation	-	-	-	-	-	-	NA	
180 Compañía de Turismo	-	240	240	120	-	120	100%	
184 The Solid Waste Authority	2,939	(2,939)	-	-	-	-	NA	
186 Culebra Conservation and Development Authority	250	1	251	126	114	12	9%	
187 Puerto Rico Health Insurance Administration	917,293	37	917,330	458,665	458,629	36	0%	
188 Corp Centro Cardiovascular	-	341	341	171	-	171	100%	
189 Forensic Sciences Institute	18,666	(18,666)	-	-	-	-	NA	
191 Musical Arts Corporation	5,339	64	5,403	2,702	2,469	233	9%	
192 Fine Arts Center Corporation	3,304	31	3,335	1,668	1,586	81	5%	
193 Government Ethics Board	9,027	78	9,105	4,552	4,478	74	2%	

Puerto Rico Department of Treasury | AAFAF

YTD December FY20 General Revenue Fund Budget v. Actual

By Agency

(figures in \$000s)

General Fund Expenses	FY 20 Certified Budget			YTD December Budget2	Actual	Variance		Comments
	Certified Budget ¹	Adjustments & Revisions	Revised Budget		YTD Expenditures	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %	
195 Banco Des Económico de PR	-	55	55	27	-	27	100%	
196 Puerto Rico Public Broadcasting Corporation	6,780	81	6,861	3,431	3,878	(448)	-13%	
198 Corp. de Seguros Agrícolas	-	18	18	9	-	9	100%	
200 Special Independent Prosecutor's Panel	2,197	14	2,211	1,106	1,085	20	2%	
208 Contributions to the Municipalities	131,838	-	131,838	65,919	64,350	1,569	2%	
215 Puerto Rico Conservatory of Music Corporation	4,982	36	5,018	2,509	2,284	225	9%	
220 Correctional Health Services Corporation (CHSC)	43,896	338	44,234	22,117	21,554	563	3%	
222 Office of Legislative Services	-	7,221	7,221	3,611	3,561	50	1%	
223 Superintendent of the Capitol	-	10,117	10,117	5,059	5,000	59	1%	
224 Controller	-	517	517	259	225	34	13%	
225 Legislative Studies	-	21,326	21,326	10,663	20,128	(9,464)	-89%	

Puerto Rico Department of Treasury | AAFAF

YTD December FY20 General Revenue Fund Budget v. Actual

By Agency

(figures in \$000s)

General Fund Expenses	FY 20 Certified Budget			Actual		Variance		Comments
	Certified Budget ¹	Adjustments & Revisions	Revised Budget	YTD December Budget2	YTD Expenditures	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %	
235 The Puerto Rico Housing Finance Corporation	8,229	92	8,321	4,161	4,058	103	2%	
236 Fondo Integral Des Agrícola	-	7	7	4	-	4	100%	
238 The Port of the Americas Authority	191	-	191	96	93	2	3%	
258 Trade & Export Company	580	67	647	324	283	41	13%	
264 Corporation for the "Caño Martin Peña" Enlace Project	10,436	16	10,452	5,226	5,103	123	2%	
265 Local Redevelopment Authority of Naval Station Roosevelt Rds.	953	90	1,043	522	510	11	2%	
268 Puerto Rico Institute of Statistics	1,667	7	1,674	837	820	17	2%	
276 Puerto Rico Public Private Partnership Authority	5,305	8,080	13,385	6,693	6,554	139	2%	
271 Serv Innovación y Tecno de PR	-	3,026	3,026	1,513	-	1,513	100%	
272 Ofic Inspector General de PR	13,329	(8,013)	5,316	2,658	994	1,664	63%	
277 Agricultural Enterprises Development Administration (ADEA)	65,366	246	65,612	32,806	25,699	7,107	22%	
278 Puerto Rico Council on Education	-	-	-	-	-	-	NA	
285 Puerto Rico Integrated Transit Authority (PRITA)	54,306	542	54,848	27,424	12,063	15,361	56%	
286 Autoridad del Puerto de Ponce	954	-	954	477	465	12	3%	
288 University of Puerto Rico Comprehensive Cancer Center	14,777	120	14,897	7,449	5,814	1,635	22%	
293 Center for Research, Edu. and Services Medical Care and Diabetes	333	6	339	170	173	(3)	-2%	
294 Model Forest Of Puerto Rico	-	-	-	-	-	-	NA	
295 Fiscal Agency & Financial Advisory Authority	103,536	2,454	105,990	52,995	51,684	1,311	2%	
297 Fiscal Oversight and Management Board	57,625	-	57,625	28,813	28,092	720	3%	
298 Neg de Transporte y Otros Serv	-	8,785	8,785	4,393	1,651	2,742	62%	
303 Aut. Dist Centro de Convencion	-	7	7	4	-	4	100%	
329 Office of Socio-economic and Community Development	18,247	2,032	20,279	10,140	5,560	4,580	45%	
928 Government Employees and Judiciary Retirement System Adm.	8,681	(8,681)	-	-	-	-	NA	
Subtotal	\$ 2,291,137	\$ 43,187	\$ 2,334,324	\$ 1,167,162	\$ 1,090,649	\$ 76,513	7%	

Puerto Rico Department of Treasury | AAFAF

YTD December FY20 General Revenue Fund Budget v. Actual

By Agency

(figures in \$000s)

General Fund Expenses	FY 20 Certified Budget			YTD December Budget2	Actual	Variance		Comments
	Certified Budget ¹	Adjustments & Revisions	Revised Budget		YTD Expenditures	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %	
Partial Visibility								
14 Puerto Rico Environmental Quality Board	20,425	(20,425)	-	-	-	-	-	NA
45 Department of Public Security	-	1,265,437	1,265,437	632,719	502,735	129,984	21%	
40 Puerto Rico Police Department	1,115,909	(1,115,909)	-	-	-	-	-	NA
10 The General Court of Justice	293,352	3,185	296,537	148,269	132,753	15,515	10%	
Subtotal	\$ 1,429,686	\$ 132,288	\$ 1,561,974	\$ 780,987	\$ 635,488	\$ 145,499	19%	
Custody Accounts								
17 Custody of the Office of Management and Budget	514,722	(54,082)	460,640	230,320	-	230,320	100%	
25 Custody of the Department of the Treasury	362,888	(54,039)	308,849	154,425	1,016,613	(862,188)	-558%	
Subtotal	\$ 877,610	\$ (108,121)	\$ 769,489	\$ 384,745	\$ 1,016,613	\$ (631,868)	-164%	
Total General Fund Expenditures	\$ 9,051,118	\$ -	\$ 9,051,118	\$ 4,525,559	\$ 3,932,584	\$ 592,975	13%	

Footnotes

(1) Budget is computed based on annual budget allocated uniformly over each quarter.

(2) Refers to General Fund Budgeted Appropriation Transfers in Cash to Separated Bank Accounts and for which Hacienda has no financial visibility.

Special Revenue Fund Variance

Puerto Rico Department of Treasury | AAFAF

2Q December FY20 Special Revenue Fund Budget v. Actual

By Concept

(figures in \$000s)

SRF Expenses	FY 20 Certified Budget				Actual	Variance		Comments
	Expense Budget ¹	Adjustments & Revisions	Revised Budget	2Q Budget ²	2Q Expenditures	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %	
1 Payroll and Related Costs	\$ 242,137	\$ -	\$ 242,137	\$ 60,534	\$ 39,408	\$ 21,126	35%	
2 Facilities and Rent	51,010	-	51,010	12,753	3,340	9,413	74%	
3 Contracted Services	338,689	-	338,689	84,672	35,719	48,953	58%	
4 Donations, Subsidies and Distributions	33,303	-	33,303	8,326	1,791	6,535	78%	
5 Transportation	7,037	-	7,037	1,759	511	1,248	71%	
6 Professional Services	38,762	-	38,762	9,691	7,971	1,720	18%	
7 Other Operating Expenses	139,424	-	139,424	34,856	137,889	(103,033)	-296%	
8 Capital Expenditures	17,237	-	17,237	4,309	7,354	(3,045)	-71%	
10 Materials	62,264	-	62,264	15,566	8,429	7,137	46%	
11 Equipment Purchases	2,125	-	2,125	531	102	429	81%	
12 Advertisement	6,226	-	6,226	1,557	174	1,383	89%	
13 Incentives and Subsidies - Social Wellness	12,765	-	12,765	3,191	5,038	(1,847)	-58%	
14 Non Government Entities	10,831	-	10,831	2,708	260	2,447	90%	
30 Pensions and Related ³	387,166	-	387,166	96,792	4,588	92,203	95%	
81 Undistributed Appropriations	396,253	-	396,253	99,063	58,976	40,087	40%	
82 Federal Fund Matching	-	-	-	-	-	-	N/A	
89 Prior Periods Debts	1,567	-	1,567	392	8	384	98%	
Total Special Revenue Fund Expenditures	\$ 1,746,796	\$ -	\$ 1,746,796	\$ 436,699	\$ 311,559	\$ 125,140	29%	

Footnotes

- (1) Certified Budget is based on file received in June 2019, in which the Government allocated the approved budget to specific spend concepts. The budget presented above only includes agencies with SRF budget in PRIFAS and Component Units with Full Visibility
- (2) Budget is computed based on annual budget allocated uniformly over each quarter/month.
- (3) As per Act No. 106-2017, the pay-as-you-go system is established, whereby disbursements shall continue to be made for all current pensions of the Retirement Systems by using the resources of the General Fund, as provided in the certified Fiscal Plan.

Puerto Rico Department of Treasury | AAFAF

YTD December FY20 Special Revenue Fund Budget v. Actual

By Concept

(figures in \$000s)

SRF Expenses	FY 20 Certified Budget			YTD Budget ²	Actual	Variance		Comments
	Expense Budget ¹	Adjustments & Revisions	Revised Budget		YTD Expenditures	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %	
1 Payroll and Related Costs	\$ 242,137	\$ -	\$ 242,137	\$ 121,069	\$ 78,979	\$ 42,090	35%	
2 Facilities and Rent	51,010	-	51,010	25,505	7,045	18,460	72%	
3 Contracted Services	338,689	-	338,689	169,345	75,086	94,259	56%	
4 Donations, Subsidies and Distributions	33,303	-	33,303	16,652	4,528	12,124	73%	
5 Transportation	7,037	-	7,037	3,519	768	2,751	78%	
6 Professional Services	38,762	-	38,762	19,381	12,623	6,758	35%	
7 Other Operating Expenses	139,424	-	139,424	69,712	258,513	(188,801)	-271%	
8 Capital Expenditures	17,237	-	17,237	8,619	7,732	886	10%	
10 Materials	62,264	-	62,264	31,132	11,045	20,087	65%	
11 Equipment Purchases	2,125	-	2,125	1,063	134	929	87%	
12 Advertisement	6,226	-	6,226	3,113	591	2,522	81%	
13 Incentives and Subsidies - Social Wellness	12,765	-	12,765	6,383	5,038	1,344	21%	
14 Non Government Entities	10,831	-	10,831	5,416	271	5,144	95%	
30 Pensions and Related ³	387,166	-	387,166	193,583	12,334	181,249	94%	
81 Undistributed Appropriations	396,253	-	396,253	198,127	117,039	81,087	41%	
82 Federal Fund Matching	-	-	-	-	-	-	N/A	
89 Prior Periods Debts	1,567	-	1,567	784	297	487	62%	
Total Special Revenue Fund Expenditures	\$ 1,746,796	\$ -	\$ 1,746,796	\$ 873,398	\$ 592,023	\$ 281,375	32%	

Footnotes

- (1) Certified Budget is based on file received in June 2019, in which the Government allocated the approved budget to specific spend concepts. The budget presented above only includes agencies with SRF budget in PRIFAS and Component Units with Full Visibility
- (2) Budget is computed based on annual budget allocated uniformly over each quarter/month.
- (3) As per Act No. 106-2017, the pay-as-you-go system is established, whereby disbursements shall continue to be made for all current pensions of the Retirement Systems by using the resources of the General Fund, as provided in the certified Fiscal Plan.

Puerto Rico Department of Treasury | AAFAP
 2Q December FY20 Special Revenue Fund Budget v. Actual
 By Agency
 (figures in \$000s)

SRF Expenses	Actual	Budget			Actual	Variance		Comments ⁵
	2Q Receipts	Certified Budget ³	Adjustments & Revisions	Revised Budget	2Q Budget ³	2Q Expenditures	(Unfavorable) / Favorable \$	
PRIFAS Agencies¹								
10 General Court of Justice	\$ 21,346	\$ 14,000	\$ -	\$ 14,000	\$ 3,500	\$ 9,398	\$ (5,898)	-169%
16 Office of Management and Budget	24	1,953	-	1,953	488	6	482	99%
18 Planning Board	1	13	-	13	3	0	3	88%
22 Office of the Insurance Commissioner	1,202	14,069	-	14,069	3,517	432	3,085	88%
23 Department of State	1,435	3,558	-	3,558	890	737	153	17%
24 Department of Finance	-	25,462	-	25,462	6,366	-	6,366	100%
25 Assignments under the Treasury Custody	41,803	491,604	-	491,604	122,901	22,260	100,641	82%
26 Contributions for Pensions and Social Security - ERS	5,719	-	-	-	-	2,897	(2,897)	N/A
30 Office of Administration and Transformation of HR in the Government of PR	245	1,033	-	1,033	258	223	35	14%
31 General Services Administration	5,960	6,901	-	6,901	1,725	7,281	(5,556)	-322%
38 Justice Department	2,962	5,850	-	5,850	1,463	691	771	53%
45 Public Security Department	4,294	-	-	-	-	2,181	(2,181)	N/A
49 Department of Transportation and Public Works	8,371	47,611	-	47,611	11,903	8,752	3,151	26%
50 Department of Natural and Environmental Resources	2,690	5,890	-	5,890	1,473	1,119	354	24%
55 Agriculture department	438	2,309	-	2,309	577	244	333	58%
66 Highway and Transportation Authority	150,860	405,493	-	405,493	101,373	117,989	(16,616)	-16%
67 Department of labor and human resources	30,119	312,356	-	312,356	78,089	30,149	47,940	61%
68 Labor Relations Board	46	461	-	461	115	109	6	5%
69 Department of Consumer Affairs	429	1,775	-	1,775	444	277	167	38%
71 Health Department	(7,425)	121,307	-	121,307	30,327	5,489	24,837	82%
75 Office of the Commissioner of Financial Institutions	3,824	11,848	-	11,848	2,962	1,543	1,419	48%
78 Department of Housing	6,308	21,446	-	21,446	5,362	5,786	(424)	-8%
81 Education department	25,464	15,307	-	15,307	3,827	13,204	(9,377)	-245%
87 Department of Recreation and Sports	-	-	-	-	-	1	(1)	N/A
89 Administration of the Horse Racing Industry and Sport	154	1,256	-	1,256	314	122	192	61%
91 Contributions for Pensions and Social Security - TRS	-	-	-	-	-	557	(557)	N/A
95 Administration of Mental Health and Anti-Addiction Services	1,665	6,783	-	6,783	1,696	1,339	357	21%
105 Industrial Commission	4,768	17,897	-	17,897	4,474	3,793	681	15%
109 School of Plastic Arts	100	2,086	-	2,086	522	100	422	81%
120 Office of the Veteran's Attorney of Puerto Rico	1,291	-	-	-	-	1,321	(1,321)	N/A
122 Secretariat of the Department of the Family	-	-	-	-	-	-	-	N/A
124 Administration for the Support of Minors	1	8	-	8	2	1	1	50%
126 Vocational Rehabilitation Administration	19	728	-	728	182	11	171	94%
137 Department of Correction and Rehabilitation	3,515	26,232	-	26,232	6,558	1,557	5,001	76%
155 State Office of Historic Conservation	241	811	-	811	203	85	118	58%
191 Musical Arts Corporation	103	2,427	-	2,427	607	103	504	83%
215 Corporation of the Conservatory of Music of Puerto Rico	100	3,794	-	3,794	949	100	849	90%
298 Telecommunications Bureau	935	-	-	-	-	1,587	(1,587)	N/A
329 Office of Socioeconomic Development	-	-	-	-	-	21	(21)	N/A
Subtotal	\$ 319,005	\$ 1,572,268	\$ -	\$ 1,572,268	\$ 393,067	\$ 241,462	151,605	39%

Puerto Rico Department of Treasury | AAFAP
 2Q December FY20 Special Revenue Fund Budget v. Actual
 By Agency
 (figures in \$000s)

SRF Expenses	Actual	Budget			Actual	Variance		Comments ⁵	
	2Q Receipts	Certified Budget ³	Adjustments & Revisions	Revised Budget	2Q Budget ³	2Q Expenditures	(Unfavorable) / Favorable \$		(Unfavorable) / Favorable %
Agencies without PRIFAS Budget²									
11 Commission for Traffic Safety	-	1,494	N/A	N/A	N/A	N/A	N/A	N/A	
14 Environmental Quality Board	-	17,757	N/A	N/A	N/A	N/A	N/A	N/A	
21 Bureau of Emergency Management and Disaster Management	-	300	N/A	N/A	N/A	N/A	N/A	N/A	
35 Office of Industrial Tax Exemption	-	2,496	N/A	N/A	N/A	N/A	N/A	N/A	
40 Bureau of the Puerto Rico Police	-	11,789	N/A	N/A	N/A	N/A	N/A	N/A	
42 Bureau of the Fire Department of Puerto Rico	-	8,272	N/A	N/A	N/A	N/A	N/A	N/A	
65 Public Service Commission	-	1,157	N/A	N/A	N/A	N/A	N/A	N/A	
82 Institute of Puerto Rican Culture	-	327	N/A	N/A	N/A	N/A	N/A	N/A	
121 Bureau of Emergency Systems 9-1-1	-	20,579	N/A	N/A	N/A	N/A	N/A	N/A	
133 Natural Resources Administration	-	15,254	N/A	N/A	N/A	N/A	N/A	N/A	
138 Institutional Trust of the National Guard of Puerto Rico	-	6,628	N/A	N/A	N/A	N/A	N/A	N/A	
141 Telecommunications Regulatory Board	-	8,706	N/A	N/A	N/A	N/A	N/A	N/A	
161 Authority for the Financing of the Infrastructure of Puerto Rico	-	5,653	N/A	N/A	N/A	N/A	N/A	N/A	
165 Land Authority of Puerto Rico	-	22,803	N/A	N/A	N/A	N/A	N/A	N/A	
167 Company for the Integral Development of the Cantera Peninsula	-	605	N/A	N/A	N/A	N/A	N/A	N/A	
177 Land Administration	-	8,318	N/A	N/A	N/A	N/A	N/A	N/A	
184 Solid Waste Authority of Puerto Rico	-	619	N/A	N/A	N/A	N/A	N/A	N/A	
186 Culebra Conservation and Development Authority	-	194	N/A	N/A	N/A	N/A	N/A	N/A	
189 Bureau of Forensic Sciences	-	475	N/A	N/A	N/A	N/A	N/A	N/A	
192 Corporation of the Center of Fine Arts of Puerto Rico	-	2,558	N/A	N/A	N/A	N/A	N/A	N/A	
195 Economic Development Bank for Puerto Rico	-	12,008	N/A	N/A	N/A	N/A	N/A	N/A	
196 Puerto Rico Corporation for Public Broadcasting	-	2,096	N/A	N/A	N/A	N/A	N/A	N/A	
198 Agricultural Insurance Corporation	-	3,167	N/A	N/A	N/A	N/A	N/A	N/A	
221 Bureau of the Medical Emergency Corps of Puerto Rico	-	9,485	N/A	N/A	N/A	N/A	N/A	N/A	
258 Puerto Rico Trade and Export Company	-	13,446	N/A	N/A	N/A	N/A	N/A	N/A	
264 Corporación del Proyecto Proyecto ENLACE del Caño Martín Peña	-	4,015	N/A	N/A	N/A	N/A	N/A	N/A	
265 Authority for the Redevelopment of the Naval Station Roosevelt Rd.	-	757	N/A	N/A	N/A	N/A	N/A	N/A	
273 Permit Management Office	-	6,896	N/A	N/A	N/A	N/A	N/A	N/A	
288 Comprehensive Cancer Center (UPR)	-	26,688	N/A	N/A	N/A	N/A	N/A	N/A	
289 Energy Commission	-	19,903	N/A	N/A	N/A	N/A	N/A	N/A	
290 State Office of Public Energy Policy	-	5,770	N/A	N/A	N/A	N/A	N/A	N/A	
292 Independent Office of Consumer Protection	-	404	N/A	N/A	N/A	N/A	N/A	N/A	
293 Center for Research, Education and Medical Services for Diabetes	-	446	N/A	N/A	N/A	N/A	N/A	N/A	
928 Administration of the Retirement System (Central System)	-	38,209	N/A	N/A	N/A	N/A	N/A	N/A	
929 Teacher Retirement System	-	15,889	N/A	N/A	N/A	N/A	N/A	N/A	
999 Reserve	-	418,192	N/A	N/A	N/A	N/A	N/A	N/A	
Subtotal	\$ -	\$ 713,355	N/A	N/A	N/A	N/A	N/A	N/A	

Puerto Rico Department of Treasury | AAFAP

2Q December FY20 Special Revenue Fund Budget v. Actual

By Agency

(figures in \$000s)

SRF Expenses	Actual	Budget			Actual	Variance		Comments ⁵
	2Q Receipts	Certified Budget ³	Adjustments & Revisions	Revised Budget	2Q Budget ³	2Q Expenditures	(Unfavorable) / Favorable \$	
Component Units with Full Visibility⁴								
70 State Insurance Fund Corporation ⁴	-	-	-	-	-	-	-	N/A
79 Automobile Accident Compensation Administration ⁴	-	-	-	-	-	-	-	N/A
90 Administration of Medical Services of Puerto Rico ⁴	-	-	-	-	-	-	-	N/A
106 Public Housing Administration ⁴	-	-	-	-	-	-	-	N/A
119 Department of Economic Development and Commerce ⁴	-	-	-	-	-	-	-	N/A
162 Public Buildings Authority ⁴	-	-	-	-	-	-	-	N/A
166 Industrial Development Company	25,661	41,878	-	41,878	10,470	16,926	(6,456)	-62% (a)
168 Ports Authority ⁴	-	-	-	-	-	-	-	N/A
180 Tourism Company of Puerto Rico ⁴	-	-	-	-	-	-	-	N/A
187 Health Insurance Administration of Puerto Rico ⁴	-	-	-	-	-	-	-	N/A
188 Corp. of the Cardiovascular Center of Puerto Rico and the Caribbean	22,744	72,234	-	72,234	18,059	19,626	(1,567)	-9% (b)
235 Housing Financing Authority ⁴	-	-	-	-	-	-	-	N/A
277 Administration for the Development of Agricultural Enterprises	21,070	60,416	-	60,416	15,104	33,546	(18,442)	-122% (c)
285 Integrated Transport Authority ⁴	-	-	-	-	-	-	-	N/A
295 Financial Advisory Authority and Fiscal Agency of Puerto Rico ⁴	-	-	-	-	-	-	-	N/A
303 District Authority of the Convention Center ⁴	-	-	-	-	-	-	-	N/A
Subtotal	\$ 69,475	\$ 174,528	\$ -	\$ 174,528	\$ 43,632	\$ 70,097	\$ (26,465)	-61%
Total Special Revenue Fund Expenditures	\$ 388,480	\$ 2,460,151	\$ -	\$ 1,746,796	\$ 436,699	\$ 311,559	\$ 125,140	29%

Footnotes

- (1) Agencies with SRF budget in PRIFAS.
- (2) Agencies with no SRF budget in PRIFAS, of which most are related to component units with no cash flow visibility.
- (3) Certified Budget is based on file received in June 2019, in which the Government allocated the approved budget to specific spend concepts. Monthly / YTD Budget is computed based on annual budget allocated uniformly over each period.
- (4) These agencies have standalone Budget to Actual Reporting hence excluded from this report. For YTD December FY20 comparison of Actuals against Budget, refer to AAFAP Budget to Actual (Certified Budget) Component Unit Reporting.
- (5) Refer to Page 30 for comments.

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YTD December FY20 Special Revenue Fund Budget v. Actual
 By Agency
 (figures in \$000s)

SRF Expenses	Actual	Budget			Actual	Variance		Comments ⁵
	YTD Receipts	Certified Budget ³	Adjustments & Revisions	Revised Budget	YTD Budget ³	YTD Expenditures	(Unfavorable) / Favorable \$	
PRIFAS Agencies¹								
10 General Court of Justice	\$ 24,055	\$ 14,000	\$ -	\$ 14,000	\$ 7,000	\$ 12,098	\$ (5,098)	-73%
16 Office of Management and Budget	882	1,953	-	1,953	977	16	961	98%
18 Planning Board	11	13	-	13	7	1	5	81%
22 Office of the Insurance Commissioner	2,592	14,069	-	14,069	7,035	1,882	5,153	73%
23 Department of State	2,243	3,558	-	3,558	1,779	1,148	631	35%
24 Department of Finance	550	25,462	-	25,462	12,731	250	12,481	98%
25 Assignments under the Treasury Custody	86,927	491,604	-	491,604	245,802	33,309	212,493	86%
26 Contributions for Pensions and Social Security - ERS	8,689	-	-	-	-	5,784	(5,784)	N/A
30 Office of Administration and Transformation of HR in the Government of PR	399	1,033	-	1,033	517	264	252	49%
31 General Services Administration	7,365	6,901	-	6,901	3,451	8,619	(5,169)	-150%
38 Justice Department	3,070	5,850	-	5,850	2,925	799	2,126	73%
45 Public Security Department	7,992	-	-	-	-	3,090	(3,090)	N/A
49 Department of Transportation and Public Works	13,449	47,611	-	47,611	23,806	13,832	9,973	42%
50 Department of Natural and Environmental Resources	4,854	5,890	-	5,890	2,945	1,804	1,141	39%
55 Agriculture department	863	2,309	-	2,309	1,155	344	810	70%
66 Highway and Transportation Authority	286,635	405,493	-	405,493	202,747	242,540	(39,794)	-20%
67 Department of labor and human resources	88,132	312,356	-	312,356	156,178	72,204	83,974	54%
68 Labor Relations Board	461	461	-	461	231	156	74	32%
69 Department of Consumer Affairs	638	1,775	-	1,775	888	456	431	49%
71 Health Department	30,338	121,307	-	121,307	60,654	14,752	45,902	76%
75 Office of the Commissioner of Financial Institutions	11,848	11,848	-	11,848	5,924	2,888	3,036	51%
78 Department of Housing	6,728	21,446	-	21,446	10,723	6,406	4,317	40%
81 Education department	41,157	15,307	-	15,307	7,654	13,366	(5,713)	-75%
87 Department of Recreation and Sports	40	-	-	-	-	1	(1)	N/A
89 Administration of the Horse Racing Industry and Sport	459	1,256	-	1,256	628	371	257	41%
91 Contributions for Pensions and Social Security - Teacher Retirement System	3,425	-	-	-	-	2,320	(2,320)	N/A
95 Administration of Mental Health and Anti-Addiction Services	3,386	6,783	-	6,783	3,392	1,986	1,405	41%
105 Industrial Commission	8,929	17,897	-	17,897	8,949	6,743	2,206	25%
109 School of Plastic Arts	249	2,086	-	2,086	1,043	199	844	81%
120 Office of the Veteran's Attorney of Puerto Rico	2,650	-	-	-	-	2,650	(2,650)	N/A
122 Secretariat of the Department of the Family	100	-	-	-	-	-	-	N/A
124 Administration for the Support of Minors	2	8	-	8	4	1	3	72%
126 Vocational Rehabilitation Administration	89	728	-	728	364	11	353	97%
137 Department of Correction and Rehabilitation	8,242	26,232	-	26,232	13,116	2,343	10,773	82%
155 State Office of Historic Conservation	366	811	-	811	406	123	282	70%
191 Musical Arts Corporation	256	2,427	-	2,427	1,214	205	1,008	83%
215 Corporation of the Conservatory of Music of Puerto Rico	249	3,794	-	3,794	1,897	199	1,698	90%
298 Telecommunications Bureau	3,978	-	-	-	-	2,845	(2,845)	N/A
329 Office of Socioeconomic Development	4,828	-	-	-	-	21	(21)	N/A
Subtotal	\$ 667,125	\$ 1,572,268	\$ -	\$ 1,572,268	\$ 786,134	\$ 456,029	330,105	42%

Puerto Rico Department of Treasury | AAFAP
YTD December FY20 Special Revenue Fund Budget v. Actual
 By Agency
 (figures in \$000s)

SRF Expenses	Actual	Budget			Actual	Variance		Comments ⁵	
	YTD Receipts	Certified Budget ³	Adjustments & Revisions	Revised Budget	YTD Budget ³	YTD Expenditures	(Unfavorable) / Favorable \$		(Unfavorable) / Favorable %
Agencies without PRIFAS Budget²									
11 Commission for Traffic Safety	-	1,494	N/A	N/A	N/A	N/A	N/A	N/A	
14 Environmental Quality Board	-	17,757	N/A	N/A	N/A	N/A	N/A	N/A	
21 Bureau of Emergency Management and Disaster Management	-	300	N/A	N/A	N/A	N/A	N/A	N/A	
35 Office of Industrial Tax Exemption	-	2,496	N/A	N/A	N/A	N/A	N/A	N/A	
40 Bureau of the Puerto Rico Police	-	11,789	N/A	N/A	N/A	N/A	N/A	N/A	
42 Bureau of the Fire Department of Puerto Rico	-	8,272	N/A	N/A	N/A	N/A	N/A	N/A	
65 Public Service Commission	-	1,157	N/A	N/A	N/A	N/A	N/A	N/A	
82 Institute of Puerto Rican Culture	-	327	N/A	N/A	N/A	N/A	N/A	N/A	
121 Bureau of Emergency Systems 9-1-1	-	20,579	N/A	N/A	N/A	N/A	N/A	N/A	
133 Natural Resources Administration	-	15,254	N/A	N/A	N/A	N/A	N/A	N/A	
138 Institutional Trust of the National Guard of Puerto Rico	-	6,628	N/A	N/A	N/A	N/A	N/A	N/A	
141 Telecommunications Regulatory Board	-	8,706	N/A	N/A	N/A	N/A	N/A	N/A	
161 Authority for the Financing of the Infrastructure of Puerto Rico	-	5,653	N/A	N/A	N/A	N/A	N/A	N/A	
165 Land Authority of Puerto Rico	-	22,803	N/A	N/A	N/A	N/A	N/A	N/A	
167 Company for the Integral Development of the Cantera Peninsula	-	605	N/A	N/A	N/A	N/A	N/A	N/A	
177 Land Administration	-	8,318	N/A	N/A	N/A	N/A	N/A	N/A	
184 Solid Waste Authority of Puerto Rico	-	619	N/A	N/A	N/A	N/A	N/A	N/A	
186 Culebra Conservation and Development Authority	-	194	N/A	N/A	N/A	N/A	N/A	N/A	
189 Bureau of Forensic Sciences	-	475	N/A	N/A	N/A	N/A	N/A	N/A	
192 Corporation of the Center of Fine Arts of Puerto Rico	-	2,558	N/A	N/A	N/A	N/A	N/A	N/A	
195 Economic Development Bank for Puerto Rico	-	12,008	N/A	N/A	N/A	N/A	N/A	N/A	
196 Puerto Rico Corporation for Public Broadcasting	-	2,096	N/A	N/A	N/A	N/A	N/A	N/A	
198 Agricultural Insurance Corporation	-	3,167	N/A	N/A	N/A	N/A	N/A	N/A	
221 Bureau of the Medical Emergency Corps of Puerto Rico	-	9,485	N/A	N/A	N/A	N/A	N/A	N/A	
258 Puerto Rico Trade and Export Company	-	13,446	N/A	N/A	N/A	N/A	N/A	N/A	
264 Corporación del Proyecto Proyecto ENLACE del Caño Martín Peña	-	4,015	N/A	N/A	N/A	N/A	N/A	N/A	
265 Authority for the Redevelopment of the Naval Station Roosevelt Rd.	-	757	N/A	N/A	N/A	N/A	N/A	N/A	
273 Permit Management Office	-	6,896	N/A	N/A	N/A	N/A	N/A	N/A	
288 Comprehensive Cancer Center (UPR)	-	26,688	N/A	N/A	N/A	N/A	N/A	N/A	
289 Energy Commission	-	19,903	N/A	N/A	N/A	N/A	N/A	N/A	
290 State Office of Public Energy Policy	-	5,770	N/A	N/A	N/A	N/A	N/A	N/A	
292 Independent Office of Consumer Protection	-	404	N/A	N/A	N/A	N/A	N/A	N/A	
293 Center for Research, Education and Medical Services for Diabetes	-	446	N/A	N/A	N/A	N/A	N/A	N/A	
928 Administration of the Retirement System (Central System)	-	38,209	N/A	N/A	N/A	N/A	N/A	N/A	
929 Teacher Retirement System	-	15,889	N/A	N/A	N/A	N/A	N/A	N/A	
999 Reserve	-	418,192	N/A	N/A	N/A	N/A	N/A	N/A	
Subtotal	\$ -	\$ 713,355	N/A	N/A	N/A	N/A	N/A	N/A	

Puerto Rico Department of Treasury | AAFAF

YTD December FY20 Special Revenue Fund Budget v. Actual

By Agency

(figures in \$000s)

SRF Expenses	Actual	Budget			Actual	Variance		Comments ⁵
	YTD Receipts	Certified Budget ³	Adjustments & Revisions	Revised Budget	YTD Budget ³	YTD Expenditures	(Unfavorable) / Favorable \$	
Component Units with Full Visibility								
70 State Insurance Fund Corporation ⁴	-	-	-	-	-	-	-	N/A
79 Automobile Accident Compensation Administration ⁴	-	-	-	-	-	-	-	N/A
90 Administration of Medical Services of Puerto Rico ⁴	-	-	-	-	-	-	-	N/A
106 Public Housing Administration ⁴	-	-	-	-	-	-	-	N/A
119 Department of Economic Development and Commerce ⁴	-	-	-	-	-	-	-	N/A
162 Public Buildings Authority ⁴	-	-	-	-	-	-	-	N/A
166 Industrial Development Company	39,535	41,878	-	41,878	20,939	37,181	(16,242)	-78% (a)
168 Ports Authority ⁴	-	-	-	-	-	-	-	N/A
180 Tourism Company of Puerto Rico ⁴	-	-	-	-	-	-	-	N/A
187 Health Insurance Administration of Puerto Rico ⁴	-	-	-	-	-	-	-	N/A
188 Corp. of the Cardiovascular Center of Puerto Rico and the Caribbean	40,962	72,234	-	72,234	36,117	39,140	(3,023)	-8% (b)
235 Housing Financing Authority ⁴	-	-	-	-	-	-	-	N/A
277 Administration for the Development of Agricultural Enterprises	45,933	60,416	-	60,416	30,208	59,672	(29,464)	-98% (c)
285 Integrated Transport Authority ⁴	-	-	-	-	-	-	-	N/A
295 Financial Advisory Authority and Fiscal Agency of Puerto Rico ⁴	-	-	-	-	-	-	-	N/A
303 District Authority of the Convention Center ⁴	-	-	-	-	-	-	-	N/A
Subtotal	\$ 126,430	\$ 174,528	\$ -	\$ 174,528	\$ 87,264	\$ 135,994	\$ (48,730)	-55.8%
Total Special Revenue Fund Expenditures	\$ 793,555	\$ 2,460,151	\$ -	\$ 1,746,796	\$ 873,398	\$ 592,023	\$ 281,375	32%

Footnotes

- (1) Agencies with SRF budget in PRIFAS.
- (2) Agencies with no SRF budget in PRIFAS, of which most are related to component units with no cash flow visibility.
- (3) Certified Budget is based on file received in June 2019, in which the Government allocated the approved budget to specific spend concepts. Monthly / YTD Budget is computed based on annual budget allocated uniformly over each period.
- (4) These agencies have standalone Budget to Actual Reporting, hence excluded from this report. For YTD December FY20 comparison of Actuals against Budget, refer to AAFAF Budget to Actual (Certified Budget) Component Unit Reporting.
- (5) Comments:
 - (a) PRIDCO's unfavorable SRF variance is primarily related higher contracted services and facilities and rent.
 - (b) Cardio's unfavorable SRF variance is primarily driven by higher contracted services.
 - (c) ADEA's SRF variance due to other operating expenses related to coffee market making operations and school cafeteria programs.