



***Government of Puerto Rico***

*General Fund & Special Revenue*

*Budget to Recorded Revenue and Expenditure Variance Reporting*

*For the month end May FY2019*

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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 FY19 budgeted expenses assumed an even distribution across months, and did not incorporate any seasonality.
2. The FY19 revenue budget was sourced from the 10/23 Certified Fiscal Plan.
3. The quarterly FY19 revenue budget was based on Hacienda's monthly budgeted distribution of 10/23 Certified Fiscal Plan and incorporates actual results through the quarter.
4. FY19 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 16 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 Fund Variances

**Puerto Rico Department of Treasury | AAFAP**  
*May FY19 General Fund Budget v. Actual*  
*By Concept*  
*(figures in \$000s)*

	Budget				Actual	Variance		Comments
	Budget	Adjustments	Revised Budget	May Budget	May Actuals <sup>2</sup>	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %	
<b>General Fund Revenue</b>								
1 Individual Income Taxes	\$ 1,741,000	\$ 398,000	\$ 2,139,000	\$ 144,340	\$ 176,384	\$ 32,044	22%	
2 Corporate Income Taxes	1,457,000	457,000	1,914,000	80,104	100,589	20,485	26%	
3 Non-Resident Withholdings	539,006	109,994	649,000	37,877	81,098	43,221	114%	
4 Alcoholic Beverages	271,000	(7,999)	263,001	19,100	23,983	4,883	26%	
5 Cigarettes	184,000	(10,997)	173,003	16,098	10,069	(6,029)	-37%	
6 Motor Vehicles	337,000	40,000	377,000	24,195	44,829	20,634	85%	
7 Excises on Off-Shore Shipment Rum	205,000	7,000	212,000	17,010	13,744	(3,266)	-19%	
8 Other General Fund Revenue	446,999	14,006	461,005	27,115	39,264	12,149	45%	
9 SUT Collections (excl. PSTBA, FAM & CINE)	1,594,000	626,000	2,220,000	203,002	229,790	26,788	13%	
10 Act 154 Collections	1,682,971	148,029	1,831,000	191,480	202,163	10,683	6%	
11 Measures	NA	NA	NA	NA	NA	NA	NA	
Subtotal	\$ 8,457,976	\$ 1,781,033	\$ 10,239,009	\$ 760,321	\$ 921,913	\$ 161,592	21%	
12 Pension Asset Sales	10,197	-	10,197	850	NA	NA	NA	
<b>Total General Fund Revenue<sup>1</sup></b>	<b>\$ 8,468,174</b>	<b>\$ 1,781,033</b>	<b>\$ 10,249,206</b>	<b>\$761,171</b>	<b>\$921,913</b>	<b>\$160,742</b>	<b>21%</b>	
<b>General Fund Expenses</b>								
1 Payroll and Related Costs	\$ 2,736,633	\$ (178,151)	\$ 2,558,482	\$ 213,207	\$ 203,690	\$ 9,516	4%	
2 Facilities and Rent	326,146	(8,881)	317,265	26,439	14,730	11,709	44%	
3 Contracted Services	276,106	(2,890)	273,216	22,768	42,833	(20,065)	-88%	
4 Donations and Subsidies	227,538	(45,778)	181,760	15,147	23,758	(8,611)	-57%	
5 Transportation	89,972	10,393	100,365	8,364	12,785	(4,421)	-53%	
6 Professional Services	509,513	6,967	516,480	43,040	43,519	(479)	-1%	
7 Other Operating Expenses	400,149	(195,804)	204,345	17,029	11,312	5,717	34%	
10 Materials	60,556	(2,833)	57,723	4,810	19,258	(14,448)	-300%	
11 Equipment Purchases	61,408	(29,925)	31,483	2,624	888	1,735	66%	
12 Advertisement	860	(414)	446	37	43	(6)	-17%	
13 Social Wellness	233,806	(24,157)	209,649	17,471	21,661	(4,191)	-24%	
14 Non Government Entities	140,323	(54,848)	85,475	7,123	815	6,308	89%	
30 Pensions and Related	1,867,930	98,449	1,966,379	163,865	200,569	(36,704)	-22%	
81 Undistributed Appropriations	918,620	569,378	1,487,998	124,000	125,765	(1,765)	-1%	
82 Federal Fund Matching	220,210	13,124	233,334	19,445	2,590	16,855	87%	
98 Budgetary Reserve	574,689	(443,948)	130,741	10,895	-	10,895	100%	
8 Capital Expenditures	113,067	(92,549)	20,518	1,710	1,366	344	20%	
89 Prior Period Debt	-	120,914	120,914	10,076	-	10,076	100%	
700 Other Expenses	-	260,951	260,951	21,746	10,873	10,873	50%	
<b>Total General Fund Expenditures</b>	<b>\$8,757,526</b>	<b>(\$2)</b>	<b>\$8,757,524</b>	<b>\$729,794</b>	<b>\$736,455</b>	<b>(\$6,661)</b>	<b>-1%</b>	

*Note: Refer to page 9 for footnote reference descriptions.*

**Puerto Rico Department of Treasury | AAFAP**  
 YTD FY19 General Fund Budget v. Actual  
 By Concept  
 (figures in \$000s)

	Budget			YTD May Budget	Actual	Variance		Comments
	Budget	Adjustments	Revised Budget		YTD May <sup>2</sup>	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %	
<b>General Fund Revenue</b>								
1 Individual Income Taxes	\$ 1,741,000	\$ 398,000	\$ 2,139,000	\$ 1,981,983	\$ 2,030,373	\$ 48,390	2.4%	
2 Corporate Income Taxes	1,457,000	457,000	1,914,000	1,640,651	2,172,779	532,128	32.4%	
3 Non-Resident Withholdings	539,006	109,994	649,000	603,595	598,957	(4,638)	-0.8%	
4 Alcoholic Beverages	271,000	(7,999)	263,001	236,123	250,464	14,341	6.1%	
5 Cigarettes	184,000	(10,997)	173,003	156,907	96,270	(60,637)	-38.6%	
6 Motor Vehicles	337,000	40,000	377,000	350,023	487,515	137,492	39.3%	
7 Excises on Off-Shore Shipment Rum	205,000	7,000	212,000	195,801	214,754	18,953	9.7%	
8 Other General Fund Revenue	446,999	14,006	461,005	359,616	476,832	117,216	32.6%	
9 SUT Collections (excl. PSTBA, FAM & CINE)	1,594,000	626,000	2,220,000	1,633,384	2,076,744	443,360	27.1%	
10 Act 154 Collections	1,682,971	148,029	1,831,000	1,648,580	1,829,444	180,864	11.0%	
11 Measures	NA	NA	NA	NA	NA	NA	NA	
Subtotal	\$ 8,457,976	\$ 1,781,033	\$ 10,239,009	\$ 8,806,663	\$ 10,234,132	\$ 1,427,469	16.2%	
12 Pension Asset Sales	10,197	-	10,197	9,348	NA	NA	NA	
<b>Total General Fund Revenue<sup>1</sup></b>	<b>\$8,468,174</b>	<b>\$1,781,033</b>	<b>\$10,249,206</b>	<b>\$8,816,011</b>	<b>\$10,234,132</b>	<b>\$1,418,122</b>	<b>16.1%</b>	
<b>General Fund Expenses</b>								
1 Payroll and Related Costs	\$ 2,736,633	\$ (178,151)	\$ 2,558,482	\$ 2,345,275	\$ 2,284,196	\$ 61,079	3%	
2 Facilities and Rent	326,146	(8,881)	317,265	290,827	234,692	56,134	19%	
3 Contracted Services	276,106	(2,890)	273,216	250,448	202,318	48,129	19%	
4 Donations and Subsidies	227,538	(45,778)	181,760	166,614	148,635	17,979	11%	
5 Transportation	89,972	10,393	100,365	92,001	76,401	15,600	17%	
6 Professional Services	509,513	6,967	516,480	473,440	323,245	150,195	32%	
7 Other Operating Expenses	400,149	(195,804)	204,345	187,316	95,986	91,330	49%	
10 Materials	60,556	(2,833)	57,723	52,913	37,950	14,963	28%	
11 Equipment Purchases	61,408	(29,925)	31,483	28,860	12,204	16,656	58%	
12 Advertisement	860	(414)	446	409	152	257	63%	
13 Social Wellness	233,806	(24,157)	209,649	192,178	186,978	5,200	3%	
14 Non Government Entities	140,323	(54,848)	85,475	78,352	44,248	34,103	44%	
30 Pensions and Related	1,867,930	98,449	1,966,379	1,802,514	2,140,457	(337,943)	-19%	
81 Undistributed Appropriations	918,620	569,378	1,487,998	1,363,998	1,315,418	48,580	4%	
82 Federal Fund Matching	220,210	13,124	233,334	213,890	65,509	148,380	69%	
98 Budgetary Reserve	574,689	(443,948)	130,741	119,846	-	119,846	100%	
8 Capital Expenditures	113,067	(92,549)	20,518	18,808	1,431	17,377	92%	
89 Prior Period Debt	-	120,914	120,914	110,837	120,067	(9,230)	-8%	
700 Other Expenses	-	260,951	260,951	239,205	252,765	(13,560)	-6%	
<b>Total General Fund Expenditures</b>	<b>\$8,757,526</b>	<b>(\$2)</b>	<b>\$8,757,524</b>	<b>\$8,027,730</b>	<b>\$7,542,652</b>	<b>\$485,078</b>	<b>6%</b>	

*Note: Refer to page 9 for footnote reference descriptions.*



**Puerto Rico Department of Treasury | AAFAF**

*FY19 General Fund Budget v. Actual*

*By Concept*

*Footnotes*

- (1) Beginning the week ended 12/10, 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 of the date this report was finalized, May actual GF revenue results are preliminary figures and subject to material change.

**Puerto Rico Department of Treasury | AAFAF**  
*May FY19 General Fund Budget v. Actual*  
 By Agency  
 (figures in \$000s)

General Fund Expenses	Budget				Actual	Variance		Comments
	Certified Budget <sup>1</sup>	Adjustments	Revised Budget	May Budget <sup>2</sup>	May Expenditures	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %	
<b>Full Visibility</b>								
11 Puerto Rico Traffic Safety Commission	\$ 800	\$ (800)	\$ -	\$ -	\$ -	\$ -		NA
15 Office of the Governor	25,838	(9,202)	16,636	1,386	1,237	149		11%
16 Office of Management and Budget	23,339	39,408	62,747	5,229	1,059	4,170		80%
18 Puerto Rico Planning Board	12,703	(5,235)	7,468	622	627	(5)		-1%
21 Puerto Rico Emergency Management Agency (PREMA)	7,228	(564)	6,664	555	512	43		8%
23 Puerto Rico Department of State	6,267	910	7,176	598	835	(237)		-40%
24 Puerto Rico Department of the Treasury	216,093	8,585	224,678	18,723	17,967	756		4%
28 Commonwealth Elections Commission	35,206	(5,277)	29,929	2,494	1,963	532		21%
30 Puerto Rico Office of Human Resources Mgt. and Transformation	2,356	801	3,157	263	235	28		11%
31 General Services Administration	5,988	(5,988)	-	-	-	-		NA
34 Commission of Investigation, Processing and Appeals Board	491	(137)	354	30	31	(1)		-5%
37 Civil Rights Commission	944	(30)	914	76	83	(7)		-9%
38 Puerto Rico Department of Justice	124,464	(34,695)	89,768	7,481	7,035	446		6%
42 Firefighters Corps of Puerto Rico	62,834	(7,730)	55,104	4,592	4,214	378		8%
43 Puerto Rico National Guard	18,615	(8,572)	10,043	837	638	199		24%
49 Puerto Rico Department of Transportation and Public Works	45,287	(23,189)	22,098	1,842	1,836	6		0%
50 Puerto Rico Department of Natural and Environmental Resources	5,769	18,273	24,041	2,003	1,285	718		36%
55 Puerto Rico Department of Agriculture	35,116	(11,714)	23,402	1,950	953	997		51%
60 Office of the Citizen's Ombudsman	3,515	(57)	3,458	288	256	32		11%
62 Cooperative Development Commission of Puerto Rico	1,725	(61)	1,664	139	111	28		20%
65 Public Service Commission	8,859	(5,535)	3,324	277	181	96		35%
67 Puerto Rico Department of Labor and Human Resources	33,274	(26,238)	7,036	586	451	135		23%
68 Puerto Rico Labor Relations Board	947	(329)	618	52	60	(9)		-17%
71 Department of Health	293,127	(48,392)	244,735	20,395	9,588	10,807		53%
69 Puerto Rico Department of Consumer Affairs	11,382	(6,285)	5,097	425	423	2		0%
78 Department of Housing	20,201	(9,931)	10,270	856	1,096	(241)		-28%
81 Department of Education	2,481,787	(1,043,938)	1,437,849	119,821	129,075	(9,254)		-8%
82 Institute of Puerto Rican Culture	13,750	(1,522)	12,228	1,019	2,610	(1,591)		-156%
87 Department of Recreation and Sports	40,920	(16,979)	23,941	1,995	1,206	789		40%
89 Administration for the Horse Racing Sport and Industry	2,275	(990)	1,285	107	133	(26)		-24%
95 Mental Health and Drug Addiction Services Administration	99,105	(23,448)	75,657	6,305	5,777	528		8%
96 Office of the Women's Advocate	2,135	(17)	2,118	177	157	19		11%
106 PRPHA: Puerto Rico Public Housing Administration	324	0	324	27	-	27		100%
117 Law 70	-	36,341	36,341	3,028	2,795	234		8%
120 Office of the Veteran's Advocate Of Puerto Rico	2,406	(189)	2,217	185	155	30		16%
122 Secretariat of the Department of the Family	42,806	(20,935)	21,871	1,823	1,164	659		36%
123 Family and Children Administration	191,867	(15,236)	176,631	14,719	22,771	(8,051)		-55%

**Puerto Rico Department of Treasury | AAFAF**  
 May FY19 General Fund Budget v. Actual  
 By Agency  
 (figures in \$000s)

General Fund Expenses	Budget				Actual	Variance		Comments
	Certified Budget <sup>1</sup>	Adjustments	Revised Budget	May Budget <sup>2</sup>	May Expenditures	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %	
124 Child Support Office	10,988	(2,085)	8,903	742	501	241	33%	
126 Vocational Rehabilitation Administration	22,187	(9,173)	13,014	1,085	545	539	50%	
127 Administration for Socioeconomic Development of the Family	84,454	(28,402)	56,052	4,671	5,288	(617)	-13%	
133 Natural Resource Management Administration	33,805	(7,852)	25,952	2,163	2,525	(363)	-17%	
137 Department of Correction and Rehabilitation	390,213	(46,399)	343,814	28,651	27,026	1,625	6%	
139 Parole Board	2,352	(467)	1,885	157	143	14	9%	
152 Office for the Elderly's Advocate	2,608	(255)	2,353	196	208	(12)	-6%	
153 Office for People with Disabilities	1,438	(412)	1,026	86	71	14	17%	
155 State Historic Preservation Office of Puerto Rico	1,174	(80)	1,094	91	67	24	26%	
221 Puerto Rico Emergency Medical Corps	18,283	1,541	19,824	1,652	1,577	75	5%	
231 Office for the Patient's Advocate	1,747	(141)	1,606	134	116	18	13%	
241 Administration for the Childhood Care and Integral Development	11,724	(2,258)	9,466	789	283	505	64%	
273 Permits Management Office	9,561	(3,705)	5,856	488	911	(423)	-87%	
279 Public Service Commission	2,733	(180)	2,553	213	191	21	10%	
281 Office of the Election Comptroller	2,691	(6)	2,685	224	215	9	4%	
290 State Office of Public Policy Energy	706	(16)	690	58	18	39	68%	
Subtotal	\$ 4,476,405	\$ (1,328,787)	\$ 3,147,618	\$ 262,302	\$ 258,206	\$ 4,096	2%	
<b>1/12 Cash Transfers<sup>3</sup></b>								
1 Puerto Rico Senate	-	32,240	32,240	2,687	2,687	(0)	0%	
2 House of Representatives of Puerto Rico	-	35,658	35,658	2,972	2,972	-	0%	
8 Office of the Comptroller	39,133	(2,330)	36,803	3,067	3,067	(0)	0%	
26 Central Retirement System	-	-	-	-	-	-	NA	
29 Puerto Rico Federal Affairs Administration (PRFAA)	3,308	(332)	2,976	248	847	(599)	-242%	
66 Highway Transportation Authority	-	-	-	-	-	-	NA	
90 Medical Service Administration of Puerto Rico	96,560	(25,724)	70,836	5,903	5,903	-	0%	
100 Legislative Assembly of the Commonwealth	111,233	(111,233)	-	-	-	-	NA	
109 Puerto Rico School of Plastic Arts	2,229	(447)	1,782	149	149	-	0%	
119 Department of Economic Development and Commerce of Puerto Rico	2,239	(0)	2,239	187	187	0	0%	
161 Puerto Rico Infrastructure Financing Authority	3,344	4,218	7,561	630	279	351	56%	
162 Public Building Authority (PBA)	200	-	200	17	104	(87)	-521%	A.
163 PRASA	-	-	-	-	-	-	NA	
167 Company for the Integral Development of the Península de Cantera	381	(0)	381	32	32	-	0%	
176 University of Puerto Rico	645,909	(0)	645,909	53,826	53,826	-	0%	
178 Maritime Transportation	-	-	-	-	-	-	NA	
184 The Solid Waste Authority	3,483	(353)	3,130	261	261	0	0%	
186 Culebra Conservation and Development Authority	241	(19)	222	19	19	-	0%	
187 Puerto Rico Health Insurance Administration	15,199	0	15,199	1,267	-	1,267	100%	B.

**Puerto Rico Department of Treasury | AAFAF**  
 May FY19 General Fund Budget v. Actual  
 By Agency  
 (figures in \$000s)

General Fund Expenses	Budget				Actual	Variance		Comments
	Certified Budget <sup>1</sup>	Adjustments	Revised Budget	May Budget <sup>2</sup>	May Expenditures	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %	
189 Forensic Sciences Institute	14,803	3,669	18,472	1,539	1,132	407	26%	
191 Musical Arts Corporation	5,983	(602)	5,381	448	448	(0)	0%	
192 Fine Arts Center Corporation	3,064	(286)	2,778	232	232	-	0%	
193 Government Ethics Board	8,951	(0)	8,951	746	746	(0)	0%	
196 Puerto Rico Public Broadcasting Corporation	8,126	(1,150)	6,976	581	581	0	0%	
200 Special Independent Prosecutor's Panel	2,468	(11)	2,457	205	205	-	0%	
208 Contributions to the Municipalities	175,784	-	175,784	14,649	14,649	(0)	0%	
215 Puerto Rico Conservatory of Music Corporation	4,604	(329)	4,275	356	356	-	0%	
220 Correctional Health Services Corporation (CHSC)	57,872	(1,944)	55,928	4,661	14,060	(9,399)	-202%	
222 Office of Legislative Services	-	8,293	8,293	691	691	0	0%	
223 Superintendent of the Capitol	-	12,904	12,904	1,075	1,075	0	0%	
224 Controller	-	548	548	46	49	(4)	-8%	
225 Legislative Studies	-	21,590	21,590	1,799	134	1,665	93%	
235 The Puerto Rico Housing Finance Corporation	8,777	0	8,777	731	731	(0)	0%	
238 The Port of the Americas Authority	234	0	234	20	20	-	0%	
258 Trade & Export Company	632	1,330	1,962	164	1,383	(1,219)	-746%	
264 Corporation for the "Caño Martín Peña" Enlace Project	10,929	0	10,929	911	911	-	0%	
265 Local Redevelopment Authority of Naval Station Roosevelt Rds.	735	0	735	61	61	-	0%	
268 Puerto Rico Institute of Statistics	1,903	(0)	1,903	159	159	0	0%	
276 Puerto Rico Public Private Partnership Authority	6,593	113,712	120,304	10,025	8,194	1,832	18%	
272 Ofic Inspector General de PR	-	4,000	4,000	333	59	274	82%	
277 Agricultural Enterprises Development Administration (ADEA)	81,363	(4,222)	77,141	6,428	8,245	(1,817)	-28%	C.
278 Puerto Rico Council on Education	8,861	(3,598)	5,263	439	66	372	85%	
285 Puerto Rico Integrated Transit Authority (PRITA)	31,141	(9,519)	21,622	1,802	1,593	209	12%	
288 University of Puerto Rico Comprehensive Cancer Center	22,149	(0)	22,149	1,846	1,846	-	0%	
293 Center for Research, Edu. and Services Medical Care and Diabetes	391	(0)	391	33	33	0	0%	
294 Model Forest Of Puerto Rico	201	(0)	201	17	17	-	0%	
295 Fiscal Agency & Financial Advisory Authority	70,245	(562)	69,683	5,807	5,807	(0)	0%	D.
297 Fiscal Oversight and Management Board	64,750	-	64,750	5,396	5,396	0	0%	
329 Office of Socio-economic and Community Development	18,705	(3,004)	15,701	1,308	1,230	78	6%	
928 Government Employees and Judiciary Retirement System Adm.	8,525	(8,525)	-	-	-	-	NA	
Subtotal	\$ 1,541,248	\$ 63,970	\$ 1,605,218	\$ 133,768	\$ 140,438	\$ (6,670)	-5%	

**Puerto Rico Department of Treasury | AAFAF**  
 May FY19 General Fund Budget v. Actual  
 By Agency  
 (figures in \$000s)

General Fund Expenses	Budget				Actual	Variance		Comments
	Certified Budget <sup>1</sup>	Adjustments	Revised Budget	May Budget <sup>2</sup>	May Expenditures	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %	
<b>Partial Visibility</b>								
14 Puerto Rico Environmental Quality Board	24,010	(7,221)	16,789	1,399	17	1,382	99%	
45 Department of Public Security	-	662	662	55	10	45	81%	
40 Puerto Rico Police Department	887,280	(79,873)	807,407	67,284	58,334	8,950	13%	
10 The General Court of Justice	293,253	(27,786)	265,467	22,122	27,719	(5,597)	-25%	
Subtotal	\$ 1,204,543	\$ (114,218)	\$ 1,090,325	\$ 90,860	\$ 86,081	\$ 4,780	5%	
<b>Custody Accounts</b>								
17 Custody of the Office of Management and Budget	1,006,353	(753,581)	252,772	21,064	-	21,064	100%	
25 Custody of the Department of the Treasury	528,974	2,132,616	2,661,590	221,799	251,731	(29,931)	-13%	
Subtotal	\$ 1,535,327	\$ 1,379,035	\$ 2,914,362	\$ 242,864	\$ 251,731	\$ (8,867)	-4%	
<b>Total General Fund Expenditures</b>	<b>\$ 8,757,524</b>	<b>\$ 0</b>	<b>\$ 8,757,524</b>	<b>\$ 729,794</b>	<b>\$ 736,455</b>	<b>\$ (6,661)</b>	<b>-1%</b>	

Footnotes

- (1) Certified Budget based on Sabana file received in August 2018.
- (2) Budget is computed based on annual budget allocated uniformly over each quarter/month.
- (3) 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.
- B. No general fund contributions have been made in Q3. ASES is meeting their spend with 3rd party sources, muni-employer revenues and Federal funding, which are adequate to ASES' operating needs.
- C. ADEA favorability impacted by retention of CapEx appropriation by Hacienda and diversion of funds to Dept. of Agriculture for subsidy program managed by ADEA.
- D. AAFAF favorability in Q3 relates to professional services which were less than expected.

Puerto Rico Department of Treasury | AAFAF

YTD FY19 General Fund Budget v. Actual

By Agency

(figures in \$000s)

General Fund Expenses	Budget			YTD May Budget <sup>2</sup>	Actual	Variance		Comments
	Certified Budget <sup>1</sup>	Adjustments	Revised Budget		YTD Expenditures	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %	
<b>Full Visibility</b>								
11 Puerto Rico Traffic Safety Commission	\$ 800	\$ (800)	\$ -	\$ -	\$ -	\$ -		NA
15 Office of the Governor	25,838	(9,202)	16,636	15,250	11,688	3,562		23%
16 Office of Management and Budget	23,339	39,408	62,747	57,518	42,621	14,897		26%
18 Puerto Rico Planning Board	12,703	(5,235)	7,468	6,846	6,841	5		0%
21 Puerto Rico Emergency Management Agency (PREMA)	7,228	(564)	6,664	6,109	5,414	695		11%
23 Puerto Rico Department of State	6,267	910	7,176	6,578	4,692	1,886		29%
24 Puerto Rico Department of the Treasury	216,093	8,585	224,678	205,955	129,089	76,866		37%
28 Commonwealth Elections Commission	35,206	(5,277)	29,929	27,435	25,064	2,371		9%
30 Puerto Rico Office of Human Resources Mgt. and Transformation	2,356	801	3,157	2,894	2,241	653		23%
31 General Services Administration	5,988	(5,988)	-	-	-	-		NA
34 Commission of Investigation, Processing and Appeals Board	491	(137)	354	325	212	112		35%
37 Civil Rights Commission	944	(30)	914	838	746	92		11%
38 Puerto Rico Department of Justice	124,464	(34,695)	89,768	82,288	78,870	3,418		4%
42 Firefighters Corps of Puerto Rico	62,834	(7,730)	55,104	50,512	50,905	(393)		-1%
43 Puerto Rico National Guard	18,615	(8,572)	10,043	9,206	8,878	328		4%
49 Puerto Rico Department of Transportation and Public Works	45,287	(23,189)	22,098	20,257	21,670	(1,413)		-7%
50 Puerto Rico Department of Natural and Environmental Resources	5,769	18,273	24,041	22,038	2,934	19,104		87%
55 Puerto Rico Department of Agriculture	35,116	(11,714)	23,402	21,452	21,236	216		1%
60 Office of the Citizen's Ombudsman	3,515	(57)	3,458	3,170	2,436	734		23%
62 Cooperative Development Commission of Puerto Rico	1,725	(61)	1,664	1,525	1,240	285		19%
65 Public Service Commission	8,859	(5,535)	3,324	3,047	3,267	(220)		-7%
67 Puerto Rico Department of Labor and Human Resources	33,274	(26,238)	7,036	6,450	6,922	(473)		-7%
68 Puerto Rico Labor Relations Board	947	(329)	618	567	574	(8)		-1%
71 Department of Health	293,127	(48,392)	244,735	224,341	182,591	41,749		19%
69 Puerto Rico Department of Consumer Affairs	11,382	(6,285)	5,097	4,672	4,839	(167)		-4%
78 Department of Housing	20,201	(9,931)	10,270	9,414	9,043	371		4%
81 Department of Education	2,481,787	(1,043,938)	1,437,849	1,318,028	1,171,049	146,979		11%
82 Institute of Puerto Rican Culture	13,750	(1,522)	12,228	11,209	11,831	(622)		-6%
87 Department of Recreation and Sports	40,920	(16,979)	23,941	21,946	19,460	2,485		11%
89 Administration for the Horse Racing Sport and Industry	2,275	(990)	1,285	1,178	1,449	(271)		-23%
95 Mental Health and Drug Addiction Services Administration	99,105	(23,448)	75,657	69,352	62,647	6,706		10%
96 Office of the Women's Advocate	2,135	(17)	2,118	1,942	1,761	180		9%
106 PRPHA: Puerto Rico Public Housing Administration	324	0	324	297	324	(27)		-9%
117 Law 70	-	36,341	36,341	33,313	31,380	1,932		6%
120 Office of the Veteran's Advocate Of Puerto Rico	2,406	(189)	2,217	2,032	1,892	140		7%
122 Secretariat of the Department of the Family	42,806	(20,935)	21,871	20,048	18,472	1,576		8%
123 Family and Children Administration	191,867	(15,236)	176,631	161,912	143,328	18,584		11%

Puerto Rico Department of Treasury | AAFAF

YTD FY19 General Fund Budget v. Actual

By Agency

(figures in \$000s)

General Fund Expenses	Budget			YTD May Budget <sup>2</sup>	Actual	Variance		Comments
	Certified Budget <sup>1</sup>	Adjustments	Revised Budget		YTD Expenditures	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %	
124 Child Support Office	10,988	(2,085)	8,903	8,161	7,173	988	12%	
126 Vocational Rehabilitation Administration	22,187	(9,173)	13,014	11,930	12,197	(267)	-2%	
127 Administration for Socioeconomic Development of the Family	84,454	(28,402)	56,052	51,381	45,515	5,866	11%	
133 Natural Resource Management Administration	33,805	(7,852)	25,952	23,789	26,859	(3,070)	-13%	
137 Department of Correction and Rehabilitation	390,213	(46,399)	343,814	315,163	284,473	30,690	10%	
139 Parole Board	2,352	(467)	1,885	1,728	1,491	237	14%	
152 Office for the Elderly's Advocate	2,608	(255)	2,353	2,157	1,694	463	21%	
153 Office for People with Disabilities	1,438	(412)	1,026	941	833	107	11%	
155 State Historic Preservation Office of Puerto Rico	1,174	(80)	1,094	1,003	905	98	10%	
221 Puerto Rico Emergency Medical Corps	18,283	1,541	19,824	18,172	18,145	27	0%	
231 Office for the Patient's Advocate	1,747	(141)	1,606	1,472	1,211	261	18%	
241 Administration for the Childhood Care and Integral Development	11,724	(2,258)	9,466	8,677	3,019	5,659	65%	
273 Permits Management Office	9,561	(3,705)	5,856	5,368	4,192	1,176	22%	
279 Public Service Commission	2,733	(180)	2,553	2,340	2,232	109	5%	
281 Office of the Election Comptroller	2,691	(6)	2,685	2,461	2,315	146	6%	
290 State Office of Public Policy Energy	706	(16)	690	633	490	143	23%	
Subtotal	\$ 4,476,405	\$ (1,328,787)	\$ 3,147,618	\$ 2,885,317	\$ 2,500,351	\$ 384,965	13%	
<b>1/12 Cash Transfers<sup>3</sup></b>								
1 Puerto Rico Senate	-	32,240	32,240	29,553	29,559	(6)	0%	
2 House of Representatives of Puerto Rico	-	35,658	35,658	32,687	32,688	(1)	0%	
8 Office of the Comptroller	39,133	(2,330)	36,803	33,736	33,724	12	0%	
26 Central Retirement System	-	-	-	-	-	-	NA	
29 Puerto Rico Federal Affairs Administration (PRFAA)	3,308	(332)	2,976	2,728	2,827	(99)	-4%	
66 Highway Transportation Authority	-	-	-	-	-	-	NA	
90 Medical Service Administration of Puerto Rico	96,560	(25,724)	70,836	64,933	63,346	1,587	2%	A.
100 Legislative Assembly of the Commonwealth	111,233	(111,233)	-	-	-	-	NA	
109 Puerto Rico School of Plastic Arts	2,229	(447)	1,782	1,634	1,633	0	0%	
119 Dept. of Economic Development and Commerce of Puerto Rico	2,239	(0)	2,239	2,052	2,041	11	1%	
161 Puerto Rico Infrastructure Financing Authority	3,344	4,218	7,561	6,931	3,060	3,872	56%	
162 Public Building Authority (PBA)	200	-	200	183	104	80	44%	B.
163 PRASA	-	-	-	-	-	-	NA	
167 Company for the Integral Development of the Peninsula de Cantera	381	(0)	381	349	349	(0)	0%	
176 University of Puerto Rico	645,909	(0)	645,909	592,083	591,133	950	0%	
178 Maritime Transportation	-	-	-	-	-	-	NA	
184 The Solid Waste Authority	3,483	(353)	3,130	2,869	2,869	(0)	0%	
186 Culebra Conservation and Development Authority	241	(19)	222	204	203	0	0%	

Puerto Rico Department of Treasury | AAFAF

YTD FY19 General Fund Budget v. Actual

By Agency

(figures in \$000s)

General Fund Expenses	Budget			YTD May Budget <sup>2</sup>	Actual	Variance		Comments
	Certified Budget <sup>1</sup>	Adjustments	Revised Budget		YTD Expenditures	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %	
187 Puerto Rico Health Insurance Administration	15,199	0	15,199	13,932	-	13,932	100%	C.
189 Forensic Sciences Institute	14,803	3,669	18,472	16,933	17,437	(504)	-3%	
191 Musical Arts Corporation	5,983	(602)	5,381	4,933	4,933	0	0%	
192 Fine Arts Center Corporation	3,064	(286)	2,778	2,547	2,534	13	1%	
193 Government Ethics Board	8,951	(0)	8,951	8,205	8,205	(0)	0%	
196 Puerto Rico Public Broadcasting Corporation	8,126	(1,150)	6,976	6,395	6,438	(44)	-1%	
200 Special Independent Prosecutor's Panel	2,468	(11)	2,457	2,252	2,254	(1)	0%	
208 Contributions to the Municipalities	175,784	-	175,784	161,135	161,135	(0)	0%	
215 Puerto Rico Conservatory of Music Corporation	4,604	(329)	4,275	3,919	3,911	7	0%	
220 Correctional Health Services Corporation (CHSC)	57,872	(1,944)	55,928	51,267	53,202	(1,935)	-4%	
222 Office of Legislative Services	-	8,293	8,293	7,602	7,603	(1)	0%	
223 Superintendent of the Capitol	-	12,904	12,904	11,829	11,843	(14)	0%	
224 Controller	-	548	548	502	460	42	8%	
225 Legislative Studies	-	21,590	21,590	19,791	21,393	(1,603)	-8%	
235 The Puerto Rico Housing Finance Corporation	8,777	0	8,777	8,046	8,041	5	0%	
238 The Port of the Americas Authority	234	0	234	215	214	0	0%	
258 Trade & Export Company	632	1,330	1,962	1,799	1,909	(111)	-6%	
264 Corporation for the "Caño Martin Peña" Enlace Project	10,929	0	10,929	10,018	10,018	0	0%	
265 Local Redevelopment Authority of Naval Station Roosevelt Rds.	735	0	735	674	674	0	0%	
268 Puerto Rico Institute of Statistics	1,903	(0)	1,903	1,744	1,741	3	0%	
272 Ofic Inspector General de PR	-	4,000	4,000	3,667	109	3,557	97%	
276 Puerto Rico Public Private Partnership Authority	6,593	113,712	120,304	110,279	25,360	84,919	77%	
277 Agricultural Enterprises Development Administration (ADEA)	81,363	(4,222)	77,141	70,713	64,931	5,782	8%	D.
278 Puerto Rico Council on Education	8,861	(3,598)	5,263	4,824	4,896	(71)	-1%	
285 Puerto Rico Integrated Transit Authority (PRITA)	31,141	(9,519)	21,622	19,820	19,488	332	2%	
288 University of Puerto Rico Comprehensive Cancer Center	22,149	(0)	22,149	20,303	19,817	486	2%	
293 Center for Research, Edu. and Services Medical Care and Diabetes	391	(0)	391	358	358	1	0%	
294 Model Forest Of Puerto Rico	201	(0)	201	184	184	-	0%	
295 Fiscal Agency & Financial Advisory Authority	70,245	(562)	69,683	63,876	63,876	(0)	0%	E.
297 Fiscal Oversight and Management Board	64,750	-	64,750	59,354	60,414	(1,060)	-2%	
329 Office of Socio-economic and Community Development	18,705	(3,004)	15,701	14,393	3,930	10,463	73%	
928 Government Employees and Judiciary Retirement System Adm.	8,525	(8,525)	-	-	-	-	NA	
Subtotal	\$ 1,541,248	\$ 63,970	\$ 1,605,218	\$ 1,471,450	\$ 1,350,845	\$ 120,606	8%	



**Puerto Rico Department of Treasury | AAFAF**

YTD FY19 General Fund Budget v. Actual

By Agency

(figures in \$000s)

	Budget			YTD May Budget <sup>2</sup>	Actual	Variance		Comments
	Certified Budget <sup>1</sup>	Adjustments	Revised Budget		YTD Expenditures	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %	
<b>General Fund Expenses</b>								
<b>Partial Visibility</b>								
14 Puerto Rico Environmental Quality Board	24,010	(7,221)	16,789	15,390	2,473	12,916	84%	
45 Department of Public Security	-	662	662	607	80	527	87%	
40 Puerto Rico Police Department	887,280	(79,873)	807,407	740,123	708,213	31,911	4%	
10 The General Court of Justice	293,253	(27,786)	265,467	243,345	244,951	(1,606)	-1%	
Subtotal	\$ 1,204,543	\$ (114,218)	\$ 1,090,325	\$ 999,465	\$ 955,717	\$ 43,748	4%	
<b>Custody Accounts</b>								
17 Custody of the Office of Management and Budget	1,006,353	(753,581)	252,772	231,708	-	231,708	100%	
25 Custody of the Department of the Treasury	528,974	2,132,616	2,661,590	2,439,791	2,735,740	(295,949)	-12%	
Subtotal	\$ 1,535,327	\$ 1,379,035	\$ 2,914,362	\$ 2,671,499	\$ 2,735,740	\$ (64,241)	-2%	
<b>Total General Fund Expenditures</b>	<b>\$ 8,757,524</b>	<b>\$ 0</b>	<b>\$ 8,757,524</b>	<b>\$ 8,027,730</b>	<b>\$ 7,542,652</b>	<b>\$ 485,078</b>	<b>6%</b>	

Footnotes

- (1) Certified Budget based on Sabana file received in August 2018.
- (2) Budget is computed based on annual budget allocated uniformly over each quarter.
- (3) Refers to General Fund Budgeted Appropriation Transfers in Cash to Separated Bank Accounts and for which Hacienda has no financial visibility.

Comments:

- A. Variance relates to timing of the distribution of ASEM's general fund contributions, which were lower in the 1st quarter.
- B. PBA government appropriations are embedded in rent transfers received from Hacienda and are not broken out separately.
- C. No general fund contributions have been made YTD. ASES is meeting their spend with 3rd party sources, muni-employer revenues and Federal funding, which are adequate to ASES' operating needs.
- D. ADEA favorability impacted by retention of CapEx appropriation by Hacienda and diversion of funds to Dept. of Agriculture for subsidy program managed by ADEA.
- E. AAFAF favorability YTD relates to professional services which were less than expected.

# Special Revenue Fund Variances

**Puerto Rico Department of Treasury | AAFAF**  
*May FY19 Special Revenue Fund Budget v. Actual*  
*By Concept*  
*(figures in \$000s)*

SRF Expenses	Budget				Actual	Variance		Comments
	Certified Budget <sup>1</sup>	Adjustments	Revised Budget	May Budget <sup>2</sup>	May Expenditures <sup>3</sup>	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %	
1 Payroll and Related Costs	\$ 231,753	\$ -	\$ 231,753	\$ 19,312.75	\$ 8,837	\$ 10,476	54%	
2 Facilities and Rent	52,998	-	52,998	4,417	53	4,364	99%	
3 Contracted Services	196,589	-	196,589	16,382	4,336	12,047	74%	
4 Donations and Subsidies	34,585	-	34,585	2,882	-	2,882	100%	
5 Transportation	5,134	-	5,134	428	150	278	65%	
6 Professional Services	68,953	-	68,953	5,746	45	5,701	99%	
7 Other Operating Expenses	70,186	-	70,186	5,849	25,495	(19,646)	-336%	
10 Materials	40,803	-	40,803	3,400	363	3,037	89%	
11 Equipment Purchases	13,343	-	13,343	1,112	135	977	88%	
12 Advertisement	4,030	-	4,030	336	28	308	92%	
13 Social Wellness	23,763	-	23,763	1,980	-	1,980	100%	
14 Non Government Entities	12,866	-	12,866	1,072	-	1,072	100%	
30 Pensions and Related	58,627	-	58,627	4,886	-	4,886	100%	
81 Undistributed Appropriations	1,549	-	1,549	129	48,217	(48,088)	-37253%	
98 Budgetary Reserve	31,609	-	31,609	2,634	-	2,634	100%	
8 Capital Expenditures	82,283	-	82,283	6,857	-	6,857	100%	
89 Prior Periods Debts	5,065	-	5,065	422	-	422	100%	
<b>Total Special Revenue Fund Expenditures</b>	<b>\$ 934,136</b>	<b>\$ -</b>	<b>\$ 934,136</b>	<b>\$ 77,845</b>	<b>\$ 87,657</b>	<b>\$ (9,812)</b>	<b>-13%</b>	

Footnotes

- (1) Certified Budget based on Sabana file received in August 2018 in which the Government allocated the June Certified budget to specific concepts of spend. Budget considers only PRIFAS agencies.
- (2) Budget is computed based on annual budget allocated uniformly over each quarter/month.
- (3) Actual expenditures for the month do not consider CU or non-prifas agencies.

**Puerto Rico Department of Treasury | AAFAF**  
*YTD FY19 Special Revenue Fund Budget v. Actual*  
*By Concept*  
*(figures in \$000s)*

SRF Expenses	Budget				Actual	Variance		Comments
	Certified Budget <sup>1</sup>	Adjustments	Revised Budget	YTD Budget <sup>2</sup>	YTD Expenditures <sup>3</sup>	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %	
1 Payroll and Related Costs	\$ 231,753	\$ -	\$ 231,753	\$ 212,440.25	\$ 79,828	\$ 132,612	62%	
2 Facilities and Rent	52,998	-	52,998	48,582	246	48,335	99%	
3 Contracted Services	196,589	-	196,589	180,207	65,432	114,775	64%	
4 Donations and Subsidies	34,585	-	34,585	31,703	-	31,703	100%	
5 Transportation	5,134	-	5,134	4,706	205	4,501	96%	
6 Professional Services	68,953	-	68,953	63,207	74	63,133	100%	
7 Other Operating Expenses	70,186	-	70,186	64,337	759,849	(695,512)	-1081%	
10 Materials	40,803	-	40,803	37,403	654	36,749	98%	
11 Equipment Purchases	13,343	-	13,343	12,231	185	12,046	98%	
12 Advertisement	4,030	-	4,030	3,694	228	3,466	94%	
13 Social Wellness	23,763	-	23,763	21,783	-	21,783	100%	
14 Non Government Entities	12,866	-	12,866	11,794	-	11,794	100%	
30 Pensions and Related	58,627	-	58,627	53,741	-	53,741	100%	
81 Undistributed Appropriations	1,549	-	1,549	1,420	262,095	(260,675)	-18358%	
98 Budgetary Reserve	31,609	-	31,609	28,975	-	28,975	100%	
8 Capital Expenditures	82,283	-	82,283	75,426	-	75,426	100%	
89 Prior Periods Debts	5,065	-	5,065	4,643	-	4,643	100%	
Debt Service	-	-	-	-	2,003	(2,003)	N/A	
<b>Total Special Revenue Fund Expenditures</b>	<b>\$ 934,136</b>	<b>\$ -</b>	<b>\$ 934,136</b>	<b>\$ 856,291</b>	<b>\$ 1,170,799</b>	<b>\$ (314,507)</b>	<b>-37%</b>	

Footnotes

- (1) Certified Budget based on Sabana file received in August 2018 in which the Government allocated the June Certified budget to specific concepts of spend. Budget considers only PRIFAS agencies.
- (2) Budget is computed based on annual budget allocated uniformly over each quarter/month.
- (3) Actual expenditures for YTD do not consider CU or non-prifas agencies.

**Puerto Rico Department of Treasury | AAFAF**  
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 By Agency  
 (figures in \$000s)

SRF Expenses	Actual		Budget			Actual		Variance		Comments
	May Receipts	Certified Budget <sup>3</sup>	Adjustments	Revised Budget	May Budget <sup>4</sup>	May Expenditures	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %		
<b>PRIFAS Agencies<sup>1</sup></b>										
10 The General Court of Justice	\$ 1,133	\$ 22,335	\$ -	\$ 22,335	\$ 1,861	\$ 1,380	\$ 481	26%		
14 Puerto Rico Environmental Quality Board	2,033	8,601	-	8,601	717	1,387	(671)	-94%		
16 Office of Management and Budget	-	466	-	466	39	28	11	29%		
18 Puerto Rico Planning Board	4	699	-	699	58	34	24	41%		
22 Office Of The Commissioner Of Insurance	5	12,708	-	12,708	1,059	754	305	29%		
23 Puerto Rico Department of State	437	3,475	-	3,475	290	265	25	9%		
24 Puerto Rico Department of the Treasury	1,059	32,425	-	32,425	2,702	98	2,604	96%		
25 Custody of the Department of the Treasury	9,411	-	-	-	-	3,134	(3,134)	N/A		
26 Adm Sis Ret Gob Y Jud	-	57,229	-	57,229	4,769	977	3,792	80%		
30 PR Office of HRMgt. & Transformation	616	1,234	-	1,234	103	16	87	85%		
31 General Services Administration	-	6,640	-	6,640	553	-	553	100%		
35 Office of Industrial Tax Exemption ("OITE")	-	1,395	-	1,395	116	127	(11)	-9%		
38 Puerto Rico Department of Justice	504	5,880	-	5,880	490	220	270	55%		
40 Puerto Rico Police Department	143	2,902	-	2,902	242	351	(110)	-45%		
42 Firefighters Corps of Puerto Rico	2	3,430	-	3,430	286	89	196	69%		
43 National Guard	-	-	-	-	-	12	(12)	N/A		
49 PR Dept. of Transportation and Public Works	5,893	38,367	-	38,367	3,197	4,140	(943)	-30%		
50 Dept de Recursos Naturales	7	-	-	-	-	129	(129)	N/A		
55 Puerto Rico Department of Agriculture	0	1,895	-	1,895	158	(155)	313	198%		
65 Public Service Commission	-	1,380	-	1,380	115	82	33	29%		
66 Autoridad de Carreteras	44,313	345,167	-	345,167	28,764	8,108	20,656	72%		
67 PR Department of Labor and HR	15,755	64,544	-	64,544	5,379	4,680	699	13%		
68 Puerto Rico Labor Relations Board	-	520	-	520	43	18	25	58%		
69 Puerto Rico Department of Consumer Affairs	152	1,182	-	1,182	99	115	(17)	-17%		
71 Department of Health	2,323	117,245	-	117,245	9,770	9,894	(124)	-1%		
75 Commissioner of Financial Institutions of PR	1,497	10,619	-	10,619	885	492	393	44%		
78 Department of Housing	3,766	27,456	-	27,456	2,288	2,407	(119)	-5%		
81 Department of Education	460	43,089	-	43,089	3,591	39,230	(35,639)	-993%		
87 Department of Recreation and Sports	1	7,770	-	7,770	648	532	116	18%		
89 Adm. for the Horse Racing Sport and Industry	-	1,351	-	1,351	113	182	(69)	-62%		
91 Teacher's Retirement System	-	21,978	-	21,978	1,832	578	1,253	68%		
95 Mental Health & Drug Addiction Services Adm.	68	6,719	-	6,719	560	889	(329)	-59%		
105 PR Industrial Development Company	3,800	14,116	-	14,116	1,176	1,260	(83)	-7%		
109 Puerto Rico School of Plastic Arts	-	2,039	-	2,039	170	50	120	71%		
120 Of Procurador del Veterano	-	-	-	-	-	-	-	N/A		

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SRF Expenses	Actual	Budget			Actual	Variance		Comments
	May Receipts	Certified Budget <sup>3</sup>	Adjustments	Revised Budget	May Budget <sup>4</sup>	May Expenditures	(Unfavorable) / Favorable \$	
122 Secretariat of the Department of the Family	-	1,719	-	1,719	143	53	90	63%
123 Adm Familias y Niños	0	-	-	-	-	-	-	N/A
124 Child Support Office	0	149	-	149	12	-	12	100%
126 Vocational Rehabilitation Administration	3	718	-	718	60	42	18	30%
133 Natural Resource Management Administration	140	6,818	-	6,818	568	507	62	11%
137 Department of Correction and Rehabilitation	4,643	7,254	-	7,254	605	2,048	(1,443)	-239%
139 Freedom of Speech Board	0	-	-	-	-	-	-	N/A
141 Telecommunications Regulatory Board	6,459	9,202	-	9,202	767	445	322	42%
155 State Historic Preservation Office of PR	-	466	-	466	39	69	(30)	-77%
161 Puerto Rico Infrastructure Financing Authority	11,770	8,690	-	8,690	724	-	724	100%
184 The Solid Waste Authority	0	4,212	-	4,212	351	-	351	100%
191 Musical Arts Corporation	-	1,508	-	1,508	126	51	74	59%
196 Puerto Rico Public Broadcasting Corporation	-	3,101	-	3,101	258	-	258	100%
215 Corp Conservat Música	-	2,526	-	2,526	211	50	161	76%
221 Puerto Rico Emergency Medical Corps	1,162	7,870	-	7,870	656	508	147	22%
223 Superintendence of the Capitol	-	-	-	-	-	-	-	N/A
225 Studies of Don. Legislative	-	-	-	-	-	-	-	N/A
241 Adm Cuidado y Des Int Niñez	11	-	-	-	-	0	(0)	N/A
273 Permits Management Office	-	7,199	-	7,199	600	2,112	(1,512)	-252%
281 Oficina Contralor Electoral	-	-	-	-	-	7	(7)	N/A
289 Energy Commission	-	1,836	-	1,836	153	-	153	100%
290 State Office of Public Policy Energy	-	5,920	-	5,920	493	100	393	80%
329 Office of Socio-economic and Community Dev.	-	92	-	92	8	161	(154)	-2004%
251 Gastos Adm Loteria Estatal	-	-	-	-	-	-	-	N/A
117031 Adm.Servicios Generales Ley 70	-	-	-	-	-	-	-	N/A
1170105 Comision Industrial	-	-	-	-	-	-	-	N/A
Subtotal	\$ 117,567	\$ 934,136	\$ -	\$ 934,136	\$ 77,845	\$ 87,657	(9,812)	-13%

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 (figures in \$000s)

SRF Expenses	Actual	Budget			Actual	Variance		Comments
	May Receipts	Certified Budget <sup>3</sup>	Adjustments	Revised Budget	May Budget <sup>4</sup>	May Expenditures	(Unfavorable) / Favorable \$	
<b>Non-PRIFAS Agencies<sup>2</sup></b>								
11 Puerto Rico Traffic Safety Commission	-	1,659	-	-	-	-	N/A	N/A
15 Office of the Governor	-	-	-	-	-	-	N/A	N/A
17 Custody of the Office of Mgt. and Budget	-	352,705	-	-	-	-	N/A	N/A
21 Puerto Rico Emergency Management Agency	-	-	-	-	-	-	N/A	N/A
28 Elections Commission	-	-	-	-	-	-	N/A	N/A
36 Commissioner of Municipal Affairs	-	-	-	-	-	-	N/A	N/A
37 Civil Rights Commission	-	-	-	-	-	-	N/A	N/A
60 Office of the Citizen's Ombudsman	-	-	-	-	-	-	N/A	N/A
82 Institute of Puerto Rican Culture	-	1,416	-	-	-	-	N/A	N/A
96 Office of the Women's Advocate	-	-	-	-	-	-	N/A	N/A
121 Government Board Service 911	-	36,093	-	-	-	-	N/A	N/A
127 Adm. for Socioeconomic Devt. of the Family	-	466	-	-	-	-	N/A	N/A
138 Institutional Trust of the National Guard of PR	-	7,131	-	-	-	-	N/A	N/A
152 Office for the Elderly's Advocate	-	-	-	-	-	-	N/A	N/A
165 Land Authority	-	9,681	-	-	-	-	N/A	N/A
167 Company for the Integral Devt. of the Península de Cantera	-	668	-	-	-	-	N/A	N/A
177 Land Authority of Puerto Rico	-	7,685	-	-	-	-	N/A	N/A
186 Culebra Conservation and Development Authority	-	324	-	-	-	-	N/A	N/A
189 Forensic Sciences Institute	-	227	-	-	-	-	N/A	N/A
192 Fine Arts Center Corporation	-	1,699	-	-	-	-	N/A	N/A
195 Economic Development Bank of PR	-	11,425	-	-	-	-	N/A	N/A
198 Agricultural Insurance Corporation	-	3,220	-	-	-	-	N/A	N/A
211 PR Ind., Tourist, Edu., Med., and Env. Control Facilities Fin. Aut.	-	18	-	-	-	-	N/A	N/A
258 Trade & Export Company	-	15,719	-	-	-	-	N/A	N/A
264 Corp. for the "Caño Martin Peña" Enlace Project	-	1,717	-	-	-	-	N/A	N/A
265 Local Redev't. Authority of the Lands	-	269	-	-	-	-	N/A	N/A
268 Puerto Rico Institute of Statistics	-	28	-	-	-	-	N/A	N/A
276 Puerto Rico Public Private Partnership Authority	-	4,673	-	-	-	-	N/A	N/A
278 Puerto Rico Council on Education	-	385	-	-	-	-	N/A	N/A
286 Authority of the Port of Ponce	-	464	-	-	-	-	N/A	N/A
287 Puerto Rico Regional Center Corporation.	-	426	-	-	-	-	N/A	N/A
292 Independent Office for Consumer Protection	-	526	-	-	-	-	N/A	N/A
293 Center for Research, Edu. & Services Med. Care	-	507	-	-	-	-	N/A	N/A
Subtotal	\$ -	\$ 459,131	\$ -	\$ -	\$ -	\$ -	\$ -	-

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SRF Expenses	Actual	Budget			Actual	Variance		Comments	
	May Receipts	Certified Budget <sup>3</sup>	Adjustments	Revised Budget	May Budget <sup>4</sup>	May Expenditures	(Unfavorable) / Favorable \$		(Unfavorable) / Favorable %
<b>Component Units with Full Visibility</b>									
70 State Insurance Fund Corporation	N/A	507,894	-	507,894	N/A	N/A	N/A	N/A	
79 Automobile Accidents Compensation Adm. (ACAA)	N/A	86,154	-	86,154	N/A	N/A	N/A	N/A	
90 Medical Service Administration of Puerto Rico	N/A	51,922	-	51,922	N/A	N/A	N/A	N/A	
106 PRPHA: Puerto Rico Public Housing Administration	N/A	17,825	-	17,825	N/A	N/A	N/A	N/A	
119 Dept. of Economic Development and Commerce of PR	N/A	7,769	-	7,769	N/A	N/A	N/A	N/A	
162 Public Building Authority (PBA)	N/A	114,868	-	114,868	N/A	N/A	N/A	N/A	
166 Puerto Rico Industrial Development Company (PRIDCO)	N/A	55,307	-	55,307	N/A	N/A	N/A	N/A	
168 Puerto Rico Ports Authority	N/A	92,453	-	92,453	N/A	N/A	N/A	N/A	
180 Puerto Rico Tourism Company	N/A	80,426	-	80,426	N/A	N/A	N/A	N/A	
187 Puerto Rico Health Insurance Administration	N/A	343,919	-	343,919	N/A	N/A	N/A	N/A	
188 Cardiovascular Center Corp. of Puerto Rico and the Caribbean	N/A	68,788	-	68,788	N/A	N/A	N/A	N/A	
235 The Puerto Rico Housing Finance Authority	N/A	32,092	-	32,092	N/A	N/A	N/A	N/A	
277 Agricultural Enterprises Development Administration (ADEA)	N/A	110,310	-	110,310	N/A	N/A	N/A	N/A	
285 Puerto Rico Integrated Transit Authority (PRITA)	N/A	47,515	-	47,515	N/A	N/A	N/A	N/A	
295 Fiscal Agency & Financial Advisory Authority (AAFAF / FAFAA)	N/A	-	-	-	N/A	N/A	N/A	N/A	
303 Convention Center of District Authority	N/A	30,580	-	30,580	N/A	N/A	N/A	N/A	
Subtotal	\$ -	\$ 1,647,822	\$ -	\$ 1,647,822	N/A	N/A	N/A	N/A	
<b>Total Special Revenue Fund Expenditures</b>	<b>\$ 117,567</b>	<b>\$ 3,041,089</b>	<b>\$ -</b>	<b>\$ 2,581,958</b>	<b>\$ 77,845</b>	<b>\$ 87,657</b>	<b>\$ (9,812)</b>	<b>-13%</b>	

Footnotes

- (1) Agencies with budget in PRIFAS
- (2) Agencies with no Special Revenue Fund budget in PRIFAS (most of them related to component units with no cash flow visibility) and agency 17 where there is no visibility of budget distribution to the agencies.
- (3) Budget considers only PRIFAS agencies and component units with full visibility.
- (4) Budget is computed based on annual budget allocated uniformly over each quarter/month.



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 (figures in \$000s)

SRF Expenses	Actual	Budget			Actual	Variance		Comments
	YTD Receipts	Certified Budget <sup>3</sup>	Adjustments	Revised Budget	YTD Budget <sup>4</sup>	YTD Expenditures	(Unfavorable) / Favorable \$	
<b>PRIFAS Agencies<sup>1</sup></b>								
10 The General Court of Justice	\$ 12,902	22,335	\$ -	\$ 22,335	\$ 20,474	\$ 12,880	7,594	37%
14 Puerto Rico Environmental Quality Board	7,827	8,601	-	8,601	7,884	4,900	2,984	38%
16 Office of Management and Budget	965	466	-	466	427	460	(33)	-8%
18 Puerto Rico Planning Board	402	699	-	699	641	73	567	89%
22 Office Of The Commissioner Of Insurance	7,448	12,708	-	12,708	11,649	6,123	5,526	47%
23 Puerto Rico Department of State	5,947	3,475	-	3,475	3,185	3,020	165	5%
24 Puerto Rico Department of the Treasury	5,375	32,425	-	32,425	29,723	3,597	26,126	88%
25 Custody of the Department of the Treasury	193,810	-	-	-	-	101,334	(101,334)	NA
26 Adm Sis Ret Gob Y Jud	13,222	57,229	-	57,229	52,460	13,497	38,963	74%
30 PR Office of HRMgt. & Transformation	947	1,234	-	1,234	1,131	753	378	33%
31 General Services Administration	-	6,640	-	6,640	6,087	-	6,087	100%
35 Office of Industrial Tax Exemption ("OITE")	1,451	1,395	-	1,395	1,279	1,451	(172)	-13%
38 Puerto Rico Department of Justice	4,532	5,880	-	5,880	5,390	2,489	2,901	54%
40 Puerto Rico Police Department	3,158	2,902	-	2,902	2,660	2,057	603	23%
42 Firefighters Corps of Puerto Rico	7,546	3,430	-	3,430	3,144	1,659	1,486	47%
43 National Guard	6,756	-	-	-	-	572	(572)	NA
49 PR Dept. of Transportation and Public Works	32,839	38,367	-	38,367	35,170	31,754	3,416	10%
50 Dept de Recursos Naturales	904	-	-	-	-	129	(129)	NA
55 Puerto Rico Department of Agriculture	1,895	1,895	-	1,895	1,737	1,695	42	2%
65 Public Service Commission	1,380	1,380	-	1,380	1,265	1,205	60	5%
66 Autoridad de Carreteras	858,317	345,167	-	345,167	316,403	478,488	(162,085)	-51%
67 PR Department of Labor and HR	311,786	64,544	-	64,544	59,165	175,428	(116,262)	-197%
68 Puerto Rico Labor Relations Board	499	520	-	520	477	256	221	46%
69 Puerto Rico Department of Consumer Affairs	1,402	1,182	-	1,182	1,084	1,133	(49)	-5%
71 Department of Health	78,587	117,245	-	117,245	107,475	51,964	55,511	52%
75 Commissioner of Financial Institutions of PR	9,780	10,619	-	10,619	9,734	5,915	3,819	39%
78 Department of Housing	21,807	27,456	-	27,456	25,168	18,525	6,643	26%
81 Department of Education	33,682	43,089	-	43,089	39,498	56,477	(16,978)	-43%
87 Department of Recreation and Sports	14,253	7,770	-	7,770	7,123	7,849	(726)	-10%
89 Adm. for the Horse Racing Sport and Industry	1,319	1,351	-	1,351	1,238	1,515	(276)	-22%
91 Teacher's Retirement System	12,347	21,978	-	21,978	20,147	14,846	5,301	26%
95 Mental Health & Drug Addiction Services Adm.	5,319	6,719	-	6,719	6,159	5,340	819	13%
105 PR Industrial Development Company	16,359	14,116	-	14,116	12,940	13,299	(359)	-3%
109 Puerto Rico School of Plastic Arts	498	2,039	-	2,039	1,869	498	1,371	73%
120 Of Procurador del Veterano	93	-	-	-	-	30	(30)	NA

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SRF Expenses	Actual	Budget			Actual	Variance		Comments
	YTD Receipts	Certified Budget <sup>3</sup>	Adjustments	Revised Budget	YTD Budget <sup>4</sup>	YTD Expenditures	(Unfavorable) / Favorable \$	
122 Secretariat of the Department of the Family	255	1,719	-	1,719	1,576	103	1,473	93%
123 Adm Familias y Niños	3	-	-	-	-	-	-	NA
124 Child Support Office	2	149	-	149	137	-	137	100%
126 Vocational Rehabilitation Administration	147	718	-	718	658	82	576	88%
133 Natural Resource Management Administration	8,315	6,818	-	6,818	6,250	6,250	(0)	0%
137 Department of Correction and Rehabilitation	18,410	7,254	-	7,254	6,650	6,596	54	1%
139 Freedom of Speech Board	0	-	-	9,202	-	-	-	NA
141 Telecommunications Regulatory Board	6,459	9,202	-	466	8,435	5,540	2,895	34%
155 State Historic Preservation Office of PR	509	466	-	8,690	427	341	86	20%
161 Puerto Rico Infrastructure Financing Authority	136,607	8,690	-	4,212	7,966	114,591	(106,625)	-1339%
184 The Solid Waste Authority	194	4,212	-	1,508	3,861	-	3,861	100%
191 Musical Arts Corporation	513	1,508	-	3,101	1,382	513	869	63%
196 Puerto Rico Public Broadcasting Corporation	800	3,101	-	2,526	2,843	800	2,043	72%
215 Corp Conservat Música	498	2,526	-	7,870	2,316	498	1,818	79%
221 Puerto Rico Emergency Medical Corps	5,406	7,870	-	-	7,214	4,466	2,749	38%
223 Superintendence of the Capitol	47	-	-	7,199	-	-	-	NA
225 Studies of Don. Legislative	-	-	-	-	-	-	-	NA
241 Adm Cuidado y Des Int Niñez	125	-	-	1,836	-	0	(0)	NA
273 Permits Management Office	6,346	7,199	-	5,920	6,599	6,346	253	4%
281 Oficina Contralor Electoral	42	-	-	92	-	7	(7)	NA
289 Energy Commission	2,900	1,836	-	-	1,683	2,900	(1,217)	-72%
290 State Office of Public Policy Energy	5,920	5,920	-	-	5,427	304	5,122	94%
329 Office of Socio-economic and Community Dev.	7,346	92	-	-	84	252	(168)	-199%
251 Gastos Adm Loteria Estatal	-	-	-	-	-	-	-	NA
117031 Adm.Servicios Generales Ley 70	-	-	-	-	-	-	-	NA
1E+06 Comision Industrial	-	-	-	-	-	-	-	NA
Subtotal	\$ 1,876,198	\$ 934,136	\$ -	\$ 934,136	\$ 856,291	\$ 1,170,799	\$ (314,507)	-37%

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SRF Expenses	Actual	Budget			Actual	Variance		Comments	
	YTD Receipts	Certified Budget <sup>3</sup>	Adjustments	Revised Budget	YTD Budget <sup>4</sup>	YTD Expenditures	(Unfavorable) / Favorable \$		(Unfavorable) / Favorable %
<b>Non-PRIFAS Agencies<sup>2</sup></b>									
11 Puerto Rico Traffic Safety Commission	-	1,659	-	-	-	-	N/A	N/A	
15 Office of the Governor	-	-	-	-	-	-	N/A	N/A	
17 Custody of the Office of Mgt. and Budget	-	352,705	-	-	-	-	N/A	N/A	
21 Puerto Rico Emergency Management Agency	-	-	-	-	-	-	N/A	N/A	
28 Elections Commission	-	-	-	-	-	-	N/A	N/A	
36 Commissioner of Municipal Affairs	-	-	-	-	-	-	N/A	N/A	
37 Civil Rights Commission	-	-	-	-	-	-	N/A	N/A	
60 Office of the Citizen's Ombudsman	-	-	-	-	-	-	N/A	N/A	
82 Institute of Puerto Rican Culture	-	1,416	-	-	-	-	N/A	N/A	
96 Office of the Women's Advocate	-	-	-	-	-	-	N/A	N/A	
121 Government Board Service 911	-	36,093	-	-	-	-	N/A	N/A	
127 Adm. for Socioeconomic Devt. of the Family	-	466	-	-	-	-	N/A	N/A	
138 Institutional Trust of the National Guard of PR	-	7,131	-	-	-	-	N/A	N/A	
152 Office for the Elderly's Advocate	-	-	-	-	-	-	N/A	N/A	
165 Land Authority	-	9,681	-	-	-	-	N/A	N/A	
167 Company for the Integral Devt. of the Península de Cantera	-	668	-	-	-	-	N/A	N/A	
177 Land Authority of Puerto Rico	-	7,685	-	-	-	-	N/A	N/A	
186 Culebra Conservation and Development Authority	-	324	-	-	-	-	N/A	N/A	
189 Forensic Sciences Institute	-	227	-	-	-	-	N/A	N/A	
192 Fine Arts Center Corporation	-	1,699	-	-	-	-	N/A	N/A	
195 Economic Development Bank of PR	-	11,425	-	-	-	-	N/A	N/A	
198 Agricultural Insurance Corporation	-	3,220	-	-	-	-	N/A	N/A	
211 PR Ind., Tourist, Edu., Med., and Env. Control Facilities Fin. Aut.	-	18	-	-	-	-	N/A	N/A	
258 Trade & Export Company	-	15,719	-	-	-	-	N/A	N/A	
264 Corp. for the "Caño Martin Peña" Enlace Project	-	1,717	-	-	-	-	N/A	N/A	
265 Local Redev't. Authority of the Lands	-	269	-	-	-	-	N/A	N/A	
268 Puerto Rico Institute of Statistics	-	28	-	-	-	-	N/A	N/A	
276 Puerto Rico Public Private Partnership Authority	-	4,673	-	-	-	-	N/A	N/A	
278 Puerto Rico Council on Education	-	385	-	-	-	-	N/A	N/A	
286 Authority of the Port of Ponce	-	464	-	-	-	-	N/A	N/A	
287 Puerto Rico Regional Center Corporation.	-	426	-	-	-	-	N/A	N/A	
292 Independent Office for Consumer Protection	-	526	-	-	-	-	N/A	N/A	
293 Center for Research, Edu. & Services Med. Care	-	507	-	-	-	-	N/A	N/A	
Subtotal	\$ -	\$ 459,131	\$ -	\$ -	\$ -	\$ -	N/A	N/A	

**Puerto Rico Department of Treasury | AAFAF**  
*YTD FY19 Special Revenue Fund Budget v. Actual*  
 By Agency  
 (figures in \$000s)

SRF Expenses	Actual	Budget			Actual	Variance		Comments	
	YTD Receipts	Certified Budget <sup>3</sup>	Adjustments	Revised Budget	YTD Budget <sup>4</sup>	YTD Expenditures	(Unfavorable) / Favorable \$		(Unfavorable) / Favorable %
<b>Component Units with Full Visibility</b>									
70 State Insurance Fund Corporation	552,410	507,894	-	507,894	N/A	N/A	N/A	N/A	
79 Automobile Accidents Compensation Adm. (ACAA)	-	86,154	-	86,154	N/A	N/A	N/A	N/A	
90 Medical Service Administration of Puerto Rico	78,114	51,922	-	51,922	N/A	N/A	N/A	N/A	
106 PRPHA: Puerto Rico Public Housing Administration	-	17,825	-	17,825	N/A	N/A	NA	NA	
119 Dept. of Economic Development and Commerce of PR	19,683	7,769	-	7,769	N/A	N/A	N/A	N/A	
162 Public Building Authority (PBA)	121,440	114,868	-	114,868	N/A	N/A	N/A	N/A	
166 Puerto Rico Industrial Development Company (PRIDCO)	42,729	55,307	-	55,307	N/A	N/A	NA	NA	
168 Puerto Rico Ports Authority	75,929	92,453	-	92,453	N/A	N/A	N/A	N/A	
180 Puerto Rico Tourism Company	105,682	80,426	-	80,426	N/A	N/A	N/A	N/A	
187 Puerto Rico Health Insurance Administration	215,667	343,919	-	343,919	N/A	N/A	N/A	N/A	
188 Cardiovascular Center Corp. of Puerto Rico and the Caribbean	62,888	68,788	-	68,788	N/A	N/A	N/A	N/A	
235 The Puerto Rico Housing Finance Authority	24,071	32,092	-	32,092	N/A	N/A	N/A	N/A	
277 Agricultural Enterprises Development Administration (ADEA)	104,340	110,310	-	110,310	N/A	N/A	N/A	N/A	
285 Puerto Rico Integrated Transit Authority (PRITA)	35,410	47,515	-	47,515	N/A	N/A	N/A	N/A	
295 Fiscal Agency & Financial Advisory Authority (AAFAF / FAFAA)	1,889	-	-	-	N/A	N/A	N/A	N/A	
303 Convention Center of District Authority	31,230	30,580	-	30,580	N/A	N/A	N/A	N/A	
Subtotal	\$ 1,471,482	\$ 1,647,822	\$ -	\$ 1,647,822	N/A	N/A	N/A	N/A	
<b>Total Special Revenue Fund Expenditures</b>	<b>\$ 3,347,680</b>	<b>\$ 3,041,089</b>	<b>\$ -</b>	<b>\$ 2,581,958</b>	<b>\$ 856,291</b>	<b>\$ 1,170,799</b>	<b>\$ (314,507)</b>	<b>-37%</b>	

Footnotes

- (1) Agencies with budget in PRIFAS
- (2) Agencies with no Special Revenue Fund budget in PRIFAS (most of them related to component units with no cash flow visibility) and agency 17 where there is no visibility of budget distribution to
- (3) Budget considers only PRIFAS agencies and component units with full visibility.
- (4) Budget is computed based on annual budget allocated uniformly over each quarter.