



***Requirement 2(A) Section 1, 2 & 4***

***Government of Puerto Rico***

*General and Special Revenue Fund Expenses*

*Budget to Recorded Expenditures & Variance Reporting*

*& General Fund Revenue Report*

*February FY21 YTD*

Wednesday, March 31, 2021

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

- Budget v. Recorded Revenue and Expenditure figures are based on information obtained from the Puerto Rico Integrated Financial Accounting System 'PRIFAS 7.5' Financial Accounting System and from individual Budget-to-Actual report submissions provided by Core and Secondary Independently Forecasted Component Units ("IFCUs").
- Various Central Government agencies such as 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 operate in Financial Systems other than PRIFAS 7.5.
- Such entities operating on external Financial Accounting Systems periodically transfer financial accounting information to the 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 v. Recorded Expenditures figures could potentially be limited to financial information pending transfer to PRIFAS 7.5 as well as various adjustments, including journal entry errors.
- It is the sole responsibility of the Central Government instrumentalities and Component Units 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 v. Recorded Revenue and Expenditure report with other reporting. Multiple other reports are being circulated with an alternate scope, such as Fiscal Year Budget v. 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 Certified by the FOMB for FY21 and are adjusted for FOMB-approved reapportionments or adjustments.
- 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.
- There is no visibility of budget distribution from Agency 17 (appropriations under custody of OMB) to other agencies.
- There are limitations in the reporting from 'PRIFAS 7.5' and from the CUs relating to the identification of expenses by funding source. As a result, some assumptions were made to allocate expenses by fund source and by expense concept.
- Actual results allocations by concept are allocated based on mapping of actual spend at the CUs to each expense concept and fund type.
- Due to COVID-19 Health Emergency situation, information pertaining to individual submissions for 'Budget-to-Actual' reporting from CORE and Secondary Component Units have been difficult to produce at the entity management level.
- The Government is committed to provide and comply with all reporting requirements, and will provide an updated version of the report as information becomes available.
  
- Efforts are in place to address deficiencies in the proper recording and accounting of PayGo, as issues continue to develop on a monthly basis, as such, the Central Government's primary financial system might be presenting incomplete information.

## **Assumptions/Resources:**

### **Budget Figures: PRIFAS + Component Units (All Entities in the Report)**

1. Budget figures are obtained from the FOMB Approved Budget for FY21 per the Budget 'Sabana' file.
2. Budget adjustments, revisions, reapportionments, and increases/decreases are obtained from the FOMB LIVE Reapportionments tracker database.
3. The Adjusted Budget figures are a combination of the Budget figures per the 'Sabana' file, in aggregate with any adjustments per the FOMB Live Reapportionments tracker file.

### **General Fund Revenue: Fiscal Plan and Economic Affairs at the Department of Treasury**

1. The FY21 revenue forecast was sourced from the Certified Fiscal Plan.
2. The monthly/quarterly FY21 revenue forecast was based on Hacienda's monthly distribution of the Certified Fiscal Plan and incorporates actual results through the date of the report.

### **General Fund Expenses: PRIFAS**

1. Actual results are obtained from the Hacienda Central Accounting PRIFAS Expenses report.

### **Special Revenue Fund Expenses: PRIFAS**

1. Actual results are obtained from Hacienda Central Accounting PRIFAS expenses report, by fund, agency, concept, and period.

### **Federal Fund Expenses: PRIFAS**

1. Actual results are obtained from Hacienda Central Accounting PRIFAS expenses report, by fund, agency, concept, and period.

### **General, Special Revenue and Federal Fund Expenses: Component Units**

1. Monthly actual results by concept for each of the entities listed below are obtained from individual Budget-to-Actual reports provided by the various management teams at these entities.
2. Actual results are provided and broken down by agency, period (month), fund source, and concept level of expenses.
3. These Budget-to-Actual individual submissions are generated from the various ERPs and Financial Accounting Systems operated and utilized at such entities by the management teams.

**Core Component Units:**

|     |         |   |
|-----|---------|---|
| 70  | FONDO   | State Insurance Fund Corporation                                    |
| 79  | ACAA    | Automobile Accident Compensation Administration                     |
| 90  | ASEM    | Administration of Medical Services of Puerto Rico                   |
| 119 | DDEC    | Department of Economic Development and Commerce                     |
| 162 | PBA     | Public Buildings Authority  |
| 166 | PRIDCO  | Puerto Rico Industrial Development Company                          |
| 168 | PORTS   | Ports Authority   |
| 180 | TOURISM | Tourism Company of Puerto Rico                                      |
| 187 | ASES    | Health Insurance Administration of Puerto Rico                      |
| 188 | CARDIO  | Corp. of the Cardiovascular Center of Puerto Rico and the Caribbean |
| 235 | HFA     | Housing Financing Authority   |
| 277 | ADEA    | Administration for the Development of Agricultural Enterprises      |
| 285 | PRITA   | Puerto Rico Integrated Transport Authority                          |
| 295 | AAFAF   | Financial Advisory Authority and Fiscal Agency of Puerto Rico       |
| 303 | CCDA    | District Authority of the Convention Center                         |

**Secondary Component Units:**

- 22 Office of The Commissioner of Insurance
- 29 Puerto Rico Federal Affairs Administration
- 75 Office of the Financial Institutions Commissioner
- 105 Industrial Commission
- 109 Puerto Rico School of Plastic Arts
- 121 Government Board of the 911 Service
- 138 Institutional Trust of the National Guard of Puerto Rico
- 141 Telecommunications Regulatory Board
- 161 Puerto Rico Infrastructure Financing Authority
- 165 Land Authority of Puerto Rico
- 167 Integral Development of the "Península de Cantera"
- 177 Land Administration of Puerto Rico
- 184 Solid Waste Authority
- 186 Culebra Conservation and Development Authority
- 191 Musical Arts Corporation
- 192 Fine Arts Center Corporation
- 195 Economic Development Bank of PR
- 196 Puerto Rico Public Broadcasting Corporation
- 198 Agricultural Insurance Corporation
- 215 Puerto Rico Conservatory of Music Corporation
- 236 Innovation Fund for Agricultural Development of Puerto Rico
- 238 Ponce Authority (Authority Of The Port Of The Americas)
- 258 Trade & Export Company
- 264 Corporation for the "Caño Martín Peña" Enlace Project
- 265 Redevelopment Authority of Roosevelt Roads
- 271 Puerto Rico Technology and Innovation Services
- 276 Puerto Rico Public Private Partnership Authority
- 286 Authority of the Port of Ponce
- 288 University of Puerto Rico Comprehensive Cancer Center
- 293 Center for Diabetes Research, Education, and Medical Services
- 310 Municipal Finance Corporation
- 311 Puerto Rico Gaming Commission
- 312 Retirement Board of the Government of Puerto Rico
- 329 Office of Socioeconomic Development
- 928 Government Employees and Judiciary Retirement System
- 929 Teacher's Retirement System
- TBD1 COFINA

**Out of Scope Entities**

1. Actual results for the entities listed below are listed as registered in PRIFAS for General Fund and Special Revenue Fund activity.
2. These entities listed below, however, operate on their own financial systems and maintain separate treasuries, but due to the nature of the operations of the entities listed below, no access has been obtained to monitor and track actual results.
3. Actuals registered in PRIFAS for the entities below may represent cash transfers being passed from Hacienda to these entities, rather than specific actuals recorded in their own financial systems.

- 1 Senado de Puerto Rico
- 2 Cámara de Representantes de Puerto Rico
- 8 Office of the Comptroller
- 10 General Court of Justice
- 100 Legislative Assembly of the Commonwealth
- 106 Public Housing Administration
- 176 University of Puerto Rico
- 193 Government Ethics Board
- 200 Special Independent Prosecutor's Panel
- 208 Contributions to the Municipalities
- 220 Correctional Health Services Corporation
- 222 Oficina de Servicios Legislativos
- 223 Superintendencia del Capitolio
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## GLOSSARY

| Term                                  | Definition  |
|---------------------------------------|---|
| <b>AAFAF</b>                          | Puerto Rico Fiscal Agency and Financial Advisory Authority.   |
| <b>ACAA</b>                           | Automobile Accident Compensation Administration, an agency of the Commonwealth of Puerto Rico.  |
| <b>ADEA</b>                           | Puerto Rico Administration for the Development of Agricultural Enterprises, a public corporation and a component unit of the Commonwealth of Puerto Rico.   |
| <b>AMA</b>                            | Metropolitan Autobus Authority.   |
| <b>A/P</b>                            | Accounts payable.   |
| <b>A/R</b>                            | Accounts receivable.  |
| <b>ASEM</b>                           | Puerto Rico Medical Services Administration, a public corporation and a component unit of the Commonwealth of Puerto Rico.  |
| <b>ASES</b>                           | Puerto Rico Health Insurance Administration, a public corporation and a component unit of the Commonwealth of Puerto Rico.  |
| <b>ATI</b>                            | Puerto Rico Integrated Transit Authority.   |
| <b>ATM</b>                            | Maritime Transportation Authority.  |
| <b>BBA</b>                            | Bi-Partisan Budget Act of 2018.   |
| <b>BDE</b>                            | Economic Development Bank of Puerto Rico.   |
| <b>BPPR</b>                           | Banco Popular Puerto Rico.  |
| <b>CapEx</b>                          | Capital Expenditures.   |
| <b>Cardio</b>                         | Cardiovascular Center of Puerto Rico and the Caribbean, a public corporation and a component unit of the Commonwealth of Puerto Rico.   |
| <b>CCDA</b>                           | Puerto Rico Convention Center District Authority, a public corporation and a component unit of the Commonwealth of Puerto Rico.   |
| <b>CDBG</b>                           | Community Development Block Grant – Disaster Recovery (CDBG – DR) is a program responsible to ensure decent affordable housing opportunities and provision of services, community assistance, and to expansion and conserve jobs.   |
| <b>CM</b>                             | Conway MacKenzie, Inc.  |
| <b>CMS</b>                            | Clinical Medical Services provides an Integrated Home Health Delivery System consisting of Durable Medical Equipment, Respiratory Equipment, Home Health, Orthotics, Prosthetics and Home Infusion Services.  |
| <b>Component Unit (CU)</b>            | Public corporation of the Commonwealth of Puerto Rico.  |
| <b>CRIM</b>                           | Center for the Collection of Municipal Revenues rendering fiscal services in favor of the Municipalities and has the responsibility to notify, assess, collect, receive and distribute the public funds from the property tax, the state subsidy, funds from the Electronic Lottery, and any other funds that are disposed by law for the benefit of the Municipalities of Puerto Rico. |
| <b>CST</b>                            | Commission para la Seguridad en el Tránsito; the Commission for Traffic Safety.   |
| <b>DDEC</b>                           | Puerto Rico Department of Economic Development and Commerce, a public corporation and a component unit of the Commonwealth of Puerto Rico.  |
| <b>Disaster-Related Disbursements</b> | Expenditures related to the damages caused from hurricanes Irma and Maria.  |
| <b>Disaster-Related Receipts</b>      | Federal emergency funds, insurance related to hurricanes Irma and Maria.  |
| <b>DMO</b>                            | Direct Marketing Organization.  |
| <b>DPO (Intergovernmental)</b>        | Days Payable Outstanding [Intergovernmental Payables divided by trailing 12 months PayGo Charges plus Facilities/Rent Payments multiplied by 365].  |
| <b>DPO (Third Party)</b>              | Days Payable Outstanding [Third Party Payables divided by trailing 12 months Operating Disbursements, not including Payroll Costs, PayGo, Christmas Bonus, or Facilities/Rent Payments multiplied by 365].  |
| <b>DSO (Intergovernmental)</b>        | Days Sales Outstanding [Intergovernmental Receivables divided by trailing 12 months Intergovernmental Receipts multiplied by 365].  |
| <b>DSO (Third Party)</b>              | Days Sales Outstanding [Third Party Receivables divided by trailing 12 months Third Party Receipts multiplied by 365].  |
| <b>DTPR, Hacienda</b>                 | Puerto Rico Department of Treasury.   |
| <b>EBT</b>                            | Electronic Benefit Transfer compensation payment system providing direct access to workers' compensation benefits for injured workers.  |
| <b>EHR</b>                            | Electronic Health Records.  |
| <b>FEDE</b>                           | Special Fund for Economic Development, affiliated with PRIDCO.  |
| <b>FEMA</b>                           | Federal Emergency Management Agency coordinates the federal government's role in preparing for, preventing, mitigating the effects of, responding to, and recovering from all domestic disasters, whether natural or man-made, including acts of terror.  |
| <b>FOMB</b>                           | Financial Oversight and Management Board of Puerto Rico.  |
| <b>Fondo</b>                          | Puerto Rico State Insurance Fund Corporation, a public corporation and a component unit of the Commonwealth of Puerto Rico.   |
| <b>FTA</b>                            | The Federal Transit Administration provides financial and technical assistance to local public transit systems, including buses, subways, light rail, commuter rail, trolleys and ferries. FTA also oversees safety measures and helps develop next-generation technology research.   |

## GLOSSARY

| Term  | Definition   |
|---|--|
| <b>FY</b>                                     | Fiscal year.   |
| <b>GDB</b>                                    | Government Development Bank for Puerto Rico was previously the government bond issuer, intergovernmental bank, fiscal agent, and financial advisor of the government of Puerto Rico.   |
| <b>General Fund (GF)</b>                      | The Commonwealth's principal operating fund.   |
| <b>HFA</b>                                    | Puerto Rico Housing Finance Authority, a public corporation and a component unit of the Commonwealth of Puerto Rico.   |
| <b>HIT</b>                                    | Health Information Technology.   |
| <b>HTA</b>                                    | Puerto Rico Highways and Transportation Authority, a public corporation and a component unit of the Commonwealth of Puerto Rico.   |
| <b>HUD</b>                                    | Department of Housing and Urban Development responsible for national policy and programs that address U.S. housing needs, improve and develop communities, and enforce fair housing laws.  |
| <b>Intergovernmental Receipts</b>             | General fund appropriations to and funds transferred between public corporations and municipalities.   |
| <b>Invest Puerto Rico</b>                     | Nonprofit investment organization created by Act 13-2017 to promote Puerto Rico as a competitive investment jurisdiction to attract new business in order to drive economic development.   |
| <b>IXS</b>                                    | Marketing contract through advertising company KOI IXS for Puerto Rico.  |
| <b>Liquidity Plan (LP)</b>                    | Projected cash flows for each component unit, based on their respective approved FY20 Budget.  |
| <b>MCO</b>                                    | Managed care organization.   |
| <b>MMIS</b>                                   | Medicaid Management Information System.  |
| <b>New Insurance Project</b>                  | A new business venture for Fondo in which the corporation is partnering with private insurers through a commission-based model to market and sell its products to potential new customers.   |
| <b>OCFO</b>                                   | The office of the Chief Financial Officer of Puerto Rico.  |
| <b>Operating Disbursements</b>                | Includes payroll and related costs, material and supplies, purchased services, professional services, donations, subsidies, transportation expenses, media ads, and other operating payments.  |
| <b>Operating Receipts</b>                     | Revenues collected from operations.  |
| <b>OpEx</b>                                   | Operating expenditures.  |
| <b>Other Inflows</b>                          | Sales of toll tags, rental income, and impact fees.  |
| <b>Other Outflows</b>                         | Payments to suppliers from prior years.  |
| <b>P3</b>                                     | Puerto Rico Public-Private Partnerships Authority established to enhance infrastructure and services through the effective integration of the private sector's innovation and expertise.   |
| <b>PayGo Charges</b>                          | Puerto Rico pension system that is funded through a pay-as-you-go system pursuant to Act 106-2017. Retirement benefits expenses of covered government employers are paid by the central government and reimbursed by the employers, with such funds received by the TSA.   |
| <b>Payroll &amp; Related Costs</b>            | Salaries and wages paid to employees, along with taxes and employer matching payments.   |
| <b>PBA</b>                                    | Puerto Rico Public Buildings Authority, a public corporation and a component unit of the Commonwealth of Puerto Rico.  |
| <b>PBM</b>                                    | Pharmacy Benefit Manager in Puerto Rico.   |
| <b>MMIS</b>                                   | Medicaid + Medicare dual-eligible populations.   |
| <b>Ports</b>                                  | Puerto Rico Ports Authority, a public corporation and a component unit of the Commonwealth of Puerto Rico.   |
| <b>PRIDCO</b>                                 | Puerto Rico Industrial Development Company, a government-owned corporation dedicated to promoting Puerto Rico as an investment destination for companies and industries worldwide.   |
| <b>PRITA, ATI</b>                             | Puerto Rico Integrated Transit Authority, a public corporation and a component unit of the Commonwealth of Puerto Rico.  |
| <b>PROMESA</b>                                | The Puerto Rico Oversight, Management, and Economic Stability Act of 2016.   |
| <b>Room Tax Waterfall Disbursements</b>       | Act No. 272, as amended by Act No. 23 in 2008 and Act No. 98 in 2016, defines a formula for distribution of room tax collections made by the Company. This statutory formula is subject to emergency legislation and related executive orders.   |
| <b>Slot Machine Waterfall Disbursements</b>   | Pursuant to Act No. 24, the Company must distribute collections from slot machine operations to two groups: Group A (hotels) and Group B (Hacienda, the University of Puerto Rico (UPR), and the Company's General Fund). The mandatory annual amount for distribution is \$119.0M to be allocated to Group A (34%) and Group B (66%). After the \$119.0M is deducted from total slot machine collections after operating costs, any excess is distributed to Group A (60%) and Group B (40%). Within Group B, Act No. 24 allocates the total distribution amount to the following Gov't entities: Hacienda (15.15%), UPR (45.45%), and the Company's General Fund (39.40%). While there is a fixed component of the distribution equation (mandatory fund), annual distributions are largely variable and increase given higher collections in slot machine revenues (excess fund). |
| <b>Salud</b>                                  | SSS-Salud, or "Triple-S Salud," the largest health insurance company in Puerto Rico.   |
| <b>SRF</b>                                    | Special Revenue Fund.  |
| <b>Tourism</b>                                | Tourism Company of Puerto Rico, a public corporation and a component unit of the Commonwealth of Puerto Rico.  |
| <b>Transfers (To)/From Restricted Account</b> | Funds put aside by ASEM management to fund capital expenditures.   |
| <b>Tren Urbano</b>                            | Urban Train is a 10.7-mile (17.2-km) fully automated rapid transit system that serves the municipalities of San Juan, Guaynabo, and Bayamón in Puerto Rico, consisting of 16 stations operating along a single line.   |

## GLOSSARY

| Term   | Definition  |
|--|---|
| <b>TSA</b>   | Treasury Single Account, the Commonwealth's main operational bank account (concentration account) in which a majority of receipts from Governmental funds are deposited and from which most expenses are disbursed. TSA receipts include tax collections, charges for services, intergovernmental collections, the proceeds of short- and long-term debt issuances and amounts held in custody by the Secretary of the Treasury for the benefit of the Commonwealth's fiduciary funds. A portion of the revenues collected through the TSA corresponds to the General fund. Other revenues include federal funds and special revenues conditionally assigned by law to certain agencies or public corporations that flow through the TSA. |
| <b>UDH</b>   | Hospital Universitario, a hospital affiliated with UPR and part of the Department of Health.  |
| <b>Unrestricted Bank Cash Balance Roll Forward</b> | A roll forward of cash on the Component Unit's unencumbered and unreserved cash balance, and can be used for any purpose.   |
| <b>VTP</b>   | Voluntary Transition Program, as established by AAFAF Administrative Orders 2017-05, 2018-03, 2018-04, 2018-05, 2018-06, and 2018-13.   |
| <b>WIOA</b>  | The Workforce Innovation and Opportunity Act is a United States public law that replaced the previous Workforce Investment Act of 1998 as the primary federal workforce development legislation to bring about increased coordination among federal workforce development and related programs.   |
| <b>ZBA</b>   | Zero balance account.   |
| <b>COVID-19 global pandemic</b>                    | An infectious disease caused by a newly discovered coronavirus producing symptoms ranging from mild to severe respiratory infection affecting populations worldwide, leading to widespread shutdowns of public and private sector services.   |

**Puerto Rico Department of Treasury | AAFAF**  
**Executive Summary - Section 1**

*YTD FY21 General Fund Revenue - Budget v. Actual*  
*YTD from 7/1/2020 through:*  
*2/28/21*  
*February-21*  
*By Concept*

| <b>General Fund Revenue</b>                 | <b>YTD Budgeted Revenue</b> | <b>YTD Revenue Actuals</b> | <b>(Unfavorable) / Favorable \$</b> | <b>(Unfavorable) / Favorable %</b> | <b>Comments</b>  |
|---|-----------------------------|----------------------------|-------------------------------------|------------------------------------|--|
| 1 Individual Income Taxes                   | \$ 1,169,046                | \$ 1,362,021               | \$ 192,975                          | 16.5%                              |  |
| 2 Corporate Income Taxes                    | 966,732                     | 1,211,810                  | 245,078                             | 25.4%                              |  |
| 3 Non-Resident Withholdings                 | 318,819                     | 247,102                    | (71,717)                            | -22.5%                             |  |
| 4 Alcoholic Beverages                       | 148,506                     | 174,515                    | 26,009                              | 17.5%                              |  |
| 5 Cigarettes                                | 53,392                      | 65,730                     | 12,337                              | 23.1%                              |  |
| 6 Motor Vehicles                            | 190,479                     | 391,661                    | 201,181                             | 105.6%                             | Motor Vehicle outperformance is the result of higher than expected vehicle sales, especially in the truck category.  |
| 7 Excises on Off-Shore Shipment Rum         | 119,689                     | 166,879                    | 47,191                              | 39.4%                              |  |
| 8 Other General Fund Revenue                | 234,990                     | 725,184                    | 490,194                             | 208.6%                             | Includes \$239 million of income taxes from partnerships, \$35 million of which pertains to FY20 and has been collected in FY21 as a result of deferrals and extensions provided for COVID-19. |
| 9 SUT Collections (excl. PSTBA, FAM & CINE) | 1,434,791                   | 1,462,679                  | 27,888                              | 1.9%                               |  |
| 10 Act 154 Collections                      | 944,791                     | 933,326                    | (11,464)                            | -1.2%                              |  |
| 11 Other General Fund Revenue               | 833,028                     | 583,142                    | (249,885)                           | -30.0%                             | Other tax receipts data are currently only available through January 31, 2021.   |
|   | <b>\$ 6,414,262</b>         | <b>\$ 7,324,049</b>        | <b>\$ 909,787</b>                   | <b>14%</b>                         |  |

**Puerto Rico Department of Treasury | AAFAF**  
**Executive Summary - Section 2**

YTD FY21 General Fund Expenses - Budget v. Actual

YTD from 7/1/2020 through:

2/28/21

February-21

By Concept

|   | YTD Budget          | YTD Actuals         | (Unfavorable) /<br>Favorable \$ | (Unfavorable) /<br>Favorable % | Comments  |
|---|---------------------|---------------------|---------------------------------|--------------------------------|---|
| 1 Payroll                                       | 1,927,541           | \$ 1,765,984        | \$ 161,557                      | 8%                             | Mainly driven by Department of Education in the amount \$56.6M, OMB Custody of \$16.2M, Department of Corrections of \$15M, and Department of Health of \$13.5M, Year-To-Date.  |
| 2 Facilities                                    | 257,557             | 223,487             | 34,070                          | 13%                            |   |
| 3 Purchased Services                            | 216,465             | 211,172             | 5,293                           | 2%                             |   |
| 4 Donations and Subsidies                       | 97,822              | 64,166              | 33,656                          | 34%                            |   |
| 5 Transportation                                | 67,435              | 4,199               | 63,235                          | 94%                            |   |
| 6 Professional Services                         | 240,095             | 180,541             | 59,554                          | 25%                            |   |
| 7 Other Operating                               | 108,481             | 64,958              | 43,523                          | 40%                            |   |
| 8 Capital Expenditures                          | 334,631             | 99,819              | 234,812                         | 70%                            | CapEx projects have been limited due to the Covid-19 pandemic, as a result, lower the Government has experienced lower than expected expenses.  |
| 9 Payments of current & prior period obligation | 4,718               | 570                 | 4,148                           | 88%                            |   |
| 10 Materials and Supplies                       | 50,537              | 22,438              | 28,099                          | 56%                            |   |
| 11 Equipment Purchases                          | 15,541              | 6,950               | 8,590                           | 55%                            |   |
| 12 Media and Advertisements                     | 769                 | 124                 | 644                             | 84%                            |   |
| 13 Social Wellbeing for Puerto Rico             | 1,290,369           | 474,450             | 815,918                         | 63%                            | UPR and ASES Certified Budget appropriations under 'Expense Concept 13' combine for \$876M, however, UPR transfers continue to be recorded under 'Expense Concept 81', and no actuals information was provided by ASES for this report. These drive the majority of the variance, being offset by multiple other entities and activity. |
| 14 Appropriations to non-governmental entities  | 299,839             | 209,128             | 90,712                          | 30%                            |   |
| 30 PayGo  | 1,369,737           | 1,691,412           | (321,674)                       | -23%                           | The Budget figures for PayGo FY21 are as certified by the FOMB with regards to the General Fund; however the SRF piece of the expenses are being captured. Hacienda is to periodically allocate SRF actuals outside of the General Fund.  |
| 81 Undistributed Appropriations                 | 93,510              | 492,386             | (398,876)                       | -427%                          | Issues with regards to the FOMB Certified Expense Budget and how these are programmed into PRIFAS continue to present mapping differences. This causes variances amongst the various Expense Concepts per Reglamento 49, in addition to favorable/unfavorable variances on actual activity and performance.                             |
| 82 Federal Fund Matching                        | 179,651             | 12,281              | 167,370                         | 93%                            |   |
| 89 Prior Period Debts                           | 55,429              | 13,124              | 42,305                          | 76%                            |   |
| 98 Budgetary Reserve                            | N / Ap.             | -                   | -                               |                                | Budgetary Reserve should show no actuals until these are distributed and utilized elsewhere.  |
| 700 Other Undistributed Appropriations          | -                   | 24,667              | (24,667)                        |                                | Activity captured under 'Other Undistributed Appropriations' pertains entirely to actuals recorded under various entities belonging to the Legislative Branch.  |
| <b>Total General Fund Expenditures</b>          | <b>\$ 6,610,127</b> | <b>\$ 5,561,857</b> | <b>\$ 1,048,269</b>             | <b>16%</b>                     |   |

Puerto Rico Department of Treasury | AAFAP  
YTD FY21 General Fund Budget v. Actual  
YTD from 7/1/2020 through:  
2/28/21  
February-21  
By Concept

(figures in \$000s)

| General Fund Revenue  | FY21 Certified Budget |                         |                      | YTD Budgeted Revenue | Actual<br>YTD Revenue Actuals | Variance                     |                             |
|---|-----------------------|-------------------------|----------------------|----------------------|-------------------------------|------------------------------|-----------------------------|
|   | Revenue Forecast      | Adjustments & Revisions | Reforecast           |                      |                               | (Unfavorable) / Favorable \$ | (Unfavorable) / Favorable % |
| 1 Individual Income Taxes   | \$ 1,914,314          | \$ -                    | \$ 1,914,314         | \$ 1,169,046         | \$ 1,362,021                  | \$ 192,975                   | 16.5%                       |
| 2 Corporate Income Taxes  | 1,921,557             | -                       | 1,921,557            | 966,732              | 1,211,810                     | 245,078                      | 25.4%                       |
| 3 Non-Resident Withholdings   | 570,491               | -                       | 570,491              | 318,819              | 247,102                       | (71,717)                     | -22.5%                      |
| 4 Alcoholic Beverages   | 265,735               | -                       | 265,735              | 148,506              | 174,515                       | 26,009                       | 17.5%                       |
| 5 Cigarettes  | 95,540                | -                       | 95,540               | 53,392               | 65,730                        | 12,337                       | 23.1%                       |
| 6 Motor Vehicles  | 340,842               | -                       | 340,842              | 190,479              | 391,661                       | 201,181                      | 105.6%                      |
| 7 Excises on Off-Shore Shipment Rum                                     | 214,170               | -                       | 214,170              | 119,689              | 166,879                       | 47,191                       | 39.4%                       |
| 8 Other General Fund Revenue  | 457,413               | -                       | 457,413              | 234,990              | 725,184                       | 490,194                      | 208.6%                      |
| 9 SUT Collections (excl. PSTBA, FAM & CINE)                             | 2,149,653             | -                       | 2,149,653            | 1,434,791            | 1,462,679                     | 27,888                       | 1.9%                        |
| 10 Act 154 Collections  | 1,690,599             | -                       | 1,690,599            | 944,791              | 933,326                       | (11,464)                     | -1.2%                       |
| 11 Other General Fund Revenue   | 1,421,670             | -                       | 1,421,670            | 833,028              | 583,142                       | (249,885)                    | -30.0%                      |
| i. FEDE Portion of Corp Income Taxes and Non-Resident Withholdings      | 76,262                |                         | 76,262               | 39,415               | 31,181                        | (8,234)                      | -20.9%                      |
| ii. Excise Taxes on Off-Shore Shipments Rum                             | 211,636               |                         | 211,636              | 42,327               | -                             | (42,327)                     | -100.0%                     |
| iii. Cigarette Excise Taxes   | 32,858                |                         | 32,858               | 21,905               | 15,550                        | (6,355)                      | -29.0%                      |
| iv. Cigarette Excise Taxes (transferred PRITA net of 5% management fee) | 36,000                |                         | 36,000               | 24,000               | 18,000                        | (6,000)                      | -25.0%                      |
| v. Petroleum Products (Crudita) Excise Tax - AFI                        | 259,338               |                         | 259,338              | 172,892              | 66,146                        | (106,746)                    | -61.7%                      |
| vi. Petroleum Products (Crudita) Excise Tax - HTA                       | 214,522               |                         | 214,522              | 143,015              | 108,975                       | (34,040)                     | -23.8%                      |
| vii. Gas Oil and Diesel Excise Taxes                                    | 21,196                |                         | 21,196               | 14,131               | 8,045                         | (6,086)                      | -43.1%                      |
| viii. Gasoline Excise Tax Revenue                                       | 166,384               |                         | 166,384              | 110,923              | 64,187                        | (46,736)                     | -42.1%                      |
| ix. Vehicle License Fees (\$15 Portion)                                 | 21,097                |                         | 21,097               | 14,065               | 22,758                        | 8,693                        | 61.8%                       |
| x. Vehicle License Fees (\$25 Portion)                                  | 106,900               |                         | 106,900              | 71,267               | 54,280                        | (16,986)                     | -23.8%                      |
| xi. Other HTA (tolls paid at tax office)                                | 17,936                |                         | 17,936               | 11,957               | 30,757                        | 18,800                       | 157.2%                      |
| xii. CRIM Property Tax Inflows  | 107,521               |                         | 107,521              | 71,681               | 103,140                       | 31,459                       | 43.9%                       |
| xiii. FAM & Cine  | 127,000               |                         | 127,000              | 80,104               | 58,124                        | (21,980)                     | -27.4%                      |
| xiv. Cruise Ship Incentives (From Slot Machine Revenue)                 | 12,750                |                         | 12,750               | 8,500                | -                             | (8,500)                      | -100.0%                     |
| xv. Green Energy Initiative   | 5,770                 |                         | 5,770                | 3,847                | -                             | (3,847)                      | -100.0%                     |
| xvi. Export Development   | 2,000                 |                         | 2,000                | 1,333                | 2,000                         | 667                          | 50.0%                       |
| xvii. Development Funds   | 2,500                 |                         | 2,500                | 1,667                | -                             | (1,667)                      | -100.0%                     |
| <b>Total General Fund Revenue<sup>1</sup></b>                           | <b>\$ 11,041,983</b>  | <b>\$ -</b>             | <b>\$ 11,041,983</b> | <b>\$ 6,414,262</b>  | <b>\$ 7,324,049</b>           | <b>\$ 909,787</b>            | <b>14%</b>                  |

| General Fund Expenses                            | Expense Budget       | Adjustments & Revisions | Revised Budget       | YTD Budget          | YTD Actuals         | (Unfavorable) / Favorable \$ | (Unfavorable) / Favorable % |
|--|----------------------|-------------------------|----------------------|---------------------|---------------------|------------------------------|-----------------------------|
| 1 Payroll  | \$ 2,891,312         | \$ -                    | \$ 2,891,312         | \$ 1,927,541        | \$ 1,765,984        | \$ 161,557                   | 8%                          |
| 2 Facilities                                     | 386,335              | -                       | 386,335              | 257,557             | 223,487             | 34,070                       | 13%                         |
| 3 Purchased Services                             | 324,698              | -                       | 324,698              | 216,465             | 211,172             | 5,293                        | 2%                          |
| 4 Donations and Subsidies                        | 146,733              | -                       | 146,733              | 97,822              | 64,166              | 33,656                       | 34%                         |
| 5 Transportation                                 | 101,152              | -                       | 101,152              | 67,435              | 4,199               | 63,235                       | 94%                         |
| 6 Professional Services                          | 360,143              | -                       | 360,143              | 240,095             | 180,541             | 59,554                       | 25%                         |
| 7 Other Operating                                | 162,721              | -                       | 162,721              | 108,481             | 64,958              | 43,523                       | 40%                         |
| 8 Capital Expenditures                           | 501,947              | -                       | 501,947              | 334,631             | 99,819              | 234,812                      | 70%                         |
| 9 Payments of current & prior period obligations | 7,077                | -                       | 7,077                | 4,718               | 570                 | 4,148                        | 88%                         |
| 10 Materials and Supplies                        | 75,806               | -                       | 75,806               | 50,537              | 22,438              | 28,099                       | 56%                         |
| 11 Equipment Purchases                           | 23,311               | -                       | 23,311               | 15,541              | 6,950               | 8,590                        | 55%                         |
| 12 Media and Advertisements                      | 1,153                | -                       | 1,153                | 769                 | 124                 | 644                          | 84%                         |
| 13 Social Wellbeing for Puerto Rico              | 1,935,553            | -                       | 1,935,553            | 1,290,369           | 474,450             | 815,918                      | 63%                         |
| 14 Appropriations to non-governmental entities   | 449,759              | -                       | 449,759              | 299,839             | 209,128             | 90,712                       | 30%                         |
| 30 PayGo   | 2,054,606            | -                       | 2,054,606            | 1,369,737           | 1,691,412           | (321,674)                    | -23%                        |
| 81 Undistributed Appropriations                  | 140,265              | -                       | 140,265              | 93,510              | 492,386             | (398,876)                    | -427%                       |
| 82 Federal Fund Matching                         | 269,476              | -                       | 269,476              | 179,651             | 12,281              | 167,370                      | 93%                         |
| 89 Prior Period Debts                            | 83,143               | -                       | 83,143               | 55,429              | 13,124              | 42,305                       | 76%                         |
| 98 Budgetary Reserve                             | 130,000              | -                       | 130,000              | N / Ap.             | -                   | -                            |                             |
| 700 Other Undistributed Appropriations           | -                    | -                       | -                    | -                   | 24,667              | (24,667)                     |                             |
| <b>Total General Fund Expenditures</b>           | <b>\$ 10,045,190</b> | <b>\$ -</b>             | <b>\$ 10,045,190</b> | <b>\$ 6,610,127</b> | <b>\$ 5,561,857</b> | <b>\$ 1,048,269</b>          | <b>16%</b>                  |

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

(1) General Fund Revenue figures are preliminary and subject to adjustments and reconciliations.



Puerto Rico Department of Treasury | AAFAF  
 Monthly FY21 General Fund Budget v. Actual  
 Month:  
 2/28/21  
 Period:  
 8  
 By Concept  
 (figures in \$000s)

| General Fund Revenue  | FY21 Certified Budget |                         |                      | Monthly Budget    | Actual            |                              | Variance                    |  |
|---|-----------------------|-------------------------|----------------------|-------------------|-------------------|------------------------------|-----------------------------|--|
|   | Revenue Forecast      | Adjustments & Revisions | Reforecast           |                   | Monthly Actuals   | (Unfavorable) / Favorable \$ | (Unfavorable) / Favorable % |  |
| 1 Individual Income Taxes   | \$ 1,914,314          | \$ -                    | \$ 1,914,314         | \$ 113,455        | \$ 137,476        | \$ 24,021                    | 21.2%                       |  |
| 2 Corporate Income Taxes  | 1,921,557             | -                       | 1,921,557            | 46,163            | 56,366            | 10,203                       | 22.1%                       |  |
| 3 Non-Resident Withholdings   | 570,491               | -                       | 570,491              | 39,982            | 27,577            | (12,404)                     | -31.0%                      |  |
| 4 Alcoholic Beverages   | 265,735               | -                       | 265,735              | 18,623            | 17,056            | (1,568)                      | -8.4%                       |  |
| 5 Cigarettes  | 95,540                | -                       | 95,540               | 6,696             | 9,702             | 3,006                        | 44.9%                       |  |
| 6 Motor Vehicles  | 340,842               | -                       | 340,842              | 23,887            | 48,464            | 24,577                       | 102.9%                      |  |
| 7 Excises on Off-Shore Shipment Rum                                     | 214,170               | -                       | 214,170              | 15,010            | -                 | (15,010)                     | -100.0%                     |  |
| 8 Other General Fund Revenue  | 457,413               | -                       | 457,413              | 29,656            | 52,524            | 22,868                       | 77.1%                       |  |
| 9 SUT Collections (excl. PSTBA, FAM & CINE)                             | 2,149,653             | -                       | 2,149,653            | 180,236           | 227,462           | 47,226                       | 26.2%                       |  |
| 10 Act 154 Collections  | 1,690,599             | -                       | 1,690,599            | 118,482           | 131,233           | 12,751                       | 10.8%                       |  |
| 11 Other General Fund Revenue   | 1,421,670             | -                       | 1,421,670            | 140,746           | -                 | (140,746)                    | -100.0%                     |  |
| i. FEDE Portion of Corp Income Taxes and Non-Resident Withholdings      | 76,262                |                         | 76,262               | 2,698             | -                 | (2,698)                      | -100.0%                     |  |
| ii. Excise Taxes on Off-Shore Shipments Rum                             | 211,636               |                         | 211,636              | 42,327            | -                 | (42,327)                     | -100.0%                     |  |
| iii. Cigarette Excise Taxes   | 32,858                |                         | 32,858               | 2,738             | -                 | (2,738)                      | -100.0%                     |  |
| iv. Cigarette Excise Taxes (transferred PRITA net of 5% management fee) | 36,000                |                         | 36,000               | 3,000             | -                 | (3,000)                      | -100.0%                     |  |
| v. Petroleum Products (Crudita) Excise Tax - AFI                        | 259,338               |                         | 259,338              | 21,611            | -                 | (21,611)                     | -100.0%                     |  |
| vi. Petroleum Products (Crudita) Excise Tax - HTA                       | 214,522               |                         | 214,522              | 17,877            | -                 | (17,877)                     | -100.0%                     |  |
| vii. Gas Oil and Diesel Excise Taxes                                    | 21,196                |                         | 21,196               | 1,766             | -                 | (1,766)                      | -100.0%                     |  |
| viii. Gasoline Excise Tax Revenue                                       | 166,384               |                         | 166,384              | 13,865            | -                 | (13,865)                     | -100.0%                     |  |
| ix. Vehicle License Fees (\$15 Portion)                                 | 21,097                |                         | 21,097               | 1,758             | -                 | (1,758)                      | -100.0%                     |  |
| x. Vehicle License Fees (\$25 Portion)                                  | 106,900               |                         | 106,900              | 8,908             | -                 | (8,908)                      | -100.0%                     |  |
| xi. Other HTA (tolls paid at tax office)                                | 17,936                |                         | 17,936               | 1,495             | -                 | (1,495)                      | -100.0%                     |  |
| xii. CRIM Property Tax Inflows  | 107,521               |                         | 107,521              | 8,960             | -                 | (8,960)                      | -100.0%                     |  |
| xiii. FAM & Cine  | 127,000               |                         | 127,000              | 11,824            | -                 | (11,824)                     | -100.0%                     |  |
| xiv. Cruise Ship Incentives (From Slot Machine Revenue)                 | 12,750                |                         | 12,750               | 1,063             | -                 | (1,063)                      | -100.0%                     |  |
| xv. Green Energy Initiative   | 5,770                 |                         | 5,770                | 481               | -                 | (481)                        | -100.0%                     |  |
| xvi. Export Development   | 2,000                 |                         | 2,000                | 167               | -                 | (167)                        | -100.0%                     |  |
| xvii. Development Funds   | 2,500                 |                         | 2,500                | 208               | -                 | (208)                        | -100.0%                     |  |
| <b>Total General Fund Revenue<sup>1</sup></b>                           | <b>\$ 11,041,983</b>  | <b>\$ -</b>             | <b>\$ 11,041,983</b> | <b>\$ 732,936</b> | <b>\$ 707,861</b> | <b>\$ (25,075)</b>           | <b>-3%</b>                  |  |

| General Fund Expenses                            | Expense Budget       | Adjustments & Revisions | Revised Budget       | Monthly Budget    | Monthly Actuals   | (Unfavorable) / Favorable \$ | (Unfavorable) / Favorable % |
|--|----------------------|-------------------------|----------------------|-------------------|-------------------|------------------------------|-----------------------------|
| 1 Payroll  | \$ 2,891,312         | \$ -                    | \$ 2,891,312         | \$ 240,943        | \$ 220,664        | \$ 20,278                    | 8%                          |
| 2 Facilities                                     | 386,335              | -                       | 386,335              | 32,195            | 15,321            | 16,874                       | 52%                         |
| 3 Purchased Services                             | 324,698              | -                       | 324,698              | 27,058            | 34,156            | (7,098)                      | -26%                        |
| 4 Donations and Subsidies                        | 146,733              | -                       | 146,733              | 12,228            | 7,623             | 4,605                        | 38%                         |
| 5 Transportation                                 | 101,152              | -                       | 101,152              | 8,429             | 700               | 7,729                        | 92%                         |
| 6 Professional Services                          | 360,143              | -                       | 360,143              | 30,012            | 18,421            | 11,591                       | 39%                         |
| 7 Other Operating                                | 162,721              | -                       | 162,721              | 13,560            | 8,486             | 5,075                        | 37%                         |
| 8 Capital Expenditures                           | 501,947              | -                       | 501,947              | 41,829            | 10,150            | 31,679                       | 76%                         |
| 9 Payments of current & prior period obligations | 7,077                | -                       | 7,077                | 590               | -                 | 590                          | 100%                        |
| 10 Materials and Supplies                        | 75,806               | -                       | 75,806               | 6,317             | 3,121             | 3,196                        | 51%                         |
| 11 Equipment Purchases                           | 23,311               | -                       | 23,311               | 1,943             | 2,243             | (300)                        | -15%                        |
| 12 Media and Advertisements                      | 1,153                | -                       | 1,153                | 96                | 50                | 47                           | 48%                         |
| 13 Social Wellbeing for Puerto Rico              | 1,935,553            | -                       | 1,935,553            | 161,296           | 52,070            | 109,226                      | 68%                         |
| 14 Appropriations to non-governmental entities   | 449,759              | -                       | 449,759              | 37,480            | 32,603            | 4,877                        | 13%                         |
| 30 PayGo   | 2,054,606            | -                       | 2,054,606            | 171,217           | 206,839           | (35,622)                     | -21%                        |
| 81 Undistributed Appropriations                  | 140,265              | -                       | 140,265              | 11,689            | 55,001            | (43,312)                     | -371%                       |
| 82 Federal Fund Matching                         | 269,476              | -                       | 269,476              | 22,456            | 612               | 21,845                       | 97%                         |
| 89 Prior Period Debts                            | 83,143               | -                       | 83,143               | 6,929             | 614               | 6,315                        | 91%                         |
| 98 Budgetary Reserve                             | 130,000              | -                       | 130,000              | 10,833            | -                 | 10,833                       | 100%                        |
| 700 Other Undistributed Appropriations           | -                    | -                       | -                    | -                 | 624               | (624)                        |                             |
| <b>Total General Fund Expenditures</b>           | <b>\$ 10,045,190</b> | <b>\$ -</b>             | <b>\$ 10,045,190</b> | <b>\$ 837,099</b> | <b>\$ 669,296</b> | <b>\$ 167,803</b>            | <b>20%</b>                  |

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

(1) General Fund Revenue figures are preliminary and subject to adjustments and reconciliations.

**Puerto Rico Department of Treasury | AAFAF**

FY21 - By Concept Budget-to-Actual Report

Full Year Budget and YTD Actuals for FY21 General and Special Revenue Fund Expense Budget v. Actual

All Entities Included in the Commonwealth Budget

2/28/21

(figures in \$000s)

|     |  | <b>Certified Budget</b> | <b>Adjustments &amp; Revisions</b> | <b>Revised Budget</b> | <b>Total YTD Actuals</b> | <b>Total Remaining Balance</b> |
|-----|--|-------------------------|------------------------------------|-----------------------|--------------------------|--------------------------------|
| 1   | Payroll  | \$ 3,583,187            | \$ -                               | \$ 3,583,187          | \$ 2,154,828             | \$ 1,428,359                   |
| 2   | Facilities                                       | 471,425                 | -                                  | 471,425               | 274,189                  | 197,236                        |
| 3   | Purchased Services                               | 566,027                 | -                                  | 566,027               | 298,161                  | 267,866                        |
| 4   | Donations and Subsidies                          | 193,439                 | -                                  | 193,439               | 72,128                   | 121,311                        |
| 5   | Transportation                                   | 115,952                 | -                                  | 115,952               | 5,413                    | 110,539                        |
| 6   | Professional Services                            | 539,526                 | -                                  | 539,526               | 255,547                  | 283,979                        |
| 7   | Other Operating                                  | 336,178                 | -                                  | 336,178               | 169,136                  | 167,042                        |
| 8   | Capital Expenditures                             | 504,931                 | -                                  | 504,931               | 103,291                  | 401,640                        |
| 9   | Payments of current and prior period obligations | 7,077                   | -                                  | 7,077                 | 1,490                    | 5,587                          |
| 10  | Materials and Supplies                           | 184,670                 | -                                  | 184,670               | 48,301                   | 136,369                        |
| 11  | Equipment Purchases                              | 51,465                  | -                                  | 51,465                | 9,517                    | 41,948                         |
| 12  | Media and Advertisements                         | 10,796                  | -                                  | 10,796                | 915                      | 9,881                          |
| 13  | Social Wellbeing for Puerto Rico                 | 2,511,125               | -                                  | 2,511,125             | 681,640                  | 1,829,485                      |
| 14  | Appropriations to non-governmental entities      | 662,319                 | -                                  | 662,319               | 239,163                  | 423,156                        |
| 30  | PayGo  | 2,609,860               | -                                  | 2,609,860             | 1,691,412                | 918,448                        |
| 81  | Undistributed Appropriations                     | 433,671                 | -                                  | 433,671               | 1,039,510                | (605,839)                      |
| 82  | Federal Fund Matching                            | 275,460                 | -                                  | 275,460               | 12,281                   | 263,179                        |
| 89  | Prior Period Debts                               | 87,641                  | -                                  | 87,641                | 14,568                   | 73,073                         |
| 98  | Budgetary Reserve                                | 186,778                 | -                                  | 186,778               | 9,190                    | 177,588                        |
| 700 | Other Undistributed Appropriations               | -                       | -                                  | -                     | 56,810                   | (56,810)                       |
|     |  | <b>\$ 13,331,527</b>    | <b>\$ -</b>                        | <b>\$ 13,331,527</b>  | <b>\$ 7,137,490</b>      | <b>\$ 6,194,037</b>            |

**Note:**

(1) The schedule above presents all budget figures included in all covered entities for this 203 Budget-to-Actual; as well as all actual results obtained from the various Hacienda PRIFAS data sources and all individual Budget-to-Actual submissions by Component Units (CORE and Secondary)

**Puerto Rico Department of Treasury | AAFAP**

FY21 - By Concept Budget-to-Actual Report

Monthly Budget and Monthly Actuals for FY21 General and Special Revenue Fund Expense Budget v. Actual

All Entities Included in the Commonwealth Budget

2/28/21

8

(figures in \$000s)

|     |  | <b>Certified Budget</b> | <b>Adjustments &amp; Revisions</b> | <b>Revised Budget</b> | <b>Total Monthly Actuals</b> | <b>Total (Unfavorable) / Favorable \$</b> |
|-----|--|-------------------------|------------------------------------|-----------------------|------------------------------|---|
| 1   | Payroll  | \$ 298,599              | \$ -                               | \$ 298,599            | \$ 251,007                   | \$ 47,591                                 |
| 2   | Facilities                                     | 39,285                  | -                                  | 39,285                | 20,202                       | 19,083                                    |
| 3   | Purchased Services                             | 47,169                  | -                                  | 47,169                | 40,167                       | 7,002                                     |
| 4   | Donations and Subsidies                        | 16,120                  | -                                  | 16,120                | 8,654                        | 7,466                                     |
| 5   | Transportation                                 | 9,663                   | -                                  | 9,663                 | 883                          | 8,780                                     |
| 6   | Professional Services                          | 44,961                  | -                                  | 44,961                | 29,562                       | 15,398                                    |
| 7   | Other Operating                                | 28,015                  | -                                  | 28,015                | 19,456                       | 8,559                                     |
| 8   | Capital Expenditures                           | 42,078                  | -                                  | 42,078                | 10,150                       | 31,928                                    |
| 9   | Payments of current & prior period obligations | 590                     | -                                  | 590                   | 115                          | 475                                       |
| 10  | Materials and Supplies                         | 15,389                  | -                                  | 15,389                | 5,694                        | 9,695                                     |
| 11  | Equipment Purchases                            | 4,289                   | -                                  | 4,289                 | 2,707                        | 1,581                                     |
| 12  | Media and Advertisements                       | 900                     | -                                  | 900                   | 234                          | 665                                       |
| 13  | Social Wellbeing for Puerto Rico               | 209,260                 | -                                  | 209,260               | 52,772                       | 156,488                                   |
| 14  | Appropriations to non-governmental entities    | 55,193                  | -                                  | 55,193                | 35,789                       | 19,405                                    |
| 30  | PayGo  | 217,488                 | -                                  | 217,488               | 206,839                      | 10,649                                    |
| 81  | Undistributed Appropriations                   | 36,139                  | -                                  | 36,139                | 108,475                      | (72,335)                                  |
| 82  | Federal Fund Matching                          | 22,955                  | -                                  | 22,955                | 612                          | 22,343                                    |
| 89  | Prior Period Debts                             | 7,303                   | -                                  | 7,303                 | 874                          | 6,430                                     |
| 98  | Budgetary Reserve                              | 15,565                  | -                                  | 15,565                | -                            | 15,565                                    |
| 700 | Other Undistributed Appropriations             | -                       | -                                  | -                     | 3,555                        | (3,555)                                   |
|     |  | <b>\$ 1,110,961</b>     | <b>\$ -</b>                        | <b>\$ 1,110,961</b>   | <b>\$ 797,747</b>            | <b>\$ 313,214</b>                         |

**Note:**

(1) The schedule above presents all budget figures included in all covered entities for this 203 Budget-to-Actual; as well as all actual results obtained from the various Hacienda PRIFAS data sources and all individual Budget-to-Actual submissions by Component Units (CORE and Secondary).

**Puerto Rico Department of Treasury | AAFAF**

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By Agency

YTD from 7/1/2020 through:

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2/28/21

(figures in \$000s)

|  | Certified Budget    | Adjustments & Revisions | Revised Budget      | YTD Actual Expenses | Remaining Balance   |
|--|---------------------|-------------------------|---------------------|---------------------|---------------------|
| <b>Entities Operating in PRIFAS 7.5</b>                        |                     |                         |                     |                     |                     |
| 11 Puerto Rico Traffic Safety Commission                       | \$ 1,179            | \$ -                    | \$ 1,179            | \$ -                | \$ 1,179            |
| 15 Office of the Governor                                      | 14,174              | -                       | 14,174              | 8,352               | 5,822               |
| 16 Office of Management and Budget                             | 16,058              | -                       | 16,058              | 6,849               | 9,209               |
| 23 Puerto Rico Department of State                             | 16,163              | -                       | 16,163              | 8,414               | 7,749               |
| 24 Puerto Rico Department of Treasury                          | 167,963             | -                       | 167,963             | 73,905              | 94,058              |
| 28 State Elections Commission                                  | 32,473              | -                       | 32,473              | 38,830              | (6,357)             |
| 30 Human Resources Management & Transformation                 | 4,276               | -                       | 4,276               | 2,306               | 1,970               |
| 31 General Services Administration                             | 13,800              | -                       | 13,800              | 13,033              | 767                 |
| 34 Commission of Investigation, Processing and Appeals         | 362                 | -                       | 362                 | 176                 | 186                 |
| 37 Civil Rights Commission                                     | 787                 | -                       | 787                 | 401                 | 386                 |
| 38 Puerto Rico Department of Justice                           | 93,092              | -                       | 93,092              | 54,816              | 38,276              |
| 43 Puerto Rico National Guard                                  | 9,593               | -                       | 9,593               | 9,392               | 201                 |
| 45 Department of Public Safety                                 | 1,109,800           | -                       | 1,109,800           | 600,493             | 509,307             |
| 49 Department of Transportation and Public Works               | 150,107             | -                       | 150,107             | 104,724             | 45,383              |
| 50 Department of Natural and Environmental Resources           | 107,123             | -                       | 107,123             | 42,281              | 64,842              |
| 55 Puerto Rico Department of Agriculture                       | 23,577              | -                       | 23,577              | 21,609              | 1,968               |
| 60 Office of the Citizen's Ombudsman                           | 2,629               | -                       | 2,629               | 1,616               | 1,013               |
| 62 Cooperative Development Commission of Puerto Rico           | 1,649               | -                       | 1,649               | 724                 | 925                 |
| 67 Puerto Rico Department of Labor and Human Resources         | 319,221             | -                       | 319,221             | 25,431              | 293,790             |
| 68 Puerto Rico Labor Relations Board                           | 1,015               | -                       | 1,015               | 586                 | 429                 |
| 69 Puerto Rico Department of Consumer Affairs                  | 7,853               | -                       | 7,853               | 4,652               | 3,201               |
| 71 Department of Health  | 593,716             | -                       | 593,716             | 177,270             | 416,446             |
| 78 Department of Housing                                       | 40,345              | -                       | 40,345              | 14,400              | 25,945              |
| 81 Department of Education                                     | 1,399,327           | -                       | 1,399,327           | 1,282,598           | 116,729             |
| 82 Institute of Puerto Rican Culture                           | 14,870              | -                       | 14,870              | 8,918               | 5,952               |
| 87 Department of Recreation and Sports                         | 41,258              | -                       | 41,258              | 17,914              | 23,344              |
| 95 Mental Health and Drug Addiction Services Administration    | 89,168              | -                       | 89,168              | 40,315              | 48,853              |
| 96 Office of the Women's Advocate                              | 2,014               | -                       | 2,014               | 1,210               | 804                 |
| 117 Act 70   | -                   | -                       | -                   | 137                 | (137)               |
| 120 Veteran's Advocate Office of Puerto Rico                   | 2,231               | -                       | 2,231               | 5,206               | (2,975)             |
| 122 Secretariat of the Department of the Family                | 27,048              | -                       | 27,048              | 19,226              | 7,822               |
| 123 Family and Children Administration                         | 167,610             | -                       | 167,610             | 95,170              | 72,440              |
| 124 Child Support Administration (ASUME)                       | 9,333               | -                       | 9,333               | 4,641               | 4,692               |
| 126 Vocational Rehabilitation Administration                   | 14,700              | -                       | 14,700              | 6,771               | 7,929               |
| 127 Administration for Socioeconomic Development of the Family | 54,964              | -                       | 54,964              | 28,616              | 26,348              |
| 137 Department of Correction and Rehabilitation                | 354,706             | -                       | 354,706             | 211,100             | 143,606             |
| 139 Parole Board   | 2,025               | -                       | 2,025               | 1,183               | 842                 |
| 152 Elderly and Retired People Advocate Office                 | 2,288               | -                       | 2,288               | 635                 | 1,653               |
| 153 Office for People with Disabilities                        | 1,212               | -                       | 1,212               | 576                 | 636                 |
| 155 State Historic Preservation Office of Puerto Rico          | 2,713               | -                       | 2,713               | 1,156               | 1,557               |
| 231 Office for the Patient's Advocate                          | 1,597               | -                       | 1,597               | 760                 | 837                 |
| 241 Administration for Integral Development of Childhood       | 5,121               | -                       | 5,121               | 1,761               | 3,360               |
| 279 Public Service Appeals Commission                          | 2,402               | -                       | 2,402               | 1,397               | 1,005               |
| 281 Office of the Election Comptroller                         | 2,484               | -                       | 2,484               | 1,785               | 699                 |
| 298 Public Service Regulatory Board                            | 33,869              | -                       | 33,869              | 5,650               | 28,219              |
| <b>Total - Entities Operating in PRIFAS 7.5</b>                | <b>\$ 4,957,895</b> | <b>\$ -</b>             | <b>\$ 4,957,895</b> | <b>\$ 2,946,987</b> | <b>\$ 2,010,908</b> |

**Puerto Rico Department of Treasury | AAFAF**

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By Agency

YTD from 7/1/2020 through:

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2/28/21

|  | Certified Budget    | Adjustments & Revisions | Revised Budget      | YTD Actual Expenses | Remaining Balance |
|--|---------------------|-------------------------|---------------------|---------------------|-------------------|
| <b>Core Component Units</b>  |                     |                         |                     |                     |                   |
| 70 State Insurance Fund Corporation                                    | \$ 433,069          | \$ -                    | \$ 433,069          | \$ 223,159          | \$ 209,910        |
| 79 Automobile Accidents Compensation Administration                    | 71,965              | -                       | 71,965              | 39,338              | 32,627            |
| 90 Medical Services Administration of Puerto Rico                      | 168,279             | -                       | 168,279             | 107,587             | 60,692            |
| 119 Department of Economic Development & Commerce                      | 130,230             | -                       | 130,230             | 129,025             | 1,205             |
| 162 Public Building Authority  | 104,894             | -                       | 104,894             | 70,895              | 33,999            |
| 168 Puerto Rico Ports Authority  | 52,210              | -                       | 52,210              | 56,886              | (4,676)           |
| 187 Puerto Rico Health Insurance Administration                        | 647,449             | -                       | 647,449             | 303,390             | 344,059           |
| 188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean | 74,569              | -                       | 74,569              | 24,142              | 50,427            |
| 235 Puerto Rico Housing Finance Corporation                            | 34,437              | -                       | 34,437              | 10,125              | 24,312            |
| 277 Agricultural Enterprises Development Administration                | 119,508             | -                       | 119,508             | 57,032              | 62,476            |
| 285 Puerto Rico Integrated Transit Authority                           | 52,104              | -                       | 52,104              | 47,853              | 4,251             |
| 295 Fiscal Agency & Financial Advisory Authority                       | 84,231              | -                       | 84,231              | 22,924              | 61,307            |
| 303 Convention Center of District Authority                            | 22,008              | -                       | 22,008              | 13,290              | 8,718             |
| <b>Total - Core Component Units</b>                                    | <b>\$ 1,994,953</b> | <b>\$ -</b>             | <b>\$ 1,994,953</b> | <b>\$ 1,105,646</b> | <b>\$ 889,307</b> |
| <b>Secondary Component Units</b>                                       |                     |                         |                     |                     |                   |
| 22 Office of The Commissioner of Insurance                             | \$ 7,559            | \$ -                    | \$ 7,559            | \$ 3,235            | \$ 4,324          |
| 29 Puerto Rico Federal Affairs Administration                          | 2,486               | -                       | 2,486               | -                   | 2,486             |
| 75 Office of the Financial Institutions Commissioner                   | 9,100               | -                       | 9,100               | 3,887               | 5,213             |
| 105 Industrial Commission  | 12,576              | -                       | 12,576              | 5,304               | 7,272             |
| 109 Puerto Rico School of Plastic Arts                                 | 4,259               | -                       | 4,259               | 1,913               | 2,346             |
| 138 Institutional Trust of the National Guard of Puerto Rico           | 6,513               | -                       | 6,513               | 3,019               | 3,494             |
| 161 Puerto Rico Infrastructure Financing Authority                     | 7,520               | -                       | 7,520               | 2,753               | 4,767             |
| 165 Land Authority of Puerto Rico                                      | 6,760               | -                       | 6,760               | 2,444               | 4,316             |
| 167 Integral Development of the "Península de Cantera"                 | 1,248               | -                       | 1,248               | 709                 | 539               |
| 177 Land Administration of Puerto Rico                                 | 5,770               | -                       | 5,770               | 3,362               | 2,408             |
| 186 Culebra Conservation and Development Authority                     | 540                 | -                       | 540                 | -                   | 540               |
| 191 Musical Arts Corporation   | 5,711               | -                       | 5,711               | 3,873               | 1,838             |
| 192 Fine Arts Center Corporation                                       | 7,409               | -                       | 7,409               | 2,388               | 5,021             |
| 195 Economic Development Bank of PR                                    | 10,248              | -                       | 10,248              | 5,494               | 4,754             |
| 196 Puerto Rico Public Broadcasting Corporation                        | 3,143               | -                       | 3,143               | 8,625               | (5,482)           |
| 198 Agricultural Insurance Corporation                                 | 2,820               | -                       | 2,820               | 1,678               | 1,142             |
| 215 Puerto Rico Conservatory of Music Corporation                      | 7,974               | -                       | 7,974               | 4,359               | 3,615             |
| 236 Innovation Fund for Agricultural Development of Puerto Rico        | 12,865              | -                       | 12,865              | -                   | 12,865            |
| 238 Ponce Authority (Authority Of The Port Of The Americas)            | 188                 | -                       | 188                 | -                   | 188               |
| 264 Corporation for the "Caño Martín Peña" Enlace Project              | 15,527              | -                       | 15,527              | 3,122               | 12,405            |
| 271 Puerto Rico Technology and Innovation Services                     | 69,700              | -                       | 69,700              | -                   | 69,700            |
| 276 Puerto Rico Public Private Partnership Authority                   | 25,779              | -                       | 25,779              | 6,934               | 18,845            |
| 286 Authority of the Port of Ponce                                     | 1,364               | -                       | 1,364               | -                   | 1,364             |
| 288 University of Puerto Rico Comprehensive Cancer Center              | 37,148              | -                       | 37,148              | -                   | 37,148            |
| 293 Center for Diabetes Research, Education, and Medical Services      | 784                 | -                       | 784                 | 503                 | 281               |
| 310 Municipal Finance Corporation                                      | 122,415             | -                       | 122,415             | -                   | 122,415           |
| 311 Puerto Rico Gaming Commission                                      | 196,107             | -                       | 196,107             | 121                 | 195,986           |
| 312 Retirement Board of the Government of Puerto Rico                  | 66,836              | -                       | 66,836              | 28,188              | 38,648            |
| 329 Office of Socioeconomic Development                                | 2,665               | -                       | 2,665               | 1,327               | 1,338             |
| TBD1 COFINA  | -                   | -                       | -                   | -                   | -                 |
| <b>Total - Secondary Component Units</b>                               | <b>\$ 653,014</b>   | <b>\$ -</b>             | <b>\$ 653,014</b>   | <b>\$ 93,237</b>    | <b>\$ 559,777</b> |

**Puerto Rico Department of Treasury | AAFAF**

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|   | Certified Budget    | Adjustments & Revisions | Revised Budget      | YTD Actual Expenses | Remaining Balance   |
|---|---------------------|-------------------------|---------------------|---------------------|---------------------|
| <b>OMB and Hacienda Custodies</b>                 |                     |                         |                     |                     |                     |
| 17 Custody of the Office of Management and Budget | \$ 990,985          | \$ -                    | \$ 990,985          | \$ -                | \$ 990,985          |
| 25 Custody of the Department of the Treasury      | 3,448,791           | -                       | 3,448,791           | 2,147,238           | 1,301,553           |
| <b>Total - OMB and Hacienda Custodies</b>         | <b>\$ 4,439,776</b> | <b>\$ -</b>             | <b>\$ 4,439,776</b> | <b>\$ 2,147,238</b> | <b>\$ 2,292,538</b> |

|  | Certified Budget    | Adjustments & Revisions | Revised Budget      | YTD Actual Expenses | Remaining Balance |
|--|---------------------|-------------------------|---------------------|---------------------|-------------------|
| <b>Out of Scope Entities</b>                                 |                     |                         |                     |                     |                   |
| 8 Office of the Comptroller                                  | \$ 37,189           | \$ -                    | \$ 37,189           | \$ 24,173           | \$ 13,016         |
| 10 The General Court of Justice                              | 307,288             | -                       | 307,288             | 197,907             | 109,381           |
| 100 Legislative Assembly of the Commonwealth                 | 95,903              | -                       | 95,903              | 73,800              | 22,103            |
| 106 Public Housing Administration                            | 20,017              | -                       | 20,017              | 14,703              | 5,314             |
| 176 University of Puerto Rico                                | 559,909             | -                       | 559,909             | 364,428             | 195,481           |
| 193 Office of Government Ethics                              | 9,112               | -                       | 9,112               | 6,004               | 3,108             |
| 200 Special Independent Prosecutor's Panel                   | 3,078               | -                       | 3,078               | 2,001               | 1,077             |
| 208 Contributions to the Municipalities                      | 131,838             | -                       | 131,838             | 85,695              | 46,143            |
| 220 Correctional Health                                      | 49,678              | -                       | 49,678              | 32,686              | 16,992            |
| 268 Puerto Rico Institute of Statistics                      | 1,704               | -                       | 1,704               | 1,122               | 582               |
| 272 Office of the Inspector General                          | 12,548              | -                       | 12,548              | 4,408               | 8,140             |
| 289 Energy Commission  | -                   | -                       | -                   | -                   | -                 |
| 297 Financial Oversight and Management Board for Puerto Rico | 57,625              | -                       | 57,625              | 37,456              | 20,169            |
| <b>Total - Out of Scope Entities</b>                         | <b>\$ 1,285,889</b> | <b>\$ -</b>             | <b>\$ 1,285,889</b> | <b>\$ 844,382</b>   | <b>\$ 441,507</b> |

|                                  | Certified Budget     | Adjustments & Revisions | Revised Budget       | YTD Actual Expenses | Remaining Balance   |
|----------------------------------|----------------------|-------------------------|----------------------|---------------------|---------------------|
| <b>Recap</b>                     |                      |                         |                      |                     |                     |
| Entities Operating in PRIFAS 7.5 | \$ 4,957,895         | \$ -                    | \$ 4,957,895         | \$ 2,946,987        | \$ 2,010,908        |
| Core Component Units             | 1,994,953            | -                       | 1,994,953            | 1,105,646           | 889,307             |
| Secondary Component Units        | 653,014              | -                       | 653,014              | 93,237              | 559,777             |
| OMB and Hacienda Custodies       | 4,439,776            | -                       | 4,439,776            | 2,147,238           | 2,292,538           |
| Out of Scope Entities            | 1,285,889            | -                       | 1,285,889            | 844,382             | 441,507             |
| <b>Total</b>                     | <b>\$ 13,331,527</b> | <b>\$ -</b>             | <b>\$ 13,331,527</b> | <b>\$ 7,137,490</b> | <b>\$ 6,194,037</b> |

**Notes:**

- 1) For purposes of actuals reporting, DPS related entities are being combined under entity code 45 (Department of Public Safety) with regards to budget and actual figures.
- 2) Please refer to the Appendix for a summary of actuals by month, and compliance, for CORE and Secondary Component Units.

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(figures in \$000s)

|  | Certified Budget    | Adjustments & Revisions | Revised Budget      | YTD Actual Expenses | Remaining Balance   |
|--|---------------------|-------------------------|---------------------|---------------------|---------------------|
| <b>Entities Operating in PRIFAS 7.5</b>                        |                     |                         |                     |                     |                     |
| 11 Puerto Rico Traffic Safety Commission                       | \$ -                | \$ -                    | \$ -                | \$ -                | \$ -                |
| 15 Office of the Governor                                      | 14,174              | -                       | 14,174              | 8,352               | 5,822               |
| 16 Office of Management and Budget                             | 13,975              | -                       | 13,975              | 6,604               | 7,371               |
| 23 Puerto Rico Department of State                             | 12,494              | -                       | 12,494              | 6,612               | 5,882               |
| 24 Puerto Rico Department of Treasury                          | 134,286             | -                       | 134,286             | 73,843              | 60,443              |
| 28 State Elections Commission                                  | 32,473              | -                       | 32,473              | 38,830              | (6,357)             |
| 30 Human Resources Management & Transformation                 | 3,185               | -                       | 3,185               | 2,174               | 1,011               |
| 31 General Services Administration                             | 9,795               | -                       | 9,795               | 3,827               | 5,968               |
| 34 Commission of Investigation, Processing and Appeals         | 362                 | -                       | 362                 | 176                 | 186                 |
| 37 Civil Rights Commission                                     | 787                 | -                       | 787                 | 401                 | 386                 |
| 38 Puerto Rico Department of Justice                           | 87,446              | -                       | 87,446              | 53,645              | 33,801              |
| 43 Puerto Rico National Guard                                  | 9,593               | -                       | 9,593               | 9,151               | 442                 |
| 45 Department of Public Safety                                 | 1,057,743           | -                       | 1,057,743           | 597,049             | 460,694             |
| 49 Department of Transportation and Public Works               | 96,739              | -                       | 96,739              | 87,650              | 9,089               |
| 50 Department of Natural and Environmental Resources           | 66,273              | -                       | 66,273              | 36,725              | 29,548              |
| 55 Puerto Rico Department of Agriculture                       | 21,750              | -                       | 21,750              | 21,147              | 603                 |
| 60 Office of the Citizen's Ombudsman                           | 2,629               | -                       | 2,629               | 1,616               | 1,013               |
| 62 Cooperative Development Commission of Puerto Rico           | 1,649               | -                       | 1,649               | 724                 | 925                 |
| 67 Puerto Rico Department of Labor and Human Resources         | 16,238              | -                       | 16,238              | 4,337               | 11,901              |
| 68 Puerto Rico Labor Relations Board                           | 616                 | -                       | 616                 | 409                 | 207                 |
| 69 Puerto Rico Department of Consumer Affairs                  | 6,071               | -                       | 6,071               | 4,058               | 2,013               |
| 71 Department of Health  | 475,024             | -                       | 475,024             | 141,793             | 333,231             |
| 78 Department of Housing                                       | 22,794              | -                       | 22,794              | 7,186               | 15,608              |
| 81 Department of Education                                     | 1,385,116           | -                       | 1,385,116           | 758,208             | 626,908             |
| 82 Institute of Puerto Rican Culture                           | 12,997              | -                       | 12,997              | 8,918               | 4,079               |
| 87 Department of Recreation and Sports                         | 25,292              | -                       | 25,292              | 17,818              | 7,474               |
| 95 Mental Health and Drug Addiction Services Administration    | 82,788              | -                       | 82,788              | 37,707              | 45,081              |
| 96 Office of the Women's Advocate                              | 2,014               | -                       | 2,014               | 1,210               | 804                 |
| 117 Act 70   | -                   | -                       | -                   | 137                 | (137)               |
| 120 Veteran's Advocate Office of Puerto Rico                   | 2,231               | -                       | 2,231               | 1,200               | 1,031               |
| 122 Secretariat of the Department of the Family                | 27,048              | -                       | 27,048              | 19,226              | 7,822               |
| 123 Family and Children Administration                         | 167,610             | -                       | 167,610             | 95,170              | 72,440              |
| 124 Child Support Administration (ASUME)                       | 9,325               | -                       | 9,325               | 4,641               | 4,684               |
| 126 Vocational Rehabilitation Administration                   | 13,968              | -                       | 13,968              | 6,604               | 7,364               |
| 127 Administration for Socioeconomic Development of the Family | 54,964              | -                       | 54,964              | 28,616              | 26,348              |
| 137 Department of Correction and Rehabilitation                | 336,031             | -                       | 336,031             | 206,881             | 129,150             |
| 139 Parole Board   | 2,025               | -                       | 2,025               | 1,183               | 842                 |
| 152 Elderly and Retired People Advocate Office                 | 2,288               | -                       | 2,288               | 635                 | 1,653               |
| 153 Office for People with Disabilities                        | 1,212               | -                       | 1,212               | 576                 | 636                 |
| 155 State Historic Preservation Office of Puerto Rico          | 1,661               | -                       | 1,661               | 1,079               | 582                 |
| 231 Office for the Patient's Advocate                          | 1,597               | -                       | 1,597               | 760                 | 837                 |
| 241 Administration for Integral Development of Childhood       | 5,121               | -                       | 5,121               | 1,761               | 3,360               |
| 279 Public Service Appeals Commission                          | 2,402               | -                       | 2,402               | 1,397               | 1,005               |
| 281 Office of the Election Comptroller                         | 2,484               | -                       | 2,484               | 1,782               | 702                 |
| 298 Public Service Regulatory Board                            | 3,438               | -                       | 3,438               | 2,083               | 1,355               |
| <b>Total - Entities Operating in PRIFAS 7.5</b>                | <b>\$ 4,227,708</b> | <b>\$ -</b>             | <b>\$ 4,227,708</b> | <b>\$ 2,303,901</b> | <b>\$ 1,923,807</b> |



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|  | Certified Budget  | Adjustments & Revisions | Revised Budget    | YTD Actual Expenses | Remaining Balance |
|--|-------------------|-------------------------|-------------------|---------------------|-------------------|
| <b>Core Component Units</b>  |                   |                         |                   |                     |                   |
| 70 State Insurance Fund Corporation                                    | \$ -              | \$ -                    | \$ -              | \$ -                | \$ -              |
| 79 Automobile Accidents Compensation Administration                    | -                 | -                       | -                 | -                   | -                 |
| 90 Medical Services Administration of Puerto Rico                      | 16,710            | -                       | 16,710            | 11,140              | 5,570             |
| 119 Department of Economic Development & Commerce                      | 31,393            | -                       | 31,393            | 77,054              | (45,661)          |
| 162 Public Building Authority  | -                 | -                       | -                 | -                   | -                 |
| 168 Puerto Rico Ports Authority  | -                 | -                       | -                 | -                   | -                 |
| 187 Puerto Rico Health Insurance Administration                        | 330,650           | -                       | 330,650           | 154,893             | 175,757           |
| 188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean | -                 | -                       | -                 | -                   | -                 |
| 235 Puerto Rico Housing Finance Corporation                            | 8,229             | -                       | 8,229             | 1,268               | 6,961             |
| 277 Agricultural Enterprises Development Administration                | 62,233            | -                       | 62,233            | 36,065              | 26,168            |
| 285 Puerto Rico Integrated Transit Authority                           | 16,814            | -                       | 16,814            | 22,911              | (6,097)           |
| 295 Fiscal Agency & Financial Advisory Authority                       | 84,231            | -                       | 84,231            | 22,924              | 61,307            |
| 303 Convention Center of District Authority                            | -                 | -                       | -                 | -                   | -                 |
| <b>Total - Core Component Units</b>                                    | <b>\$ 550,260</b> | <b>\$ -</b>             | <b>\$ 550,260</b> | <b>\$ 326,255</b>   | <b>\$ 224,005</b> |
| <b>Secondary Component Units</b>                                       |                   |                         |                   |                     |                   |
| 22 Office of The Commissioner of Insurance                             | \$ -              | \$ -                    | \$ -              | \$ -                | \$ -              |
| 29 Puerto Rico Federal Affairs Administration                          | 2,486             | -                       | 2,486             | -                   | 2,486             |
| 75 Office of the Financial Institutions Commissioner                   | -                 | -                       | -                 | -                   | -                 |
| 105 Industrial Commission  | -                 | -                       | -                 | -                   | -                 |
| 109 Puerto Rico School of Plastic Arts                                 | 2,257             | -                       | 2,257             | 1,143               | 1,114             |
| 138 Institutional Trust of the National Guard of Puerto Rico           | -                 | -                       | -                 | -                   | -                 |
| 161 Puerto Rico Infrastructure Financing Authority                     | 2,133             | -                       | 2,133             | 1,655               | 478               |
| 165 Land Authority of Puerto Rico                                      | -                 | -                       | -                 | -                   | -                 |
| 167 Integral Development of the "Península de Cantera"                 | 577               | -                       | 577               | 241                 | 336               |
| 177 Land Administration of Puerto Rico                                 | -                 | -                       | -                 | -                   | -                 |
| 186 Culebra Conservation and Development Authority                     | 241               | -                       | 241               | -                   | 241               |
| 191 Musical Arts Corporation   | 4,725             | -                       | 4,725             | 3,100               | 1,625             |
| 192 Fine Arts Center Corporation                                       | 5,216             | -                       | 5,216             | 1,604               | 3,612             |
| 195 Economic Development Bank of PR                                    | -                 | -                       | -                 | -                   | -                 |
| 196 Puerto Rico Public Broadcasting Corporation                        | -                 | -                       | -                 | 140                 | (140)             |
| 198 Agricultural Insurance Corporation                                 | -                 | -                       | -                 | -                   | -                 |
| 215 Puerto Rico Conservatory of Music Corporation                      | 4,471             | -                       | 4,471             | 2,546               | 1,925             |
| 236 Innovation Fund for Agricultural Development of Puerto Rico        | -                 | -                       | -                 | -                   | -                 |
| 238 Ponce Authority (Authority Of The Port Of The Americas)            | 188               | -                       | 188               | -                   | 188               |
| 264 Corporation for the "Caño Martin Peña" Enlace Project              | 14,543            | -                       | 14,543            | 1,729               | 12,814            |
| 271 Puerto Rico Technology and Innovation Services                     | 69,700            | -                       | 69,700            | -                   | 69,700            |
| 276 Puerto Rico Public Private Partnership Authority                   | 15,503            | -                       | 15,503            | 2,622               | 12,881            |
| 286 Authority of the Port of Ponce                                     | 951               | -                       | 951               | -                   | 951               |
| 288 University of Puerto Rico Comprehensive Cancer Center              | 10,459            | -                       | 10,459            | -                   | 10,459            |
| 293 Center for Diabetes Research, Education, and Medical Services      | 338               | -                       | 338               | 279                 | 59                |
| 310 Municipal Finance Corporation                                      | -                 | -                       | -                 | -                   | -                 |
| 311 Puerto Rico Gaming Commission                                      | 1,353             | -                       | 1,353             | 121                 | 1,232             |
| 312 Retirement Board of the Government of Puerto Rico                  | -                 | -                       | -                 | -                   | -                 |
| 329 Office of Socioeconomic Development                                | 2,665             | -                       | 2,665             | 1,327               | 1,338             |
| TBD1 COFINA  | -                 | -                       | -                 | -                   | -                 |
| <b>Total - Secondary Component Units</b>                               | <b>\$ 137,806</b> | <b>\$ -</b>             | <b>\$ 137,806</b> | <b>\$ 16,507</b>    | <b>\$ 121,299</b> |

**Puerto Rico Department of Treasury | AAFAF**

Full Year Budget and YTD Actuals Results for FY21 General Fund Expense Budget v. Actual

By Agency

YTD from 7/1/2020 through:

February-21

2/28/21

|   | Certified Budget    | Adjustments & Revisions | Revised Budget      | YTD Actual Expenses | Remaining Balance   |
|---|---------------------|-------------------------|---------------------|---------------------|---------------------|
| <b>OMB and Hacienda Custodies</b>                 |                     |                         |                     |                     |                     |
| 17 Custody of the Office of Management and Budget | \$ 983,985          | \$ -                    | \$ 983,985          | \$ -                | \$ 983,985          |
| 25 Custody of the Department of the Treasury      | 2,893,537           | -                       | 2,893,537           | 2,088,753           | 804,784             |
| <b>Total - OMB and Hacienda Custodies</b>         | <b>\$ 3,877,522</b> | <b>\$ -</b>             | <b>\$ 3,877,522</b> | <b>\$ 2,088,753</b> | <b>\$ 1,788,769</b> |

|  | Certified Budget    | Adjustments & Revisions | Revised Budget      | YTD Actual Expenses | Remaining Balance |
|--|---------------------|-------------------------|---------------------|---------------------|-------------------|
| <b>Out of Scope Entities</b>                                 |                     |                         |                     |                     |                   |
| 8 Office of the Comptroller                                  | \$ 37,189           | \$ -                    | \$ 37,189           | \$ 24,173           | \$ 13,016         |
| 10 The General Court of Justice                              | 293,270             | -                       | 293,270             | 194,669             | 98,601            |
| 100 Legislative Assembly of the Commonwealth                 | 95,903              | -                       | 95,903              | 73,800              | 22,103            |
| 106 Public Housing Administration                            | 5,712               | -                       | 5,712               | -                   | 5,712             |
| 176 University of Puerto Rico                                | 559,909             | -                       | 559,909             | 364,428             | 195,481           |
| 193 Office of Government Ethics                              | 9,112               | -                       | 9,112               | 6,004               | 3,108             |
| 200 Special Independent Prosecutor's Panel                   | 3,078               | -                       | 3,078               | 2,001               | 1,077             |
| 208 Contributions to the Municipalities                      | 131,838             | -                       | 131,838             | 85,695              | 46,143            |
| 220 Correctional Health                                      | 49,678              | -                       | 49,678              | 32,686              | 16,992            |
| 268 Puerto Rico Institute of Statistics                      | 1,704               | -                       | 1,704               | 1,122               | 582               |
| 272 Office of the Inspector General                          | 6,876               | -                       | 6,876               | 4,408               | 2,468             |
| 289 Energy Commission  | -                   | -                       | -                   | -                   | -                 |
| 297 Financial Oversight and Management Board for Puerto Rico | 57,625              | -                       | 57,625              | 37,456              | 20,169            |
| <b>Total - Out of Scope Entities</b>                         | <b>\$ 1,251,894</b> | <b>\$ -</b>             | <b>\$ 1,251,894</b> | <b>\$ 826,442</b>   | <b>\$ 425,452</b> |

|                                  | Certified Budget     | Adjustments & Revisions | Revised Budget       | YTD Actual Expenses | Remaining Balance   |
|----------------------------------|----------------------|-------------------------|----------------------|---------------------|---------------------|
| <b>Recap</b>                     |                      |                         |                      |                     |                     |
| Entities Operating in PRIFAS 7.5 | \$ 4,227,708         | \$ -                    | \$ 4,227,708         | \$ 2,303,901        | \$ 1,923,807        |
| Core Component Units             | 550,260              | -                       | 550,260              | 326,255             | 224,005             |
| Secondary Component Units        | 137,806              | -                       | 137,806              | 16,507              | 121,299             |
| OMB and Hacienda Custodies       | 3,877,522            | -                       | 3,877,522            | 2,088,753           | 1,788,769           |
| Out of Scope Entities            | 1,251,894            | -                       | 1,251,894            | 826,442             | 425,452             |
| <b>Total</b>                     | <b>\$ 10,045,190</b> | <b>\$ -</b>             | <b>\$ 10,045,190</b> | <b>\$ 5,561,857</b> | <b>\$ 4,483,333</b> |

**Notes:**

- 1) For purposes of actuals reporting, DPS related entities are being combined under entity code 45 (Department of Public Safety) with regards to budget and actual figures.
- 2) Please refer to the Appendix for a summary of actuals by month, and compliance, for CORE and Secondary Component Units.

**Puerto Rico Department of Treasury | AAFAF**

Full Year Budget and YTD Actual Results for FY21 Special Revenue Fund Expense Budget v. Actual  
By Agency

YTD from 7/1/2020 through:

February-21

2/28/21

(figures in \$000s)

|  | Certified Budget  | Adjustments & Revisions | Revised Budget    | YTD Actual Expenses | Remaining Balance |
|--|-------------------|-------------------------|-------------------|---------------------|-------------------|
| <b>Entities Operating in PRIFAS 7.5</b>                        |                   |                         |                   |                     |                   |
| 11 Puerto Rico Traffic Safety Commission                       | \$ 1,179          | \$ -                    | \$ 1,179          | \$ -                | \$ 1,179          |
| 15 Office of the Governor                                      | -                 | -                       | -                 | -                   | -                 |
| 16 Office of Management and Budget                             | 2,083             | -                       | 2,083             | 245                 | 1,838             |
| 23 Puerto Rico Department of State                             | 3,669             | -                       | 3,669             | 1,802               | 1,867             |
| 24 Puerto Rico Department of Treasury                          | 33,677            | -                       | 33,677            | 63                  | 33,614            |
| 28 State Elections Commission                                  | -                 | -                       | -                 | -                   | -                 |
| 30 Human Resources Management & Transformation                 | 1,091             | -                       | 1,091             | 132                 | 959               |
| 31 General Services Administration                             | 4,005             | -                       | 4,005             | 9,206               | (5,201)           |
| 34 Commission of Investigation, Processing and Appeals         | -                 | -                       | -                 | -                   | -                 |
| 37 Civil Rights Commission                                     | -                 | -                       | -                 | -                   | -                 |
| 38 Puerto Rico Department of Justice                           | 5,646             | -                       | 5,646             | 1,171               | 4,475             |
| 43 Puerto Rico National Guard                                  | -                 | -                       | -                 | 241                 | (241)             |
| 45 Department of Public Safety                                 | 52,057            | -                       | 52,057            | 3,444               | 48,613            |
| 49 Department of Transportation and Public Works               | 53,368            | -                       | 53,368            | 17,074              | 36,294            |
| 50 Department of Natural and Environmental Resources           | 40,850            | -                       | 40,850            | 5,556               | 35,294            |
| 55 Puerto Rico Department of Agriculture                       | 1,827             | -                       | 1,827             | 462                 | 1,365             |
| 60 Office of the Citizen's Ombudsman                           | -                 | -                       | -                 | -                   | -                 |
| 62 Cooperative Development Commission of Puerto Rico           | -                 | -                       | -                 | -                   | -                 |
| 67 Puerto Rico Department of Labor and Human Resources         | 302,983           | -                       | 302,983           | 21,094              | 281,889           |
| 68 Puerto Rico Labor Relations Board                           | 399               | -                       | 399               | 177                 | 222               |
| 69 Puerto Rico Department of Consumer Affairs                  | 1,782             | -                       | 1,782             | 595                 | 1,187             |
| 71 Department of Health  | 118,692           | -                       | 118,692           | 35,477              | 83,215            |
| 78 Department of Housing                                       | 17,551            | -                       | 17,551            | 7,215               | 10,336            |
| 81 Department of Education                                     | 14,211            | -                       | 14,211            | 524,391             | (510,180)         |
| 82 Institute of Puerto Rican Culture                           | 1,873             | -                       | 1,873             | -                   | 1,873             |
| 87 Department of Recreation and Sports                         | 15,966            | -                       | 15,966            | 96                  | 15,870            |
| 95 Mental Health and Drug Addiction Services Administration    | 6,380             | -                       | 6,380             | 2,608               | 3,772             |
| 96 Office of the Women's Advocate                              | -                 | -                       | -                 | -                   | -                 |
| 117 Act 70   | -                 | -                       | -                 | -                   | -                 |
| 120 Veteran's Advocate Office of Puerto Rico                   | -                 | -                       | -                 | 4,006               | (4,006)           |
| 122 Secretariat of the Department of the Family                | -                 | -                       | -                 | -                   | -                 |
| 123 Family and Children Administration                         | -                 | -                       | -                 | -                   | -                 |
| 124 Child Support Administration (ASUME)                       | 8                 | -                       | 8                 | -                   | 8                 |
| 126 Vocational Rehabilitation Administration                   | 732               | -                       | 732               | 167                 | 565               |
| 127 Administration for Socioeconomic Development of the Family | -                 | -                       | -                 | -                   | -                 |
| 137 Department of Correction and Rehabilitation                | 18,675            | -                       | 18,675            | 4,219               | 14,456            |
| 139 Parole Board   | -                 | -                       | -                 | -                   | -                 |
| 152 Elderly and Retired People Advocate Office                 | -                 | -                       | -                 | -                   | -                 |
| 153 Office for People with Disabilities                        | -                 | -                       | -                 | -                   | -                 |
| 155 State Historic Preservation Office of Puerto Rico          | 1,052             | -                       | 1,052             | 77                  | 975               |
| 231 Office for the Patient's Advocate                          | -                 | -                       | -                 | -                   | -                 |
| 241 Administration for Integral Development of Childhood       | -                 | -                       | -                 | -                   | -                 |
| 279 Public Service Appeals Commission                          | -                 | -                       | -                 | -                   | -                 |
| 281 Office of the Election Comptroller                         | -                 | -                       | -                 | 3                   | (3)               |
| 298 Public Service Regulatory Board                            | 30,431            | -                       | 30,431            | 3,567               | 26,864            |
| <b>Total - Entities Operating in PRIFAS 7.5</b>                | <b>\$ 730,187</b> | <b>\$ -</b>             | <b>\$ 730,187</b> | <b>\$ 643,086</b>   | <b>\$ 87,101</b>  |

**Puerto Rico Department of Treasury | AAFAF**

Full Year Budget and YTD Actual Results for FY21 Special Revenue Fund Expense Budget v. Actual

By Agency

YTD from 7/1/2020 through:

February-21

2/28/21

|  | Certified Budget    | Adjustments & Revisions | Revised Budget      | YTD Actual Expenses | Remaining Balance |
|--|---------------------|-------------------------|---------------------|---------------------|-------------------|
| <b>Core Component Units</b>  |                     |                         |                     |                     |                   |
| 70 State Insurance Fund Corporation                                    | \$ 433,069          | \$ -                    | \$ 433,069          | \$ 223,159          | \$ 209,910        |
| 79 Automobile Accidents Compensation Administration                    | 71,965              | -                       | 71,965              | 39,338              | 32,627            |
| 90 Medical Services Administration of Puerto Rico                      | 151,569             | -                       | 151,569             | 96,447              | 55,122            |
| 119 Department of Economic Development & Commerce                      | 98,837              | -                       | 98,837              | 51,971              | 46,866            |
| 162 Public Building Authority  | 104,894             | -                       | 104,894             | 70,895              | 33,999            |
| 168 Puerto Rico Ports Authority  | 52,210              | -                       | 52,210              | 56,886              | (4,676)           |
| 187 Puerto Rico Health Insurance Administration                        | 316,799             | -                       | 316,799             | 148,496             | 168,303           |
| 188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean | 74,569              | -                       | 74,569              | 24,142              | 50,427            |
| 235 Puerto Rico Housing Finance Corporation                            | 26,208              | -                       | 26,208              | 8,857               | 17,351            |
| 277 Agricultural Enterprises Development Administration                | 57,275              | -                       | 57,275              | 20,967              | 36,308            |
| 285 Puerto Rico Integrated Transit Authority                           | 35,290              | -                       | 35,290              | 24,941              | 10,349            |
| 295 Fiscal Agency & Financial Advisory Authority                       | -                   | -                       | -                   | -                   | -                 |
| 303 Convention Center of District Authority                            | 22,008              | -                       | 22,008              | 13,290              | 8,718             |
| <b>Total - Core Component Units</b>                                    | <b>\$ 1,444,693</b> | <b>\$ -</b>             | <b>\$ 1,444,693</b> | <b>\$ 779,391</b>   | <b>\$ 665,302</b> |
| <b>Secondary Component Units</b>                                       |                     |                         |                     |                     |                   |
| 22 Office of The Commissioner of Insurance                             | \$ 7,559            | \$ -                    | \$ 7,559            | \$ 3,235            | \$ 4,324          |
| 29 Puerto Rico Federal Affairs Administration                          | -                   | -                       | -                   | -                   | -                 |
| 75 Office of the Financial Institutions Commissioner                   | 9,100               | -                       | 9,100               | 3,887               | 5,213             |
| 105 Industrial Commission  | 12,576              | -                       | 12,576              | 5,304               | 7,272             |
| 109 Puerto Rico School of Plastic Arts                                 | 2,002               | -                       | 2,002               | 770                 | 1,232             |
| 138 Institutional Trust of the National Guard of Puerto Rico           | 6,513               | -                       | 6,513               | 3,019               | 3,494             |
| 161 Puerto Rico Infrastructure Financing Authority                     | 5,387               | -                       | 5,387               | 1,099               | 4,288             |
| 165 Land Authority of Puerto Rico                                      | 6,760               | -                       | 6,760               | 2,444               | 4,316             |
| 167 Integral Development of the "Península de Cantera"                 | 671                 | -                       | 671                 | 468                 | 203               |
| 177 Land Administration of Puerto Rico                                 | 5,770               | -                       | 5,770               | 3,362               | 2,408             |
| 186 Culebra Conservation and Development Authority                     | 299                 | -                       | 299                 | -                   | 299               |
| 191 Musical Arts Corporation   | 986                 | -                       | 986                 | 773                 | 213               |
| 192 Fine Arts Center Corporation                                       | 2,193               | -                       | 2,193               | 784                 | 1,409             |
| 195 Economic Development Bank of PR                                    | 10,248              | -                       | 10,248              | 5,494               | 4,754             |
| 196 Puerto Rico Public Broadcasting Corporation                        | 3,143               | -                       | 3,143               | 8,485               | (5,342)           |
| 198 Agricultural Insurance Corporation                                 | 2,820               | -                       | 2,820               | 1,678               | 1,142             |
| 215 Puerto Rico Conservatory of Music Corporation                      | 3,503               | -                       | 3,503               | 1,813               | 1,690             |
| 236 Innovation Fund for Agricultural Development of Puerto Rico        | 12,865              | -                       | 12,865              | -                   | 12,865            |
| 238 Ponce Authority (Authority Of The Port Of The Americas)            | -                   | -                       | -                   | -                   | -                 |
| 264 Corporation for the "Caño Martín Peña" Enlace Project              | 984                 | -                       | 984                 | 1,393               | (409)             |
| 271 Puerto Rico Technology and Innovation Services                     | -                   | -                       | -                   | -                   | -                 |
| 276 Puerto Rico Public Private Partnership Authority                   | 10,276              | -                       | 10,276              | 4,311               | 5,965             |
| 286 Authority of the Port of Ponce                                     | 413                 | -                       | 413                 | -                   | 413               |
| 288 University of Puerto Rico Comprehensive Cancer Center              | 26,689              | -                       | 26,689              | -                   | 26,689            |
| 293 Center for Diabetes Research, Education, and Medical Services      | 446                 | -                       | 446                 | 224                 | 222               |
| 310 Municipal Finance Corporation                                      | 122,415             | -                       | 122,415             | -                   | 122,415           |
| 311 Puerto Rico Gaming Commission                                      | 194,754             | -                       | 194,754             | -                   | 194,754           |
| 312 Retirement Board of the Government of Puerto Rico                  | 66,836              | -                       | 66,836              | 28,188              | 38,648            |
| 329 Office of Socioeconomic Development                                | -                   | -                       | -                   | -                   | -                 |
| TBD1 COFINA  | -                   | -                       | -                   | -                   | -                 |
| <b>Total - Secondary Component Units</b>                               | <b>\$ 515,208</b>   | <b>\$ -</b>             | <b>\$ 515,208</b>   | <b>\$ 76,731</b>    | <b>\$ 438,477</b> |

**Puerto Rico Department of Treasury | AAFAF**

Full Year Budget and YTD Actual Results for FY21 Special Revenue Fund Expense Budget v. Actual  
By Agency

YTD from 7/1/2020 through:

February-21

2/28/21

|   | Certified Budget  | Adjustments & Revisions | Revised Budget    | YTD Actual Expenses | Remaining Balance |
|---|-------------------|-------------------------|-------------------|---------------------|-------------------|
| <b>OMB and Hacienda Custodies</b>                 |                   |                         |                   |                     |                   |
| 17 Custody of the Office of Management and Budget | \$ 7,000          | \$ -                    | \$ 7,000          | \$ -                | \$ 7,000          |
| 25 Custody of the Department of the Treasury      | 555,254           | -                       | 555,254           | 58,485              | 496,769           |
| <b>Total - OMB and Hacienda Custodies</b>         | <b>\$ 562,254</b> | <b>\$ -</b>             | <b>\$ 562,254</b> | <b>\$ 58,485</b>    | <b>\$ 503,769</b> |

|  | Certified Budget | Adjustments & Revisions | Revised Budget   | YTD Actual Expenses | Remaining Balance |
|--|------------------|-------------------------|------------------|---------------------|-------------------|
| <b>Out of Scope Entities</b>                                 |                  |                         |                  |                     |                   |
| 8 Office of the Comptroller                                  | \$ -             | \$ -                    | \$ -             | \$ -                | \$ -              |
| 10 The General Court of Justice                              | 14,018           | -                       | 14,018           | 3,237               | 10,781            |
| 100 Legislative Assembly of the Commonwealth                 | -                | -                       | -                | -                   | -                 |
| 106 Public Housing Administration                            | 14,305           | -                       | 14,305           | 14,703              | (398)             |
| 176 University of Puerto Rico                                | -                | -                       | -                | -                   | -                 |
| 193 Office of Government Ethics                              | -                | -                       | -                | -                   | -                 |
| 200 Special Independent Prosecutor's Panel                   | -                | -                       | -                | -                   | -                 |
| 208 Contributions to the Municipalities                      | -                | -                       | -                | -                   | -                 |
| 220 Correctional Health                                      | -                | -                       | -                | -                   | -                 |
| 268 Puerto Rico Institute of Statistics                      | -                | -                       | -                | -                   | -                 |
| 272 Office of the Inspector General                          | 5,672            | -                       | 5,672            | -                   | 5,672             |
| 289 Energy Commission  | -                | -                       | -                | -                   | -                 |
| 297 Financial Oversight and Management Board for Puerto Rico | -                | -                       | -                | -                   | -                 |
| <b>Total - Out of Scope Entities</b>                         | <b>\$ 33,995</b> | <b>\$ -</b>             | <b>\$ 33,995</b> | <b>\$ 17,940</b>    | <b>\$ 16,055</b>  |

|                                  | Certified Budget    | Adjustments & Revisions | Revised Budget      | YTD Actual Expenses | Remaining Balance   |
|----------------------------------|---------------------|-------------------------|---------------------|---------------------|---------------------|
| <b>Recap</b>                     |                     |                         |                     |                     |                     |
| Entities Operating in PRIFAS 7.5 | \$ 730,187          | \$ -                    | \$ 730,187          | \$ 643,086          | \$ 87,101           |
| Core Component Units             | 1,444,693           | -                       | 1,444,693           | 779,391             | 665,302             |
| Secondary Component Units        | 515,208             | -                       | 515,208             | 76,731              | 438,477             |
| OMB and Hacienda Custodies       | 562,254             | -                       | 562,254             | 58,485              | 503,769             |
| Out of Scope Entities            | 33,995              | -                       | 33,995              | 17,940              | 16,055              |
| <b>Total</b>                     | <b>\$ 3,286,337</b> | <b>\$ -</b>             | <b>\$ 3,286,337</b> | <b>\$ 1,575,632</b> | <b>\$ 1,710,705</b> |

**Notes:**

- 1) For purposes of actuals reporting, DPS related entities are being combined under entity code 45 (Department of Public Safety) with regards to budget and actual figures.
- 2) Please refer to the Appendix for a summary of actuals by month, and compliance, for CORE and Secondary Component Units.

**Puerto Rico Department of Treasury | AAFAF**

YTD Budget and YTD Actual Results for FY21 General and Special Revenue Fund Budget v. Actual

By Agency

YTD from 7/1/2020 through:

February-21

2/28/21

8

(figures in \$000s)

|  | Certified Budget    | Adjustments & Revisions | Revised Budget      | YTD Actual Expenses | (Unfavorable) / Favorable \$ | (Unfavorable) / Favorable % |
|--|---------------------|-------------------------|---------------------|---------------------|------------------------------|-----------------------------|
| <b>Entities Operating in PRIFAS 7.5</b>                        |                     |                         |                     |                     |                              |                             |
| 11 Puerto Rico Traffic Safety Commission                       | \$ 786              | \$ -                    | \$ 786              | \$ -                | \$ 786                       | 100%                        |
| 15 Office of the Governor                                      | 9,449               | -                       | 9,449               | 8,352               | 1,097                        | 12%                         |
| 16 Office of Management and Budget                             | 10,705              | -                       | 10,705              | 6,849               | 3,856                        | 36%                         |
| 23 Puerto Rico Department of State                             | 10,775              | -                       | 10,775              | 8,414               | 2,362                        | 22%                         |
| 24 Puerto Rico Department of Treasury                          | 111,975             | -                       | 111,975             | 73,905              | 38,070                       | 34%                         |
| 28 State Elections Commission                                  | 21,649              | -                       | 21,649              | 38,830              | (17,182)                     | -79%                        |
| 30 Human Resources Management & Transformation                 | 2,851               | -                       | 2,851               | 2,306               | 545                          | 19%                         |
| 31 General Services Administration                             | 9,200               | -                       | 9,200               | 13,033              | (3,833)                      | -42%                        |
| 34 Commission of Investigation, Processing and Appeals         | 241                 | -                       | 241                 | 176                 | 65                           | 27%                         |
| 37 Civil Rights Commission                                     | 525                 | -                       | 525                 | 401                 | 124                          | 24%                         |
| 38 Puerto Rico Department of Justice                           | 62,061              | -                       | 62,061              | 54,816              | 7,245                        | 12%                         |
| 43 Puerto Rico National Guard                                  | 6,395               | -                       | 6,395               | 9,392               | (2,997)                      | -47%                        |
| 45 Department of Public Safety                                 | 739,867             | -                       | 739,867             | 600,493             | 139,374                      | 19%                         |
| 49 Department of Transportation and Public Works               | 100,071             | -                       | 100,071             | 104,724             | (4,652)                      | -5%                         |
| 50 Department of Natural and Environmental Resources           | 71,415              | -                       | 71,415              | 42,281              | 29,134                       | 41%                         |
| 55 Puerto Rico Department of Agriculture                       | 15,718              | -                       | 15,718              | 21,609              | (5,891)                      | -37%                        |
| 60 Office of the Citizen's Ombudsman                           | 1,753               | -                       | 1,753               | 1,616               | 137                          | 8%                          |
| 62 Cooperative Development Commission of Puerto Rico           | 1,099               | -                       | 1,099               | 724                 | 376                          | 34%                         |
| 67 Puerto Rico Department of Labor and Human Resources         | 212,814             | -                       | 212,814             | 25,431              | 187,383                      | 88%                         |
| 68 Puerto Rico Labor Relations Board                           | 677                 | -                       | 677                 | 586                 | 91                           | 13%                         |
| 69 Puerto Rico Department of Consumer Affairs                  | 5,235               | -                       | 5,235               | 4,652               | 583                          | 11%                         |
| 71 Department of Health  | 395,811             | -                       | 395,811             | 177,270             | 218,541                      | 55%                         |
| 78 Department of Housing                                       | 26,897              | -                       | 26,897              | 14,400              | 12,496                       | 46%                         |
| 81 Department of Education                                     | 932,885             | -                       | 932,885             | 1,282,598           | (349,713)                    | -37%                        |
| 82 Institute of Puerto Rican Culture                           | 9,913               | -                       | 9,913               | 8,918               | 995                          | 10%                         |
| 87 Department of Recreation and Sports                         | 27,505              | -                       | 27,505              | 17,914              | 9,592                        | 35%                         |
| 95 Mental Health and Drug Addiction Services Administration    | 59,445              | -                       | 59,445              | 40,315              | 19,130                       | 32%                         |
| 96 Office of the Women's Advocate                              | 1,343               | -                       | 1,343               | 1,210               | 132                          | 10%                         |
| 117 Act 70   | -                   | -                       | -                   | 137                 | (137)                        |                             |
| 120 Veteran's Advocate Office of Puerto Rico                   | 1,487               | -                       | 1,487               | 5,206               | (3,718)                      | -250%                       |
| 122 Secretariat of the Department of the Family                | 18,032              | -                       | 18,032              | 19,226              | (1,194)                      | -7%                         |
| 123 Family and Children Administration                         | 111,740             | -                       | 111,740             | 95,170              | 16,570                       | 15%                         |
| 124 Child Support Administration (ASUME)                       | 6,222               | -                       | 6,222               | 4,641               | 1,581                        | 25%                         |
| 126 Vocational Rehabilitation Administration                   | 9,800               | -                       | 9,800               | 6,771               | 3,029                        | 31%                         |
| 127 Administration for Socioeconomic Development of the Family | 36,643              | -                       | 36,643              | 28,616              | 8,027                        | 22%                         |
| 137 Department of Correction and Rehabilitation                | 236,471             | -                       | 236,471             | 211,100             | 25,370                       | 11%                         |
| 139 Parole Board   | 1,350               | -                       | 1,350               | 1,183               | 167                          | 12%                         |
| 152 Elderly and Retired People Advocate Office                 | 1,525               | -                       | 1,525               | 635                 | 891                          | 58%                         |
| 153 Office for People with Disabilities                        | 808                 | -                       | 808                 | 576                 | 232                          | 29%                         |
| 155 State Historic Preservation Office of Puerto Rico          | 1,809               | -                       | 1,809               | 1,156               | 653                          | 36%                         |
| 231 Office for the Patient's Advocate                          | 1,065               | -                       | 1,065               | 760                 | 304                          | 29%                         |
| 241 Administration for Integral Development of Childhood       | 3,414               | -                       | 3,414               | 1,761               | 1,653                        | 48%                         |
| 279 Public Service Appeals Commission                          | 1,601               | -                       | 1,601               | 1,397               | 204                          | 13%                         |
| 281 Office of the Election Comptroller                         | 1,656               | -                       | 1,656               | 1,785               | (129)                        | -8%                         |
| 298 Public Service Regulatory Board                            | 22,579              | -                       | 22,579              | 5,650               | 16,930                       | 75%                         |
| <b>Total - Entities Operating in PRIFAS 7.5</b>                | <b>\$ 3,305,263</b> | <b>\$ -</b>             | <b>\$ 3,305,263</b> | <b>\$ 2,946,987</b> | <b>\$ 358,277</b>            | <b>11%</b>                  |

**Puerto Rico Department of Treasury | AAFAF**

YTD Budget and YTD Actual Results for FY21 General and Special Revenue Fund Budget v. Actual

By Agency

YTD from 7/1/2020 through:

February-21

2/28/21

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(figures in \$000s)

|  | Certified Budget    | Adjustments & Revisions | Revised Budget      | YTD Actual Expenses | (Unfavorable) / Favorable \$ | (Unfavorable) / Favorable % |
|--|---------------------|-------------------------|---------------------|---------------------|------------------------------|-----------------------------|
| <b>Core Component Units</b>  |                     |                         |                     |                     |                              |                             |
| 70 State Insurance Fund Corporation                                    | \$ 288,713          | \$ -                    | \$ 288,713          | \$ 223,159          | \$ 65,554                    | 23%                         |
| 79 Automobile Accidents Compensation Administration                    | 47,977              | -                       | 47,977              | 39,338              | 8,638                        | 18%                         |
| 90 Medical Services Administration of Puerto Rico                      | 112,186             | -                       | 112,186             | 107,587             | 4,599                        | 4%                          |
| 119 Department of Economic Development & Commerce                      | 86,820              | -                       | 86,820              | 129,025             | (42,205)                     | -49%                        |
| 162 Public Building Authority  | 69,929              | -                       | 69,929              | 70,895              | (965)                        | -1%                         |
| 168 Puerto Rico Ports Authority  | 34,807              | -                       | 34,807              | 56,886              | (22,080)                     | -63%                        |
| 187 Puerto Rico Health Insurance Administration                        | 431,633             | -                       | 431,633             | 303,390             | 128,243                      | 30%                         |
| 188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean | 49,713              | -                       | 49,713              | 24,142              | 25,570                       | 51%                         |
| 235 Puerto Rico Housing Finance Corporation                            | 22,958              | -                       | 22,958              | 10,125              | 12,833                       | 56%                         |
| 277 Agricultural Enterprises Development Administration                | 79,672              | -                       | 79,672              | 57,032              | 22,640                       | 28%                         |
| 285 Puerto Rico Integrated Transit Authority                           | 34,736              | -                       | 34,736              | 47,853              | (13,117)                     | -38%                        |
| 295 Fiscal Agency & Financial Advisory Authority                       | 56,154              | -                       | 56,154              | 22,924              | 33,230                       | 59%                         |
| 303 Convention Center of District Authority                            | 14,672              | -                       | 14,672              | 13,290              | 1,382                        | 9%                          |
| <b>Total - Core Component Units</b>                                    | <b>\$ 1,329,969</b> | <b>\$ -</b>             | <b>\$ 1,329,969</b> | <b>\$ 1,105,646</b> | <b>\$ 224,322</b>            | <b>17%</b>                  |
| <b>Secondary Component Units</b>                                       |                     |                         |                     |                     |                              |                             |
| 22 Office of The Commissioner of Insurance                             | \$ 5,039            | \$ -                    | \$ 5,039            | \$ 3,235            | \$ 1,804                     | 36%                         |
| 29 Puerto Rico Federal Affairs Administration                          | 1,657               | -                       | 1,657               | -                   | 1,657                        | 100%                        |
| 75 Office of the Financial Institutions Commissioner                   | 6,067               | -                       | 6,067               | 3,887               | 2,180                        | 36%                         |
| 105 Industrial Commission  | 8,384               | -                       | 8,384               | 5,304               | 3,080                        | 37%                         |
| 109 Puerto Rico School of Plastic Arts                                 | 2,839               | -                       | 2,839               | 1,913               | 926                          | 33%                         |
| 138 Institutional Trust of the National Guard of Puerto Rico           | 4,342               | -                       | 4,342               | 3,019               | 1,323                        | 30%                         |
| 161 Puerto Rico Infrastructure Financing Authority                     | 5,013               | -                       | 5,013               | 2,753               | 2,260                        | 45%                         |
| 165 Land Authority of Puerto Rico                                      | 4,507               | -                       | 4,507               | 2,444               | 2,063                        | 46%                         |
| 167 Integral Development of the "Península de Cantera"                 | 832                 | -                       | 832                 | 709                 | 123                          | 15%                         |
| 177 Land Administration of Puerto Rico                                 | 3,847               | -                       | 3,847               | 3,362               | 485                          | 13%                         |
| 186 Culebra Conservation and Development Authority                     | 360                 | -                       | 360                 | -                   | 360                          | 100%                        |
| 191 Musical Arts Corporation   | 3,807               | -                       | 3,807               | 3,873               | (65)                         | -2%                         |
| 192 Fine Arts Center Corporation                                       | 4,939               | -                       | 4,939               | 2,388               | 2,551                        | 52%                         |
| 195 Economic Development Bank of PR                                    | 6,832               | -                       | 6,832               | 5,494               | 1,338                        | 20%                         |
| 196 Puerto Rico Public Broadcasting Corporation                        | 2,095               | -                       | 2,095               | 8,625               | (6,530)                      | -312%                       |
| 198 Agricultural Insurance Corporation                                 | 1,880               | -                       | 1,880               | 1,678               | 202                          | 11%                         |
| 215 Puerto Rico Conservatory of Music Corporation                      | 5,316               | -                       | 5,316               | 4,359               | 957                          | 18%                         |
| 236 Innovation Fund for Agricultural Development of Puerto Rico        | 8,577               | -                       | 8,577               | -                   | 8,577                        | 100%                        |
| 238 Ponce Authority (Authority Of The Port Of The Americas)            | 125                 | -                       | 125                 | -                   | 125                          | 100%                        |
| 264 Corporation for the "Caño Martín Peña" Enlace Project              | 10,351              | -                       | 10,351              | 3,122               | 7,229                        | 70%                         |
| 271 Puerto Rico Technology and Innovation Services                     | 46,467              | -                       | 46,467              | -                   | 46,467                       | 100%                        |
| 276 Puerto Rico Public Private Partnership Authority                   | 17,186              | -                       | 17,186              | 6,934               | 10,252                       | 60%                         |
| 286 Authority of the Port of Ponce                                     | 909                 | -                       | 909                 | -                   | 909                          | 100%                        |
| 288 University of Puerto Rico Comprehensive Cancer Center              | 24,765              | -                       | 24,765              | -                   | 24,765                       | 100%                        |
| 293 Center for Diabetes Research, Education, and Medical Services      | 523                 | -                       | 523                 | 503                 | 20                           | 4%                          |
| 310 Municipal Finance Corporation                                      | 81,610              | -                       | 81,610              | -                   | 81,610                       | 100%                        |
| 311 Puerto Rico Gaming Commission                                      | 130,738             | -                       | 130,738             | 121                 | 130,617                      | 100%                        |
| 312 Retirement Board of the Government of Puerto Rico                  | 44,557              | -                       | 44,557              | 28,188              | 16,369                       | 37%                         |
| 329 Office of Socioeconomic Development                                | 1,777               | -                       | 1,777               | 1,327               | 450                          | 25%                         |
| TBD1 COFINA  | -                   | -                       | -                   | -                   | -                            | -                           |
| <b>Total - Secondary Component Units</b>                               | <b>\$ 435,343</b>   | <b>\$ -</b>             | <b>\$ 435,343</b>   | <b>\$ 93,237</b>    | <b>\$ 342,105</b>            | <b>79%</b>                  |

**Puerto Rico Department of Treasury | AAFAF**

YTD Budget and YTD Actual Results for FY21 General and Special Revenue Fund Budget v. Actual

By Agency

YTD from 7/1/2020 through:

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(figures in \$000s)

|   | Certified Budget    | Adjustments & Revisions | Revised Budget      | YTD Actual Expenses | (Unfavorable) / Favorable \$ | (Unfavorable) / Favorable % |
|---|---------------------|-------------------------|---------------------|---------------------|------------------------------|-----------------------------|
| <b>OMB and Hacienda Custodies</b>                 |                     |                         |                     |                     |                              |                             |
| 17 Custody of the Office of Management and Budget | \$ 660,657          | \$ -                    | \$ 660,657          | \$ -                | \$ 660,657                   | 100%                        |
| 25 Custody of the Department of the Treasury      | 2,299,194           | -                       | 2,299,194           | 2,147,238           | 151,956                      | 7%                          |
| <b>Total - OMB and Hacienda Custodies</b>         | <b>\$ 2,959,851</b> | <b>\$ -</b>             | <b>\$ 2,959,851</b> | <b>\$ 2,147,238</b> | <b>\$ 812,613</b>            | <b>27%</b>                  |

|  | Certified Budget  | Adjustments & Revisions | Revised Budget    | YTD Actual Expenses | (Unfavorable) / Favorable \$ | (Unfavorable) / Favorable % |
|--|-------------------|-------------------------|-------------------|---------------------|------------------------------|-----------------------------|
| <b>Out of Scope Entities</b>                                 |                   |                         |                   |                     |                              |                             |
| 8 Office of the Comptroller                                  | \$ 24,793         | \$ -                    | \$ 24,793         | \$ 24,173           | \$ 620                       | 3%                          |
| 10 The General Court of Justice                              | 204,859           | -                       | 204,859           | 197,907             | 6,952                        | 3%                          |
| 100 Legislative Assembly of the Commonwealth                 | 63,935            | -                       | 63,935            | 73,800              | (9,864)                      | -15%                        |
| 106 Public Housing Administration                            | 13,345            | -                       | 13,345            | 14,703              | (1,358)                      | -10%                        |
| 176 University of Puerto Rico                                | 373,273           | -                       | 373,273           | 364,428             | 8,844                        | 2%                          |
| 193 Office of Government Ethics                              | 6,075             | -                       | 6,075             | 6,004               | 71                           | 1%                          |
| 200 Special Independent Prosecutor's Panel                   | 2,052             | -                       | 2,052             | 2,001               | 51                           | 3%                          |
| 208 Contributions to the Municipalities                      | 87,892            | -                       | 87,892            | 85,695              | 2,197                        | 3%                          |
| 220 Correctional Health                                      | 33,119            | -                       | 33,119            | 32,686              | 433                          | 1%                          |
| 268 Puerto Rico Institute of Statistics                      | 1,136             | -                       | 1,136             | 1,122               | 14                           | 1%                          |
| 272 Office of the Inspector General                          | 8,365             | -                       | 8,365             | 4,408               | 3,957                        | 47%                         |
| 289 Energy Commission  | -                 | -                       | -                 | -                   | -                            | -                           |
| 297 Financial Oversight and Management Board for Puerto Rico | 38,417            | -                       | 38,417            | 37,456              | 960                          | 2%                          |
| <b>Total - Out of Scope Entities</b>                         | <b>\$ 857,259</b> | <b>\$ -</b>             | <b>\$ 857,259</b> | <b>\$ 844,382</b>   | <b>\$ 12,877</b>             | <b>2%</b>                   |

|                                  | Certified Budget    | Adjustments & Revisions | Revised Budget      | YTD Actual Expenses | (Unfavorable) / Favorable \$ | (Unfavorable) / Favorable % |
|----------------------------------|---------------------|-------------------------|---------------------|---------------------|------------------------------|-----------------------------|
| <b>Recap</b>                     |                     |                         |                     |                     |                              |                             |
| Entities Operating in PRIFAS 7.5 | \$ 3,305,263        | \$ -                    | \$ 3,305,263        | \$ 2,946,987        | \$ 358,277                   | 11%                         |
| Core Component Units             | 1,329,969           | -                       | 1,329,969           | 1,105,646           | 224,322                      | 17%                         |
| Secondary Component Units        | 435,343             | -                       | 435,343             | 93,237              | 342,105                      | 79%                         |
| OMB and Hacienda Custodies       | 2,959,851           | -                       | 2,959,851           | 2,147,238           | 812,613                      | 27%                         |
| Out of Scope Entities            | 857,259             | -                       | 857,259             | 844,382             | 12,877                       | 2%                          |
| <b>Total</b>                     | <b>\$ 8,887,685</b> | <b>\$ -</b>             | <b>\$ 8,887,685</b> | <b>\$ 7,137,490</b> | <b>\$ 1,750,195</b>          | <b>20%</b>                  |

**Notes:**

- 1) For purposes of actuals reporting, DPS related entities are being combined under entity code 45 (Department of Public Safety) with regards to budget and actual figures.
- 2) Please refer to the Appendix for a summary of actuals by month, and compliance, for CORE and Secondary Component Units.



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|  | Certified Budget    | Adjustments & Revisions | Revised Budget      | YTD Actual Expenses | (Unfavorable) / Favorable \$ | (Unfavorable) / Favorable % |
|--|---------------------|-------------------------|---------------------|---------------------|------------------------------|-----------------------------|
| <b>Entities Operating in PRIFAS 7.5</b>                        |                     |                         |                     |                     |                              |                             |
| 11 Puerto Rico Traffic Safety Commission                       | \$ -                | \$ -                    | \$ -                | \$ -                | \$ -                         |                             |
| 15 Office of the Governor                                      | 9,449               | -                       | 9,449               | 8,352               | 1,097                        | 12%                         |
| 16 Office of Management and Budget                             | 9,317               | -                       | 9,317               | 6,604               | 2,713                        | 29%                         |
| 23 Puerto Rico Department of State                             | 8,329               | -                       | 8,329               | 6,612               | 1,717                        | 21%                         |
| 24 Puerto Rico Department of Treasury                          | 89,524              | -                       | 89,524              | 73,843              | 15,681                       | 18%                         |
| 28 State Elections Commission                                  | 21,649              | -                       | 21,649              | 38,830              | (17,182)                     | -79%                        |
| 30 Human Resources Management & Transformation                 | 2,123               | -                       | 2,123               | 2,174               | (51)                         | -2%                         |
| 31 General Services Administration                             | 6,530               | -                       | 6,530               | 3,827               | 2,703                        | 41%                         |
| 34 Commission of Investigation, Processing and Appeals         | 241                 | -                       | 241                 | 176                 | 65                           | 27%                         |
| 37 Civil Rights Commission                                     | 525                 | -                       | 525                 | 401                 | 124                          | 24%                         |
| 38 Puerto Rico Department of Justice                           | 58,297              | -                       | 58,297              | 53,645              | 4,652                        | 8%                          |
| 43 Puerto Rico National Guard                                  | 6,395               | -                       | 6,395               | 9,151               | (2,755)                      | -43%                        |
| 45 Department of Public Safety                                 | 705,162             | -                       | 705,162             | 597,049             | 108,113                      | 15%                         |
| 49 Department of Transportation and Public Works               | 64,493              | -                       | 64,493              | 87,650              | (23,157)                     | -36%                        |
| 50 Department of Natural and Environmental Resources           | 44,182              | -                       | 44,182              | 36,725              | 7,457                        | 17%                         |
| 55 Puerto Rico Department of Agriculture                       | 14,500              | -                       | 14,500              | 21,147              | (6,647)                      | -46%                        |
| 60 Office of the Citizen's Ombudsman                           | 1,753               | -                       | 1,753               | 1,616               | 137                          | 8%                          |
| 62 Cooperative Development Commission of Puerto Rico           | 1,099               | -                       | 1,099               | 724                 | 376                          | 34%                         |
| 67 Puerto Rico Department of Labor and Human Resources         | 10,825              | -                       | 10,825              | 4,337               | 6,488                        | 60%                         |
| 68 Puerto Rico Labor Relations Board                           | 411                 | -                       | 411                 | 409                 | 2                            | 1%                          |
| 69 Puerto Rico Department of Consumer Affairs                  | 4,047               | -                       | 4,047               | 4,058               | (11)                         | 0%                          |
| 71 Department of Health  | 316,683             | -                       | 316,683             | 141,793             | 174,889                      | 55%                         |
| 78 Department of Housing                                       | 15,196              | -                       | 15,196              | 7,186               | 8,010                        | 53%                         |
| 81 Department of Education                                     | 923,411             | -                       | 923,411             | 758,208             | 165,203                      | 18%                         |
| 82 Institute of Puerto Rican Culture                           | 8,665               | -                       | 8,665               | 8,918               | (254)                        | -3%                         |
| 87 Department of Recreation and Sports                         | 16,861              | -                       | 16,861              | 17,818              | (957)                        | -6%                         |
| 95 Mental Health and Drug Addiction Services Administration    | 55,192              | -                       | 55,192              | 37,707              | 17,485                       | 32%                         |
| 96 Office of the Women's Advocate                              | 1,343               | -                       | 1,343               | 1,210               | 132                          | 10%                         |
| 117 Act 70   | -                   | -                       | -                   | 137                 | (137)                        |                             |
| 120 Veteran's Advocate Office of Puerto Rico                   | 1,487               | -                       | 1,487               | 1,200               | 288                          | 19%                         |
| 122 Secretariat of the Department of the Family                | 18,032              | -                       | 18,032              | 19,226              | (1,194)                      | -7%                         |
| 123 Family and Children Administration                         | 111,740             | -                       | 111,740             | 95,170              | 16,570                       | 15%                         |
| 124 Child Support Administration (ASUME)                       | 6,217               | -                       | 6,217               | 4,641               | 1,575                        | 25%                         |
| 126 Vocational Rehabilitation Administration                   | 9,312               | -                       | 9,312               | 6,604               | 2,708                        | 29%                         |
| 127 Administration for Socioeconomic Development of the Family | 36,643              | -                       | 36,643              | 28,616              | 8,027                        | 22%                         |
| 137 Department of Correction and Rehabilitation                | 224,021             | -                       | 224,021             | 206,881             | 17,139                       | 8%                          |
| 139 Parole Board   | 1,350               | -                       | 1,350               | 1,183               | 167                          | 12%                         |
| 152 Elderly and Retired People Advocate Office                 | 1,525               | -                       | 1,525               | 635                 | 891                          | 58%                         |
| 153 Office for People with Disabilities                        | 808                 | -                       | 808                 | 576                 | 232                          | 29%                         |
| 155 State Historic Preservation Office of Puerto Rico          | 1,107               | -                       | 1,107               | 1,079               | 28                           | 3%                          |
| 231 Office for the Patient's Advocate                          | 1,065               | -                       | 1,065               | 760                 | 304                          | 29%                         |
| 241 Administration for Integral Development of Childhood       | 3,414               | -                       | 3,414               | 1,761               | 1,653                        | 48%                         |
| 279 Public Service Appeals Commission                          | 1,601               | -                       | 1,601               | 1,397               | 204                          | 13%                         |
| 281 Office of the Election Comptroller                         | 1,656               | -                       | 1,656               | 1,782               | (126)                        | -8%                         |
| 298 Public Service Regulatory Board                            | 2,292               | -                       | 2,292               | 2,083               | 209                          | 9%                          |
| <b>Total - Entities Operating in PRIFAS 7.5</b>                | <b>\$ 2,818,472</b> | <b>\$ -</b>             | <b>\$ 2,818,472</b> | <b>\$ 2,303,901</b> | <b>\$ 514,571</b>            | <b>18%</b>                  |

**Puerto Rico Department of Treasury | AAFAP**

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|  | Certified Budget  | Adjustments & Revisions | Revised Budget    | YTD Actual Expenses | (Unfavorable) / Favorable \$ | (Unfavorable) / Favorable % |
|--|-------------------|-------------------------|-------------------|---------------------|------------------------------|-----------------------------|
| <b>Core Component Units</b>  |                   |                         |                   |                     |                              |                             |
| 70 State Insurance Fund Corporation                                    | \$ -              | \$ -                    | \$ -              | \$ -                | \$ -                         |                             |
| 79 Automobile Accidents Compensation Administration                    | -                 | -                       | -                 | -                   | -                            |                             |
| 90 Medical Services Administration of Puerto Rico                      | 11,140            | -                       | 11,140            | 11,140              | -                            | 0%                          |
| 119 Department of Economic Development & Commerce                      | 20,929            | -                       | 20,929            | 77,054              | (56,125)                     | -268%                       |
| 162 Public Building Authority  | -                 | -                       | -                 | -                   | -                            |                             |
| 168 Puerto Rico Ports Authority  | -                 | -                       | -                 | -                   | -                            |                             |
| 187 Puerto Rico Health Insurance Administration                        | 220,433           | -                       | 220,433           | 154,893             | 65,540                       | 30%                         |
| 188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean | -                 | -                       | -                 | -                   | -                            |                             |
| 235 Puerto Rico Housing Finance Corporation                            | 5,486             | -                       | 5,486             | 1,268               | 4,218                        | 77%                         |
| 277 Agricultural Enterprises Development Administration                | 41,489            | -                       | 41,489            | 36,065              | 5,423                        | 13%                         |
| 285 Puerto Rico Integrated Transit Authority                           | 11,209            | -                       | 11,209            | 22,911              | (11,702)                     | -104%                       |
| 295 Fiscal Agency & Financial Advisory Authority                       | 56,154            | -                       | 56,154            | 22,924              | 33,230                       | 59%                         |
| 303 Convention Center of District Authority                            | -                 | -                       | -                 | -                   | -                            |                             |
| <b>Total - Core Component Units</b>                                    | <b>\$ 366,840</b> | <b>\$ -</b>             | <b>\$ 366,840</b> | <b>\$ 326,255</b>   | <b>\$ 40,585</b>             | <b>11%</b>                  |
| <b>Secondary Component Units</b>                                       |                   |                         |                   |                     |                              |                             |
| 22 Office of The Commissioner of Insurance                             | \$ -              | \$ -                    | \$ -              | \$ -                | \$ -                         |                             |
| 29 Puerto Rico Federal Affairs Administration                          | 1,657             | -                       | 1,657             | -                   | 1,657                        | 100%                        |
| 75 Office of the Financial Institutions Commissioner                   | -                 | -                       | -                 | -                   | -                            |                             |
| 105 Industrial Commission  | -                 | -                       | -                 | -                   | -                            |                             |
| 109 Puerto Rico School of Plastic Arts                                 | 1,505             | -                       | 1,505             | 1,143               | 362                          | 24%                         |
| 138 Institutional Trust of the National Guard of Puerto Rico           | -                 | -                       | -                 | -                   | -                            |                             |
| 161 Puerto Rico Infrastructure Financing Authority                     | 1,422             | -                       | 1,422             | 1,655               | (233)                        | -16%                        |
| 165 Land Authority of Puerto Rico                                      | -                 | -                       | -                 | -                   | -                            |                             |
| 167 Integral Development of the "Península de Cantera"                 | 385               | -                       | 385               | 241                 | 144                          | 37%                         |
| 177 Land Administration of Puerto Rico                                 | -                 | -                       | -                 | -                   | -                            |                             |
| 186 Culebra Conservation and Development Authority                     | 161               | -                       | 161               | -                   | 161                          | 100%                        |
| 191 Musical Arts Corporation   | 3,150             | -                       | 3,150             | 3,100               | 50                           | 2%                          |
| 192 Fine Arts Center Corporation                                       | 3,477             | -                       | 3,477             | 1,604               | 1,873                        | 54%                         |
| 195 Economic Development Bank of PR                                    | -                 | -                       | -                 | -                   | -                            |                             |
| 196 Puerto Rico Public Broadcasting Corporation                        | -                 | -                       | -                 | 140                 | (140)                        |                             |
| 198 Agricultural Insurance Corporation                                 | -                 | -                       | -                 | -                   | -                            |                             |
| 215 Puerto Rico Conservatory of Music Corporation                      | 2,981             | -                       | 2,981             | 2,546               | 435                          | 15%                         |
| 236 Innovation Fund for Agricultural Development of Puerto Rico        | -                 | -                       | -                 | -                   | -                            |                             |
| 238 Ponce Authority (Authority Of The Port Of The Americas)            | 125               | -                       | 125               | -                   | 125                          | 100%                        |
| 264 Corporation for the "Caño Martín Peña" Enlace Project              | 9,695             | -                       | 9,695             | 1,729               | 7,966                        | 82%                         |
| 271 Puerto Rico Technology and Innovation Services                     | 46,467            | -                       | 46,467            | -                   | 46,467                       | 100%                        |
| 276 Puerto Rico Public Private Partnership Authority                   | 10,335            | -                       | 10,335            | 2,622               | 7,713                        | 75%                         |
| 286 Authority of the Port of Ponce                                     | 634               | -                       | 634               | -                   | 634                          | 100%                        |
| 288 University of Puerto Rico Comprehensive Cancer Center              | 6,973             | -                       | 6,973             | -                   | 6,973                        | 100%                        |
| 293 Center for Diabetes Research, Education, and Medical Services      | 225               | -                       | 225               | 279                 | (54)                         | -24%                        |
| 310 Municipal Finance Corporation                                      | -                 | -                       | -                 | -                   | -                            |                             |
| 311 Puerto Rico Gaming Commission                                      | 902               | -                       | 902               | 121                 | 781                          | 87%                         |
| 312 Retirement Board of the Government of Puerto Rico                  | -                 | -                       | -                 | -                   | -                            |                             |
| 329 Office of Socioeconomic Development                                | 1,777             | -                       | 1,777             | 1,327               | 450                          | 25%                         |
| TBD1 COFINA  | -                 | -                       | -                 | -                   | -                            |                             |
| <b>Total - Secondary Component Units</b>                               | <b>\$ 91,871</b>  | <b>\$ -</b>             | <b>\$ 91,871</b>  | <b>\$ 16,507</b>    | <b>\$ 75,364</b>             | <b>82%</b>                  |

**Puerto Rico Department of Treasury | AAFAP**

YTD Budget and YTD Actual Results for FY21 General Fund Expense Budget v. Actual

By Agency

YTD from 7/1/2020 through:

February-21

2/28/21

8

(figures in \$000s)

|   | Certified Budget    | Adjustments & Revisions | Revised Budget      | YTD Actual Expenses | (Unfavorable) / Favorable \$ | (Unfavorable) / Favorable % |
|---|---------------------|-------------------------|---------------------|---------------------|------------------------------|-----------------------------|
| <b>OMB and Hacienda Custodies</b>                 |                     |                         |                     |                     |                              |                             |
| 17 Custody of the Office of Management and Budget | \$ 655,990          | \$ -                    | \$ 655,990          | \$ -                | \$ 655,990                   | 100%                        |
| 25 Custody of the Department of the Treasury      | 1,929,025           | -                       | 1,929,025           | 2,088,753           | (159,728)                    | -8%                         |
| <b>Total - OMB and Hacienda Custodies</b>         | <b>\$ 2,585,015</b> | <b>\$ -</b>             | <b>\$ 2,585,015</b> | <b>\$ 2,088,753</b> | <b>\$ 496,262</b>            | <b>19%</b>                  |

|  | Certified Budget  | Adjustments & Revisions | Revised Budget    | YTD Actual Expenses | (Unfavorable) / Favorable \$ | (Unfavorable) / Favorable % |
|--|-------------------|-------------------------|-------------------|---------------------|------------------------------|-----------------------------|
| <b>Out of Scope Entities</b>                                 |                   |                         |                   |                     |                              |                             |
| 8 Office of the Comptroller                                  | \$ 24,793         | \$ -                    | \$ 24,793         | \$ 24,173           | \$ 620                       | 3%                          |
| 10 The General Court of Justice                              | 195,513           | -                       | 195,513           | 194,669             | 844                          | 0%                          |
| 100 Legislative Assembly of the Commonwealth                 | 63,935            | -                       | 63,935            | 73,800              | (9,864)                      | -15%                        |
| 106 Public Housing Administration                            | 3,808             | -                       | 3,808             | -                   | 3,808                        | 100%                        |
| 176 University of Puerto Rico                                | 373,273           | -                       | 373,273           | 364,428             | 8,844                        | 2%                          |
| 193 Office of Government Ethics                              | 6,075             | -                       | 6,075             | 6,004               | 71                           | 1%                          |
| 200 Special Independent Prosecutor's Panel                   | 2,052             | -                       | 2,052             | 2,001               | 51                           | 3%                          |
| 208 Contributions to the Municipalities                      | 87,892            | -                       | 87,892            | 85,695              | 2,197                        | 3%                          |
| 220 Correctional Health                                      | 33,119            | -                       | 33,119            | 32,686              | 433                          | 1%                          |
| 268 Puerto Rico Institute of Statistics                      | 1,136             | -                       | 1,136             | 1,122               | 14                           | 1%                          |
| 272 Office of the Inspector General                          | 4,584             | -                       | 4,584             | 4,408               | 176                          | 4%                          |
| 289 Energy Commission  | -                 | -                       | -                 | -                   | -                            | -                           |
| 297 Financial Oversight and Management Board for Puerto Rico | 38,417            | -                       | 38,417            | 37,456              | 960                          | 2%                          |
| <b>Total - Out of Scope Entities</b>                         | <b>\$ 834,596</b> | <b>\$ -</b>             | <b>\$ 834,596</b> | <b>\$ 826,442</b>   | <b>\$ 8,154</b>              | <b>1%</b>                   |

|                                  | Certified Budget    | Adjustments & Revisions | Revised Budget      | YTD Actual Expenses | (Unfavorable) / Favorable \$ | (Unfavorable) / Favorable % |
|----------------------------------|---------------------|-------------------------|---------------------|---------------------|------------------------------|-----------------------------|
| <b>Recap</b>                     |                     |                         |                     |                     |                              |                             |
| Entities Operating in PRIFAS 7.5 | \$ 2,818,472        | \$ -                    | \$ 2,818,472        | \$ 2,303,901        | \$ 514,571                   | 18%                         |
| Core Component Units             | 366,840             | -                       | 366,840             | 326,255             | 40,585                       | 11%                         |
| Secondary Component Units        | 91,871              | -                       | 91,871              | 16,507              | 75,364                       | 82%                         |
| OMB and Hacienda Custodies       | 2,585,015           | -                       | 2,585,015           | 2,088,753           | 496,262                      | 19%                         |
| Out of Scope Entities            | 834,596             | -                       | 834,596             | 826,442             | 8,154                        | 1%                          |
| <b>Total</b>                     | <b>\$ 6,696,793</b> | <b>\$ -</b>             | <b>\$ 6,696,793</b> | <b>\$ 5,561,857</b> | <b>\$ 1,134,936</b>          | <b>17%</b>                  |

**Notes:**

- 1) For purposes of actuals reporting, DPS related entities are being combined under entity code 45 (Department of Public Safety) with regards to budget and actual figures.
- 2) Please refer to the Appendix for a summary of actuals by month, and compliance, for CORE and Secondary Component Units.

**Puerto Rico Department of Treasury | AAFAF**

YTD Budget and YTD Actual Results for FY21 Special Revenue Fund Expense Budget v. Actual

By Agency

YTD from 7/1/2020 through:

February-21

2/28/21

8

(figures in \$000s)

|  | Certified Budget  | Adjustments & Revisions | Revised Budget    | YTD Actual Expenses | (Unfavorable) / Favorable \$ | (Unfavorable) / Favorable % |
|--|-------------------|-------------------------|-------------------|---------------------|------------------------------|-----------------------------|
| <b>Entities Operating in PRIFAS 7.5</b>                        |                   |                         |                   |                     |                              |                             |
| 11 Puerto Rico Traffic Safety Commission                       | \$ 786            | \$ -                    | \$ 786            | \$ -                | \$ 786                       | 100%                        |
| 15 Office of the Governor                                      | -                 | -                       | -                 | -                   | -                            | -                           |
| 16 Office of Management and Budget                             | 1,389             | -                       | 1,389             | 245                 | 1,144                        | 82%                         |
| 23 Puerto Rico Department of State                             | 2,446             | -                       | 2,446             | 1,802               | 644                          | 26%                         |
| 24 Puerto Rico Department of Treasury                          | 22,451            | -                       | 22,451            | 63                  | 22,389                       | 100%                        |
| 28 State Elections Commission                                  | -                 | -                       | -                 | -                   | -                            | -                           |
| 30 Human Resources Management & Transformation                 | 727               | -                       | 727               | 132                 | 595                          | 82%                         |
| 31 General Services Administration                             | 2,670             | -                       | 2,670             | 9,206               | (6,536)                      | -245%                       |
| 34 Commission of Investigation, Processing and Appeals         | -                 | -                       | -                 | -                   | -                            | -                           |
| 37 Civil Rights Commission                                     | -                 | -                       | -                 | -                   | -                            | -                           |
| 38 Puerto Rico Department of Justice                           | 3,764             | -                       | 3,764             | 1,171               | 2,593                        | 69%                         |
| 43 Puerto Rico National Guard                                  | -                 | -                       | -                 | 241                 | (241)                        | -                           |
| 45 Department of Public Safety                                 | 34,705            | -                       | 34,705            | 3,444               | 31,260                       | 90%                         |
| 49 Department of Transportation and Public Works               | 35,579            | -                       | 35,579            | 17,074              | 18,505                       | 52%                         |
| 50 Department of Natural and Environmental Resources           | 27,233            | -                       | 27,233            | 5,556               | 21,677                       | 80%                         |
| 55 Puerto Rico Department of Agriculture                       | 1,218             | -                       | 1,218             | 462                 | 756                          | 62%                         |
| 60 Office of the Citizen's Ombudsman                           | -                 | -                       | -                 | -                   | -                            | -                           |
| 62 Cooperative Development Commission of Puerto Rico           | -                 | -                       | -                 | -                   | -                            | -                           |
| 67 Puerto Rico Department of Labor and Human Resources         | 201,989           | -                       | 201,989           | 21,094              | 180,895                      | 90%                         |
| 68 Puerto Rico Labor Relations Board                           | 266               | -                       | 266               | 177                 | 89                           | 33%                         |
| 69 Puerto Rico Department of Consumer Affairs                  | 1,188             | -                       | 1,188             | 595                 | 593                          | 50%                         |
| 71 Department of Health  | 79,128            | -                       | 79,128            | 35,477              | 43,651                       | 55%                         |
| 78 Department of Housing                                       | 11,701            | -                       | 11,701            | 7,215               | 4,486                        | 38%                         |
| 81 Department of Education                                     | 9,474             | -                       | 9,474             | 524,391             | (514,917)                    | -5435%                      |
| 82 Institute of Puerto Rican Culture                           | 1,249             | -                       | 1,249             | -                   | 1,249                        | 100%                        |
| 87 Department of Recreation and Sports                         | 10,644            | -                       | 10,644            | 96                  | 10,548                       | 99%                         |
| 95 Mental Health and Drug Addiction Services Administration    | 4,253             | -                       | 4,253             | 2,608               | 1,645                        | 39%                         |
| 96 Office of the Women's Advocate                              | -                 | -                       | -                 | -                   | -                            | -                           |
| 117 Act 70   | -                 | -                       | -                 | -                   | -                            | -                           |
| 120 Veteran's Advocate Office of Puerto Rico                   | -                 | -                       | -                 | 4,006               | (4,006)                      | -                           |
| 122 Secretariat of the Department of the Family                | -                 | -                       | -                 | -                   | -                            | -                           |
| 123 Family and Children Administration                         | -                 | -                       | -                 | -                   | -                            | -                           |
| 124 Child Support Administration (ASUME)                       | 5                 | -                       | 5                 | -                   | 5                            | 100%                        |
| 126 Vocational Rehabilitation Administration                   | 488               | -                       | 488               | 167                 | 321                          | 66%                         |
| 127 Administration for Socioeconomic Development of the Family | -                 | -                       | -                 | -                   | -                            | -                           |
| 137 Department of Correction and Rehabilitation                | 12,450            | -                       | 12,450            | 4,219               | 8,231                        | 66%                         |
| 139 Parole Board   | -                 | -                       | -                 | -                   | -                            | -                           |
| 152 Elderly and Retired People Advocate Office                 | -                 | -                       | -                 | -                   | -                            | -                           |
| 153 Office for People with Disabilities                        | -                 | -                       | -                 | -                   | -                            | -                           |
| 155 State Historic Preservation Office of Puerto Rico          | 701               | -                       | 701               | 77                  | 625                          | 89%                         |
| 231 Office for the Patient's Advocate                          | -                 | -                       | -                 | -                   | -                            | -                           |
| 241 Administration for Integral Development of Childhood       | -                 | -                       | -                 | -                   | -                            | -                           |
| 279 Public Service Appeals Commission                          | -                 | -                       | -                 | -                   | -                            | -                           |
| 281 Office of the Election Comptroller                         | -                 | -                       | -                 | 3                   | (3)                          | -                           |
| 298 Public Service Regulatory Board                            | 20,287            | -                       | 20,287            | 3,567               | 16,720                       | 82%                         |
| <b>Total - Entities Operating in PRIFAS 7.5</b>                | <b>\$ 486,791</b> | <b>\$ -</b>             | <b>\$ 486,791</b> | <b>\$ 643,086</b>   | <b>\$ (156,295)</b>          | <b>-32%</b>                 |

**Puerto Rico Department of Treasury | AAFAF**

YTD Budget and YTD Actual Results for FY21 Special Revenue Fund Expense Budget v. Actual

By Agency

YTD from 7/1/2020 through:

February-21

2/28/21

8

(figures in \$000s)

|  | Certified Budget  | Adjustments & Revisions | Revised Budget    | YTD Actual Expenses | (Unfavorable) / Favorable \$ | (Unfavorable) / Favorable % |
|--|-------------------|-------------------------|-------------------|---------------------|------------------------------|-----------------------------|
| <b>Core Component Units</b>  |                   |                         |                   |                     |                              |                             |
| 70 State Insurance Fund Corporation                                    | \$ 288,713        | \$ -                    | \$ 288,713        | \$ 223,159          | \$ 65,554                    | 23%                         |
| 79 Automobile Accidents Compensation Administration                    | 47,977            | -                       | 47,977            | 39,338              | 8,638                        | 18%                         |
| 90 Medical Services Administration of Puerto Rico                      | 101,046           | -                       | 101,046           | 96,447              | 4,599                        | 5%                          |
| 119 Department of Economic Development & Commerce                      | 65,891            | -                       | 65,891            | 51,971              | 13,920                       | 21%                         |
| 162 Public Building Authority  | 69,929            | -                       | 69,929            | 70,895              | (965)                        | -1%                         |
| 168 Puerto Rico Ports Authority  | 34,807            | -                       | 34,807            | 56,886              | (22,080)                     | -63%                        |
| 187 Puerto Rico Health Insurance Administration                        | 211,199           | -                       | 211,199           | 148,496             | 62,703                       | 30%                         |
| 188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean | 49,713            | -                       | 49,713            | 24,142              | 25,570                       | 51%                         |
| 235 Puerto Rico Housing Finance Corporation                            | 17,472            | -                       | 17,472            | 8,857               | 8,615                        | 49%                         |
| 277 Agricultural Enterprises Development Administration                | 38,183            | -                       | 38,183            | 20,967              | 17,217                       | 45%                         |
| 285 Puerto Rico Integrated Transit Authority                           | 23,527            | -                       | 23,527            | 24,941              | (1,415)                      | -6%                         |
| 295 Fiscal Agency & Financial Advisory Authority                       | -                 | -                       | -                 | -                   | -                            |                             |
| 303 Convention Center of District Authority                            | 14,672            | -                       | 14,672            | 13,290              | 1,382                        | 9%                          |
| <b>Total - Core Component Units</b>                                    | <b>\$ 963,129</b> | <b>\$ -</b>             | <b>\$ 963,129</b> | <b>\$ 779,391</b>   | <b>\$ 183,738</b>            | <b>19%</b>                  |
| <b>Secondary Component Units</b>                                       |                   |                         |                   |                     |                              |                             |
| 22 Office of The Commissioner of Insurance                             | \$ 5,039          | \$ -                    | \$ 5,039          | \$ 3,235            | \$ 1,804                     | 36%                         |
| 29 Puerto Rico Federal Affairs Administration                          | -                 | -                       | -                 | -                   | -                            |                             |
| 75 Office of the Financial Institutions Commissioner                   | 6,067             | -                       | 6,067             | 3,887               | 2,180                        | 36%                         |
| 105 Industrial Commission  | 8,384             | -                       | 8,384             | 5,304               | 3,080                        | 37%                         |
| 109 Puerto Rico School of Plastic Arts                                 | 1,335             | -                       | 1,335             | 770                 | 565                          | 42%                         |
| 138 Institutional Trust of the National Guard of Puerto Rico           | 4,342             | -                       | 4,342             | 3,019               | 1,323                        | 30%                         |
| 161 Puerto Rico Infrastructure Financing Authority                     | 3,591             | -                       | 3,591             | 1,099               | 2,493                        | 69%                         |
| 165 Land Authority of Puerto Rico                                      | 4,507             | -                       | 4,507             | 2,444               | 2,063                        | 46%                         |
| 167 Integral Development of the "Península de Cantera"                 | 447               | -                       | 447               | 468                 | (21)                         | -5%                         |
| 177 Land Administration of Puerto Rico                                 | 3,847             | -                       | 3,847             | 3,362               | 485                          | 13%                         |
| 186 Culebra Conservation and Development Authority                     | 199               | -                       | 199               | -                   | 199                          | 100%                        |
| 191 Musical Arts Corporation   | 657               | -                       | 657               | 773                 | (116)                        | -18%                        |
| 192 Fine Arts Center Corporation                                       | 1,462             | -                       | 1,462             | 784                 | 678                          | 46%                         |
| 195 Economic Development Bank of PR                                    | 6,832             | -                       | 6,832             | 5,494               | 1,338                        | 20%                         |
| 196 Puerto Rico Public Broadcasting Corporation                        | 2,095             | -                       | 2,095             | 8,485               | (6,390)                      | -305%                       |
| 198 Agricultural Insurance Corporation                                 | 1,880             | -                       | 1,880             | 1,678               | 202                          | 11%                         |
| 215 Puerto Rico Conservatory of Music Corporation                      | 2,335             | -                       | 2,335             | 1,813               | 522                          | 22%                         |
| 236 Innovation Fund for Agricultural Development of Puerto Rico        | 8,577             | -                       | 8,577             | -                   | 8,577                        | 100%                        |
| 238 Ponce Authority (Authority Of The Port Of The Americas)            | -                 | -                       | -                 | -                   | -                            |                             |
| 264 Corporation for the "Caño Martín Peña" Enlace Project              | 656               | -                       | 656               | 1,393               | (737)                        | -112%                       |
| 271 Puerto Rico Technology and Innovation Services                     | -                 | -                       | -                 | -                   | -                            |                             |
| 276 Puerto Rico Public Private Partnership Authority                   | 6,851             | -                       | 6,851             | 4,311               | 2,539                        | 37%                         |
| 286 Authority of the Port of Ponce                                     | 275               | -                       | 275               | -                   | 275                          | 100%                        |
| 288 University of Puerto Rico Comprehensive Cancer Center              | 17,793            | -                       | 17,793            | -                   | 17,793                       | 100%                        |
| 293 Center for Diabetes Research, Education, and Medical Services      | 297               | -                       | 297               | 224                 | 73                           | 25%                         |
| 310 Municipal Finance Corporation                                      | 81,610            | -                       | 81,610            | -                   | 81,610                       | 100%                        |
| 311 Puerto Rico Gaming Commission                                      | 129,836           | -                       | 129,836           | -                   | 129,836                      | 100%                        |
| 312 Retirement Board of the Government of Puerto Rico                  | 44,557            | -                       | 44,557            | 28,188              | 16,369                       | 37%                         |
| 329 Office of Socioeconomic Development                                | -                 | -                       | -                 | -                   | -                            |                             |
| TBD1 COFINA  | -                 | -                       | -                 | -                   | -                            |                             |
| <b>Total - Secondary Component Units</b>                               | <b>\$ 343,472</b> | <b>\$ -</b>             | <b>\$ 343,472</b> | <b>\$ 76,731</b>    | <b>\$ 266,741</b>            | <b>78%</b>                  |

**Puerto Rico Department of Treasury | AAFAF**

YTD Budget and YTD Actual Results for FY21 Special Revenue Fund Expense Budget v. Actual

By Agency

YTD from 7/1/2020 through:

February-21

2/28/21

8

(figures in \$000s)

|   | Certified Budget  | Adjustments & Revisions | Revised Budget    | YTD Actual Expenses | (Unfavorable) / Favorable \$ | (Unfavorable) / Favorable % |
|---|-------------------|-------------------------|-------------------|---------------------|------------------------------|-----------------------------|
| <b>OMB and Hacienda Custodies</b>                 |                   |                         |                   |                     |                              |                             |
| 17 Custody of the Office of Management and Budget | \$ 4,667          | \$ -                    | \$ 4,667          | \$ -                | \$ 4,667                     | 100%                        |
| 25 Custody of the Department of the Treasury      | 370,169           | -                       | 370,169           | 58,485              | 311,684                      | 84%                         |
| <b>Total - OMB and Hacienda Custodies</b>         | <b>\$ 374,836</b> | <b>\$ -</b>             | <b>\$ 374,836</b> | <b>\$ 58,485</b>    | <b>\$ 316,351</b>            | <b>84%</b>                  |

|  | Certified Budget | Adjustments & Revisions | Revised Budget   | YTD Actual Expenses | (Unfavorable) / Favorable \$ | (Unfavorable) / Favorable % |
|--|------------------|-------------------------|------------------|---------------------|------------------------------|-----------------------------|
| <b>Out of Scope Entities</b>                                 |                  |                         |                  |                     |                              |                             |
| 8 Office of the Comptroller                                  | \$ -             | \$ -                    | \$ -             | \$ -                | \$ -                         |                             |
| 10 The General Court of Justice                              | 9,345            | -                       | 9,345            | 3,237               | 6,108                        | 65%                         |
| 100 Legislative Assembly of the Commonwealth                 | -                | -                       | -                | -                   | -                            |                             |
| 106 Public Housing Administration                            | 9,537            | -                       | 9,537            | 14,703              | (5,166)                      | -54%                        |
| 176 University of Puerto Rico                                | -                | -                       | -                | -                   | -                            |                             |
| 193 Office of Government Ethics                              | -                | -                       | -                | -                   | -                            |                             |
| 200 Special Independent Prosecutor's Panel                   | -                | -                       | -                | -                   | -                            |                             |
| 208 Contributions to the Municipalities                      | -                | -                       | -                | -                   | -                            |                             |
| 220 Correctional Health                                      | -                | -                       | -                | -                   | -                            |                             |
| 268 Puerto Rico Institute of Statistics                      | -                | -                       | -                | -                   | -                            |                             |
| 272 Office of the Inspector General                          | 3,781            | -                       | 3,781            | -                   | 3,781                        | 100%                        |
| 289 Energy Commission  | -                | -                       | -                | -                   | -                            |                             |
| 297 Financial Oversight and Management Board for Puerto Rico | -                | -                       | -                | -                   | -                            |                             |
| <b>Total - Out of Scope Entities</b>                         | <b>\$ 22,663</b> | <b>\$ -</b>             | <b>\$ 22,663</b> | <b>\$ 17,940</b>    | <b>\$ 4,723</b>              | <b>21%</b>                  |

|                                  | Certified Budget    | Adjustments & Revisions | Revised Budget      | YTD Actual Expenses | (Unfavorable) / Favorable \$ | (Unfavorable) / Favorable % |
|----------------------------------|---------------------|-------------------------|---------------------|---------------------|------------------------------|-----------------------------|
| <b>Recap</b>                     |                     |                         |                     |                     |                              |                             |
| Entities Operating in PRIFAS 7.5 | \$ 486,791          | \$ -                    | \$ 486,791          | \$ 643,086          | \$ (156,295)                 | -32%                        |
| Core Component Units             | 963,129             | -                       | 963,129             | 779,391             | 183,738                      | 19%                         |
| Secondary Component Units        | 343,472             | -                       | 343,472             | 76,731              | 266,741                      | 78%                         |
| OMB and Hacienda Custodies       | 374,836             | -                       | 374,836             | 58,485              | 316,351                      | 84%                         |
| Out of Scope Entities            | 22,663              | -                       | 22,663              | 17,940              | 4,723                        | 21%                         |
| <b>Total</b>                     | <b>\$ 2,190,891</b> | <b>\$ -</b>             | <b>\$ 2,190,891</b> | <b>\$ 1,575,632</b> | <b>\$ 615,259</b>            | <b>28%</b>                  |

**Notes:**

- 1) For purposes of actuals reporting, DPS related entities are being combined under entity code 45 (Department of Public Safety) with regards to budget and actual figures.
- 2) Please refer to the Appendix for a summary of actuals by month, and compliance, for CORE and Secondary Component Units.

**Puerto Rico Department of Treasury | AAFAF**

Monthly Budget and Actual Results for FY21 General and Special Revenue Fund Budget v. Actual

By Agency

For the month of:

February-21

2/28/21

8

(figures in \$000s)

|  | Certified Budget  | Adjustments & Revisions | Revised Budget    | Monthly Actual Expenses | (Unfavorable) / Favorable \$ | (Unfavorable) / Favorable % |
|--|-------------------|-------------------------|-------------------|-------------------------|------------------------------|-----------------------------|
| <b>Entities Operating in PRIFAS 7.5</b>                        |                   |                         |                   |                         |                              |                             |
| 11 Puerto Rico Traffic Safety Commission                       | \$ 98             | \$ -                    | \$ 98             | \$ -                    | \$ 98                        | 100%                        |
| 15 Office of the Governor                                      | 1,181             | -                       | 1,181             | 769                     | 412                          | 35%                         |
| 16 Office of Management and Budget                             | 1,338             | -                       | 1,338             | 845                     | 493                          | 37%                         |
| 23 Puerto Rico Department of State                             | 1,347             | -                       | 1,347             | 1,425                   | (79)                         | -6%                         |
| 24 Puerto Rico Department of Treasury                          | 13,997            | -                       | 13,997            | 10,710                  | 3,287                        | 23%                         |
| 28 State Elections Commission                                  | 2,706             | -                       | 2,706             | 2,909                   | (203)                        | -7%                         |
| 30 Human Resources Management & Transformation                 | 356               | -                       | 356               | 328                     | 28                           | 8%                          |
| 31 General Services Administration                             | 1,150             | -                       | 1,150             | 1,624                   | (474)                        | -41%                        |
| 34 Commission of Investigation, Processing and Appeals         | 30                | -                       | 30                | 21                      | 9                            | 29%                         |
| 37 Civil Rights Commission                                     | 66                | -                       | 66                | 46                      | 20                           | 30%                         |
| 38 Puerto Rico Department of Justice                           | 7,758             | -                       | 7,758             | 6,149                   | 1,608                        | 21%                         |
| 43 Puerto Rico National Guard                                  | 799               | -                       | 799               | 350                     | 449                          | 56%                         |
| 45 Department of Public Safety                                 | 92,483            | -                       | 92,483            | 70,118                  | 22,365                       | 24%                         |
| 49 Department of Transportation and Public Works               | 12,509            | -                       | 12,509            | 3,359                   | 9,149                        | 73%                         |
| 50 Department of Natural and Environmental Resources           | 8,927             | -                       | 8,927             | 5,177                   | 3,750                        | 42%                         |
| 55 Puerto Rico Department of Agriculture                       | 1,965             | -                       | 1,965             | 3,978                   | (2,014)                      | -102%                       |
| 60 Office of the Citizen's Ombudsman                           | 219               | -                       | 219               | 200                     | 19                           | 9%                          |
| 62 Cooperative Development Commission of Puerto Rico           | 137               | -                       | 137               | 91                      | 46                           | 34%                         |
| 67 Puerto Rico Department of Labor and Human Resources         | 26,602            | -                       | 26,602            | 2,956                   | 23,646                       | 89%                         |
| 68 Puerto Rico Labor Relations Board                           | 85                | -                       | 85                | 73                      | 12                           | 14%                         |
| 69 Puerto Rico Department of Consumer Affairs                  | 654               | -                       | 654               | 470                     | 184                          | 28%                         |
| 71 Department of Health  | 49,476            | -                       | 49,476            | 23,638                  | 25,839                       | 52%                         |
| 78 Department of Housing                                       | 3,362             | -                       | 3,362             | 1,882                   | 1,480                        | 44%                         |
| 81 Department of Education                                     | 116,611           | -                       | 116,611           | 147,115                 | (30,504)                     | -26%                        |
| 82 Institute of Puerto Rican Culture                           | 1,239             | -                       | 1,239             | 2,484                   | (1,245)                      | -100%                       |
| 87 Department of Recreation and Sports                         | 3,438             | -                       | 3,438             | 1,002                   | 2,436                        | 71%                         |
| 95 Mental Health and Drug Addiction Services Administration    | 7,431             | -                       | 7,431             | 5,299                   | 2,132                        | 29%                         |
| 96 Office of the Women's Advocate                              | 168               | -                       | 168               | 145                     | 23                           | 13%                         |
| 117 Act 70   | -                 | -                       | -                 | -                       | -                            | -                           |
| 120 Veteran's Advocate Office of Puerto Rico                   | 186               | -                       | 186               | 894                     | (708)                        | -381%                       |
| 122 Secretariat of the Department of the Family                | 2,254             | -                       | 2,254             | 1,418                   | 836                          | 37%                         |
| 123 Family and Children Administration                         | 13,968            | -                       | 13,968            | 11,962                  | 2,005                        | 14%                         |
| 124 Child Support Administration (ASUME)                       | 778               | -                       | 778               | 947                     | (169)                        | -22%                        |
| 126 Vocational Rehabilitation Administration                   | 1,225             | -                       | 1,225             | 1,741                   | (516)                        | -42%                        |
| 127 Administration for Socioeconomic Development of the Family | 4,580             | -                       | 4,580             | 4,024                   | 556                          | 12%                         |
| 137 Department of Correction and Rehabilitation                | 29,559            | -                       | 29,559            | 24,169                  | 5,390                        | 18%                         |
| 139 Parole Board   | 169               | -                       | 169               | 151                     | 18                           | 10%                         |
| 152 Elderly and Retired People Advocate Office                 | 191               | -                       | 191               | 93                      | 98                           | 51%                         |
| 153 Office for People with Disabilities                        | 101               | -                       | 101               | 69                      | 32                           | 32%                         |
| 155 State Historic Preservation Office of Puerto Rico          | 226               | -                       | 226               | 47                      | 179                          | 79%                         |
| 231 Office for the Patient's Advocate                          | 133               | -                       | 133               | 96                      | 37                           | 28%                         |
| 241 Administration for Integral Development of Childhood       | 427               | -                       | 427               | 175                     | 252                          | 59%                         |
| 279 Public Service Appeals Commission                          | 200               | -                       | 200               | 185                     | 15                           | 8%                          |
| 281 Office of the Election Comptroller                         | 207               | -                       | 207               | 261                     | (54)                         | -26%                        |
| 298 Public Service Regulatory Board                            | 2,822             | -                       | 2,822             | 700                     | 2,122                        | 75%                         |
| <b>Total - Entities Operating in PRIFAS 7.5</b>                | <b>\$ 413,158</b> | <b>\$ -</b>             | <b>\$ 413,158</b> | <b>\$ 340,099</b>       | <b>\$ 73,059</b>             | <b>18%</b>                  |

**Puerto Rico Department of Treasury | AAFAF**

Monthly Budget and Actual Results for FY21 General and Special Revenue Fund Budget v. Actual

By Agency

For the month of:

February-21

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(figures in \$000s)

|  | Certified Budget  | Adjustments & Revisions | Revised Budget    | Monthly Actual Expenses | (Unfavorable) / Favorable \$ | (Unfavorable) / Favorable % |
|--|-------------------|-------------------------|-------------------|-------------------------|------------------------------|-----------------------------|
| <b>Core Component Units</b>  |                   |                         |                   |                         |                              |                             |
| 70 State Insurance Fund Corporation                                    | \$ 36,089         | \$ -                    | \$ 36,089         | \$ -                    | \$ 36,089                    | 100%                        |
| 79 Automobile Accidents Compensation Administration                    | 5,997             | -                       | 5,997             | 2,255                   | 3,742                        | 62%                         |
| 90 Medical Services Administration of Puerto Rico                      | 14,023            | -                       | 14,023            | 12,861                  | 1,162                        | 8%                          |
| 119 Department of Economic Development & Commerce                      | 10,853            | -                       | 10,853            | 27,853                  | (17,000)                     | -157%                       |
| 162 Public Building Authority  | 8,741             | -                       | 8,741             | 9,844                   | (1,103)                      | -13%                        |
| 168 Puerto Rico Ports Authority  | 4,351             | -                       | 4,351             | 6,374                   | (2,023)                      | -47%                        |
| 187 Puerto Rico Health Insurance Administration                        | 53,954            | -                       | 53,954            | -                       | 53,954                       | 100%                        |
| 188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean | 6,214             | -                       | 6,214             | -                       | 6,214                        | 100%                        |
| 235 Puerto Rico Housing Finance Corporation                            | 2,870             | -                       | 2,870             | 1,531                   | 1,339                        | 47%                         |
| 277 Agricultural Enterprises Development Administration                | 9,959             | -                       | 9,959             | 10,318                  | (359)                        | -4%                         |
| 285 Puerto Rico Integrated Transit Authority                           | 4,342             | -                       | 4,342             | 7,710                   | (3,368)                      | -78%                        |
| 295 Fiscal Agency & Financial Advisory Authority                       | 7,019             | -                       | 7,019             | 3,322                   | 3,698                        | 53%                         |
| 303 Convention Center of District Authority                            | 1,834             | -                       | 1,834             | 1,376                   | 458                          | 25%                         |
| <b>Total - Core Component Units</b>                                    | <b>\$ 166,246</b> | <b>\$ -</b>             | <b>\$ 166,246</b> | <b>\$ 83,443</b>        | <b>\$ 82,804</b>             | <b>50%</b>                  |
| <b>Secondary Component Units</b>                                       |                   |                         |                   |                         |                              |                             |
| 22 Office of The Commissioner of Insurance                             | \$ 630            | \$ -                    | \$ 630            | \$ 398                  | \$ 232                       | 37%                         |
| 29 Puerto Rico Federal Affairs Administration                          | 207               | -                       | 207               | -                       | 207                          | 100%                        |
| 75 Office of the Financial Institutions Commissioner                   | 758               | -                       | 758               | 579                     | 179                          | 24%                         |
| 105 Industrial Commission  | 1,048             | -                       | 1,048             | -                       | 1,048                        | 100%                        |
| 109 Puerto Rico School of Plastic Arts                                 | 355               | -                       | 355               | -                       | 355                          | 100%                        |
| 138 Institutional Trust of the National Guard of Puerto Rico           | 543               | -                       | 543               | 288                     | 255                          | 47%                         |
| 161 Puerto Rico Infrastructure Financing Authority                     | 627               | -                       | 627               | 135                     | 492                          | 79%                         |
| 165 Land Authority of Puerto Rico                                      | 563               | -                       | 563               | -                       | 563                          | 100%                        |
| 167 Integral Development of the "Península de Cantera"                 | 104               | -                       | 104               | -                       | 104                          | 100%                        |
| 177 Land Administration of Puerto Rico                                 | 481               | -                       | 481               | 495                     | (14)                         | -3%                         |
| 186 Culebra Conservation and Development Authority                     | 45                | -                       | 45                | -                       | 45                           | 100%                        |
| 191 Musical Arts Corporation   | 476               | -                       | 476               | 388                     | 88                           | 18%                         |
| 192 Fine Arts Center Corporation                                       | 617               | -                       | 617               | 363                     | 254                          | 41%                         |
| 195 Economic Development Bank of PR                                    | 854               | -                       | 854               | 650                     | 204                          | 24%                         |
| 196 Puerto Rico Public Broadcasting Corporation                        | 262               | -                       | 262               | 851                     | (589)                        | -225%                       |
| 198 Agricultural Insurance Corporation                                 | 235               | -                       | 235               | -                       | 235                          | 100%                        |
| 215 Puerto Rico Conservatory of Music Corporation                      | 665               | -                       | 665               | 439                     | 226                          | 34%                         |
| 236 Innovation Fund for Agricultural Development of Puerto Rico        | 1,072             | -                       | 1,072             | -                       | 1,072                        | 100%                        |
| 238 Ponce Authority (Authority Of The Port Of The Americas)            | 16                | -                       | 16                | -                       | 16                           | 100%                        |
| 264 Corporation for the "Caño Martín Peña" Enlace Project              | 1,294             | -                       | 1,294             | -                       | 1,294                        | 100%                        |
| 271 Puerto Rico Technology and Innovation Services                     | 5,808             | -                       | 5,808             | -                       | 5,808                        | 100%                        |
| 276 Puerto Rico Public Private Partnership Authority                   | 2,148             | -                       | 2,148             | 913                     | 1,235                        | 57%                         |
| 286 Authority of the Port of Ponce                                     | 114               | -                       | 114               | -                       | 114                          | 100%                        |
| 288 University of Puerto Rico Comprehensive Cancer Center              | 3,096             | -                       | 3,096             | -                       | 3,096                        | 100%                        |
| 293 Center for Diabetes Research, Education, and Medical Services      | 65                | -                       | 65                | 58                      | 7                            | 11%                         |
| 310 Municipal Finance Corporation                                      | 10,201            | -                       | 10,201            | -                       | 10,201                       | 100%                        |
| 311 Puerto Rico Gaming Commission                                      | 16,342            | -                       | 16,342            | -                       | 16,342                       | 100%                        |
| 312 Retirement Board of the Government of Puerto Rico                  | 5,570             | -                       | 5,570             | 2,536                   | 3,034                        | 54%                         |
| 329 Office of Socioeconomic Development                                | 222               | -                       | 222               | 131                     | 91                           | 41%                         |
| TBD1 COFINA  | -                 | -                       | -                 | -                       | -                            | -                           |
| <b>Total - Secondary Component Units</b>                               | <b>\$ 54,418</b>  | <b>\$ -</b>             | <b>\$ 54,418</b>  | <b>\$ 8,224</b>         | <b>\$ 46,194</b>             | <b>85%</b>                  |



**Puerto Rico Department of Treasury | AAFAF**

Monthly Budget and Actual Results for FY21 General and Special Revenue Fund Budget v. Actual

By Agency

For the month of:

February-21

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(figures in \$000s)

|   | Certified Budget  | Adjustments & Revisions | Revised Budget    | Monthly Actual Expenses | (Unfavorable) / Favorable \$ | (Unfavorable) / Favorable % |
|---|-------------------|-------------------------|-------------------|-------------------------|------------------------------|-----------------------------|
| <b>OMB and Hacienda Custodies</b>                 |                   |                         |                   |                         |                              |                             |
| 17 Custody of the Office of Management and Budget | \$ 82,582         | \$ -                    | \$ 82,582         | \$ -                    | \$ 82,582                    | 100%                        |
| 25 Custody of the Department of the Treasury      | 287,399           | -                       | 287,399           | 252,942                 | 34,457                       | 12%                         |
| <b>Total - OMB and Hacienda Custodies</b>         | <b>\$ 369,981</b> | <b>\$ -</b>             | <b>\$ 369,981</b> | <b>\$ 252,942</b>       | <b>\$ 117,039</b>            | <b>32%</b>                  |

|  | Certified Budget  | Adjustments & Revisions | Revised Budget    | Monthly Actual Expenses | (Unfavorable) / Favorable \$ | (Unfavorable) / Favorable % |
|--|-------------------|-------------------------|-------------------|-------------------------|------------------------------|-----------------------------|
| <b>Out of Scope Entities</b>                                 |                   |                         |                   |                         |                              |                             |
| 8 Office of the Comptroller                                  | \$ 3,099          | \$ -                    | \$ 3,099          | \$ 3,022                | \$ 77                        | 3%                          |
| 10 The General Court of Justice                              | 25,607            | -                       | 25,607            | 35,837                  | (10,230)                     | -40%                        |
| 100 Legislative Assembly of the Commonwealth                 | 7,992             | -                       | 7,992             | 6,242                   | 1,750                        | 22%                         |
| 106 Public Housing Administration                            | 1,668             | -                       | 1,668             | 1,756                   | (88)                         | -5%                         |
| 176 University of Puerto Rico                                | 46,659            | -                       | 46,659            | 45,493                  | 1,166                        | 3%                          |
| 193 Office of Government Ethics                              | 759               | -                       | 759               | 740                     | 19                           | 2%                          |
| 200 Special Independent Prosecutor's Panel                   | 257               | -                       | 257               | 250                     | 6                            | 3%                          |
| 208 Contributions to the Municipalities                      | 10,987            | -                       | 10,987            | 10,712                  | 275                          | 3%                          |
| 220 Correctional Health                                      | 4,140             | -                       | 4,140             | 3,664                   | 476                          | 11%                         |
| 268 Puerto Rico Institute of Statistics                      | 142               | -                       | 142               | 137                     | 5                            | 4%                          |
| 272 Office of the Inspector General                          | 1,046             | -                       | 1,046             | 505                     | 541                          | 52%                         |
| 289 Energy Commission  | -                 | -                       | -                 | -                       | -                            | -                           |
| 297 Financial Oversight and Management Board for Puerto Rico | 4,802             | -                       | 4,802             | 4,682                   | 120                          | 2%                          |
| <b>Total - Out of Scope Entities</b>                         | <b>\$ 107,157</b> | <b>\$ -</b>             | <b>\$ 107,157</b> | <b>\$ 113,039</b>       | <b>\$ (5,881)</b>            | <b>-5%</b>                  |

|                                  | Certified Budget    | Adjustments & Revisions | Revised Budget      | Monthly Actual Expenses | (Unfavorable) / Favorable \$ | (Unfavorable) / Favorable % |
|----------------------------------|---------------------|-------------------------|---------------------|-------------------------|------------------------------|-----------------------------|
| <b>Recap</b>                     |                     |                         |                     |                         |                              |                             |
| Entities Operating in PRIFAS 7.5 | \$ 413,158          | \$ -                    | \$ 413,158          | \$ 340,099              | \$ 73,059                    | 18%                         |
| Core Component Units             | 166,246             | -                       | 166,246             | 83,443                  | 82,804                       | 50%                         |
| Secondary Component Units        | 54,418              | -                       | 54,418              | 8,224                   | 46,194                       | 85%                         |
| OMB and Hacienda Custodies       | 369,981             | -                       | 369,981             | 252,942                 | 117,039                      | 32%                         |
| Out of Scope Entities            | 107,157             | -                       | 107,157             | 113,039                 | (5,881)                      | -5%                         |
| <b>Total</b>                     | <b>\$ 1,110,961</b> | <b>\$ -</b>             | <b>\$ 1,110,961</b> | <b>\$ 797,747</b>       | <b>\$ 313,214</b>            | <b>28%</b>                  |

**Notes:**

- 1) For purposes of actuals reporting, DPS related entities are being combined under entity code 45 (Department of Public Safety) with regards to budget and actual figures.
- 2) Please refer to the Appendix for a summary of actuals by month, and compliance, for CORE and Secondary Component Units.

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|  | Certified Budget  | Adjustments & Revisions | Revised Budget    | Monthly Actual Expenses | (Unfavorable) / Favorable \$ | (Unfavorable) / Favorable % |
|--|-------------------|-------------------------|-------------------|-------------------------|------------------------------|-----------------------------|
| <b>Entities Operating in PRIFAS 7.5</b>                        |                   |                         |                   |                         |                              |                             |
| 11 Puerto Rico Traffic Safety Commission                       | \$ -              | \$ -                    | \$ -              | \$ -                    | \$ -                         |                             |
| 15 Office of the Governor                                      | 1,181             | -                       | 1,181             | 769                     | 412                          | 35%                         |
| 16 Office of Management and Budget                             | 1,165             | -                       | 1,165             | 802                     | 362                          | 31%                         |
| 23 Puerto Rico Department of State                             | 1,041             | -                       | 1,041             | 1,303                   | (261)                        | -25%                        |
| 24 Puerto Rico Department of Treasury                          | 11,191            | -                       | 11,191            | 10,654                  | 537                          | 5%                          |
| 28 State Elections Commission                                  | 2,706             | -                       | 2,706             | 2,909                   | (203)                        | -7%                         |
| 30 Human Resources Management & Transformation                 | 265               | -                       | 265               | 252                     | 13                           | 5%                          |
| 31 General Services Administration                             | 816               | -                       | 816               | 648                     | 168                          | 21%                         |
| 34 Commission of Investigation, Processing and Appeals         | 30                | -                       | 30                | 21                      | 9                            | 29%                         |
| 37 Civil Rights Commission                                     | 66                | -                       | 66                | 46                      | 20                           | 30%                         |
| 38 Puerto Rico Department of Justice                           | 7,287             | -                       | 7,287             | 5,999                   | 1,288                        | 18%                         |
| 43 Puerto Rico National Guard                                  | 799               | -                       | 799               | 303                     | 496                          | 62%                         |
| 45 Department of Public Safety                                 | 88,145            | -                       | 88,145            | 69,610                  | 18,535                       | 21%                         |
| 49 Department of Transportation and Public Works               | 8,062             | -                       | 8,062             | 1,389                   | 6,672                        | 83%                         |
| 50 Department of Natural and Environmental Resources           | 5,523             | -                       | 5,523             | 4,184                   | 1,338                        | 24%                         |
| 55 Puerto Rico Department of Agriculture                       | 1,813             | -                       | 1,813             | 3,912                   | (2,100)                      | -116%                       |
| 60 Office of the Citizen's Ombudsman                           | 219               | -                       | 219               | 200                     | 19                           | 9%                          |
| 62 Cooperative Development Commission of Puerto Rico           | 137               | -                       | 137               | 91                      | 46                           | 34%                         |
| 67 Puerto Rico Department of Labor and Human Resources         | 1,353             | -                       | 1,353             | 352                     | 1,001                        | 74%                         |
| 68 Puerto Rico Labor Relations Board                           | 51                | -                       | 51                | 57                      | (5)                          | -10%                        |
| 69 Puerto Rico Department of Consumer Affairs                  | 506               | -                       | 506               | 426                     | 80                           | 16%                         |
| 71 Department of Health  | 39,585            | -                       | 39,585            | 16,613                  | 22,973                       | 58%                         |
| 78 Department of Housing                                       | 1,900             | -                       | 1,900             | 688                     | 1,212                        | 64%                         |
| 81 Department of Education                                     | 115,426           | -                       | 115,426           | 98,380                  | 17,046                       | 15%                         |
| 82 Institute of Puerto Rican Culture                           | 1,083             | -                       | 1,083             | 2,484                   | (1,401)                      | -129%                       |
| 87 Department of Recreation and Sports                         | 2,108             | -                       | 2,108             | 993                     | 1,115                        | 53%                         |
| 95 Mental Health and Drug Addiction Services Administration    | 6,899             | -                       | 6,899             | 4,882                   | 2,017                        | 29%                         |
| 96 Office of the Women's Advocate                              | 168               | -                       | 168               | 145                     | 23                           | 13%                         |
| 117 Act 70   | -                 | -                       | -                 | -                       | -                            |                             |
| 120 Veteran's Advocate Office of Puerto Rico                   | 186               | -                       | 186               | 143                     | 43                           | 23%                         |
| 122 Secretariat of the Department of the Family                | 2,254             | -                       | 2,254             | 1,418                   | 836                          | 37%                         |
| 123 Family and Children Administration                         | 13,968            | -                       | 13,968            | 11,962                  | 2,005                        | 14%                         |
| 124 Child Support Administration (ASUME)                       | 777               | -                       | 777               | 947                     | (170)                        | -22%                        |
| 126 Vocational Rehabilitation Administration                   | 1,164             | -                       | 1,164             | 1,719                   | (555)                        | -48%                        |
| 127 Administration for Socioeconomic Development of the Family | 4,580             | -                       | 4,580             | 4,024                   | 556                          | 12%                         |
| 137 Department of Correction and Rehabilitation                | 28,003            | -                       | 28,003            | 23,569                  | 4,433                        | 16%                         |
| 139 Parole Board   | 169               | -                       | 169               | 151                     | 18                           | 10%                         |
| 152 Elderly and Retired People Advocate Office                 | 191               | -                       | 191               | 93                      | 98                           | 51%                         |
| 153 Office for People with Disabilities                        | 101               | -                       | 101               | 69                      | 32                           | 32%                         |
| 155 State Historic Preservation Office of Puerto Rico          | 138               | -                       | 138               | 26                      | 113                          | 81%                         |
| 231 Office for the Patient's Advocate                          | 133               | -                       | 133               | 96                      | 37                           | 28%                         |
| 241 Administration for Integral Development of Childhood       | 427               | -                       | 427               | 175                     | 252                          | 59%                         |
| 279 Public Service Appeals Commission                          | 200               | -                       | 200               | 185                     | 15                           | 8%                          |
| 281 Office of the Election Comptroller                         | 207               | -                       | 207               | 258                     | (51)                         | -25%                        |
| 298 Public Service Regulatory Board                            | 287               | -                       | 287               | 229                     | 57                           | 20%                         |
| <b>Total - Entities Operating in PRIFAS 7.5</b>                | <b>\$ 352,309</b> | <b>\$ -</b>             | <b>\$ 352,309</b> | <b>\$ 273,178</b>       | <b>\$ 79,131</b>             | <b>22%</b>                  |

**Puerto Rico Department of Treasury | AAFAF**

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(figures in \$000s)

|  | Certified Budget | Adjustments & Revisions | Revised Budget   | Monthly Actual Expenses | (Unfavorable) / Favorable \$ | (Unfavorable) / Favorable % |
|--|------------------|-------------------------|------------------|-------------------------|------------------------------|-----------------------------|
| <b>Core Component Units</b>  |                  |                         |                  |                         |                              |                             |
| 70 State Insurance Fund Corporation                                    | \$ -             | \$ -                    | \$ -             | \$ -                    | \$ -                         |                             |
| 79 Automobile Accidents Compensation Administration                    | -                | -                       | -                | -                       | -                            |                             |
| 90 Medical Services Administration of Puerto Rico                      | 1,393            | -                       | 1,393            | 1,393                   | -                            | 0%                          |
| 119 Department of Economic Development & Commerce                      | 2,616            | -                       | 2,616            | 18,775                  | (16,158)                     | -618%                       |
| 162 Public Building Authority  | -                | -                       | -                | -                       | -                            |                             |
| 168 Puerto Rico Ports Authority  | -                | -                       | -                | -                       | -                            |                             |
| 187 Puerto Rico Health Insurance Administration                        | 27,554           | -                       | 27,554           | -                       | 27,554                       | 100%                        |
| 188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean | -                | -                       | -                | -                       | -                            |                             |
| 235 Puerto Rico Housing Finance Corporation                            | 686              | -                       | 686              | 160                     | 526                          | 77%                         |
| 277 Agricultural Enterprises Development Administration                | 5,186            | -                       | 5,186            | 7,040                   | (1,854)                      | -36%                        |
| 285 Puerto Rico Integrated Transit Authority                           | 1,401            | -                       | 1,401            | 8,438                   | (7,037)                      | -502%                       |
| 295 Fiscal Agency & Financial Advisory Authority                       | 7,019            | -                       | 7,019            | 3,322                   | 3,698                        | 53%                         |
| 303 Convention Center of District Authority                            | -                | -                       | -                | -                       | -                            |                             |
| <b>Total - Core Component Units</b>                                    | <b>\$ 45,855</b> | <b>\$ -</b>             | <b>\$ 45,855</b> | <b>\$ 39,127</b>        | <b>\$ 6,728</b>              | <b>15%</b>                  |
| <b>Secondary Component Units</b>                                       |                  |                         |                  |                         |                              |                             |
| 22 Office of The Commissioner of Insurance                             | \$ -             | \$ -                    | \$ -             | \$ -                    | \$ -                         |                             |
| 29 Puerto Rico Federal Affairs Administration                          | 207              | -                       | 207              | -                       | 207                          | 100%                        |
| 75 Office of the Financial Institutions Commissioner                   | -                | -                       | -                | -                       | -                            |                             |
| 105 Industrial Commission  | -                | -                       | -                | -                       | -                            |                             |
| 109 Puerto Rico School of Plastic Arts                                 | 188              | -                       | 188              | -                       | 188                          | 100%                        |
| 138 Institutional Trust of the National Guard of Puerto Rico           | -                | -                       | -                | -                       | -                            |                             |
| 161 Puerto Rico Infrastructure Financing Authority                     | 178              | -                       | 178              | 141                     | 37                           | 21%                         |
| 165 Land Authority of Puerto Rico                                      | -                | -                       | -                | -                       | -                            |                             |
| 167 Integral Development of the "Península de Cantera"                 | 48               | -                       | 48               | -                       | 48                           | 100%                        |
| 177 Land Administration of Puerto Rico                                 | -                | -                       | -                | -                       | -                            |                             |
| 186 Culebra Conservation and Development Authority                     | 20               | -                       | 20               | -                       | 20                           | 100%                        |
| 191 Musical Arts Corporation   | 394              | -                       | 394              | 380                     | 14                           | 3%                          |
| 192 Fine Arts Center Corporation                                       | 435              | -                       | 435              | 260                     | 175                          | 40%                         |
| 195 Economic Development Bank of PR                                    | -                | -                       | -                | -                       | -                            |                             |
| 196 Puerto Rico Public Broadcasting Corporation                        | -                | -                       | -                | 19                      | (19)                         |                             |
| 198 Agricultural Insurance Corporation                                 | -                | -                       | -                | -                       | -                            |                             |
| 215 Puerto Rico Conservatory of Music Corporation                      | 373              | -                       | 373              | 310                     | 63                           | 17%                         |
| 236 Innovation Fund for Agricultural Development of Puerto Rico        | -                | -                       | -                | -                       | -                            |                             |
| 238 Ponce Authority (Authority Of The Port Of The Americas)            | 16               | -                       | 16               | -                       | 16                           | 100%                        |
| 264 Corporation for the "Caño Martín Peña" Enlace Project              | 1,212            | -                       | 1,212            | -                       | 1,212                        | 100%                        |
| 271 Puerto Rico Technology and Innovation Services                     | 5,808            | -                       | 5,808            | -                       | 5,808                        | 100%                        |
| 276 Puerto Rico Public Private Partnership Authority                   | 1,292            | -                       | 1,292            | 356                     | 936                          | 72%                         |
| 286 Authority of the Port of Ponce                                     | 79               | -                       | 79               | -                       | 79                           | 100%                        |
| 288 University of Puerto Rico Comprehensive Cancer Center              | 872              | -                       | 872              | -                       | 872                          | 100%                        |
| 293 Center for Diabetes Research, Education, and Medical Services      | 28               | -                       | 28               | 32                      | (4)                          | -14%                        |
| 310 Municipal Finance Corporation                                      | -                | -                       | -                | -                       | -                            |                             |
| 311 Puerto Rico Gaming Commission                                      | 113              | -                       | 113              | -                       | 113                          | 100%                        |
| 312 Retirement Board of the Government of Puerto Rico                  | -                | -                       | -                | -                       | -                            |                             |
| 329 Office of Socioeconomic Development                                | 222              | -                       | 222              | 131                     | 91                           | 41%                         |
| TBD1 COFINA  | -                | -                       | -                | -                       | -                            |                             |
| <b>Total - Secondary Component Units</b>                               | <b>\$ 11,484</b> | <b>\$ -</b>             | <b>\$ 11,484</b> | <b>\$ 1,630</b>         | <b>\$ 9,854</b>              | <b>86%</b>                  |

**Puerto Rico Department of Treasury | AAFAF**

Monthly Budget and Actual Results for FY21 General Fund Expense Budget v. Actual

By Agency

For the month of:

February-21

2/28/21

8

(figures in \$000s)

|   | Certified Budget  | Adjustments & Revisions | Revised Budget    | Monthly Actual Expenses | (Unfavorable) / Favorable \$ | (Unfavorable) / Favorable % |
|---|-------------------|-------------------------|-------------------|-------------------------|------------------------------|-----------------------------|
| <b>OMB and Hacienda Custodies</b>                 |                   |                         |                   |                         |                              |                             |
| 17 Custody of the Office of Management and Budget | \$ 81,999         | \$ -                    | \$ 81,999         | \$ -                    | \$ 81,999                    | 100%                        |
| 25 Custody of the Department of the Treasury      | 241,128           | -                       | 241,128           | 245,985                 | (4,856)                      | -2%                         |
| <b>Total - OMB and Hacienda Custodies</b>         | <b>\$ 323,127</b> | <b>\$ -</b>             | <b>\$ 323,127</b> | <b>\$ 245,985</b>       | <b>\$ 77,142</b>             | <b>24%</b>                  |

|  | Certified Budget  | Adjustments & Revisions | Revised Budget    | Monthly Actual Expenses | (Unfavorable) / Favorable \$ | (Unfavorable) / Favorable % |
|--|-------------------|-------------------------|-------------------|-------------------------|------------------------------|-----------------------------|
| <b>Out of Scope Entities</b>                                 |                   |                         |                   |                         |                              |                             |
| 8 Office of the Comptroller                                  | \$ 3,099          | \$ -                    | \$ 3,099          | \$ 3,022                | \$ 77                        | 3%                          |
| 10 The General Court of Justice                              | 24,439            | -                       | 24,439            | 33,932                  | (9,493)                      | -39%                        |
| 100 Legislative Assembly of the Commonwealth                 | 7,992             | -                       | 7,992             | 6,242                   | 1,750                        | 22%                         |
| 106 Public Housing Administration                            | 476               | -                       | 476               | -                       | 476                          | 100%                        |
| 176 University of Puerto Rico                                | 46,659            | -                       | 46,659            | 45,493                  | 1,166                        | 3%                          |
| 193 Office of Government Ethics                              | 759               | -                       | 759               | 740                     | 19                           | 2%                          |
| 200 Special Independent Prosecutor's Panel                   | 257               | -                       | 257               | 250                     | 6                            | 3%                          |
| 208 Contributions to the Municipalities                      | 10,987            | -                       | 10,987            | 10,712                  | 275                          | 3%                          |
| 220 Correctional Health                                      | 4,140             | -                       | 4,140             | 3,664                   | 476                          | 11%                         |
| 268 Puerto Rico Institute of Statistics                      | 142               | -                       | 142               | 137                     | 5                            | 4%                          |
| 272 Office of the Inspector General                          | 573               | -                       | 573               | 505                     | 68                           | 12%                         |
| 289 Energy Commission  | -                 | -                       | -                 | -                       | -                            | -                           |
| 297 Financial Oversight and Management Board for Puerto Rico | 4,802             | -                       | 4,802             | 4,682                   | 120                          | 2%                          |
| <b>Total - Out of Scope Entities</b>                         | <b>\$ 104,325</b> | <b>\$ -</b>             | <b>\$ 104,325</b> | <b>\$ 109,377</b>       | <b>\$ (5,053)</b>            | <b>-5%</b>                  |

|                                  | Certified Budget  | Adjustments & Revisions | Revised Budget    | Monthly Actual Expenses | (Unfavorable) / Favorable \$ | (Unfavorable) / Favorable % |
|----------------------------------|-------------------|-------------------------|-------------------|-------------------------|------------------------------|-----------------------------|
| <b>Recap</b>                     |                   |                         |                   |                         |                              |                             |
| Entities Operating in PRIFAS 7.5 | \$ 352,309        | \$ -                    | \$ 352,309        | \$ 273,178              | \$ 79,131                    | 22%                         |
| Core Component Units             | 45,855            | -                       | 45,855            | 39,127                  | 6,728                        | 15%                         |
| Secondary Component Units        | 11,484            | -                       | 11,484            | 1,630                   | 9,854                        | 86%                         |
| OMB and Hacienda Custodies       | 323,127           | -                       | 323,127           | 245,985                 | 77,142                       | 24%                         |
| Out of Scope Entities            | 104,325           | -                       | 104,325           | 109,377                 | (5,053)                      | -5%                         |
| <b>Total</b>                     | <b>\$ 837,099</b> | <b>\$ -</b>             | <b>\$ 837,099</b> | <b>\$ 669,296</b>       | <b>\$ 167,803</b>            | <b>20%</b>                  |

**Notes:**

- 1) For purposes of actuals reporting, DPS related entities are being combined under entity code 45 (Department of Public Safety) with regards to budget and actual figures.
- 2) Please refer to the Appendix for a summary of actuals by month, and compliance, for CORE and Secondary Component Units.

**Puerto Rico Department of Treasury | AAFAF**

Monthly Budget and Actual Results for FY21 Special Revenue Fund Expense Budget v. Actual

By Agency

For the month of:

February-21

2/28/21

8

(figures in \$000s)

|  | Certified Budget | Adjustments & Revisions | Revised Budget   | Monthly Actual Expenses | (Unfavorable) / Favorable \$ | (Unfavorable) / Favorable % |
|--|------------------|-------------------------|------------------|-------------------------|------------------------------|-----------------------------|
| <b>Entities Operating in PRIFAS 7.5</b>                        |                  |                         |                  |                         |                              |                             |
| 11 Puerto Rico Traffic Safety Commission                       | \$ 98            | \$ -                    | \$ 98            | \$ -                    | \$ 98                        | 100%                        |
| 15 Office of the Governor                                      | -                | -                       | -                | -                       | -                            |                             |
| 16 Office of Management and Budget                             | 174              | -                       | 174              | 43                      | 131                          | 75%                         |
| 23 Puerto Rico Department of State                             | 306              | -                       | 306              | 123                     | 183                          | 60%                         |
| 24 Puerto Rico Department of Treasury                          | 2,806            | -                       | 2,806            | 56                      | 2,750                        | 98%                         |
| 28 State Elections Commission                                  | -                | -                       | -                | -                       | -                            |                             |
| 30 Human Resources Management & Transformation                 | 91               | -                       | 91               | 76                      | 15                           | 17%                         |
| 31 General Services Administration                             | 334              | -                       | 334              | 977                     | (643)                        | -193%                       |
| 34 Commission of Investigation, Processing and Appeals         | -                | -                       | -                | -                       | -                            |                             |
| 37 Civil Rights Commission                                     | -                | -                       | -                | -                       | -                            |                             |
| 38 Puerto Rico Department of Justice                           | 471              | -                       | 471              | 151                     | 320                          | 68%                         |
| 43 Puerto Rico National Guard                                  | -                | -                       | -                | 47                      | (47)                         |                             |
| 45 Department of Public Safety                                 | 4,338            | -                       | 4,338            | 508                     | 3,830                        | 88%                         |
| 49 Department of Transportation and Public Works               | 4,447            | -                       | 4,447            | 1,970                   | 2,477                        | 56%                         |
| 50 Department of Natural and Environmental Resources           | 3,404            | -                       | 3,404            | 992                     | 2,412                        | 71%                         |
| 55 Puerto Rico Department of Agriculture                       | 152              | -                       | 152              | 66                      | 86                           | 56%                         |
| 60 Office of the Citizen's Ombudsman                           | -                | -                       | -                | -                       | -                            |                             |
| 62 Cooperative Development Commission of Puerto Rico           | -                | -                       | -                | -                       | -                            |                             |
| 67 Puerto Rico Department of Labor and Human Resources         | 25,249           | -                       | 25,249           | 2,604                   | 22,645                       | 90%                         |
| 68 Puerto Rico Labor Relations Board                           | 33               | -                       | 33               | 16                      | 17                           | 51%                         |
| 69 Puerto Rico Department of Consumer Affairs                  | 149              | -                       | 149              | 44                      | 104                          | 70%                         |
| 71 Department of Health  | 9,891            | -                       | 9,891            | 7,025                   | 2,866                        | 29%                         |
| 78 Department of Housing                                       | 1,463            | -                       | 1,463            | 1,194                   | 268                          | 18%                         |
| 81 Department of Education                                     | 1,184            | -                       | 1,184            | 48,735                  | (47,551)                     | -4015%                      |
| 82 Institute of Puerto Rican Culture                           | 156              | -                       | 156              | -                       | 156                          | 100%                        |
| 87 Department of Recreation and Sports                         | 1,331            | -                       | 1,331            | 10                      | 1,321                        | 99%                         |
| 95 Mental Health and Drug Addiction Services Administration    | 532              | -                       | 532              | 416                     | 115                          | 22%                         |
| 96 Office of the Women's Advocate                              | -                | -                       | -                | -                       | -                            |                             |
| 117 Act 70   | -                | -                       | -                | -                       | -                            |                             |
| 120 Veteran's Advocate Office of Puerto Rico                   | -                | -                       | -                | 751                     | (751)                        |                             |
| 122 Secretariat of the Department of the Family                | -                | -                       | -                | -                       | -                            |                             |
| 123 Family and Children Administration                         | -                | -                       | -                | -                       | -                            |                             |
| 124 Child Support Administration (ASUME)                       | 1                | -                       | 1                | -                       | 1                            | 100%                        |
| 126 Vocational Rehabilitation Administration                   | 61               | -                       | 61               | 22                      | 39                           | 63%                         |
| 127 Administration for Socioeconomic Development of the Family | -                | -                       | -                | -                       | -                            |                             |
| 137 Department of Correction and Rehabilitation                | 1,556            | -                       | 1,556            | 599                     | 957                          | 61%                         |
| 139 Parole Board   | -                | -                       | -                | -                       | -                            |                             |
| 152 Elderly and Retired People Advocate Office                 | -                | -                       | -                | -                       | -                            |                             |
| 153 Office for People with Disabilities                        | -                | -                       | -                | -                       | -                            |                             |
| 155 State Historic Preservation Office of Puerto Rico          | 88               | -                       | 88               | 21                      | 67                           | 76%                         |
| 231 Office for the Patient's Advocate                          | -                | -                       | -                | -                       | -                            |                             |
| 241 Administration for Integral Development of Childhood       | -                | -                       | -                | -                       | -                            |                             |
| 279 Public Service Appeals Commission                          | -                | -                       | -                | -                       | -                            |                             |
| 281 Office of the Election Comptroller                         | -                | -                       | -                | 3                       | (3)                          |                             |
| 298 Public Service Regulatory Board                            | 2,536            | -                       | 2,536            | 471                     | 2,065                        | 81%                         |
| <b>Total - Entities Operating in PRIFAS 7.5</b>                | <b>\$ 60,849</b> | <b>\$ -</b>             | <b>\$ 60,849</b> | <b>\$ 66,921</b>        | <b>\$ (6,072)</b>            | <b>-10%</b>                 |

**Puerto Rico Department of Treasury | AAFAF**

Monthly Budget and Actual Results for FY21 Special Revenue Fund Expense Budget v. Actual

By Agency

For the month of:

February-21

2/28/21

8

(figures in \$000s)

|  | Certified Budget  | Adjustments & Revisions | Revised Budget    | Monthly Actual Expenses | (Unfavorable) / Favorable \$ | (Unfavorable) / Favorable % |
|--|-------------------|-------------------------|-------------------|-------------------------|------------------------------|-----------------------------|
| <b>Core Component Units</b>  |                   |                         |                   |                         |                              |                             |
| 70 State Insurance Fund Corporation                                    | \$ 36,089         | \$ -                    | \$ 36,089         | \$ -                    | \$ 36,089                    | 100%                        |
| 79 Automobile Accidents Compensation Administration                    | 5,997             | -                       | 5,997             | 2,255                   | 3,742                        | 62%                         |
| 90 Medical Services Administration of Puerto Rico                      | 12,631            | -                       | 12,631            | 11,469                  | 1,162                        | 9%                          |
| 119 Department of Economic Development & Commerce                      | 8,236             | -                       | 8,236             | 9,078                   | (842)                        | -10%                        |
| 162 Public Building Authority  | 8,741             | -                       | 8,741             | 9,844                   | (1,103)                      | -13%                        |
| 168 Puerto Rico Ports Authority  | 4,351             | -                       | 4,351             | 6,374                   | (2,023)                      | -47%                        |
| 187 Puerto Rico Health Insurance Administration                        | 26,400            | -                       | 26,400            | -                       | 26,400                       | 100%                        |
| 188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean | 6,214             | -                       | 6,214             | -                       | 6,214                        | 100%                        |
| 235 Puerto Rico Housing Finance Corporation                            | 2,184             | -                       | 2,184             | 1,371                   | 813                          | 37%                         |
| 277 Agricultural Enterprises Development Administration                | 4,773             | -                       | 4,773             | 3,278                   | 1,495                        | 31%                         |
| 285 Puerto Rico Integrated Transit Authority                           | 2,941             | -                       | 2,941             | (729)                   | 3,669                        | 125%                        |
| 295 Fiscal Agency & Financial Advisory Authority                       | -                 | -                       | -                 | -                       | -                            |                             |
| 303 Convention Center of District Authority                            | 1,834             | -                       | 1,834             | 1,376                   | 458                          | 25%                         |
| <b>Total - Core Component Units</b>                                    | <b>\$ 120,391</b> | <b>\$ -</b>             | <b>\$ 120,391</b> | <b>\$ 44,316</b>        | <b>\$ 76,075</b>             | <b>63%</b>                  |
| <b>Secondary Component Units</b>                                       |                   |                         |                   |                         |                              |                             |
| 22 Office of The Commissioner of Insurance                             | \$ 630            | \$ -                    | \$ 630            | \$ 398                  | \$ 232                       | 37%                         |
| 29 Puerto Rico Federal Affairs Administration                          | -                 | -                       | -                 | -                       | -                            |                             |
| 75 Office of the Financial Institutions Commissioner                   | 758               | -                       | 758               | 579                     | 179                          | 24%                         |
| 105 Industrial Commission  | 1,048             | -                       | 1,048             | -                       | 1,048                        | 100%                        |
| 109 Puerto Rico School of Plastic Arts                                 | 167               | -                       | 167               | -                       | 167                          | 100%                        |
| 138 Institutional Trust of the National Guard of Puerto Rico           | 543               | -                       | 543               | 288                     | 255                          | 47%                         |
| 161 Puerto Rico Infrastructure Financing Authority                     | 449               | -                       | 449               | (6)                     | 455                          | 101%                        |
| 165 Land Authority of Puerto Rico                                      | 563               | -                       | 563               | -                       | 563                          | 100%                        |
| 167 Integral Development of the "Península de Cantera"                 | 56                | -                       | 56                | -                       | 56                           | 100%                        |
| 177 Land Administration of Puerto Rico                                 | 481               | -                       | 481               | 495                     | (14)                         | -3%                         |
| 186 Culebra Conservation and Development Authority                     | 25                | -                       | 25                | -                       | 25                           | 100%                        |
| 191 Musical Arts Corporation   | 82                | -                       | 82                | 8                       | 74                           | 90%                         |
| 192 Fine Arts Center Corporation                                       | 183               | -                       | 183               | 103                     | 80                           | 44%                         |
| 195 Economic Development Bank of PR                                    | 854               | -                       | 854               | 650                     | 204                          | 24%                         |
| 196 Puerto Rico Public Broadcasting Corporation                        | 262               | -                       | 262               | 832                     | (570)                        | -218%                       |
| 198 Agricultural Insurance Corporation                                 | 235               | -                       | 235               | -                       | 235                          | 100%                        |
| 215 Puerto Rico Conservatory of Music Corporation                      | 292               | -                       | 292               | 129                     | 163                          | 56%                         |
| 236 Innovation Fund for Agricultural Development of Puerto Rico        | 1,072             | -                       | 1,072             | -                       | 1,072                        | 100%                        |
| 238 Ponce Authority (Authority Of The Port Of The Americas)            | -                 | -                       | -                 | -                       | -                            |                             |
| 264 Corporation for the "Caño Martín Peña" Enlace Project              | 82                | -                       | 82                | -                       | 82                           | 100%                        |
| 271 Puerto Rico Technology and Innovation Services                     | -                 | -                       | -                 | -                       | -                            |                             |
| 276 Puerto Rico Public Private Partnership Authority                   | 856               | -                       | 856               | 557                     | 299                          | 35%                         |
| 286 Authority of the Port of Ponce                                     | 34                | -                       | 34                | -                       | 34                           | 100%                        |
| 288 University of Puerto Rico Comprehensive Cancer Center              | 2,224             | -                       | 2,224             | -                       | 2,224                        | 100%                        |
| 293 Center for Diabetes Research, Education, and Medical Services      | 37                | -                       | 37                | 26                      | 11                           | 30%                         |
| 310 Municipal Finance Corporation                                      | 10,201            | -                       | 10,201            | -                       | 10,201                       | 100%                        |
| 311 Puerto Rico Gaming Commission                                      | 16,230            | -                       | 16,230            | -                       | 16,230                       | 100%                        |
| 312 Retirement Board of the Government of Puerto Rico                  | 5,570             | -                       | 5,570             | 2,536                   | 3,034                        | 54%                         |
| 329 Office of Socioeconomic Development                                | -                 | -                       | -                 | -                       | -                            |                             |
| TBD1 COFINA  | -                 | -                       | -                 | -                       | -                            |                             |
| <b>Total - Secondary Component Units</b>                               | <b>\$ 42,934</b>  | <b>\$ -</b>             | <b>\$ 42,934</b>  | <b>\$ 6,594</b>         | <b>\$ 36,340</b>             | <b>85%</b>                  |

**Puerto Rico Department of Treasury | AAFAF**

Monthly Budget and Actual Results for FY21 Special Revenue Fund Expense Budget v. Actual

By Agency

For the month of:

February-21

2/28/21

8

(figures in \$000s)

|   | Certified Budget | Adjustments & Revisions | Revised Budget   | Monthly Actual Expenses | (Unfavorable) / Favorable \$ | (Unfavorable) / Favorable % |
|---|------------------|-------------------------|------------------|-------------------------|------------------------------|-----------------------------|
| <b>OMB and Hacienda Custodies</b>                 |                  |                         |                  |                         |                              |                             |
| 17 Custody of the Office of Management and Budget | \$ 583           | \$ -                    | \$ 583           | \$ -                    | \$ 583                       | 100%                        |
| 25 Custody of the Department of the Treasury      | 46,271           | -                       | 46,271           | 6,958                   | 39,313                       | 85%                         |
| <b>Total - OMB and Hacienda Custodies</b>         | <b>\$ 46,855</b> | <b>\$ -</b>             | <b>\$ 46,855</b> | <b>\$ 6,958</b>         | <b>\$ 39,897</b>             | <b>85%</b>                  |

|  | Certified Budget | Adjustments & Revisions | Revised Budget  | Monthly Actual Expenses | (Unfavorable) / Favorable \$ | (Unfavorable) / Favorable % |
|--|------------------|-------------------------|-----------------|-------------------------|------------------------------|-----------------------------|
| <b>Out of Scope Entities</b>                                 |                  |                         |                 |                         |                              |                             |
| 8 Office of the Comptroller                                  | \$ -             | \$ -                    | \$ -            | \$ -                    | \$ -                         |                             |
| 10 The General Court of Justice                              | 1,168            | -                       | 1,168           | 1,905                   | (737)                        | -63%                        |
| 100 Legislative Assembly of the Commonwealth                 | -                | -                       | -               | -                       | -                            |                             |
| 106 Public Housing Administration                            | 1,192            | -                       | 1,192           | 1,756                   | (564)                        | -47%                        |
| 176 University of Puerto Rico                                | -                | -                       | -               | -                       | -                            |                             |
| 193 Office of Government Ethics                              | -                | -                       | -               | -                       | -                            |                             |
| 200 Special Independent Prosecutor's Panel                   | -                | -                       | -               | -                       | -                            |                             |
| 208 Contributions to the Municipalities                      | -                | -                       | -               | -                       | -                            |                             |
| 220 Correctional Health                                      | -                | -                       | -               | -                       | -                            |                             |
| 268 Puerto Rico Institute of Statistics                      | -                | -                       | -               | -                       | -                            |                             |
| 272 Office of the Inspector General                          | 473              | -                       | 473             | -                       | 473                          | 100%                        |
| 289 Energy Commission  | -                | -                       | -               | -                       | -                            |                             |
| 297 Financial Oversight and Management Board for Puerto Rico | -                | -                       | -               | -                       | -                            |                             |
| <b>Total - Out of Scope Entities</b>                         | <b>\$ 2,833</b>  | <b>\$ -</b>             | <b>\$ 2,833</b> | <b>\$ 3,661</b>         | <b>\$ (828)</b>              | <b>-29%</b>                 |

|                                  | Certified Budget  | Adjustments & Revisions | Revised Budget    | Monthly Actual Expenses | (Unfavorable) / Favorable \$ | (Unfavorable) / Favorable % |
|----------------------------------|-------------------|-------------------------|-------------------|-------------------------|------------------------------|-----------------------------|
| <b>Recap</b>                     |                   |                         |                   |                         |                              |                             |
| Entities Operating in PRIFAS 7.5 | \$ 60,849         | \$ -                    | \$ 60,849         | \$ 66,921               | \$ (6,072)                   | -10%                        |
| Core Component Units             | 120,391           | -                       | 120,391           | 44,316                  | 76,075                       | 63%                         |
| Secondary Component Units        | 42,934            | -                       | 42,934            | 6,594                   | 36,340                       | 85%                         |
| OMB and Hacienda Custodies       | 46,855            | -                       | 46,855            | 6,958                   | 39,897                       | 85%                         |
| Out of Scope Entities            | 2,833             | -                       | 2,833             | 3,661                   | (828)                        | -29%                        |
| <b>Total</b>                     | <b>\$ 273,861</b> | <b>\$ -</b>             | <b>\$ 273,861</b> | <b>\$ 128,451</b>       | <b>\$ 145,411</b>            | <b>53%</b>                  |

**Notes:**

- 1) For purposes of actuals reporting, DPS related entities are being combined under entity code 45 (Department of Public Safety) with regards to budget and actual figures.
- 2) Please refer to the Appendix for a summary of actuals by month, and compliance, for CORE and Secondary Component Units.

**Puerto Rico Department of Treasury | AAFAF**

Full Year CapEx Budget and YTD Actual Results for FY21 - General and Special Revenue Fund

By Agency

YTD through:

February-21

2/28/21

8

(figures in \$000s)

|  | CapEx Certified Budget | Adjustments & Revisions | CapEx Revised Budget | CapEx Actuals YTD | CapEx Balance \$  |
|--|------------------------|-------------------------|----------------------|-------------------|-------------------|
| <b>Entities Operating in PRIFAS 7.5</b>                        |                        |                         |                      |                   |                   |
| 11 Puerto Rico Traffic Safety Commission                       | \$ -                   | \$ -                    | \$ -                 | \$ -              | \$ -              |
| 15 Office of the Governor                                      | -                      | -                       | -                    | -                 | -                 |
| 16 Office of Management and Budget                             | -                      | -                       | -                    | -                 | -                 |
| 23 Puerto Rico Department of State                             | -                      | -                       | -                    | -                 | -                 |
| 24 Puerto Rico Department of Treasury                          | -                      | -                       | -                    | -                 | -                 |
| 28 State Elections Commission                                  | -                      | -                       | -                    | -                 | -                 |
| 30 Human Resources Management & Transformation                 | -                      | -                       | -                    | -                 | -                 |
| 31 General Services Administration                             | 3,384                  | -                       | 3,384                | -                 | 3,384             |
| 34 Commission of Investigation, Processing and Appeals         | -                      | -                       | -                    | -                 | -                 |
| 37 Civil Rights Commission                                     | -                      | -                       | -                    | -                 | -                 |
| 38 Puerto Rico Department of Justice                           | 2,000                  | -                       | 2,000                | -                 | 2,000             |
| 43 Puerto Rico National Guard                                  | -                      | -                       | -                    | -                 | -                 |
| 45 Department of Public Safety                                 | 38,075                 | -                       | 38,075               | -                 | 38,075            |
| 49 Department of Transportation and Public Works               | 76,500                 | -                       | 76,500               | 73,000            | 3,500             |
| 50 Department of Natural and Environmental Resources           | -                      | -                       | -                    | -                 | -                 |
| 55 Puerto Rico Department of Agriculture                       | -                      | -                       | -                    | -                 | -                 |
| 60 Office of the Citizen's Ombudsman                           | -                      | -                       | -                    | -                 | -                 |
| 62 Cooperative Development Commission of Puerto Rico           | -                      | -                       | -                    | -                 | -                 |
| 67 Puerto Rico Department of Labor and Human Resources         | 10,000                 | -                       | 10,000               | -                 | 10,000            |
| 68 Puerto Rico Labor Relations Board                           | -                      | -                       | -                    | -                 | -                 |
| 69 Puerto Rico Department of Consumer Affairs                  | -                      | -                       | -                    | -                 | -                 |
| 71 Department of Health  | 155,000                | -                       | 155,000              | 4,551             | 150,449           |
| 78 Department of Housing                                       | -                      | -                       | -                    | -                 | -                 |
| 81 Department of Education                                     | 18,000                 | -                       | 18,000               | -                 | 18,000            |
| 82 Institute of Puerto Rican Culture                           | 1,310                  | -                       | 1,310                | 1,277             | 33                |
| 87 Department of Recreation and Sports                         | -                      | -                       | -                    | -                 | -                 |
| 95 Mental Health and Drug Addiction Services Administration    | -                      | -                       | -                    | -                 | -                 |
| 96 Office of the Women's Advocate                              | -                      | -                       | -                    | -                 | -                 |
| 117 Act 70   | -                      | -                       | -                    | -                 | -                 |
| 120 Veteran's Advocate Office of Puerto Rico                   | -                      | -                       | -                    | -                 | -                 |
| 122 Secretariat of the Department of the Family                | -                      | -                       | -                    | -                 | -                 |
| 123 Family and Children Administration                         | -                      | -                       | -                    | -                 | -                 |
| 124 Child Support Administration (ASUME)                       | -                      | -                       | -                    | -                 | -                 |
| 126 Vocational Rehabilitation Administration                   | -                      | -                       | -                    | -                 | -                 |
| 127 Administration for Socioeconomic Development of the Family | -                      | -                       | -                    | -                 | -                 |
| 137 Department of Correction and Rehabilitation                | 12,747                 | -                       | 12,747               | 120               | 12,627            |
| 139 Parole Board   | -                      | -                       | -                    | -                 | -                 |
| 152 Elderly and Retired People Advocate Office                 | -                      | -                       | -                    | -                 | -                 |
| 153 Office for People with Disabilities                        | 147                    | -                       | 147                  | -                 | 147               |
| 155 State Historic Preservation Office of Puerto Rico          | -                      | -                       | -                    | -                 | -                 |
| 231 Office for the Patient's Advocate                          | 102                    | -                       | 102                  | -                 | 102               |
| 241 Administration for Integral Development of Childhood       | -                      | -                       | -                    | -                 | -                 |
| 279 Public Service Appeals Commission                          | -                      | -                       | -                    | -                 | -                 |
| 281 Office of the Election Comptroller                         | -                      | -                       | -                    | -                 | -                 |
| 298 Public Service Regulatory Board                            | -                      | -                       | -                    | -                 | -                 |
| <b>Total - Entities Operating in PRIFAS 7.5</b>                | <b>\$ 317,265</b>      | <b>\$ -</b>             | <b>\$ 317,265</b>    | <b>\$ 78,949</b>  | <b>\$ 238,316</b> |



**Puerto Rico Department of Treasury | AAFAP**

Full Year CapEx Budget and YTD Actual Results for FY21 - General and Special Revenue Fund

By Agency

YTD through:

February-21

2/28/21

8

(figures in \$000s)

|  | CapEx Certified Budget | Adjustments & Revisions | CapEx Revised Budget | CapEx Actuals YTD | CapEx Balance \$ |
|--|------------------------|-------------------------|----------------------|-------------------|------------------|
| <b>Core Component Units</b>  |                        |                         |                      |                   |                  |
| 70 State Insurance Fund Corporation                                    | \$ -                   | \$ -                    | \$ -                 | \$ -              | \$ -             |
| 79 Automobile Accidents Compensation Administration                    | -                      | -                       | -                    | -                 | -                |
| 90 Medical Services Administration of Puerto Rico                      | -                      | -                       | -                    | -                 | -                |
| 119 Department of Economic Development & Commerce                      | 14,600                 | -                       | 14,600               | 977               | 13,623           |
| 162 Public Building Authority  | 2,000                  | -                       | 2,000                | -                 | 2,000            |
| 168 Puerto Rico Ports Authority  | -                      | -                       | -                    | -                 | -                |
| 187 Puerto Rico Health Insurance Administration                        | -                      | -                       | -                    | -                 | -                |
| 188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean | -                      | -                       | -                    | -                 | -                |
| 235 Puerto Rico Housing Finance Corporation                            | -                      | -                       | -                    | -                 | -                |
| 277 Agricultural Enterprises Development Administration                | -                      | -                       | -                    | -                 | -                |
| 285 Puerto Rico Integrated Transit Authority                           | 3,570                  | -                       | 3,570                | 8,180             | (4,610)          |
| 295 Fiscal Agency & Financial Advisory Authority                       | -                      | -                       | -                    | -                 | -                |
| 303 Convention Center of District Authority                            | -                      | -                       | -                    | 1,298             | (1,298)          |
| <b>Total - Core Component Units</b>                                    | <b>\$ 20,170</b>       | <b>\$ -</b>             | <b>\$ 20,170</b>     | <b>\$ 10,455</b>  | <b>\$ 9,715</b>  |
| <b>Secondary Component Units</b>                                       |                        |                         |                      |                   |                  |
| 22 Office of The Commissioner of Insurance                             | \$ -                   | \$ -                    | \$ -                 | \$ -              | \$ -             |
| 29 Puerto Rico Federal Affairs Administration                          | -                      | -                       | -                    | -                 | -                |
| 75 Office of the Financial Institutions Commissioner                   | -                      | -                       | -                    | -                 | -                |
| 105 Industrial Commission  | -                      | -                       | -                    | -                 | -                |
| 109 Puerto Rico School of Plastic Arts                                 | -                      | -                       | -                    | -                 | -                |
| 138 Institutional Trust of the National Guard of Puerto Rico           | -                      | -                       | -                    | -                 | -                |
| 161 Puerto Rico Infrastructure Financing Authority                     | -                      | -                       | -                    | -                 | -                |
| 165 Land Authority of Puerto Rico                                      | -                      | -                       | -                    | -                 | -                |
| 167 Integral Development of the "Península de Cantera"                 | -                      | -                       | -                    | -                 | -                |
| 177 Land Administration of Puerto Rico                                 | -                      | -                       | -                    | -                 | -                |
| 186 Culebra Conservation and Development Authority                     | -                      | -                       | -                    | -                 | -                |
| 191 Musical Arts Corporation   | -                      | -                       | -                    | -                 | -                |
| 192 Fine Arts Center Corporation                                       | 2,400                  | -                       | 2,400                | -                 | 2,400            |
| 195 Economic Development Bank of PR                                    | -                      | -                       | -                    | -                 | -                |
| 196 Puerto Rico Public Broadcasting Corporation                        | -                      | -                       | -                    | -                 | -                |
| 198 Agricultural Insurance Corporation                                 | -                      | -                       | -                    | -                 | -                |
| 215 Puerto Rico Conservatory of Music Corporation                      | -                      | -                       | -                    | -                 | -                |
| 236 Innovation Fund for Agricultural Development of Puerto Rico        | -                      | -                       | -                    | -                 | -                |
| 238 Ponce Authority (Authority Of The Port Of The Americas)            | -                      | -                       | -                    | -                 | -                |
| 264 Corporation for the "Caño Martin Peña" Enlace Project              | 7,591                  | -                       | 7,591                | 2,147             | 5,444            |
| 271 Puerto Rico Technology and Innovation Services                     | 30,000                 | -                       | 30,000               | -                 | 30,000           |
| 276 Puerto Rico Public Private Partnership Authority                   | -                      | -                       | -                    | -                 | -                |
| 286 Authority of the Port of Ponce                                     | -                      | -                       | -                    | -                 | -                |
| 288 University of Puerto Rico Comprehensive Cancer Center              | -                      | -                       | -                    | -                 | -                |
| 293 Center for Diabetes Research, Education, and Medical Services      | -                      | -                       | -                    | -                 | -                |
| 310 Municipal Finance Corporation                                      | -                      | -                       | -                    | -                 | -                |
| 311 Puerto Rico Gaming Commission                                      | -                      | -                       | -                    | -                 | -                |
| 312 Retirement Board of the Government of Puerto Rico                  | -                      | -                       | -                    | -                 | -                |
| 329 Office of Socioeconomic Development                                | -                      | -                       | -                    | -                 | -                |
| TBD1 COFINA  | -                      | -                       | -                    | -                 | -                |
| <b>Total - Secondary Component Units</b>                               | <b>\$ 39,991</b>       | <b>\$ -</b>             | <b>\$ 39,991</b>     | <b>\$ 2,147</b>   | <b>\$ 37,844</b> |

**Puerto Rico Department of Treasury | AAFAF**

Full Year CapEx Budget and YTD Actual Results for FY21 - General and Special Revenue Fund

By Agency

YTD through:

February-21

2/28/21

8

(figures in \$000s)

|   | CapEx Certified Budget | Adjustments & Revisions | CapEx Revised Budget | CapEx Actuals YTD | CapEx Balance \$ |
|---|------------------------|-------------------------|----------------------|-------------------|------------------|
| <b>OMB and Hacienda Custodies</b>                 |                        |                         |                      |                   |                  |
| 17 Custody of the Office of Management and Budget | \$ 98,667              | \$ -                    | \$ 98,667            | \$ -              | \$ 98,667        |
| 25 Custody of the Department of the Treasury      | -                      | -                       | -                    | -                 | -                |
| <b>Total - OMB and Hacienda Custodies</b>         | <b>\$ 98,667</b>       | <b>\$ -</b>             | <b>\$ 98,667</b>     | <b>\$ -</b>       | <b>\$ 98,667</b> |

|  | CapEx Certified Budget | Adjustments & Revisions | CapEx Revised Budget | CapEx Actuals YTD | CapEx Balance \$ |
|--|------------------------|-------------------------|----------------------|-------------------|------------------|
| <b>Out of Scope Entities</b>                                 |                        |                         |                      |                   |                  |
| 8 Office of the Comptroller                                  | \$ -                   | \$ -                    | \$ -                 | \$ -              | \$ -             |
| 10 The General Court of Justice                              | 28,838                 | -                       | 28,838               | 11,740            | 17,098           |
| 100 Legislative Assembly of the Commonwealth                 | -                      | -                       | -                    | -                 | -                |
| 106 Public Housing Administration                            | -                      | -                       | -                    | -                 | -                |
| 176 University of Puerto Rico                                | -                      | -                       | -                    | -                 | -                |
| 193 Office of Government Ethics                              | -                      | -                       | -                    | -                 | -                |
| 200 Special Independent Prosecutor's Panel                   | -                      | -                       | -                    | -                 | -                |
| 208 Contributions to the Municipalities                      | -                      | -                       | -                    | -                 | -                |
| 220 Correctional Health                                      | -                      | -                       | -                    | -                 | -                |
| 268 Puerto Rico Institute of Statistics                      | -                      | -                       | -                    | -                 | -                |
| 272 Office of the Inspector General                          | -                      | -                       | -                    | -                 | -                |
| 289 Energy Commission  | -                      | -                       | -                    | -                 | -                |
| 297 Financial Oversight and Management Board for Puerto Rico | -                      | -                       | -                    | -                 | -                |
| <b>Total - Out of Scope Entities</b>                         | <b>\$ 28,838</b>       | <b>\$ -</b>             | <b>\$ 28,838</b>     | <b>\$ 11,740</b>  | <b>\$ 17,098</b> |

|                                  | CapEx Certified Budget | Adjustments & Revisions | CapEx Revised Budget | CapEx Actuals YTD | CapEx Balance \$  |
|----------------------------------|------------------------|-------------------------|----------------------|-------------------|-------------------|
| <b>Recap</b>                     |                        |                         |                      |                   |                   |
| Entities Operating in PRIFAS 7.5 | \$ 317,265             | \$ -                    | \$ 317,265           | \$ 78,949         | \$ 238,316        |
| Core Component Units             | 20,170                 | -                       | 20,170               | 10,455            | 9,715             |
| Secondary Component Units        | 39,991                 | -                       | 39,991               | 2,147             | 37,844            |
| OMB and Hacienda Custodies       | 98,667                 | -                       | 98,667               | -                 | 98,667            |
| Out of Scope Entities            | 28,838                 | -                       | 28,838               | 11,740            | 17,098            |
| <b>Total</b>                     | <b>\$ 504,931</b>      | <b>\$ -</b>             | <b>\$ 504,931</b>    | <b>\$ 103,291</b> | <b>\$ 401,640</b> |

**Notes:**

- 1) For purposes of actuals reporting, DPS related entities are being combined under entity code 45 (Department of Public Safety) with regards to budget and actual figures.
- 2) Please refer to the Appendix for a summary of actuals by month, and compliance, for CORE and Secondary Component Units.

# Appendix

Core and Secondary Component Unit Consolidated Actuals by Month

|                                  |  | Q1                  | Q1                | Q1                | Q2                | Q2                | Q2                | Q3                | Q3                | Q3               | Q4          | Q4          | Q4          | Q4                      |                     |                     |               |
|----------------------------------|--|---------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|------------------|-------------|-------------|-------------|-------------------------|---------------------|---------------------|---------------|
|                                  |  | 1                   | 2                 | 3                 | 4                 | 5                 | 6                 | 7                 | 8                 | 9                | 10          | 11          | 12          | 13                      | FY21                | FY21                | FY21          |
|                                  | GF+SRF Budget  | 7/31/2020           | 8/31/2020         | 9/30/2020         | 10/31/2020        | 11/30/2020        | 12/31/2020        | 1/31/2021         | 2/28/2021         | 3/31/2021        | 4/30/2021   | 5/31/2021   | 6/30/2021   | Subsequent Periods FY21 | YTD Totals          | Balance             | Balance       |
| <b>Core Component Units</b>      |  |                     |                   |                   |                   |                   |                   |                   |                   |                  |             |             |             |                         |                     |                     |               |
| 70                               | State Insurance Fund Corporation                               | \$ 493,069          | \$ 26,673         | \$ 33,095         | \$ 25,768         | \$ 45,228         | \$ 31,993         | \$ 31,558         | \$ 29,904         | \$ -             | \$ -        | \$ -        | \$ -        | \$ -                    | \$ 223,159          | \$ 209,910          | 48.47%        |
| 79                               | Automobile Accident Compensation Administration                | 71,565              | -                 | 7,058             | 4,520             | 2,583             | 7,441             | 5,093             | 8,031             | 2,255            | -           | -           | -           | -                       | 39,338              | 32,627              | 45.34%        |
| 90                               | Administration of Medical Services of Puerto Rico              | 168,279             | 13,506            | 12,972            | 13,908            | 12,547            | 13,661            | 14,144            | 13,988            | 12,861           | -           | -           | -           | -                       | 107,587             | 60,692              | 36.07%        |
| 119                              | Department of Economic Development and Commerce                | 130,230             | 11,538            | 20,205            | 9,490             | 11,294            | 17,729            | 18,417            | 12,499            | 27,853           | -           | -           | -           | -                       | 129,025             | 1,205               | 0.93%         |
| 162                              | Public Buildings Authority                                     | 104,894             | 4,683             | 6,821             | 15,414            | 9,929             | 9,221             | 9,029             | 14,081            | 9,844            | -           | -           | -           | -                       | 70,895              | 33,999              | 32.41%        |
| 168                              | Ports Authority  | 52,210              | 5,051             | 4,576             | 3,520             | 7,032             | 7,930             | 3,453             | 18,951            | 6,374            | -           | -           | -           | -                       | 56,886              | 14,670              | 8.90%         |
| 187                              | Health Insurance Administration of Puerto Rico                 | 647,449             | 50,565            | 50,565            | 50,565            | 50,565            | 50,565            | 50,565            | 50,565            | -                | -           | -           | -           | -                       | 303,390             | 344,059             | 53.14%        |
| 188                              | Corp. of the Cardiovascular Center of Puerto Rico & Caribbean  | 74,569              | 4,021             | 4,339             | 3,065             | 4,024             | 4,606             | 4,087             | -                 | -                | -           | -           | -           | -                       | 24,142              | 50,427              | 67.62%        |
| 235                              | Housing Financing Authority                                    | 34,437              | 1,167             | 1,119             | 1,307             | 1,138             | 1,310             | 1,281             | 1,273             | -                | -           | -           | -           | -                       | 10,125              | 24,312              | 70.60%        |
| 277                              | Administration for the Development of Agricultural Enterprises | 119,508             | 3,402             | 2,370             | 3,103             | 15,001            | 8,684             | 3,047             | 11,097            | 10,318           | -           | -           | -           | -                       | 57,032              | 62,476              | 52.28%        |
| 285                              | Integrated Transport Authority                                 | 52,104              | 4,056             | 6,073             | 4,406             | 4,314             | 5,798             | 6,320             | 9,175             | 7,710            | -           | -           | -           | -                       | 47,853              | 4,251               | 8.16%         |
| 295                              | Financial Advisory Authority and Fiscal Agency of Puerto Rico  | 84,231              | 733               | 885               | 1,288             | 3,913             | 3,016             | 8,061             | 1,707             | 3,322            | -           | -           | -           | -                       | 22,924              | 61,307              | 72.78%        |
| 303                              | District Authority of the Convention Center                    | 22,008              | 2,401             | 2,207             | 1,499             | 1,580             | 1,331             | 1,392             | 1,504             | 1,376            | -           | -           | -           | -                       | 13,290              | 8,718               | 39.61%        |
|                                  | <b>Total - Core Component Units</b>                            | <b>\$ 1,994,953</b> | <b>\$ 129,845</b> | <b>\$ 152,225</b> | <b>\$ 137,851</b> | <b>\$ 169,547</b> | <b>\$ 162,695</b> | <b>\$ 148,230</b> | <b>\$ 121,810</b> | <b>\$ 83,443</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b>             | <b>\$ 1,105,646</b> | <b>\$ 889,307</b>   | <b>45%</b>    |
| <b>Secondary Component Units</b> |  |                     |                   |                   |                   |                   |                   |                   |                   |                  |             |             |             |                         |                     |                     |               |
| 22                               | Office of the Commissioner of Insurance                        | \$ 7,559            | \$ 323            | \$ 638            | \$ 462            | \$ 272            | \$ 423            | \$ 360            | \$ 359            | \$ 398           | \$ -        | \$ -        | \$ -        | \$ -                    | \$ 3,235            | \$ 4,324            | 57.20%        |
| 29                               | Puerto Rico Federal Affairs Administration                     | 2,486               | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                | -           | -           | -           | -                       | -                   | 2,486               | 100.00%       |
| 75                               | Office of the Financial Institutions Commissioner              | 9,100               | 362               | 534               | 397               | 570               | 556               | 492               | 397               | 579              | -           | -           | -           | -                       | 3,887               | 5,213               | 57.29%        |
| 105                              | Industrial Commission  | 12,576              | 1,020             | 1,001             | 512               | 1,180             | 913               | 678               | -                 | -                | -           | -           | -           | -                       | 5,304               | 7,272               | 57.82%        |
| 109                              | Puerto Rico School of Plastic Arts                             | 4,259               | 375               | 177               | 316               | 470               | 163               | 231               | 181               | -                | -           | -           | -           | -                       | 1,913               | 2,346               | 55.08%        |
| 138                              | Institutional Trust of the National Guard of Puerto Rico       | 6,513               | 318               | 300               | 283               | 492               | 602               | 305               | 431               | 288              | -           | -           | -           | -                       | 3,019               | 3,494               | 53.65%        |
| 161                              | Puerto Rico Infrastructure Financing Authority                 | 7,520               | 428               | 510               | 407               | 231               | 746               | 213               | 83                | 135              | -           | -           | -           | -                       | 4,763               | 63,399              | 83.39%        |
| 165                              | Land Authority of Puerto Rico                                  | 6,760               | 521               | 509               | 479               | 445               | 490               | -                 | -                 | -                | -           | -           | -           | -                       | 2,444               | 4,316               | 63.85%        |
| 167                              | Integral Development of the "Península de Cañera"              | 1,248               | 117               | 125               | 114               | 97                | 71                | 114               | 71                | -                | -           | -           | -           | -                       | 709                 | 539                 | 43.95%        |
| 177                              | Land Administration of Puerto Rico                             | 5,770               | 481               | 276               | 350               | 407               | 372               | 427               | 554               | 495              | -           | -           | -           | -                       | 3,362               | 2,408               | 41.73%        |
| 186                              | Culebra Conservation and Development Authority                 | 540                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                | -           | -           | -           | -                       | -                   | 540                 | 100.00%       |
| 191                              | Musical Arts Corporation                                       | 5,711               | 423               | 473               | 546               | 680               | 467               | 461               | 436               | 388              | -           | -           | -           | -                       | 2,873               | 1,838               | 32.19%        |
| 192                              | Fine Arts Center Corporation                                   | 7,409               | 249               | 253               | 310               | 319               | 301               | 319               | 274               | 363              | -           | -           | -           | -                       | 2,388               | 5,021               | 67.77%        |
| 195                              | Economic Development Bank of PR                                | 10,248              | 678               | 1,087             | 570               | 605               | 589               | 615               | 700               | 650              | -           | -           | -           | -                       | 5,494               | 4,754               | 46.39%        |
| 196                              | Puerto Rico Public Broadcasting Corporation                    | 3,143               | 910               | 696               | 664               | 1,305             | 1,149             | 2,033             | 817               | 851              | -           | -           | -           | -                       | 8,625               | (5,482)             | -174.42%      |
| 198                              | Agricultural Insurance Corporation                             | 2,800               | 179               | 152               | 188               | 578               | 152               | 290               | 138               | -                | -           | -           | -           | -                       | 1,678               | 1,142               | 40.50%        |
| 215                              | Puerto Rico Conservatory of Music Corporation                  | 7,974               | 409               | 413               | 720               | 595               | 592               | 593               | 598               | 439              | -           | -           | -           | -                       | 4,359               | 3,615               | 45.33%        |
| 236                              | Innovation Fund for Agricultural Development of Puerto Rico    | 12,865              | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                | -           | -           | -           | -                       | -                   | 12,865              | 100.00%       |
| 238                              | Ponce Authority (Authority Of The Port Of The Americas)        | 188                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                | -           | -           | -           | -                       | -                   | 188                 | 100.00%       |
| 264                              | Corporation for the "Callo Martin Peña" Enlace Project         | 15,527              | 99                | 227               | 167               | 1,275             | 557               | 797               | -                 | -                | -           | -           | -           | -                       | 3,122               | 12,405              | 79.89%        |
| 271                              | Puerto Rico Technology and Innovation Services                 | 69,700              | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                | -           | -           | -           | -                       | -                   | 69,700              | 100.00%       |
| 276                              | Puerto Rico Public Private Partnership Authority               | 25,779              | 85                | 257               | 572               | 706               | 1,652             | 2,333             | 415               | 913              | -           | -           | -           | -                       | 6,934               | 18,845              | 73.10%        |
| 286                              | Authority of the Port of Ponce                                 | 1,364               | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                | -           | -           | -           | -                       | -                   | 1,364               | 100.00%       |
| 288                              | University of Puerto Rico Comprehensive Cancer Center          | 37,148              | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                | -           | -           | -           | -                       | -                   | 37,148              | 100.00%       |
| 293                              | Center for Diabetes Research, Education, and Medical Services  | 784                 | 58                | 66                | 66                | 64                | 56                | 52                | 83                | 58               | -           | -           | -           | -                       | 503                 | 281                 | 35.84%        |
| 310                              | Municipal Finance Corporation                                  | 122,415             | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                | -           | -           | -           | -                       | -                   | 122,415             | 100.00%       |
| 311                              | Puerto Rico Gaming Commission                                  | 196,107             | 121               | -                 | -                 | -                 | -                 | -                 | -                 | -                | -           | -           | -           | -                       | 121                 | 195,986             | 99.94%        |
| 312                              | Retirement Board of the Government of Puerto Rico              | 66,836              | 1,568             | 2,467             | 1,786             | 7,345             | 4,339             | 5,098             | 3,049             | 2,536            | -           | -           | -           | -                       | 28,188              | 38,648              | 57.83%        |
| 329                              | Office of Socioeconomic Development                            | 2,665               | 131               | 198               | 144               | 167               | 150               | 159               | 247               | 131              | -           | -           | -           | -                       | 1,327               | 1,338               | 50.21%        |
|                                  | <b>Total - Secondary Component Units</b>                       | <b>\$ 653,014</b>   | <b>\$ 8,855</b>   | <b>\$ 10,358</b>  | <b>\$ 9,062</b>   | <b>\$ 17,804</b>  | <b>\$ 14,540</b>  | <b>\$ 15,570</b>  | <b>\$ 8,823</b>   | <b>\$ 8,224</b>  | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b>             | <b>\$ 93,237</b>    | <b>\$ 559,777</b>   | <b>86%</b>    |
|                                  | <b>Core Component Units</b>                                    | <b>\$ 1,994,953</b> | <b>\$ 129,845</b> | <b>\$ 152,225</b> | <b>\$ 137,851</b> | <b>\$ 169,547</b> | <b>\$ 162,695</b> | <b>\$ 148,230</b> | <b>\$ 121,810</b> | <b>\$ 83,443</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b>             | <b>\$ 1,105,646</b> | <b>\$ 889,307</b>   | <b>44.58%</b> |
|                                  | <b>Secondary Component Units</b>                               | <b>653,014</b>      | <b>8,855</b>      | <b>10,358</b>     | <b>9,062</b>      | <b>17,804</b>     | <b>14,540</b>     | <b>15,570</b>     | <b>8,823</b>      | <b>8,224</b>     | <b>-</b>    | <b>-</b>    | <b>-</b>    | <b>-</b>                | <b>93,237</b>       | <b>559,777</b>      | <b>85.72%</b> |
|                                  | <b>Combined Component Units Monthly Actuals</b>                | <b>\$ 2,647,967</b> | <b>\$ 138,700</b> | <b>\$ 162,583</b> | <b>\$ 146,913</b> | <b>\$ 187,351</b> | <b>\$ 177,235</b> | <b>\$ 163,801</b> | <b>\$ 130,633</b> | <b>\$ 91,666</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b>             | <b>\$ 1,198,884</b> | <b>\$ 1,449,084</b> | <b>55%</b>    |

Notes:

## Non-Compliance List

### Entity Code: Core Component Units

|     |   |
|-----|---|
| 119 | PRIDCO  |
| 187 | Health Insurance Administration of Puerto Rico                |
| 188 | Corp. of the Cardiovascular Center of Puerto Rico & Caribbean |

### Entity Code: Secondary Component Units

|   |     |   |
|---|-----|---|
| * | 29  | Puerto Rico Federal Affairs Administration                  |
|   | 105 | Industrial Commission                                       |
|   | 109 | Puerto Rico School of Plastic Arts                          |
|   | 165 | Land Authority of Puerto Rico                               |
|   | 167 | Integral Development of the "Península de Cantera"          |
| * | 186 | Culebra Conservation and Development Authority              |
|   | 198 | Agricultural Insurance Corporation                          |
| * | 236 | Innovation Fund for Agricultural Development of Puerto Rico |
| * | 238 | Ponce Authority (Authority Of The Port Of The Americas)     |
|   | 264 | Corporation for the "Caño Martin Peña" Enlace Project       |
| * | 271 | Puerto Rico Technology and Innovation Services              |
| * | 286 | Authority of the Port of Ponce                              |
| * | 288 | University of Puerto Rico Comprehensive Cancer Center       |
| * | 310 | Municipal Finance Corporation                               |
| * | 311 | Puerto Rico Gaming Commission                               |

### Notes:

- 1) The above listed entities have not provide B2A individual submissions for the current reporting month.
- 2) The above listed and starred \* entities have not provide B2A individual submissions for the entire course of FY21.

**FY 21 - Pay Go Charges Paid Back to the TSA by Core and Secondary CUs**

As Recorded and Presented by each Entity

| Code: | Entity:  | Q1        | Q1        | Q1        | Q2         | Q2         | Q2         | Q3        | Q3        | Q3        | Q4        | Q4        | Q4        | FY21       |
|-------|--|-----------|-----------|-----------|------------|------------|------------|-----------|-----------|-----------|-----------|-----------|-----------|------------|
|       |  | 1         | 2         | 3         | 4          | 5          | 6          | 7         | 8         | 9         | 10        | 11        | 12        |            |
|       |  | 7/31/2020 | 8/31/2020 | 9/30/2020 | 10/31/2020 | 11/30/2020 | 12/31/2020 | 1/31/2021 | 2/28/2021 | 3/31/2021 | 4/30/2021 | 5/31/2021 | 6/30/2021 | YTD Totals |
| 70    | State Insurance Fund Corporation                                   | \$ -      | \$ 0      | \$ 18,000 | \$ 6,002   | \$ 7,998   | \$ 6,058   | \$ -      | \$ -      | \$ -      | \$ -      | \$ -      | \$ -      | \$ 38,059  |
| 79    | Automobile Accidents Compensation Administration                   | -         | -         | 2,136     | 3,151      | 1,125      | -          | 1,147     | 2,191     | -         | -         | -         | -         | 9,749      |
| 90    | Medical Services Administration of Puerto Rico                     | 2,069     | 2,069     | 2,069     | 2,069      | 2,069      | 2,069      | 2,069     | 2,069     | -         | -         | -         | -         | 16,552     |
| 119   | Industrial Development Company                                     | -         | 1,258     | -         | 3,657      | -          | 2,472      | -         | -         | -         | -         | -         | -         | 7,387      |
| 119   | Tourism Company of Puerto Rico                                     | -         | 507       | -         | 966        | -          | 485        | 481       | 1,000     | -         | -         | -         | -         | 3,437      |
| 119   | Department of Economic Development & Commerce                      | 709       | 709       | 709       | 702        | 689        | 689        | 689       | 689       | -         | -         | -         | -         | 5,587      |
| 119   | Convention Center of District Authority                            | -         | -         | -         | -          | -          | -          | -         | -         | -         | -         | -         | -         | -          |
| 138   | Institutional Trust of the National Guard of Puerto Rico           | 4         | 4         | 3         | 4          | 4          | 3          | 5         | 3         | -         | -         | -         | -         | 30         |
| 162   | Public Building Authority  | 1,915     | 1,921     | 1,997     | 1,910      | 1,908      | 1,906      | 1,921     | 1,900     | -         | -         | -         | -         | 15,377     |
| 165   | Land Authority of Puerto Rico                                      | 288       | 267       | 266       | 272        | -          | -          | -         | -         | -         | -         | -         | -         | 1,093      |
| 168   | Puerto Rico Ports Authority  | 2,090     | 2,090     | 1,915     | 2,031      | 2,031      | 2,031      | 2,031     | 2,031     | -         | -         | -         | -         | 16,251     |
| 177   | Land Administration of Puerto Rico                                 | 186       | 181       | 176       | 175        | 175        | 191        | 173       | 172       | -         | -         | -         | -         | 1,429      |
| 187   | Health Insurance Administration of Puerto Rico                     | -         | -         | -         | -          | -          | -          | -         | -         | -         | -         | -         | -         | -          |
| 188   | Cardiovascular Center Corporation of Puerto Rico and the Caribbean | 127       | -         | -         | 247        | 242        | 121        | -         | -         | -         | -         | -         | -         | 737        |
| 192   | Fine Arts Center Corporation                                       | 25        | 25        | 25        | 25         | 25         | 25         | 24        | 25        | -         | -         | -         | -         | 199        |
| 195   | Economic Development Bank of PR                                    | 90        | 146       | 116       | 115        | 114        | 114        | 117       | 122       | -         | -         | -         | -         | 934        |
| 198   | Agricultural Insurance Corporation                                 | 9         | 9         | 10        | 10         | 10         | -          | 21        | -         | -         | -         | -         | -         | 69         |
| 215   | Puerto Rico Conservatory of Music Corporation                      | 44        | 43        | 45        | 45         | -          | -          | -         | -         | -         | -         | -         | -         | 177        |
| 235   | Puerto Rico Housing Finance Authority                              | 27        | 27        | 27        | 27         | 27         | 27         | -         | -         | -         | -         | -         | -         | 159        |
| 277   | Agricultural Enterprises Development Administration                | 932       | 932       | 932       | 932        | 932        | 983        | 881       | 932       | -         | -         | -         | -         | 7,456      |
| 285   | Puerto Rico Integrated Transit Authority                           | 1,190     | 1,242     | 1,214     | 1,220      | 1,217      | 1,200      | 1,301     | 1,210     | -         | -         | -         | -         | 9,795      |
| 295   | Fiscal Agency & Financial Advisory Authority                       | -         | -         | -         | -          | -          | -          | -         | -         | -         | -         | -         | -         | -          |
| 312   | Government Employees and Judiciary Retirement System               | -         | -         | -         | -          | -          | -          | -         | -         | -         | -         | -         | -         | -          |
|       |  | \$ 9,704  | \$ 11,429 | \$ 29,640 | \$ 23,560  | \$ 18,566  | \$ 18,375  | \$ 10,860 | \$ 12,345 | \$ -      | \$ -      | \$ -      | \$ -      | \$ 134,479 |

Puerto Rico Department of Treasury | AAFAF  
YTD FY21 General Fund Budget v. Actual  
YTD from 7/1/2020 through:  
February-21  
February FY21 YTD  
Deferred FY20 Revenues by Concept

(figures in \$000s)

| General Fund Revenue                          | FY21 Certified Budget |                         |                      | YTD Budgeted Revenue | Actual YTD Revenue Actuals | Variance                     |                             | Comments   |
|---|-----------------------|-------------------------|----------------------|----------------------|----------------------------|------------------------------|-----------------------------|--|
|   | Revenue Forecast      | Adjustments & Revisions | Reforecast           |                      |                            | (Unfavorable) / Favorable \$ | (Unfavorable) / Favorable % |  |
| 1 FY2021 Revenue                              | \$ 10,375,107         | \$ -                    | \$ 10,375,107        | \$ 5,747,386         | \$ 6,844,776               | \$ 1,097,390                 | 19.1%                       |  |
| Individual Income Taxes                       | 1,620,123             | -                       | 1,620,123            | 874,854              | 1,164,142                  | 289,288                      | 33.1%                       |  |
| Corporate Income Taxes                        | 1,762,601             | -                       | 1,762,601            | 807,776              | 1,001,072                  | 193,296                      | 23.9%                       |  |
| SUT Collections (excl. PSTBA, FAM & CINE)     | 1,935,924             | -                       | 1,935,924            | 1,221,062            | 1,427,048                  | 205,985                      | 16.9%                       |  |
| Other General Fund Revenue                    | 5,056,460             | -                       | 5,056,460            | 2,843,693            | 3,252,514                  | 408,821                      | 14.4%                       |  |
| 2 Deferred FY2020 Revenue                     | 666,876               | -                       | 666,876              | 666,876              | 479,273                    | (187,603)                    | -28.1%                      |  |
| Individual Income Taxes                       | 294,191               | -                       | 294,191              | 294,191              | 197,879                    | (96,312)                     | -32.7%                      |  |
| Corporate Income Taxes                        | 158,956               | -                       | 158,956              | 158,956              | 210,739                    | 51,783                       | 32.6%                       |  |
| SUT Collections (excl. PSTBA, FAM & CINE)     | 213,729               | -                       | 213,729              | 213,729              | 35,631                     | (178,098)                    | -83.3%                      |  |
| Other General Fund Revenue                    | -                     | -                       | -                    | -                    | 35,024                     | 35,024                       |                             | The \$35 million pertains to Income Taxes from Partnerships. |
| <b>Total General Fund Revenue<sup>1</sup></b> | <b>\$ 11,041,983</b>  | <b>\$ -</b>             | <b>\$ 11,041,983</b> | <b>\$ 5,681,326</b>  | <b>\$ 6,546,598</b>        | <b>\$ 865,272</b>            | <b>15%</b>                  |  |

(1) General Fund Revenue figures are preliminary and subject to adjustments and reconciliations.

**Puerto Rico Department of Treasury | AAFAF**

Monthly FY21 General Fund Budget v. Actual

Month:

2/28/21

Period:

8

Deferred FY20 Revenues by Concept

(figures in \$000s)

| General Fund Revenue                      | FY21 Certified Budget |                         |                      | Actual            |                   | Variance                     |                             | Comments   |
|---|-----------------------|-------------------------|----------------------|-------------------|-------------------|------------------------------|-----------------------------|--|
|   | Revenue Forecast      | Adjustments & Revisions | Reforecast           | Monthly Budget    | Monthly Actuals   | (Unfavorable) / Favorable \$ | (Unfavorable) / Favorable % |  |
| 1 FY2021 Collections                      | \$ 10,375,107         | \$ -                    | \$ 10,375,107        | \$ 732,936        | \$ 707,861        | \$ (25,075)                  | -3.4%                       |  |
| Individual Income Taxes                   | 1,620,123             | -                       | 1,620,123            | 113,455           | 137,476           | 24,021                       | 21.2%                       |  |
| Corporate Income Taxes                    | 1,762,601             | -                       | 1,762,601            | 46,163            | 56,366            | 10,203                       | 22.1%                       |  |
| SUT Collections (excl. PSTBA, FAM & CINE) | 1,935,924             | -                       | 1,935,924            | 180,236           | 227,462           | 47,226                       | 26.2%                       |  |
| Other General Fund Revenue                | 5,056,460             | -                       | 5,056,460            | 393,082           | 286,557           | (106,525)                    | -27.1%                      |  |
| 2 Deferred FY20 Collections               | 666,876               | -                       | 666,876              | -                 | -                 | -                            |                             |  |
| Individual Income Taxes                   | 294,191               | -                       | 294,191              | -                 | -                 | -                            |                             |  |
| Corporate Income Taxes                    | 158,956               | -                       | 158,956              | -                 | -                 | -                            |                             |  |
| SUT Collections (excl. PSTBA, FAM & CINE) | 213,729               | -                       | 213,729              | -                 | -                 | -                            |                             |  |
| Other General Fund Revenue                | -                     | -                       | -                    | -                 | -                 | -                            |                             | The \$35 million pertains to Income Taxes from Partnerships. |
| <b>Total General Fund Revenue1</b>        | <b>\$ 11,041,983</b>  | <b>\$ -</b>             | <b>\$ 11,041,983</b> | <b>\$ 873,345</b> | <b>\$ 816,961</b> | <b>\$ (56,384)</b>           | <b>-6%</b>                  |  |

(1) General Fund Revenue figures are preliminary and subject to adjustments and reconciliations.