



GOVERNMENT OF PUERTO RICO

Department of the Treasury

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

April FY23 YTD

Wednesday, May 31, 2023

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Additional Disclaimers

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

- General Fund Budget presented includes the latest increased approved by FOMB for \$1,471,046. This revised budget excludes the allocation of \$70,750 pursuant to Joint Resolution (JR) 39-2022, and additional appropriations in the amount of \$556,151 authorized by JR 63-2022. Both resolutions were deemed to be part of FY22 Budget (amounts are in US \$000s).
- Budget vs. Recorded Revenue and Expenditure figures are based on information obtained from the Puerto Rico Integrated Financial Accounting System 'PRIFAS 7.5' Financial Accounting System 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 vs. 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 vs. Recorded Revenue and Expenditure report with other reporting. Multiple other reports are being circulated with an alternate scope, such as Fiscal Year Budget vs. Cash Outlays for Central Government and Component Units, Non-Central Government instrumentalities reports, reports on the use of Federal Funds or Special Revenue Funds, and reports on transfers from/to various entities and sources directly related to the TSA.
- Given timing delays to the processing of accounts payable, information herein may not reflect all encumbrances and commitments incurred to date.
- Throughout time, multiple government instrumentalities and programs have been created, consolidated and/or dissolved.
- This Budget vs. Recorded Expenditures exercise might not include all Inter-Agency balances.
- The data herein could potentially lack necessary entries and charges as of the date of this report, affecting its accuracy.

Additional Disclaimers

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

- Budget figures are presented as Certified by the FOMB for FY23 and are adjusted for FOMB-approved reappropriations 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.
- 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.
- Fund 221 'Schoolwide' from the Department of Education, has been excluded from this report, previously reported as SRF, and will be excluded from all reports going forward; as this relates to a combination of General Fund and Federal Funds.
- General Fund Expense Budget presents adjusted figures net of reappropriation transfers as accounted for in PRIFAS, as of the date of this report.

Assumptions/Resources:

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

1. Budget figures are obtained from the FOMB Approved Budget for FY23 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 FY23 revenue forecast was sourced from the Certified Fiscal Plan.
2. The monthly/quarterly FY23 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
163	PRASA	Puerto Rico Aqueduct and Sewer 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
- 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)
- 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
- 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
- 66 Autoridad de Carreteras
- 100 Legislative Assembly of the Commonwealth
- 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
- 224 Comisión Conjunta Sobre Informes Especiales del Contralor
- 225 Estudios de Don. Legislativos
- 268 Puerto Rico Institute of Statistics
- 272 Office of the Inspector General
- 289 Energy Commission
- 292 Independent Office for Consumer Protection
- 297 Financial Oversight and Management Board

Content:

<u>Page:</u>	<u>Sheet Name:</u>	<u>Description:</u>
1	Cover	Cover
2	Disclaimers	Disclaimers
5	Assumptions	Assumptions
9	Content	List of Schedules and Reports Included in the LIVE file
10	Glossary	Terms and Definitions
13	BUDGET EVOLUTION	FY23 General Fund Budget Changes
14	Executive Summary - Section 1	Executive Summary and General Fund Variance Analysis on Revenues
15	Executive Summary - Section 2	Executive Summary and General Fund Variance Analysis on Expenses
16	GF Revenue YTD	General Fund Revenue Year to Date
17	GF Expenses YTD	General Fund Expenses Year to Date
18	GF Revenue Monthly	General Fund Revenue for the Reporting Month
19	GF Expenses Monthly	General Fund Expenses for the Reporting Month
20	SRF Revenue YTD	SRF Revenue Year-To-Date
23	By Concept - Actuals YTD	FY23 - By Spend Concept Budget-to-Actual Report
24	By Concept - Actuals Monthly	FY23 - By Spend Concept Budget-to-Actual Report
25	CONS - FULL FY BUD & YTD Act	Full Year Budget and YTD Actuals for FY23 General and Special Revenue Fund Expense Budget vs. Actual
28	GF - FULL FY BUD & YTD Act	Full Year Budget and YTD Actuals for FY23 General Fund Expense Budget vs. Actual
31	SRF - FULL FY BUD & YTD Act	Full Year Budget and YTD Actuals for FY23 Special Revenue Fund Expense Budget vs. Actual
34	CONS - YTD BUD & YTD Act	YTD Budget and YTD Actuals for FY23 General and Special Revenue Fund Expense Budget vs. Actual
37	GF - YTD BUD & YTD Act	YTD Budget and YTD Actuals for FY23 General Fund Expense Budget vs. Actual
40	SRF - YTD BUD & YTD Act	YTD Budget and YTD Actuals for FY23 Special Revenue Fund Expense Budget vs. Actual
43	CONS - Monthly BUD & Act	Monthly Budget and Actuals for FY23 General and Special Revenue Fund Expense Budget vs. Actual
46	GF - Monthly BUD & Act	Monthly Budget and Actuals for FY23 General Fund Expense Budget vs. Actual
49	SRF - Monthly BUD & Act	Monthly Budget and Actuals for FY23 Special Revenue Fund Expense Budget vs. Actual
52	Capital Expenditures	Capital Expenditures Schedules for Budget-to-Actual
55	Appendix	Appendix - Additional Information
56	Core and Secondary CU	Consolidated Actuals by Month
57	Non-Compliance List Revenues	Consolidated Actuals by Month
58	Non-Compliance List Expenses	Core and Secondary CU
59	Pay Go Charges Recorded	Recorded Reimbursements to the TSA by CORE and Secondary CUs
60	Latest Budget Amendment	Latest FY23 Budget increase approved by FOMB.

GLOSSARY

Term	Definition
AAFAF	Puerto Rico Fiscal Agency and Financial Advisory Authority.
ACAA	Automobile Accident Compensation Administration, an agency of the Commonwealth of Puerto Rico.
ADEA	Puerto Rico Administration for the Development of Agricultural Enterprises, a public corporation and a component unit of the Commonwealth of Puerto Rico.
AMA	Metropolitan Autibus Authority.
A/P	Accounts payable.
A/R	Accounts receivable.
ASEM	Puerto Rico Medical Services Administration, a public corporation and a component unit of the Commonwealth of Puerto Rico.
ASES	Puerto Rico Health Insurance Administration, a public corporation and a component unit of the Commonwealth of Puerto Rico.
ATI	Puerto Rico Integrated Transit Authority.
ATM	Maritime Transportation Authority.
BBA	Bi-Partisan Budget Act of 2018.
BDE	Economic Development Bank of Puerto Rico.
BPPR	Banco Popular Puerto Rico.
CapEx	Capital Expenditures.
Cardio	Cardiovascular Center of Puerto Rico and the Caribbean, a public corporation and a component unit of the Commonwealth of Puerto Rico.
CCDA	Puerto Rico Convention Center District Authority, a public corporation and a component unit of the Commonwealth of Puerto Rico.
CDBG	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.
CM	Conway MacKenzie, Inc.
CMS	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.
Component Unit (CU)	Public corporation of the Commonwealth of Puerto Rico.
CRIM	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.
CST	Commission para la Seguridad en el Tránsito; the Commission for Traffic Safety.
DDEC	Puerto Rico Department of Economic Development and Commerce, a public corporation and a component unit of the Commonwealth of Puerto Rico.
Disaster-Related Disbursements	Expenditures related to the damages caused from hurricanes Irma and Maria.
Disaster-Related Receipts	Federal emergency funds, insurance related to hurricanes Irma and Maria.
DMO	Direct Marketing Organization.
DPO (Intergovernmental)	Days Payable Outstanding [Intergovernmental Payables divided by trailing 12 months PayGo Charges plus Facilities/Rent Payments multiplied by 365].
DPO (Third Party)	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].
DSO (Intergovernmental)	Days Sales Outstanding [Intergovernmental Receivables divided by trailing 12 months Intergovernmental Receipts multiplied by 365].
DSO (Third Party)	Days Sales Outstanding [Third Party Receivables divided by trailing 12 months Third Party Receipts multiplied by 365].
DTPR, Hacienda	Puerto Rico Department of Treasury.
EBT	Electronic Benefit Transfer compensation payment system providing direct access to workers' compensation benefits for injured workers.
EHR	Electronic Health Records.

GLOSSARY

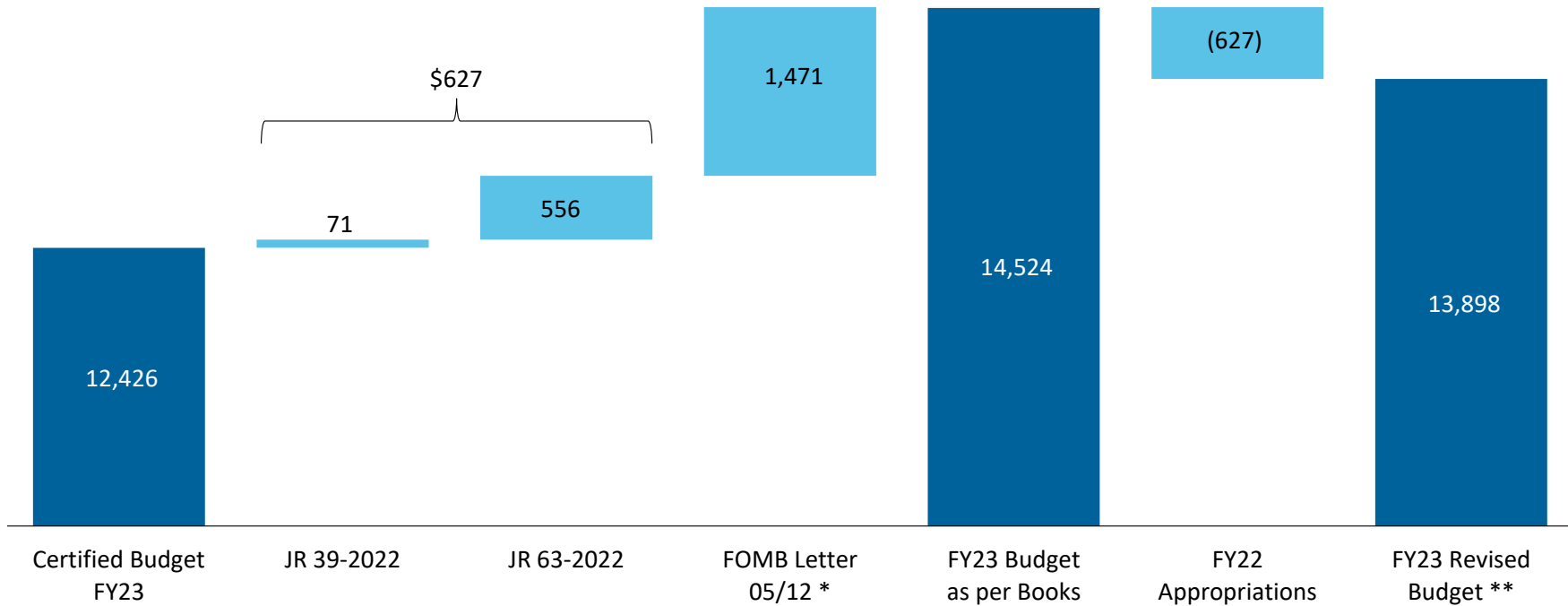
Term	Definition
FEDE	Special Fund for Economic Development, affiliated with PRIDCO.
FEMA	Federal Emergency Management Agency coordinates the federal government’s role in preparing for, preventing, mitigating the effects of, responding to, and recovering from all domestic disasters, whether natural or man-made, including acts of terror.
FOMB	Financial Oversight and Management Board of Puerto Rico.
Fondo	Puerto Rico State Insurance Fund Corporation, a public corporation and a component unit of the Commonwealth of Puerto Rico.
FTA	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.
FY	Fiscal year.
GDB	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.
General Fund (GF)	The Commonwealth's principal operating fund.
HFA	Puerto Rico Housing Finance Authority, a public corporation and a component unit of the Commonwealth of Puerto Rico.
HIT	Health Information Technology.
HTA	Puerto Rico Highways and Transportation Authority, a public corporation and a component unit of the Commonwealth of Puerto Rico.
HUD	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.
Intergovernmental Receipts	General fund appropriations to and funds transferred between public corporations and municipalities.
Invest Puerto Rico	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.
IXS	Marketing contract through advertising company KOI IXS for Puerto Rico.
Liquidity Plan (LP)	Projected cash flows for each component unit, based on their respective approved FY20 Budget.
MCO	Managed care organization.
MMIS	Medicaid Management Information System.
New Insurance Project	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.
OCFO	The office of the Chief Financial Officer of Puerto Rico.
Operating Disbursements	Includes payroll and related costs, material and supplies, purchased services, professional services, donations, subsidies, transportation expenses, media ads, and other operating payments.
Operating Receipts	Revenues collected from operations.
OpEx	Operating expenditures.
Other Inflows	Sales of toll tags, rental income, and impact fees.
Other Outflows	Payments to suppliers from prior years.
P3	Puerto Rico Public-Private Partnerships Authority established to enhance infrastructure and services through the effective integration of the private sector’s innovation and expertise.
PayGo Charges	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.
Payroll & Related Costs	Salaries and wages paid to employees, along with taxes and employer matching payments.
PBA	Puerto Rico Public Buildings Authority, a public corporation and a component unit of the Commonwealth of Puerto Rico.
PBM	Pharmacy Benefit Manager in Puerto Rico.
MMIS	Medicaid + Medicare dual-eligible populations.
Ports	Puerto Rico Ports Authority, a public corporation and a component unit of the Commonwealth of Puerto Rico.
PRIDCO	Puerto Rico Industrial Development Company, a government-owned corporation dedicated to promoting Puerto Rico as an investment destination for companies and industries worldwide.
PRITA, ATI	Puerto Rico Integrated Transit Authority, a public corporation and a component unit of the Commonwealth of Puerto Rico.
PROMESA	The Puerto Rico Oversight, Management, and Economic Stability Act of 2016.

GLOSSARY

Term	Definition
Room Tax Waterfall Disbursements	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.
Slot Machine Waterfall Disbursements	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).
Salud	SSS-Salud, or "Triple-S Salud," the largest health insurance company in Puerto Rico.
SRF	Special Revenue Fund.
Tourism	Tourism Company of Puerto Rico, a public corporation and a component unit of the Commonwealth of Puerto Rico.
Transfers (To)/From Restricted Account	Funds put aside by ASEM management to fund capital expenditures.
Tren Urbano	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.
TSA	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.
UDH	Hospital Universitario, a hospital affiliated with UPR and part of the Department of Health.
Unrestricted Bank Cash Balance Roll Forward	A roll forward of cash on the Component Unit's unencumbered and unreserved cash balance, and can be used for any purpose.
VTP	Voluntary Transition Program, as established by AAFAF Administrative Orders 2017-05, 2018-03, 2018-04, 2018-05, 2018-06, and 2018-13.
WIOA	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.
ZBA	Zero balance account.
COVID-19 global pandemic	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.
POA	Plan of Adjustment for the Commonwealth of Puerto Rico, the Employees Retirement System of the Government of Puerto Rico (the "ERS"), and the PBA as approved through the order issued by Judge Laura Taylor Swain of the United States District Court for the District of Puerto Rico on January 18, 2022.

Puerto Rico Department of Treasury
Full Year Budget for FY 2023 - General Fund
Evolution from Certified to Adjusted
April-23

(figures in \$000s)



* Refer to page 60 for details.

** Revised Budget excludes: 1) additional allocation of \$70,750 pursuant to JR 39-2022, and 2) \$556,151 of additional appropriations authorized by JR 63-2022.

Puerto Rico Department of Treasury
Executive Summary - Section 1

YTD FY23 General Fund Revenue - Budget vs. Actual

YTD from 7/1/2022 through 4/30/23

April-23

By Concept

General Fund Revenue	YTD Budgeted Revenue	YTD Revenue Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
1 Individual Income Taxes	\$ 2,137,828	\$ 2,448,253	\$ 310,424	14.5%
2 Corporate Income Taxes	1,828,145	2,268,083	439,937	24.1%
3 Partnership Income Taxes	336,787	349,014	12,226	3.6%
4 Non-Resident Withholdings	320,762	539,459	218,697	68.2%
5 Alcoholic Beverages	221,952	234,971	13,019	5.9%
6 Cigarettes	89,504	64,759	(24,745)	-27.6%
7 Motor Vehicles	415,369	529,835	114,465	27.6%
8 Excises on Off-Shore Shipment Rum	197,308	144,324	(52,984)	-26.9%
9 Other General Fund Revenue	618,741	780,095	161,353	26.1%
10 SUT Collections (excl. PSTBA, FAM & CINE)	2,033,207	2,212,622	179,415	8.8%
11 Act 154 Collections	1,184,370	713,217	(471,153)	-39.8%
12 Other Tax Revenue	1,103,231	1,082,754	(20,478)	-1.9%
	\$ 10,487,205	\$ 11,367,384	\$ 880,178	8%

Comments:

Overall performance is slightly above expectations despite impacts in some revenue lines, that were offset by positive results in others such as non-resident withholdings and taxes on motor vehicles for instance. This tendency is expected to continue by the end of FY23.

Puerto Rico Department of Treasury
Executive Summary - Section 2

YTD FY23 General Fund Expenses - Budget vs. Actual

YTD from 7/1/2022 through 4/30/23

April-23

By Concept

	YTD Budget	YTD Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
1 Payroll	2,641,254	\$ 2,382,355	\$ 258,899	10%
2 Facilities	345,915	332,010	13,905	4%
3 Purchased Services	374,603	276,634	97,969	26%
4 Donations and Subsidies	137,636	117,782	19,854	14%
5 Transportation	11,701	6,773	4,928	42%
6 Professional Services	385,670	297,253	88,417	23%
7 Other Operating	647,019	126,621	520,399	80%
8 Capital Expenditures	211,158	53,561	157,597	75%
9 Payments of current & prior period obligations	1,009,818	132,621	877,197	87%
10 Materials and Supplies	73,149	39,368	33,781	46%
11 Equipment Purchases	61,261	7,677	53,584	87%
12 Media and Advertisements	2,560	984	1,576	62%
13 Social Wellbeing for Puerto Rico	1,947,167	1,444,058	503,109	26%
14 Appropriations to non-governmental entities	1,136,750	269,137	867,613	76%
30 PayGo	1,697,293	1,317,946	379,347	22%
81 Undistributed Appropriations	239,460	140,680	98,780	41%
82 Federal Fund Matching	54,006	38,620	15,386	28%
89 Prior Period Debts	4,650	4,343	307	7%
98 Budgetary Reserve	588,540	-	588,540	100%
700 Other Undistributed Appropriations*	11,645	12,428	(784)	-7%
Total General Fund Expenditures	\$ 11,581,254	\$ 7,000,851	\$ 4,580,403	40%

* Other Undistributed Appropriations pertain to Legislative Branch's cash transfers being recorded in PRIFAS as other spend concept that deviates from the Certified Budget.

Puerto Rico Department of Treasury
YTD FY23 General Fund Budget vs. Actual
YTD from 7/1/2022 through 4/30/23
April-23
By Concept

(figures in \$000s)

General Fund Revenue	FY23 Certified Budget			YTD Budgeted Revenue	Actual	Variance	
	Revenue Forecast	Adjustments & Revisions	Reforecast		YTD Revenue Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
1 Individual Income Taxes	\$ 2,374,213	\$ 117,405	\$ 2,491,618	\$ 2,137,828	\$ 2,448,253	\$ 310,424	14.5%
2 Corporate Income Taxes	2,225,627	48,749	2,274,376	1,828,145	2,268,083	439,937	24.1%
3 Partnership Income Taxes	415,026	(29,409)	385,618	336,787	349,014	12,226	3.6%
4 Non-Resident Withholdings	368,871	10,511	379,382	320,762	539,459	218,697	68.2%
5 Alcoholic Beverages	282,557	(6,648)	275,910	221,952	234,971	13,019	5.9%
6 Cigarettes	108,776	(1,667)	107,109	89,504	64,759	(24,745)	-27.6%
7 Motor Vehicles	494,201	18,785	512,986	415,369	529,835	114,465	27.6%
8 Excises on Off-Shore Shipment Rum	210,676	26,962	237,638	197,308	144,324	(52,984)	-26.9%
9 Other General Fund Revenue	678,432	46,198	724,630	618,741	780,095	161,353	26.1%
10 SUT Collections (excl. PSTBA, FAM & CINE)	2,539,562	44,454	2,584,015	2,033,207	2,212,622	179,415	8.8%
11 Act 154 Collections	1,447,477	30,960	1,478,437	1,184,370	713,217	(471,153)	-39.8%
12 Other Tax Revenue	1,296,390	(35,874)	1,260,516	1,103,231	1,082,754	(20,478)	-1.9%
Total General Fund Revenue¹	\$ 12,441,809	\$ 270,426	\$ 12,712,235	\$ 10,487,205	\$ 11,367,384	\$ 880,178	8%

Puerto Rico Department of Treasury
YTD FY23 General Fund Budget vs. Actual
YTD from 7/1/2022 through 4/30/23
April-23
By Concept

General Fund Expenses	Expense Budget	Adjustments & Revisions	Revised Budget	YTD Budget	YTD Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
1 Payroll	\$ 3,285,964	\$ (116,460)	\$ 3,169,504	\$ 2,641,254	\$ 2,382,355	\$ 258,899	10%
2 Facilities	421,049	(5,951)	415,098	345,915	332,010	13,905	4%
3 Purchased Services	389,817	59,707	449,524	374,603	276,634	97,969	26%
4 Donations and Subsidies	168,238	(3,075)	165,163	137,636	117,782	19,854	14%
5 Transportation	35,453	(21,412)	14,041	11,701	6,773	4,928	42%
6 Professional Services	450,216	12,588	462,804	385,670	297,253	88,417	23%
7 Other Operating	227,176	549,247	776,423	647,019	126,621	520,399	80%
8 Capital Expenditures	278,137	(24,747)	253,390	211,158	53,561	157,597	75%
9 Payments of current & prior period obligations	1,116,871	94,910	1,211,781	1,009,818	132,621	877,197	87%
10 Materials and Supplies	63,045	24,734	87,779	73,149	39,368	33,781	46%
11 Equipment Purchases	21,304	52,209	73,513	61,261	7,677	53,584	87%
12 Media and Advertisements	2,438	634	3,072	2,560	984	1,576	62%
13 Social Wellbeing for Puerto Rico	2,193,470	143,130	2,336,600	1,947,167	1,444,058	503,109	26%
14 Appropriations to non-governmental entities	1,407,821	(43,721)	1,364,100	1,136,750	269,137	867,613	76%
30 PayGo	2,036,751	-	2,036,751	1,697,293	1,317,946	379,347	22%
81 Undistributed Appropriations	131,868	155,484	287,352	239,460	140,680	98,780	41%
82 Federal Fund Matching	63,933	874	64,807	54,006	38,620	15,386	28%
89 Prior Period Debts	2,908	2,673	5,581	4,650	4,343	307	7%
98 Budgetary Reserve	130,000	576,249	706,249	588,540	-	588,540	100%
700 Other Undistributed Appropriations	-	13,973	13,973	11,645	12,428	(784)	-7%
Total General Fund Expenditures	\$ 12,426,459	\$ 1,471,046	\$ 13,897,505	\$ 11,581,254	\$ 7,000,851	\$ 4,580,403	40%

Notes: Refer to page 15 for footnote reference descriptions.

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

(2) Revised Budget includes the latest increase approved by FOMB of \$1,471,046. This revised budget excludes the allocation of \$70,750 pursuant to Joint Resolution (JR) 39-2022, and additional appropriations in the amount of \$556,151 authorized by JR 63-2022. Both resolutions were deemed to be part of FY22 Budget.

Puerto Rico Department of Treasury
Monthly FY23 General Fund Budget vs. Actual
Month: Apr-23
Period: 10

(figures in \$000s)

General Fund Revenue	FY23 Certified Budget			Monthly Budget	Actual	Variance	
	Revenue Forecast	Adjustments & Revisions	Reforecast			Monthly Actuals	(Unfavorable) / Favorable \$
1 Individual Income Taxes	\$ 2,374,213	\$ 117,405	\$ 2,491,618	\$ 422,146	\$ 514,100	\$ 91,954	21.8%
2 Corporate Income Taxes	2,225,627	48,749	2,274,376	537,372	553,843	16,470	3.1%
3 Partnership Income Taxes	415,026	(29,409)	385,618	94,384	100,019	5,635	6.0%
4 Non-Resident Withholdings	368,871	10,511	379,382	25,420	77,269	51,849	204.0%
5 Alcoholic Beverages	282,557	(6,648)	275,910	23,094	20,843	(2,250)	-9.7%
6 Cigarettes	108,776	(1,667)	107,109	8,693	4,847	(3,845)	-44.2%
7 Motor Vehicles	494,201	18,785	512,986	42,290	55,031	12,741	30.1%
8 Excises on Off-Shore Shipment Rum	210,676	26,962	237,638	18,167	11,106	(7,061)	-38.9%
9 Other General Fund Revenue	678,432	46,198	724,630	69,377	146,257	76,880	110.8%
10 SUT Collections (excl. PSTBA, FAM & CINE)	2,539,562	44,454	2,584,015	263,725	283,000	19,275	7.3%
11 Act 154 Collections	1,447,477	30,960	1,478,437	155,565	35,442	(120,124)	-77.2%
12 Other Tax Revenue	1,328,692	(16,896)	1,311,796	121,037	68,261	(52,776)	-43.6%
i. FEDE Portion of Corp Income Taxes and Non-Resident Withholdings	77,940	-	77,940	13,060	8,172	(4,889)	-37.4%
ii. Excise Taxes on Off-Shore Shipments Rum	166,275	-	166,275	-	-	-	
iii. Cigarette Excise Taxes	32,858	(1,456)	31,402	2,617	2,620	3	0.1%
ivs. Cigarette Excise Taxes (transferred PRITA net of 5% management fee)	36,000	-	36,000	3,000	2,850	(150)	-5.0%
vs. Petroleum Products (Crudita) Excise Tax - AFI	218,683	-	218,683	18,609	11,694	(6,915)	-37.2%
vi. Petroleum Products (Crudita) Excise Tax - HTA	178,789	-	178,789	15,023	12,622	(2,401)	-16.0%
vii. Gas Oil and Diesel Excise Taxes	184,914	-	184,914	6,910	483	(6,427)	-93.0%
viii. Gasoline Excise Tax Revenue	22,428	-	22,428	1,832	11,539	9,707	529.9%
ix. Vehicle License Fees (\$15 Portion)	32,045	-	32,045	4,362	15	(4,347)	-99.7%
x. Vehicle License Fees (\$25 Portion)	32,045	-	32,045	4,362	15	(4,347)	-99.7%
xi. Other HTA (tolls paid at tax office)	32,045	-	32,045	4,362	15	(4,347)	-99.7%
xii. CRIM Property Tax Inflows	144,947	-	144,947	33,428	-	(33,428)	-100.0%
xiii. FAM & Cine	147,726	(3,240)	144,486	12,153	13,874	1,721	14.2%
xiv. Cruise Ship Incentives (From Slot Machine Revenue)	12,200	(12,200)	-	-	-	-	
xv. Green Energy Initiative	5,547	-	5,547	1,320	111	(1,209)	-91.6%
xvi. Export Development	1,927	-	1,927	-	1,566	1,566	
xvii. Development Funds	2,323	-	2,323	-	2,685	2,685	
Total General Fund Revenue¹	\$ 12,474,110	\$ 289,404	\$ 12,763,515	\$ 1,781,271	\$ 1,870,018	\$ 88,748	5%

Puerto Rico Department of Treasury
Monthly FY23 General Fund Budget vs. Actual
 Month: Apr-23
 Period: 10

(figures in \$000s)

General Fund Expenses	Expense Budget	Adjustments & Revisions	Revised Budget	Monthly Budget	Monthly Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
1 Payroll	\$ 3,285,964	\$ (116,460)	\$ 3,169,504	\$ 264,125	\$ 201,484	\$ 62,642	24%
2 Facilities	421,049	(5,951)	415,098	34,592	14,058	20,534	59%
3 Purchased Services	389,817	59,707	449,524	37,460	22,092	15,368	41%
4 Donations and Subsidies	168,238	(3,075)	165,163	13,764	13,598	166	1%
5 Transportation	35,453	(21,412)	14,041	1,170	974	196	17%
6 Professional Services	450,216	12,588	462,804	38,567	28,560	10,007	26%
7 Other Operating	227,176	549,247	776,423	64,702	12,799	51,903	80%
8 Capital Expenditures	278,137	(24,747)	253,390	21,116	4,422	16,694	79%
9 Payments of current & prior period obligations	1,116,871	94,910	1,211,781	100,982	-	100,982	100%
10 Materials and Supplies	63,045	24,734	87,779	7,315	3,754	3,561	49%
11 Equipment Purchases	21,304	52,209	73,513	6,126	348	5,779	94%
12 Media and Advertisements	2,438	634	3,072	256	104	152	59%
13 Social Wellbeing for Puerto Rico	2,193,470	143,130	2,336,600	194,717	152,994	41,723	21%
14 Appropriations to non-governmental entities	1,407,821	(43,721)	1,364,100	113,675	44,019	69,656	61%
30 PayGo	2,036,751	-	2,036,751	169,729	140,389	29,340	17%
81 Undistributed Appropriations	131,868	155,484	287,352	23,946	19,137	4,809	20%
82 Federal Fund Matching	63,933	874	64,807	5,401	246	5,155	95%
89 Prior Period Debts	2,908	2,673	5,581	465	1,760	(1,295)	-278%
98 Budgetary Reserve	130,000	576,249	706,249	58,854	-	58,854	100%
700 Other Undistributed Appropriations	-	13,973	13,973	1,164	735	429	37%
Total General Fund Expenditures	\$ 12,426,459	\$ 1,471,046	\$ 13,897,505	\$ 1,158,125	\$ 661,470	\$ 496,655	43%

Notes: Refer to page 15 for footnote reference descriptions.

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

(2) Revised Budget includes the latest increase approved by FOMB of \$1,471,046. This revised budget excludes the allocation of \$70,750 pursuant to Joint Resolution (JR) 39-2022, and additional appropriations in the amount of \$556,151 authorized by JR 63-2022. Both resolutions were deemed to be part of FY22 Budget.

Puerto Rico Department of Treasury

Full Year Budget and YTD Revenue Results for FY23 Special Revenue Fund Budget vs. Actual

By Agency

YTD from 7/1/2022 through 4/30/23

April-23

(figures in \$000s)

	Certified Budget	YTD Budget	YTD Total Revenue	Over / (Under) Performance
Entities Operating in PRIFAS 7.5				
11 Puerto Rico Traffic Safety Commission	\$ 1,563	\$ 1,303	\$ -	\$ (1,303)
15 Office of the Governor	-	-	140	140
16 Office of Management and Budget	1,120	933	1,396	463
18 Planning Board	-	-	185	185
23 Puerto Rico Department of State	3,576	2,980	5,961	2,981
24 Puerto Rico Department of Treasury	750,719	625,599	324,993	(300,606)
28 State Elections Commission	-	-	-	-
30 Human Resources Management & Transformation	992	827	1,575	748
31 General Services Administration	4,734	3,945	30,115	26,170
34 Commission of Investigation, Processing and Appeals	-	-	-	-
37 Civil Rights Commission	-	-	-	-
38 Puerto Rico Department of Justice	6,086	5,072	11,849	6,777
43 Puerto Rico National Guard	-	-	-	-
45 Department of Public Safety	54,705	45,588	37,829	(7,758)
49 Department of Transportation and Public Works	102,356	85,297	116,968	31,671
50 Department of Natural and Environmental Resources	42,748	35,623	57,189	21,565
55 Puerto Rico Department of Agriculture	3,024	2,520	3,266	746
60 Office of the Citizen's Ombudsman	-	-	1	1
62 Cooperative Development Commission of Puerto Rico	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	-	-	243,397	243,397
68 Puerto Rico Labor Relations Board	328,318	273,598	470	(273,128)
69 Puerto Rico Department of Consumer Affairs	1,866	1,555	1,935	380
71 Department of Health	140,216	116,847	128,888	12,041
78 Department of Housing	21,449	17,874	9,919	(7,955)
81 Department of Education	14,961	12,468	2,553	(9,914)
82 Institute of Puerto Rican Culture	1,200	1,000	-	(1,000)
87 Department of Recreation and Sports	20,200	16,833	20,436	3,602
95 Mental Health and Drug Addiction Services Administration	4,560	3,800	4,611	811
120 Veteran's Advocate Office of Puerto Rico	-	-	-	-
122 Secretariat of the Department of the Family	-	-	4	4
124 Child Support Administration (ASUME)	-	-	5	5
126 Vocational Rehabilitation Administration	750	625	53	(572)
137 Department of Correction and Rehabilitation	20,000	16,667	15,520	(1,147)
155 State Historic Preservation Office of Puerto Rico	1,082	902	581	(320)
281 Office of the Election Comptroller	30,765	25,638	139	(25,499)
298 Public Service Regulatory Board	-	-	10,235	10,235
Total - Entities Operating in PRIFAS 7.5	\$ 1,556,990	\$ 1,297,492	\$ 1,030,212	\$ (267,280)

Puerto Rico Department of Treasury

Full Year Budget and YTD Revenue Results for FY23 Special Revenue Fund Budget vs. Actual

By Agency

YTD from 7/1/2022 through 4/30/23

April-23

(figures in \$000s)

	Certified Budget	YTD Budget	YTD Total Revenue	Over / (Under) Performance
Core Component Units				
70 State Insurance Fund Corporation	\$ 556,276	\$ 463,563	\$ 723,351	\$ 259,788
79 Automobile Accidents Compensation Administration	90,956	75,797	-	(75,797)
90 Medical Services Administration of Puerto Rico	138,440	115,367	203,217	87,851
119 Department of Economic Development & Commerce	162,079	135,066	90,858	(44,208)
162 Public Building Authority	127,164	105,970	4,916	(101,054)
166 Industrial Development Company	-	-	52,788	52,788
168 Puerto Rico Ports Authority	89,845	74,871	211,270	136,399
180 Tourism Company	-	-	145,836	145,836
187 Puerto Rico Health Insurance Administration	333,475	277,896	2,643,302	2,365,406
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	82,223	68,519	77,846	9,327
235 Puerto Rico Housing Finance Corporation	89,322	74,435	17,933	(56,502)
277 Agricultural Enterprises Development Administration	81,312	67,760	70,673	2,913
285 Puerto Rico Integrated Transit Authority	36,941	30,784	29,576	(1,208)
295 Fiscal Agency & Financial Advisory Authority	6,923	5,769	823	(4,946)
303 Convention Center of District Authority	27,334	22,778	49,102	26,323
Total - Core Component Units	\$ 1,822,290	\$ 1,518,575	\$ 4,321,491	\$ 2,802,916
Secondary Component Units				
22 Office of The Commissioner of Insurance	\$ 10,324	\$ 8,603	\$ 7,351	\$ (1,252)
75 Office of the Financial Institutions Commissioner	13,023	10,853	-	(10,853)
105 Industrial Commission	21,101	17,584	-	(17,584)
109 Puerto Rico School of Plastic Arts	2,167	1,806	4,511	2,705
138 Institutional Trust of the National Guard of Puerto Rico	7,392	6,160	1,576	(4,584)
161 Puerto Rico Infrastructure Financing Authority	1,066	888	103	(785)
165 Land Authority of Puerto Rico	9,844	8,203	12,142	3,939
167 Integral Development of the "Peninsula de Cantera"	770	642	-	(642)
177 Land Administration of Puerto Rico	11,560	9,633	16,779	7,146
186 Culebra Conservation and Development Authority	283	236	-	(236)
189 Institute of Forensic Science	472	393	-	(393)
191 Musical Arts Corporation	1,766	1,472	1,133	(339)
192 Fine Arts Center Corporation	2,317	1,931	2,866	935
195 Economic Development Bank of PR	13,227	11,023	38,504	27,482
196 Puerto Rico Public Broadcasting Corporation	2,500	2,083	14,446	12,363
198 Agricultural Insurance Corporation	2,818	2,348	-	(2,348)
215 Puerto Rico Conservatory of Music Corporation	4,315	3,596	2,893	(703)
236 Innovation Fund for Agricultural Development of Puerto Rico	13,624	11,353	11,382	29
265 Roosevelt Roads	-	-	1,661	1,661
271 Puerto Rico Technology and Innovation Services	1,208	1,007	-	(1,007)
276 Puerto Rico Public Private Partnership Authority	10,128	8,440	-	(8,440)
286 Authority of the Port of Ponce	391	326	1,328	1,002
288 University of Puerto Rico Comprehensive Cancer Center	19,977	16,648	-	(16,648)
293 Center for Diabetes Research, Education, and Medical Services	250	208	-	(208)
310 Municipal Finance Corporation	201,874	168,228	-	(168,228)
311 Puerto Rico Gaming Commission	347,397	289,498	-	(289,498)
312 Retirement Board of the Government of Puerto Rico	-	-	614	614
Total - Secondary Component Units	\$ 699,794	\$ 583,162	\$ 117,289	\$ (465,872)

Puerto Rico Department of Treasury

Full Year Budget and YTD Revenue Results for FY23 Special Revenue Fund Budget vs. Actual

By Agency

YTD from 7/1/2022 through 4/30/23

April-23

(figures in \$000s)

	Certified Budget	YTD Budget	YTD Total Revenue	Over / (Under) Performance
OMB and Hacienda Custodies				
17 Custody of the Office of Management and Budget	\$ 16,950	\$ 14,125	\$ 16,950	\$ 2,825
25 Custody of the Department of the Treasury	372,753	310,628	415,770	105,143
Total - OMB and Hacienda Custodies	\$ 389,703	\$ 324,753	\$ 432,720	\$ 107,968

	Certified Budget	YTD Budget	YTD Total Revenue	Over / (Under) Performance
Out of Scope Entities				
8 Office of the Comptroller	\$ -	\$ -	\$ -	\$ -
10 The General Court of Justice	16,321	13,601	12,783	(818)
106 Public Housing Administration	14,627	12,189	15,038	2,849
176 University of Puerto Rico	-	-	346	346
209 Contributions to Political Parties	-	-	121	121
Total - Out of Scope Entities	\$ 30,948	\$ 25,790	\$ 28,288	\$ 2,498

	Certified Budget	YTD Budget	YTD Total Revenue	Over / (Under) Performance
Recap				
Entities Operating in PRIFAS 7.5	\$ 1,556,990	\$ 1,297,492	\$ 1,030,212	\$ (267,280)
Core Component Units	1,822,290	1,518,575	4,321,491	2,802,916
Secondary Component Units	699,794	583,162	117,289	(465,872)
OMB and Hacienda Custodies	389,703	324,753	432,720	107,968
Out of Scope Entities	30,948	25,790	28,288	2,498
Total	\$ 4,499,725	\$ 3,749,771	\$ 5,930,001	\$ 2,180,230

Note:

(1) SRF Revenues for SIFC are presented in cash terms, not in accrual accounting, as a placeholder. Certain cash revenues could pertain to previous fiscal years.

Puerto Rico Department of Treasury

FY23 - By Concept Budget-to-Actual Report

Full Year Budget and YTD Actuals for FY23 General and Special Revenue Fund Expense Budget vs. Actual

All Entities Included in the Commonwealth Budget

4/30/23

(figures in \$000s)

		Certified Budget	Adjustments & Revisions	Revised Budget	Total YTD Actuals	Total Remaining Balance
1	Payroll	\$ 3,958,289	\$ (116,460)	\$ 3,841,829	\$ 2,926,167	\$ 915,663
2	Facilities	530,906	(5,951)	524,955	449,828	75,127
3	Purchased Services	705,942	59,707	765,649	515,602	250,047
4	Donations and Subsidies	211,044	(3,075)	207,969	125,115	82,854
5	Transportation	52,346	(21,412)	30,934	11,386	19,548
6	Professional Services	659,887	12,588	672,475	430,313	242,163
7	Other Operating	450,397	549,247	999,644	298,965	700,679
8	Capital Expenditures	300,137	(24,747)	275,390	67,067	208,323
9	Payments of current and prior period obligations	1,116,871	94,910	1,211,781	136,638	1,075,143
10	Materials and Supplies	186,287	24,734	211,021	119,826	91,196
11	Equipment Purchases	104,911	52,209	157,120	17,777	139,343
12	Media and Advertisements	26,280	634	26,914	23,080	3,834
13	Social Wellbeing for Puerto Rico	2,957,761	143,130	3,100,891	1,971,451	1,129,440
14	Appropriations to non-governmental entities	1,717,302	(43,721)	1,673,581	384,697	1,288,884
30	PayGo	2,553,294	-	2,553,294	1,317,946	1,235,348
81	Undistributed Appropriations	1,190,349	155,484	1,345,833	1,009,144	336,688
82	Federal Fund Matching	69,400	874	70,274	48,692	21,582
89	Prior Period Debts	5,259	2,673	7,932	14,769	(6,837)
98	Budgetary Reserve	130,000	576,249	706,249	849	705,400
700	Other Undistributed Appropriations	-	13,973	13,973	19,080	(5,106)
		\$ 16,926,662	\$ 1,471,046	\$ 18,397,708	\$ 9,888,389	\$ 8,509,319

Notes:

(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)

(2) Revised Budget includes the latest increase approved by FOMB of \$1,471,046. This revised budget excludes the allocation of \$70,750 pursuant to Joint Resolution (JR) 39-2022, and additional appropriations in the amount of \$556,151 authorized by JR 63-2022. Both resolutions were deemed to be part of FY22 Budget.

Puerto Rico Department of Treasury

FY23 - By Concept Budget-to-Actual Report

Monthly Budget and Monthly Actuals for FY23 General and Special Revenue Fund Expense Budget vs. Actual

All Entities Included in the Commonwealth Budget

4/30/23

(figures in \$000s)

		Certified Budget	Adjustments & Revisions	Revised Budget	Total Monthly Actuals	Total (Unfavorable) / Favorable \$
1	Payroll	\$ 329,857	\$ (9,705)	\$ 320,152	\$ 252,458	\$ 67,695
2	Facilities	44,242	(496)	43,746	28,493	15,254
3	Purchased Services	58,829	4,976	63,804	45,053	18,751
4	Donations and Subsidies	17,587	(256)	17,331	14,104	3,227
5	Transportation	4,362	(1,784)	2,578	1,553	1,024
6	Professional Services	54,991	1,049	56,040	38,670	17,370
7	Other Operating	37,533	45,771	83,304	25,316	57,987
8	Capital Expenditures	25,011	(2,062)	22,949	4,562	18,387
9	Payments of current & prior period obligations	93,073	7,909	100,982	379	100,603
10	Materials and Supplies	15,524	2,061	17,585	10,244	7,341
11	Equipment Purchases	8,743	4,351	13,093	2,210	10,883
12	Media and Advertisements	2,190	53	2,243	1,844	399
13	Social Wellbeing for Puerto Rico	246,480	11,928	258,408	178,705	79,703
14	Appropriations to non-governmental entities	143,109	(3,643)	139,465	54,809	84,656
30	PayGo	212,775	-	212,775	140,389	72,385
81	Undistributed Appropriations	99,196	12,957	112,153	148,929	(36,776)
82	Federal Fund Matching	5,783	73	5,856	590	5,266
89	Prior Period Debts	438	223	661	2,170	(1,509)
98	Budgetary Reserve	10,833	48,021	58,854	20	58,834
700	Other Undistributed Appropriations	-	1,164	1,164	6,470	(5,306)
		\$ 1,410,555	\$ 122,587	\$ 1,533,142	\$ 956,968	\$ 576,174

Notes:

(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).

(2) Revised Budget includes the latest increase approved by FOMB of \$1,471,046. This revised budget excludes the allocation of \$70,750 pursuant to Joint Resolution (JR) 39-2022, and additional appropriations in the amount of \$556,151 authorized by JR 63-2022. Both resolutions were deemed to be part of FY22 Budget.

Puerto Rico Department of Treasury

Full Year Budget and YTD Actual Results for FY23 General and Special Revenue Fund Budget vs. Actual

By Agency

YTD from 7/1/2022 through 4/30/23

April-23

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Entities Operating in PRIFAS 7.5					
11 Puerto Rico Traffic Safety Commission	\$ 1,563	\$ 56	\$ 1,619	\$ -	\$ 1,619
15 Office of the Governor	15,996	(1,474)	14,522	11,157	3,366
16 Office of Management and Budget	22,045	(5,931)	16,114	10,000	6,114
18 Planning Board	-	8,794	8,794	6,923	1,871
23 Puerto Rico Department of State	18,626	(2,098)	16,528	10,334	6,193
24 Puerto Rico Department of Treasury	939,423	(23,299)	916,124	693,188	222,936
28 State Elections Commission	31,567	(3,902)	27,665	18,917	8,748
30 Human Resources Management & Transformation	7,401	(3,337)	4,064	3,646	417
31 General Services Administration	27,911	(2,404)	25,507	30,502	(4,995)
34 Commission of Investigation, Processing and Appeals	476	(60)	416	244	172
37 Civil Rights Commission	847	(72)	775	545	230
38 Puerto Rico Department of Justice	132,116	(23,866)	108,250	75,312	32,938
43 Puerto Rico National Guard	18,453	1,211	19,664	15,436	4,228
45 Department of Public Safety	1,228,774	(206,748)	1,022,026	795,047	226,979
49 Department of Transportation and Public Works	218,065	(11,373)	206,692	100,697	105,994
50 Department of Natural and Environmental Resources	146,715	(11,331)	135,384	81,975	53,408
55 Puerto Rico Department of Agriculture	37,207	(9,768)	27,439	21,347	6,092
60 Office of the Citizen's Ombudsman	3,560	(515)	3,045	2,096	949
62 Cooperative Development Commission of Puerto Rico	2,824	(952)	1,872	957	915
66 Puerto Rico Highway Authority	-	-	-	65,408	(65,408)
67 Puerto Rico Department of Labor and Human Resources	378,145	(31,529)	346,616	147,886	198,729
68 Puerto Rico Labor Relations Board	1,440	(289)	1,151	823	328
69 Puerto Rico Department of Consumer Affairs	14,809	(4,602)	10,207	6,997	3,209
71 Department of Health	567,530	(86,362)	481,168	303,746	177,422
78 Department of Housing	52,444	(11,226)	41,218	22,308	18,910
81 Department of Education	2,488,801	(1,065,861)	1,422,940	992,971	429,969
82 Institute of Puerto Rican Culture	19,376	(3,061)	16,315	11,141	5,174
87 Department of Recreation and Sports	51,818	(8,762)	43,056	24,912	18,144
117 Act 70	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	3,739	(199)	3,540	1,621	1,920
122 Secretariat of the Department of the Family	45,914	(18,105)	27,809	23,241	4,568
123 Family and Children Administration	176,970	(975)	175,995	125,225	50,770
124 Child Support Administration (ASUME)	16,489	(1,680)	14,809	8,795	6,014
126 Vocational Rehabilitation Administration	24,483	(10,147)	14,336	11,467	2,869
127 Administration for Socioeconomic Development of the Family	91,018	(31,515)	59,503	37,404	22,099
133 Administracion de Recursos Naturales	-	-	-	-	-
137 Department of Correction and Rehabilitation	413,575	(38,790)	374,785	256,326	118,459
139 Parole Board	2,648	(253)	2,395	1,448	947
152 Elderly and Retired People Advocate Office	2,771	803	3,574	898	2,677
153 Office for People with Disabilities	2,230	965	3,195	1,564	1,631
155 State Historic Preservation Office of Puerto Rico	8,101	420	8,521	2,407	6,114
231 Office for the Patient's Advocate	2,287	(105)	2,182	1,246	936
241 Administration for Integral Development of Childhood	7,207	(2,824)	4,383	2,653	1,730
266 Office of Public Safety Affairs	2,521	(43)	2,478	1,887	591
279 Public Service Appeals Commission	2,482	29	2,511	2,058	453
281 Office of the Election Comptroller	39,142	(4,908)	34,234	14,051	20,183
298 Public Service Regulatory Board	-	-	-	-	-
Total - Entities Operating in PRIFAS 7.5	\$ 7,394,014	\$ (1,636,983)	\$ 5,757,031	\$ 4,010,678	\$ 1,746,353

Puerto Rico Department of Treasury

Full Year Budget and YTD Actual Results for FY23 General and Special Revenue Fund Budget vs. Actual

By Agency

YTD from 7/1/2022 through 4/30/23

April-23

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Core Component Units					
70 State Insurance Fund Corporation	\$ 556,276	\$ (0)	\$ 556,276	\$ 347,971	\$ 208,305
79 Automobile Accidents Compensation Administration	90,956	0	90,956	51,478	39,478
90 Medical Services Administration of Puerto Rico	204,416	(21,398)	183,018	187,289	(4,270)
119 Department of Economic Development & Commerce	205,494	24,666	230,160	108,279	121,881
162 Public Building Authority	158,200	23,831	182,031	102,435	79,596
163 Puerto Rico Aqueduct and Sewer Authority	-	1,633	1,633	21,380	(19,747)
166 Industrial Development Company	-	-	-	19,747	(19,747)
168 Puerto Rico Ports Authority	89,845	714	90,559	91,947	(1,389)
180 Tourism Company	-	0	0	74,978	(74,978)
187 Puerto Rico Health Insurance Administration	1,148,160	(345)	1,147,815	896,837	250,978
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	82,223	(0)	82,223	63,486	18,737
235 Puerto Rico Housing Finance Corporation	97,222	(0)	97,222	13,231	83,991
277 Agricultural Enterprises Development Administration	134,994	(7,108)	127,886	118,533	9,353
285 Puerto Rico Integrated Transit Authority	79,165	23,990	103,155	71,427	31,728
295 Fiscal Agency & Financial Advisory Authority	58,619	2,948	61,567	24,608	36,959
303 Convention Center of District Authority	27,334	719	28,053	60,774	(32,721)
Total - Core Component Units	\$ 2,932,904	\$ 49,651	\$ 2,982,555	\$ 2,254,400	\$ 728,155

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Secondary Component Units					
22 Office of The Commissioner of Insurance	\$ 10,324	\$ 502	\$ 10,826	\$ 5,318	\$ 5,508
29 Puerto Rico Federal Affairs Administration	2,952	(225)	2,727	1,620	1,107
75 Office of the Financial Institutions Commissioner	13,023	125	13,148	6,131	7,017
105 Industrial Commission	21,101	(0)	21,101	11,572	9,529
109 Puerto Rico School of Plastic Arts	4,866	(337)	4,529	3,210	1,319
121 Government Board of the 911 Service	-	-	-	18,934	(18,934)
138 Institutional Trust of the National Guard of Puerto Rico	7,392	0	7,392	4,090	3,302
161 Puerto Rico Infrastructure Financing Authority	3,253	106	3,359	2,536	822
165 Land Authority of Puerto Rico	9,844	69	9,913	5,502	4,411
167 Integral Development of the "Península de Cantera"	1,365	(0)	1,365	441	924
177 Land Administration of Puerto Rico	11,560	0	11,560	3,349	8,211
186 Culebra Conservation and Development Authority	522	(19)	503	-	503
189 Institute of Forensic Science	19,003	(1,929)	17,074	14,483	2,591
191 Musical Arts Corporation	6,994	(127)	6,867	4,894	1,973
192 Fine Arts Center Corporation	6,466	(264)	6,202	4,682	1,520
195 Economic Development Bank of PR	13,227	(0)	13,227	6,939	6,288
196 Puerto Rico Public Broadcasting Corporation	2,500	315	2,815	7,854	(5,038)
198 Agricultural Insurance Corporation	2,818	0	2,818	29,975	(27,157)
215 Puerto Rico Conservatory of Music Corporation	9,066	(286)	8,780	6,550	2,230
236 Innovation Fund for Agricultural Development of Puerto Rico	13,624	(0)	13,624	8,206	5,418
238 Ponce Authority (Authority Of The Port Of The Americas)	211	-	211	-	211
264 Corporation for the "Caño Martin Peña" Enlace Project	29,456	0	29,456	1,588	27,868
265 Roosevelt Roads	-	7,984	7,984	2,697	5,287
271 Puerto Rico Technology and Innovation Services	65,717	238	65,955	52,604	13,352
276 Puerto Rico Public Private Partnership Authority	23,475	(8,470)	15,005	10,227	4,778
286 Authority of the Port of Ponce	1,105	(0)	1,105	989	116
288 University of Puerto Rico Comprehensive Cancer Center	40,083	10,000	50,083	45,631	4,452
293 Center for Diabetes Research, Education, and Medical Services	886	205	1,091	603	488
310 Municipal Finance Corporation	201,874	-	201,874	130,960	70,914
311 Puerto Rico Gaming Commission	349,726	(618)	349,108	142,690	206,418
312 Retirement Board of the Government of Puerto Rico	59,167	(10,655)	48,512	26,678	21,834
329 Office of Socioeconomic Development	15,866	1,289	17,155	3,055	14,100
TBD1 COFINA	-	-	-	1,234	(1,234)
Total - Secondary Component Units	\$ 947,466	\$ (2,096)	\$ 945,370	\$ 565,242	\$ 380,128

Puerto Rico Department of Treasury

Full Year Budget and YTD Actual Results for FY23 General and Special Revenue Fund Budget vs. Actual

By Agency

YTD from 7/1/2022 through 4/30/23

April-23

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
OMB and Hacienda Custodies					
17 Custody of the Office of Management and Budget	\$ 909,417	\$ 1,050,703	\$ 1,960,120	\$ -	\$ 1,960,120
25 Custody of the Department of the Treasury	3,333,086	2,067,196	5,400,282	1,964,997	3,435,285
Total - OMB and Hacienda Custodies	\$ 4,242,503	\$ 3,117,899	\$ 7,360,402	\$ 1,964,997	\$ 5,395,406

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
8 Office of the Comptroller	\$ 44,813	\$ (5,807)	\$ 39,006	\$ 32,585	\$ 6,422
10 The General Court of Justice	383,544	(68,770)	314,774	228,015	86,759
176 University of Puerto Rico	551,614	-	551,614	459,678	91,936
272 Office of the Inspector General	16,433	(474)	15,959	13,332	2,627
289 Energy Commission	-	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	59,527	-	59,527	49,606	9,921
Total - Out of Scope Entities	\$ 1,409,775	\$ (57,425)	\$ 1,352,350	\$ 1,105,085	\$ 247,265

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Recap					
Entities Operating in PRIFAS 7.5	\$ 7,394,014	\$ (1,636,983)	\$ 5,757,031	\$ 4,010,678	\$ 1,746,353
Core Component Units	2,932,904	49,651	2,982,555	2,242,388	740,167
Secondary Component Units	947,466	(2,096)	945,370	565,242	380,128
OMB and Hacienda Custodies	4,242,503	3,117,899	7,360,402	1,964,997	5,395,406
Out of Scope Entities	1,409,775	(57,425)	1,352,350	1,105,085	247,265
Total	\$ 16,926,662	\$ 1,471,046	\$ 18,397,708	\$ 9,888,389	\$ 8,509,319

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.
- 3) Revised Budget includes the latest increase approved by FOMB of \$1,471,046. This revised budget excludes the allocation of \$70,750 pursuant to Joint Resolution (JR) 39-2022, and additional appropriations in the amount of \$556,151 authorized by JR 63-2022. Both resolutions were deemed to be part of FY22 Budget.

Puerto Rico Department of Treasury

Full Year Budget and YTD Actuals Results for FY23 General Fund Expense Budget vs. Actual

By Agency

YTD from 7/1/2022 through 4/30/23

April-23

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Entities Operating in PRIFAS 7.5					
11 Puerto Rico Traffic Safety Commission	\$ -	\$ 56	\$ 56	\$ -	\$ 56
15 Office of the Governor	15,996	(1,474)	14,522	10,949	3,573
16 Office of Management and Budget	20,925	(5,931)	14,994	9,055	5,939
18 Planning Board	-	8,794	8,794	6,923	1,871
23 Puerto Rico Department of State	15,050	(2,098)	12,952	10,312	2,639
24 Puerto Rico Department of Treasury	188,704	(23,299)	165,405	100,342	65,062
28 State Elections Commission	31,567	(3,902)	27,665	18,917	8,748
30 Human Resources Management & Transformation	6,409	(3,337)	3,072	3,137	(66)
31 General Services Administration	23,177	(2,404)	20,773	12,578	8,195
34 Commission of Investigation, Processing and Appeals	476	(60)	416	244	172
37 Civil Rights Commission	847	(72)	775	545	230
38 Puerto Rico Department of Justice	126,030	(23,866)	102,164	72,116	30,048
43 Puerto Rico National Guard	18,453	1,211	19,664	15,436	4,228
45 Department of Public Safety	1,174,069	(206,748)	967,321	783,341	183,980
49 Department of Transportation and Public Works	115,709	(11,373)	104,336	55,550	48,785
50 Department of Natural and Environmental Resources	103,967	(11,331)	92,636	51,494	41,141
55 Puerto Rico Department of Agriculture	34,183	(9,768)	24,415	20,923	3,492
60 Office of the Citizen's Ombudsman	3,560	(515)	3,045	2,096	949
62 Cooperative Development Commission of Puerto Rico	2,824	(952)	1,872	957	915
66 Puerto Rico Highway Authority	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	49,827	(31,529)	18,298	5,853	12,445
68 Puerto Rico Labor Relations Board	962	(289)	673	541	132
69 Puerto Rico Department of Consumer Affairs	12,943	(4,602)	8,341	5,936	2,405
71 Department of Health	427,314	(86,362)	340,952	232,089	108,864
78 Department of Housing	30,995	(11,226)	19,769	14,437	5,332
81 Department of Education	2,473,840	(1,065,861)	1,407,979	971,145	436,835
82 Institute of Puerto Rican Culture	18,176	(3,061)	15,115	11,141	3,974
87 Department of Recreation and Sports	31,618	(8,762)	22,856	17,288	5,568
95 Mental Health and Drug Addiction Services Administration	115,641	(23,363)	92,278	60,079	32,199
96 Office of the Women's Advocate	4,304	2,467	6,771	3,222	3,549
117 Act 70	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	3,739	(199)	3,540	1,621	1,920
122 Secretariat of the Department of the Family	45,914	(18,105)	27,809	23,241	4,568
123 Family and Children Administration	176,970	(975)	175,995	125,225	50,770
124 Child Support Administration (ASUME)	16,489	(1,680)	14,809	8,795	6,014
126 Vocational Rehabilitation Administration	23,733	(10,147)	13,586	11,458	2,128
127 Administration for Socioeconomic Development of the Family	91,018	(31,515)	59,503	37,404	22,099
133 Administracion de Recursos Naturales	-	-	-	-	-
137 Department of Correction and Rehabilitation	393,575	(38,790)	354,785	256,321	98,465
139 Parole Board	2,648	(253)	2,395	1,448	947
152 Elderly and Retired People Advocate Office	2,771	803	3,574	898	2,677
153 Office for People with Disabilities	2,230	965	3,195	1,564	1,631
155 State Historic Preservation Office of Puerto Rico	7,019	420	7,439	2,120	5,319
231 Office for the Patient's Advocate	2,287	(105)	2,182	1,246	936
241 Administration for Integral Development of Childhood	7,207	(2,824)	4,383	2,653	1,730
266 Office of Security Public Affairs	-	0	0	-	0
279 Public Service Appeals Commission	2,521	(43)	2,478	1,887	591
281 Office of the Election Comptroller	2,482	29	2,511	2,058	453
298 Public Service Regulatory Board	8,377	(4,908)	3,469	2,181	1,288
Total - Entities Operating in PRIFAS 7.5	\$ 5,836,546	\$ (1,636,983)	\$ 4,199,563	\$ 2,976,769	\$ 1,222,794

Puerto Rico Department of Treasury

Full Year Budget and YTD Actuals Results for FY23 General Fund Expense Budget vs. Actual

By Agency

YTD from 7/1/2022 through 4/30/23

April-23

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Core Component Units					
70 State Insurance Fund Corporation	\$ -	\$ (0)	\$ (0)	\$ -	\$ (0)
79 Automobile Accidents Compensation Administration	-	0	0	-	0
90 Medical Services Administration of Puerto Rico	65,976	(21,398)	44,578	50,593	(6,015)
119 Department of Economic Development & Commerce	43,415	24,666	68,081	78,101	(10,020)
162 Public Building Authority	31,036	23,831	54,867	20,372	34,495
163 Puerto Rico Aqueduct and Sewer Authority	-	1,633	1,633	1,633	-
166 Industrial Development Company	-	-	-	-	-
168 Puerto Rico Ports Authority	-	714	714	-	714
180 Tourism Company	-	0	0	15	(15)
187 Puerto Rico Health Insurance Administration	814,685	(345)	814,340	649,289	165,051
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	-	(0)	(0)	-	(0)
235 Puerto Rico Housing Finance Corporation	7,900	(0)	7,900	1,956	5,944
277 Agricultural Enterprises Development Administration	53,682	(7,108)	46,574	42,415	4,159
285 Puerto Rico Integrated Transit Authority	42,224	23,990	66,214	47,292	18,922
295 Fiscal Agency & Financial Advisory Authority	51,696	2,948	54,644	21,759	32,885
303 Convention Center of District Authority	-	719	719	-	719
Total - Core Component Units	\$ 1,110,614	\$ 49,651	\$ 1,160,265	\$ 913,424	\$ 246,840

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Secondary Component Units					
22 Office of The Commissioner of Insurance	\$ -	\$ 502	\$ 502	\$ 65	\$ 437
29 Puerto Rico Federal Affairs Administration	2,952	(225)	2,727	1,620	1,107
75 Office of the Financial Institutions Commissioner	-	125	125	-	125
105 Industrial Commission	-	(0)	(0)	-	(0)
109 Puerto Rico School of Plastic Arts	2,699	(337)	2,362	1,630	732
121 Government Board of the 911 Service	-	-	-	-	-
138 Institutional Trust of the National Guard of Puerto Rico	-	0	0	-	0
161 Puerto Rico Infrastructure Financing Authority	2,187	106	2,293	1,375	918
165 Land Authority of Puerto Rico	-	69	69	-	69
167 Integral Development of the "Península de Cantera"	595	(0)	595	370	225
177 Land Administration of Puerto Rico	-	0	0	-	0
186 Culebra Conservation and Development Authority	239	(19)	220	-	220
189 Institute of Forensic Science	18,531	(1,929)	16,602	13,932	2,670
191 Musical Arts Corporation	5,228	(127)	5,101	4,172	929
192 Fine Arts Center Corporation	4,149	(264)	3,885	3,151	734
195 Economic Development Bank of PR	-	(0)	(0)	0	(0)
196 Puerto Rico Public Broadcasting Corporation	-	315	315	242	74
198 Agricultural Insurance Corporation	-	0	0	-	0
215 Puerto Rico Conservatory of Music Corporation	4,751	(286)	4,465	3,915	550
236 Innovation Fund for Agricultural Development of Puerto Rico	-	(0)	(0)	-	(0)
238 Ponce Authority (Authority Of The Port Of The Americas)	211	-	211	-	211
264 Corporation for the "Caño Martin Peña" Enlace Project	29,456	0	29,456	1,536	27,920
265 Roosevelt Roads	-	7,984	7,984	1,474	6,510
271 Puerto Rico Technology and Innovation Services	64,509	238	64,747	46,191	18,557
276 Puerto Rico Public Private Partnership Authority	13,347	(8,470)	4,877	5,900	(1,023)
286 Authority of the Port of Ponce	714	(0)	714	499	215
288 University of Puerto Rico Comprehensive Cancer Center	20,106	10,000	30,106	23,906	6,200
293 Center for Diabetes Research, Education, and Medical Services	636	205	841	398	443
310 Municipal Finance Corporation	-	-	-	-	-
311 Puerto Rico Gaming Commission	2,329	(618)	1,711	1,085	626
312 Retirement Board of the Government of Puerto Rico	59,167	(10,655)	48,512	26,678	21,834
329 Office of Socioeconomic Development	15,866	1,289	17,155	3,055	14,100
TBD1 COFINA	-	-	-	-	-
Total - Secondary Component Units	\$ 247,672	\$ (2,096)	\$ 245,576	\$ 141,193	\$ 104,383

Puerto Rico Department of Treasury

Full Year Budget and YTD Actuals Results for FY23 General Fund Expense Budget vs. Actual

By Agency

YTD from 7/1/2022 through 4/30/23

April-23

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
OMB and Hacienda Custodies					
17 Custody of the Office of Management and Budget	\$ 892,467	\$ 1,050,703	\$ 1,943,170	\$ -	\$ 1,943,170
25 Custody of the Department of the Treasury	2,960,333	2,067,196	5,027,529	1,883,668	3,143,860
Total - OMB and Hacienda Custodies	\$ 3,852,800	\$ 3,117,899	\$ 6,970,699	\$ 1,883,668	\$ 5,087,031

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
8 Office of the Comptroller	\$ 44,813	\$ (5,807)	\$ 39,006	\$ 32,585	\$ 6,422
10 The General Court of Justice	367,223	(68,770)	298,453	228,015	70,438
176 University of Puerto Rico	551,614	-	551,614	459,678	91,936
272 Office of the Inspector General	16,433	(474)	15,959	13,332	2,627
289 Energy Commission	-	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	59,527	-	59,527	49,606	9,921
Total - Out of Scope Entities	\$ 1,378,827	\$ (57,425)	\$ 1,321,402	\$ 1,085,797	\$ 235,605

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Recap					
Entities Operating in PRIFAS 7.5	\$ 5,836,546	\$ (1,636,983)	\$ 4,199,563	\$ 2,976,769	\$ 1,222,794
Core Component Units	1,110,614	49,651	1,160,265	913,424	246,840
Secondary Component Units	247,672	(2,096)	245,576	141,193	104,383
OMB and Hacienda Custodies	3,852,800	3,117,899	6,970,699	1,883,668	5,087,031
Out of Scope Entities	1,378,827	(57,425)	1,321,402	1,085,797	235,605
Total	\$ 12,426,459	\$ 1,471,046	\$ 13,897,505	\$ 7,000,851	\$ 6,896,654

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) For purposes of reporting, Paygo is included under entity code 25 (Custody of the Department of the Treasury).
- 3) Please refer to the Appendix for a summary of actuals by month, and compliance, for CORE and Secondary Component Units.
- 4) Revised Budget includes the latest increased approved by FOMB for \$1,471,046. This revised budget excludes the allocation of \$70,750 pursuant to Joint Resolution (JR) 39-2022, and additional appropriations in the amount of \$556,151 authorized by JR 63-2022. Both resolutions were deemed to be part of FY22 Budget.

Puerto Rico Department of Treasury

Full Year Budget and YTD Actual Results for FY23 Special Revenue Fund Expense Budget vs. Actual

By Agency

YTD from 7/1/2022 through 4/30/23

April-23

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Entities Operating in PRIFAS 7.5					
11 Puerto Rico Traffic Safety Commission	\$ 1,563	\$ -	\$ 1,563	\$ -	\$ 1,563
15 Office of the Governor	-	-	-	208	(208)
16 Office of Management and Budget	1,120	-	1,120	945	175
18 Planning Board	-	-	-	-	-
23 Puerto Rico Department of State	3,576	-	3,576	22	3,554
24 Puerto Rico Department of Treasury	750,719	-	750,719	592,845	157,874
28 State Elections Commission	-	-	-	-	-
30 Human Resources Management & Transformation	992	-	992	509	483
31 General Services Administration	4,734	-	4,734	17,924	(13,190)
34 Commission of Investigation, Processing and Appeals	-	-	-	-	-
37 Civil Rights Commission	-	-	-	-	-
38 Puerto Rico Department of Justice	6,086	-	6,086	3,196	2,890
43 Puerto Rico National Guard	-	-	-	-	-
45 Department of Public Safety	54,705	-	54,705	11,706	42,999
49 Department of Transportation and Public Works	102,356	-	102,356	45,147	57,209
50 Department of Natural and Environmental Resources	42,748	-	42,748	30,481	12,267
55 Puerto Rico Department of Agriculture	3,024	-	3,024	425	2,599
60 Office of the Citizen's Ombudsman	-	-	-	-	-
62 Cooperative Development Commission of Puerto Rico	-	-	-	-	-
66 Puerto Rico Highway Authority	-	-	-	65,408	(65,408)
67 Puerto Rico Department of Labor and Human Resources	328,318	-	328,318	142,033	186,285
68 Puerto Rico Labor Relations Board	478	-	478	282	196
69 Puerto Rico Department of Consumer Affairs	1,866	-	1,866	1,062	804
71 Department of Health	140,216	-	140,216	71,657	68,559
78 Department of Housing	21,449	-	21,449	7,871	13,578
81 Department of Education	14,961	-	14,961	21,827	(6,866)
82 Institute of Puerto Rican Culture	1,200	-	1,200	-	1,200
87 Department of Recreation and Sports	20,200	-	20,200	7,624	12,576
95 Mental Health and Drug Addiction Services Administration	4,560	-	4,560	567	3,993
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	750	-	750	9	741
127 Administration for Socioeconomic Development of the Family	-	-	-	-	-
133 Administracion de Recursos Naturales	-	-	-	-	-
137 Department of Correction and Rehabilitation	20,000	-	20,000	6	19,994
139 Parole Board	-	-	-	-	-
152 Elderly and Retired People Advocate Office	-	-	-	-	-
153 Office for People with Disabilities	-	-	-	-	-
155 State Historic Preservation Office of Puerto Rico	1,082	-	1,082	287	795
231 Office for the Patient's Advocate	-	-	-	-	-
241 Administration for Integral Development of Childhood	-	-	-	-	-
266 Office of Public Safety Affairs	-	-	-	-	-
279 Public Service Appeals Commission	-	-	-	-	-
281 Office of the Election Comptroller	-	-	-	-	-
298 Public Service Regulatory Board	30,765	-	30,765	11,870	18,895
Total - Entities Operating in PRIFAS 7.5	\$ 1,557,468	\$ -	\$ 1,557,468	\$ 1,033,909	\$ 523,559

Puerto Rico Department of Treasury

Full Year Budget and YTD Actual Results for FY23 Special Revenue Fund Expense Budget vs. Actual

By Agency

YTD from 7/1/2022 through 4/30/23

April-23

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Core Component Units					
70 State Insurance Fund Corporation	\$ 556,276	\$ -	\$ 556,276	\$ 347,971	\$ 208,305
79 Automobile Accidents Compensation Administration	90,956	-	90,956	51,478	39,478
90 Medical Services Administration of Puerto Rico	138,440	-	138,440	136,696	1,744
119 Department of Economic Development & Commerce	162,079	-	162,079	30,178	131,901
162 Public Building Authority	127,164	-	127,164	82,063	45,101
163 Puerto Rico Aqueduct and Sewer Authority	-	-	-	7,735	(7,735)
166 Industrial Development Company	-	-	-	19,747	(19,747)
168 Puerto Rico Ports Authority	89,845	-	89,845	91,947	(2,102)
180 Tourism Company	-	-	-	74,963	(74,963)
187 Puerto Rico Health Insurance Administration	333,475	-	333,475	247,548	85,927
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	82,223	-	82,223	63,486	18,737
235 Puerto Rico Housing Finance Corporation	89,322	-	89,322	11,275	78,047
277 Agricultural Enterprises Development Administration	81,312	-	81,312	76,118	5,194
285 Puerto Rico Integrated Transit Authority	36,941	-	36,941	24,135	12,806
295 Fiscal Agency & Financial Advisory Authority	6,923	-	6,923	2,849	4,074
303 Convention Center of District Authority	27,334	-	27,334	60,774	(33,440)
Total - Core Component Units	\$ 1,822,290	\$ -	\$ 1,822,290	\$ 1,328,963	\$ 493,327

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Secondary Component Units					
22 Office of The Commissioner of Insurance	\$ 10,324	\$ -	\$ 10,324	\$ 5,253	\$ 5,071
29 Puerto Rico Federal Affairs Administration	-	-	-	-	-
75 Office of the Financial Institutions Commissioner	13,023	-	13,023	6,131	6,892
105 Industrial Commission	21,101	-	21,101	11,572	9,529
109 Puerto Rico School of Plastic Arts	2,167	-	2,167	1,580	587
121 Government Board of the 911 Service	-	-	-	18,934	(18,934)
138 Institutional Trust of the National Guard of Puerto Rico	7,392	-	7,392	4,090	3,302
161 Puerto Rico Infrastructure Financing Authority	1,066	-	1,066	1,162	(96)
165 Land Authority of Puerto Rico	9,844	-	9,844	5,502	4,342
167 Integral Development of the "Peninsula de Cantera"	770	-	770	71	699
177 Land Administration of Puerto Rico	11,560	-	11,560	3,349	8,211
186 Culebra Conservation and Development Authority	283	-	283	-	283
189 Institute of Forensic Science	472	-	472	551	(79)
191 Musical Arts Corporation	1,766	-	1,766	722	1,044
192 Fine Arts Center Corporation	2,317	-	2,317	1,531	786
195 Economic Development Bank of PR	13,227	-	13,227	6,939	6,288
196 Puerto Rico Public Broadcasting Corporation	2,500	-	2,500	7,612	(5,112)
198 Agricultural Insurance Corporation	2,818	-	2,818	29,975	(27,157)
215 Puerto Rico Conservatory of Music Corporation	4,315	-	4,315	2,635	1,680
236 Innovation Fund for Agricultural Development of Puerto Rico	13,624	-	13,624	8,206	5,418
238 Ponce Authority (Authority Of The Port Of The Americas)	-	-	-	-	-
264 Corporation for the "Caño Martin Peña" Enlace Project	-	-	-	52	(52)
265 Roosevelt Roads	-	-	-	1,223	(1,223)
271 Puerto Rico Technology and Innovation Services	1,208	-	1,208	6,413	(5,205)
276 Puerto Rico Public Private Partnership Authority	10,128	-	10,128	4,327	5,801
286 Authority of the Port of Ponce	391	-	391	490	(99)
288 University of Puerto Rico Comprehensive Cancer Center	19,977	-	19,977	21,725	(1,748)
293 Center for Diabetes Research, Education, and Medical Services	250	-	250	205	45
310 Municipal Finance Corporation	201,874	-	201,874	130,960	70,914
311 Puerto Rico Gaming Commission	347,397	-	347,397	141,605	205,792
312 Retirement Board of the Government of Puerto Rico	-	-	-	-	-
329 Office of Socioeconomic Development	-	-	-	-	-
TBD1 COFINA	-	-	-	1,234	(1,234)
Total - Secondary Component Units	\$ 699,794	\$ -	\$ 699,794	\$ 424,049	\$ 275,745

Puerto Rico Department of Treasury

Full Year Budget and YTD Actual Results for FY23 Special Revenue Fund Expense Budget vs. Actual

By Agency

YTD from 7/1/2022 through 4/30/23

April-23

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
OMB and Hacienda Custodies					
17 Custody of the Office of Management and Budget	\$ 16,950	\$ -	\$ 16,950	\$ -	\$ 16,950
25 Custody of the Department of the Treasury	372,753	-	372,753	81,328	291,425
Total - OMB and Hacienda Custodies	\$ 389,703	\$ -	\$ 389,703	\$ 81,328	\$ 308,375

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Out of Scope Entities					
8 Office of the Comptroller	\$ -	\$ -	\$ -	\$ -	\$ -
10 The General Court of Justice	16,321	-	16,321	-	16,321
100 Legislative Assembly of the Commonwealth	-	-	-	-	-
106 Public Housing Administration	14,627	-	14,627	19,289	(4,662)
176 University of Puerto Rico	-	-	-	-	-
193 Office of Government Ethics	-	-	-	-	-
200 Special Independent Prosecutor's Panel	-	-	-	-	-
209 Contributions to Political Parties	-	-	-	-	-
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	-	-	-	-	-
Total - Out of Scope Entities	\$ 30,948	\$ -	\$ 30,948	\$ 19,289	\$ 11,659

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Recap					
Entities Operating in PRIFAS 7.5	\$ 1,557,468	\$ -	\$ 1,557,468	\$ 1,033,909	\$ 523,559
Core Component Units	1,822,290	-	1,822,290	1,328,963	493,327
Secondary Component Units	699,794	-	699,794	424,049	275,745
OMB and Hacienda Custodies	389,703	-	389,703	81,328	308,375
Out of Scope Entities	30,948	-	30,948	19,289	11,659
Total	\$ 4,500,203	\$ -	\$ 4,500,203	\$ 2,887,538	\$ 1,612,665

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

YTD Budget and YTD Actual Results for FY23 General and Special Revenue Fund Budget vs. Actual

By Agency

YTD from 7/1/2022 through 4/30/23

April-23

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Entities Operating in PRIFAS 7.5						
11 Puerto Rico Traffic Safety Commission	\$ 1,303	\$ 47	\$ 1,350	\$ -	\$ 1,350	100%
15 Office of the Governor	13,330	(1,228)	12,102	11,157	945	8%
16 Office of Management and Budget	18,371	(4,943)	13,428	10,000	3,428	26%
18 Planning Board	-	7,328	7,328	6,923	405	6%
23 Puerto Rico Department of State	15,522	(1,749)	13,773	10,334	3,439	25%
24 Puerto Rico Department of Treasury	782,853	(19,416)	763,436	693,188	70,249	9%
28 State Elections Commission	26,306	(3,252)	23,054	18,917	4,137	18%
30 Human Resources Management & Transformation	6,168	(2,781)	3,386	3,646	(260)	-8%
31 General Services Administration	23,259	(2,004)	21,256	30,502	(9,246)	-43%
34 Commission of Investigation, Processing and Appeals	397	(50)	347	244	103	30%
37 Civil Rights Commission	706	(60)	646	545	100	16%
38 Puerto Rico Department of Justice	110,097	(19,888)	90,208	75,312	14,897	17%
43 Puerto Rico National Guard	15,378	1,009	16,387	15,436	951	6%
45 Department of Public Safety	1,023,978	(172,290)	851,689	795,047	56,641	7%
49 Department of Transportation and Public Works	181,721	(9,478)	172,243	100,697	71,546	42%
50 Department of Natural and Environmental Resources	122,263	(9,443)	112,820	81,975	30,844	27%
55 Puerto Rico Department of Agriculture	31,006	(8,140)	22,866	21,347	1,518	7%
60 Office of the Citizen's Ombudsman	2,967	(429)	2,538	2,096	442	17%
62 Cooperative Development Commission of Puerto Rico	2,353	(793)	1,560	957	603	39%
66 Puerto Rico Highway Authority	-	-	-	65,408	(65,408)	
67 Puerto Rico Department of Labor and Human Resources	315,121	(26,274)	288,846	147,886	140,960	49%
68 Puerto Rico Labor Relations Board	1,200	(240)	960	823	136	14%
69 Puerto Rico Department of Consumer Affairs	10,600	(3,835)	7,765	6,997	875	11%
71 Department of Health	472,942	(71,968)	400,973	303,746	97,227	24%
78 Department of Housing	43,703	(9,355)	34,348	22,308	12,040	35%
81 Department of Education	2,074,001	(888,217)	1,185,783	992,971	192,812	16%
82 Institute of Puerto Rican Culture	16,147	(2,551)	13,596	11,141	2,455	18%
87 Department of Recreation and Sports	43,182	(7,302)	35,880	24,912	10,968	31%
95 Mental Health and Drug Addiction Services Administration	100,168	(19,469)	80,699	60,647	20,052	25%
96 Office of the Women's Advocate	3,587	2,056	5,643	3,222	2,420	43%
117 Act 70	-	-	-	-	-	
120 Veteran's Advocate Office of Puerto Rico	3,116	(165)	2,950	1,621	1,330	45%
122 Secretariat of the Department of the Family	38,262	(15,087)	23,174	23,241	(67)	0%
123 Family and Children Administration	147,475	(812)	146,663	125,225	21,437	15%
124 Child Support Administration (ASUME)	13,741	(1,400)	12,341	8,795	3,545	29%
126 Vocational Rehabilitation Administration	20,403	(8,456)	11,946	11,467	480	4%
127 Administration for Socioeconomic Development of the Family	75,848	(26,262)	49,586	37,404	12,182	25%
133 Administracion de Recursos Naturales	-	-	-	-	-	
137 Department of Correction and Rehabilitation	344,646	(32,325)	312,321	256,326	55,995	18%
139 Parole Board	2,207	(211)	1,996	1,448	548	27%
152 Elderly and Retired People Advocate Office	2,309	669	2,978	898	2,081	70%
153 Office for People with Disabilities	1,858	804	2,663	1,564	1,099	41%
155 State Historic Preservation Office of Puerto Rico	6,751	350	7,101	2,407	4,694	66%
231 Office for the Patient's Advocate	1,906	(88)	1,818	1,246	572	31%
241 Administration for Integral Development of Childhood	6,006	(2,354)	3,652	2,653	999	27%
266 Office of Public Safety Affairs	2,101	(35)	2,065	1,887	178	9%
279 Public Service Appeals Commission	2,068	24	2,092	2,058	34	2%
281 Office of the Election Comptroller	32,618	(4,090)	28,529	14,051	14,477	51%
298 Public Service Regulatory Board	-	-	-	-	-	
Total - Entities Operating in PRIFAS 7.5	\$ 6,159,938	\$ (1,364,152)	\$ 4,796,893	\$ 4,010,678	\$ 786,215	16%

Puerto Rico Department of Treasury

YTD Budget and YTD Actual Results for FY23 General and Special Revenue Fund Budget vs. Actual

By Agency

YTD from 7/1/2022 through 4/30/23

April-23

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Core Component Units						
70 State Insurance Fund Corporation	\$ 463,563	\$ (0)	\$ 463,563	\$ 347,971	\$ 115,592	25%
79 Automobile Accidents Compensation Administration	75,797	0	75,797	51,478	24,318	32%
90 Medical Services Administration of Puerto Rico	170,347	(17,831)	152,515	187,289	(34,773)	-23%
119 Department of Economic Development & Commerce	171,245	20,555	191,800	108,279	83,521	44%
162 Public Building Authority	131,833	19,859	151,692	102,435	49,258	32%
163 Puerto Rico Aqueduct and Sewer Authority	-	-	-	19,747	(19,747)	
166 Industrial Development Company	36,441	-	-	19,747	(19,747)	
168 Puerto Rico Ports Authority	74,871	595	75,466	91,947	(16,482)	-22%
180 Tourism Company	-	0	0	74,978	(74,978)	-23070020425%
187 Puerto Rico Health Insurance Administration	956,800	(288)	956,512	896,837	59,676	6%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	68,519	(0)	68,519	63,486	5,033	7%
235 Puerto Rico Housing Finance Corporation	81,018	(0)	81,018	13,231	67,788	84%
277 Agricultural Enterprises Development Administration	112,495	(5,923)	106,572	118,533	(11,961)	-11%
285 Puerto Rico Integrated Transit Authority	65,971	19,992	85,963	71,427	14,536	17%
295 Fiscal Agency & Financial Advisory Authority	48,849	2,457	51,306	24,608	26,698	52%
303 Convention Center of District Authority	22,778	600	23,378	60,774	(37,396)	-160%
Total - Core Component Units	\$ 2,480,528	\$ 40,014	\$ 2,484,101	\$ 2,252,766	\$ 231,335	9%
Secondary Component Units						
22 Office of The Commissioner of Insurance	\$ 8,603	\$ 418	\$ 9,022	\$ 5,318	\$ 3,703	41%
29 Puerto Rico Federal Affairs Administration	2,460	(187)	2,273	1,620	652	29%
75 Office of the Financial Institutions Commissioner	10,853	105	10,957	6,131	4,826	44%
105 Industrial Commission	17,584	(0)	17,584	11,572	6,012	34%
109 Puerto Rico School of Plastic Arts	4,055	(280)	3,775	3,210	565	15%
121 Government Board of the 911 Service	-	-	-	18,934	(18,934)	
138 Institutional Trust of the National Guard of Puerto Rico	6,160	0	6,160	4,090	2,070	34%
161 Puerto Rico Infrastructure Financing Authority	2,711	88	2,799	2,536	262	9%
165 Land Authority of Puerto Rico	8,203	58	8,261	5,502	2,759	33%
167 Integral Development of the "Peninsula de Cantera"	1,138	(0)	1,137	441	696	61%
177 Land Administration of Puerto Rico	9,633	0	9,633	3,349	6,284	65%
186 Culebra Conservation and Development Authority	435	(16)	419	-	419	100%
189 Institute of Forensic Science	15,836	(1,607)	14,228	14,483	(255)	-2%
191 Musical Arts Corporation	5,828	(106)	5,722	4,894	828	14%
192 Fine Arts Center Corporation	5,388	(220)	5,168	4,682	486	9%
195 Economic Development Bank of PR	11,023	(0)	11,022	6,939	4,083	37%
196 Puerto Rico Public Broadcasting Corporation	2,083	263	2,346	7,854	(5,507)	-235%
198 Agricultural Insurance Corporation	2,348	0	2,348	29,975	(27,627)	-1176%
215 Puerto Rico Conservatory of Music Corporation	7,555	(238)	7,317	6,550	767	10%
236 Innovation Fund for Agricultural Development of Puerto Rico	11,353	(0)	11,353	8,206	3,147	28%
238 Ponce Authority (Authority Of The Port Of The Americas)	176	-	176	-	176	100%
264 Corporation for the "Caño Martin Peña" Enlace Project	24,547	0	24,547	1,588	22,958	94%
265 Roosevelt Roads	-	6,654	6,654	2,697	3,957	59%
271 Puerto Rico Technology and Innovation Services	54,764	199	54,963	52,604	2,359	4%
276 Puerto Rico Public Private Partnership Authority	19,563	(7,058)	12,504	10,227	2,277	18%
286 Authority of the Port of Ponce	921	(0)	921	989	(68)	-7%
288 University of Puerto Rico Comprehensive Cancer Center	33,403	8,333	41,736	45,631	(3,895)	-9%
293 Center for Diabetes Research, Education, and Medical Services	738	171	909	603	306	34%
310 Municipal Finance Corporation	168,228	-	168,228	130,960	37,268	22%
311 Puerto Rico Gaming Commission	291,438	(515)	290,923	142,690	148,233	51%
312 Retirement Board of the Government of Puerto Rico	49,306	(8,879)	40,426	26,678	13,748	34%
329 Office of Socioeconomic Development	13,222	1,075	14,296	3,055	11,241	79%
TBD1 COFINA	-	-	-	1,234	(1,234)	
Total - Secondary Component Units	\$ 789,555	\$ (1,747)	\$ 787,808	\$ 565,242	\$ 222,566	28%

Puerto Rico Department of Treasury

YTD Budget and YTD Actual Results for FY23 General and Special Revenue Fund Budget vs. Actual

By Agency

YTD from 7/1/2022 through 4/30/23

April-23

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
OMB and Hacienda Custodies						
17 Custody of the Office of Management and Budget	\$ 757,848	\$ 875,586	\$ 1,633,434	\$ -	\$ 1,633,434	100%
25 Custody of the Department of the Treasury	2,777,572	1,722,663	4,500,235	1,964,997	2,535,238	56%
Total - OMB and Hacienda Custodies	\$ 3,535,419	\$ 2,598,249	\$ 6,133,668	\$ 1,964,997	\$ 4,168,672	68%

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Out of Scope Entities						
8 Office of the Comptroller	\$ 37,344	\$ (4,839)	\$ 32,505	\$ 32,585	\$ (79)	0%
10 The General Court of Justice	319,620	(57,308)	262,312	228,015	34,297	13%
100 Legislative Assembly of the Commonwealth	110,871	(5,443)	105,428	111,214	(5,787)	-5%
106 Public Housing Administration	16,838	(2,143)	14,695	19,289	(4,593)	-31%
176 University of Puerto Rico	459,678	-	459,678	459,678	0	0%
193 Office of Government Ethics	7,970	(332)	7,638	7,672	(33)	0%
200 Special Independent Prosecutor's Panel	2,687	(11)	2,675	2,679	(4)	0%
209 Contributions to Political Parties	-	-	-	-	-	-
208 Contributions to the Municipalities	118,272	17,296	135,567	138,799	(3,231)	-2%
220 Correctional Health	36,509	4,941	41,451	40,038	1,413	3%
268 Puerto Rico Institute of Statistics	1,723	380	2,103	2,179	(76)	-4%
272 Office of the Inspector General	13,694	(395)	13,299	13,332	(33)	0%
289 Energy Commission	-	-	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	49,606	-	49,606	49,606	0	0%
Total - Out of Scope Entities	\$ 1,174,813	\$ (47,854)	\$ 1,126,958	\$ 1,105,085	\$ 21,873	2%

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Recap						
Entities Operating in PRIFAS 7.5	\$ 6,161,045	\$ (1,364,152)	\$ 4,796,893	\$ 4,010,678	\$ 786,215	16%
Core Component Units	2,444,087	41,376	2,485,462	2,242,388	243,075	10%
Secondary Component Units	789,555	(1,747)	787,808	565,242	222,566	28%
OMB and Hacienda Custodies	3,535,419	2,598,249	6,133,668	1,964,997	4,168,672	68%
Out of Scope Entities	1,174,813	(47,854)	1,126,958	1,105,085	21,873	2%
Total	\$ 14,104,918	\$ 1,225,872	\$ 15,330,790	\$ 9,888,389	\$ 5,442,401	35%

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.
- 3) Revised Budget includes the latest increased approved by FOMB for \$1,471,046. This revised budget excludes the allocation of \$70,750 pursuant to Joint Resolution (JR) 39-2022, and additional appropriations in the amount of \$556,151 authorized by JR 63-2022. Both resolutions were deemed to be part of FY22 Budget.

Puerto Rico Department of Treasury

YTD Budget and YTD Actual Results for FY23 General Fund Expense Budget vs. Actual

By Agency

YTD from 7/1/2022 through 4/30/23

April-23

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Entities Operating in PRIFAS 7.5						
11 Puerto Rico Traffic Safety Commission	\$ -	\$ 47	\$ 47	\$ -	\$ 47	100%
15 Office of the Governor	13,330	(1,228)	12,102	10,949	1,153	10%
16 Office of Management and Budget	17,438	(4,943)	12,495	9,055	3,440	28%
18 Planning Board	-	7,328	7,328	6,923	405	6%
23 Puerto Rico Department of State	12,542	(1,749)	10,793	10,312	480	4%
24 Puerto Rico Department of Treasury	157,253	(19,416)	137,837	100,342	37,495	27%
28 State Elections Commission	26,306	(3,252)	23,054	18,917	4,137	18%
30 Human Resources Management & Transformation	5,341	(2,781)	2,560	3,137	(578)	-23%
31 General Services Administration	19,314	(2,004)	17,311	12,578	4,732	27%
34 Commission of Investigation, Processing and Appeals	397	(50)	347	244	103	30%
37 Civil Rights Commission	706	(60)	646	545	100	16%
38 Puerto Rico Department of Justice	105,025	(19,888)	85,137	72,116	13,021	15%
43 Puerto Rico National Guard	15,378	1,009	16,387	15,436	951	6%
45 Department of Public Safety	978,391	(172,290)	806,101	783,341	22,760	3%
49 Department of Transportation and Public Works	96,424	(9,478)	86,946	55,550	31,396	36%
50 Department of Natural and Environmental Resources	86,639	(9,443)	77,196	51,494	25,702	33%
55 Puerto Rico Department of Agriculture	28,486	(8,140)	20,346	20,923	(577)	-3%
60 Office of the Citizen's Ombudsman	2,967	(429)	2,538	2,096	442	17%
62 Cooperative Development Commission of Puerto Rico	2,353	(793)	1,560	957	603	39%
66 Puerto Rico Highway Authority	-	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	41,523	(26,274)	15,248	5,853	9,395	62%
68 Puerto Rico Labor Relations Board	802	(240)	561	541	20	4%
69 Puerto Rico Department of Consumer Affairs	10,153	(3,835)	6,317	5,936	381	6%
71 Department of Health	356,095	(71,968)	284,127	232,089	52,038	18%
78 Department of Housing	25,829	(9,355)	16,474	14,437	2,037	12%
81 Department of Education	2,061,533	(888,217)	1,173,316	971,145	202,171	17%
82 Institute of Puerto Rican Culture	15,147	(2,551)	12,596	11,141	1,455	12%
87 Department of Recreation and Sports	26,348	(7,302)	19,047	17,288	1,758	9%
95 Mental Health and Drug Addiction Services Administration	96,368	(19,469)	76,899	60,079	16,819	22%
96 Office of the Women's Advocate	3,587	2,056	5,643	3,222	2,420	43%
117 Act 70	-	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	3,116	(165)	2,950	1,621	1,330	45%
122 Secretariat of the Department of the Family	38,262	(15,087)	23,174	23,241	(67)	0%
123 Family and Children Administration	147,475	(812)	146,663	125,225	21,437	15%
124 Child Support Administration (ASUME)	13,741	(1,400)	12,341	8,795	3,545	29%
126 Vocational Rehabilitation Administration	19,778	(8,456)	11,321	11,458	(136)	-1%
127 Administration for Socioeconomic Development of the Family	75,848	(26,262)	49,586	37,404	12,182	25%
133 Administracion de Recursos Naturales	-	-	-	-	-	-
137 Department of Correction and Rehabilitation	327,979	(32,325)	295,654	256,321	39,334	13%
139 Parole Board	2,207	(211)	1,996	1,448	548	27%
152 Elderly and Retired People Advocate Office	2,309	669	2,978	898	2,081	70%
153 Office for People with Disabilities	1,858	804	2,663	1,564	1,099	41%
155 State Historic Preservation Office of Puerto Rico	5,849	350	6,199	2,120	4,079	66%
231 Office for the Patient's Advocate	1,906	(88)	1,818	1,246	572	31%
241 Administration for Integral Development of Childhood	6,006	(2,354)	3,652	2,653	999	27%
266 Office of Public Safety Affairs	-	0	0	-	0	100%
279 Public Service Appeals Commission	2,101	(35)	2,065	1,887	178	9%
281 Office of the Election Comptroller	2,068	24	2,092	2,058	34	2%
298 Public Service Regulatory Board	6,981	(4,090)	2,891	2,181	710	25%
Total - Entities Operating in PRIFAS 7.5	\$ 4,863,155	\$ (1,364,152)	\$ 3,499,003	\$ 2,976,769	\$ 522,234	15%

Puerto Rico Department of Treasury

YTD Budget and YTD Actual Results for FY23 General Fund Expense Budget vs. Actual

By Agency

YTD from 7/1/2022 through 4/30/23

April-23

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Core Component Units						
70 State Insurance Fund Corporation	\$ -	\$ (0)	\$ (0)	\$ -	\$ (0)	100%
79 Automobile Accidents Compensation Administration	-	0	0	-	0	100%
90 Medical Services Administration of Puerto Rico	54,980	(17,831)	37,149	50,593	(13,445)	-36%
119 Department of Economic Development & Commerce	36,179	20,555	56,734	78,101	(21,367)	-38%
162 Public Building Authority	25,863	19,859	45,722	20,372	25,351	55%
163 Puerto Rico Aqueduct and Sewer Authority	-	1,361	1,361	1,633	(272)	-20%
166 Industrial Development Company	-	-	-	-	-	
168 Puerto Rico Ports Authority	-	595	595	-	595	100%
180 Tourism Company	-	0	0	15	(15)	-4481965%
187 Puerto Rico Health Insurance Administration	678,904	(288)	678,617	649,289	29,328	4%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	-	(0)	(0)	-	(0)	100%
235 Puerto Rico Housing Finance Corporation	6,583	(0)	6,583	1,956	4,628	70%
277 Agricultural Enterprises Development Administration	44,735	(5,923)	38,812	42,415	(3,603)	-9%
285 Puerto Rico Integrated Transit Authority	35,187	19,992	55,178	47,292	7,886	14%
295 Fiscal Agency & Financial Advisory Authority	43,080	2,457	45,537	21,759	23,777	52%
303 Convention Center of District Authority	-	600	600	-	600	100%
Total - Core Component Units	\$ 925,512	\$ 41,376	\$ 966,887	\$ 913,424	\$ 53,463	6%
Secondary Component Units						
22 Office of The Commissioner of Insurance	\$ -	\$ 418	\$ 418	\$ 65	\$ 353	84%
29 Puerto Rico Federal Affairs Administration	2,460	(187)	2,273	1,620	652	29%
75 Office of the Financial Institutions Commissioner	-	105	105	-	105	100%
105 Industrial Commission	-	(0)	(0)	-	(0)	100%
109 Puerto Rico School of Plastic Arts	2,249	(280)	1,969	1,630	339	17%
121 Government Board of the 911 Service	-	-	-	-	-	
138 Institutional Trust of the National Guard of Puerto Rico	-	0	0	-	0	100%
161 Puerto Rico Infrastructure Financing Authority	1,823	88	1,911	1,375	536	28%
165 Land Authority of Puerto Rico	-	58	58	-	58	100%
167 Integral Development of the "Peninsula de Cantera"	496	(0)	496	370	126	25%
177 Land Administration of Puerto Rico	-	0	0	-	0	100%
186 Culebra Conservation and Development Authority	199	(16)	183	-	183	100%
189 Institute of Forensic Science	15,443	(1,607)	13,835	13,932	(97)	-1%
191 Musical Arts Corporation	4,357	(106)	4,251	4,172	79	2%
192 Fine Arts Center Corporation	3,458	(220)	3,238	3,151	86	3%
195 Economic Development Bank of PR	-	(0)	(0)	0	(0)	220%
196 Puerto Rico Public Broadcasting Corporation	-	263	263	242	21	8%
198 Agricultural Insurance Corporation	-	0	0	-	0	100%
215 Puerto Rico Conservatory of Music Corporation	3,959	(238)	3,721	3,915	(194)	-5%
236 Innovation Fund for Agricultural Development of Puerto Rico	-	(0)	(0)	-	(0)	100%
238 Ponce Authority (Authority Of The Port Of The Americas)	176	-	176	-	176	100%
264 Corporation for the "Caño Martin Peña" Enlace Project	24,547	0	24,547	1,536	23,010	94%
265 Roosevelt Roads	-	6,654	6,654	1,474	5,180	78%
271 Puerto Rico Technology and Innovation Services	53,758	199	53,956	46,191	7,765	14%
276 Puerto Rico Public Private Partnership Authority	11,123	(7,058)	4,064	5,900	(1,836)	-45%
286 Authority of the Port of Ponce	595	(0)	595	499	96	16%
288 University of Puerto Rico Comprehensive Cancer Center	16,755	8,333	25,088	23,906	1,182	5%
293 Center for Diabetes Research, Education, and Medical Services	530	171	701	398	303	43%
310 Municipal Finance Corporation	-	-	-	-	-	
311 Puerto Rico Gaming Commission	1,941	(515)	1,426	1,085	341	24%
312 Retirement Board of the Government of Puerto Rico	49,306	(8,879)	40,426	26,678	13,748	34%
329 Office of Socioeconomic Development	13,222	1,075	14,296	3,055	11,241	79%
TBD1 COFINA	-	-	-	-	-	
Total - Secondary Component Units	\$ 206,393	\$ (1,747)	\$ 204,647	\$ 141,193	\$ 63,454	31%

Puerto Rico Department of Treasury

YTD Budget and YTD Actual Results for FY23 General Fund Expense Budget vs. Actual

By Agency

YTD from 7/1/2022 through 4/30/23

April-23

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
OMB and Hacienda Custodies						
17 Custody of the Office of Management and Budget	\$ 743,723	\$ 875,586	\$ 1,619,309	\$ -	\$ 1,619,309	100%
25 Custody of the Department of the Treasury	2,466,944	1,722,663	4,189,607	1,883,668	2,305,939	55%
Total - OMB and Hacienda Custodies	\$ 3,210,667	\$ 2,598,249	\$ 5,808,916	\$ 1,883,668	\$ 3,925,248	68%

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Out of Scope Entities						
8 Office of the Comptroller	\$ 37,344	\$ (4,839)	\$ 32,505	\$ 32,585	\$ (79)	0%
10 The General Court of Justice	306,019	(57,308)	248,711	228,015	20,696	8%
100 Legislative Assembly of the Commonwealth	110,871	(5,443)	105,428	111,214	(5,787)	-5%
106 Public Housing Administration	4,649	(2,143)	2,506	-	2,506	100%
176 University of Puerto Rico	459,678	-	459,678	459,678	0	0%
193 Office of Government Ethics	7,970	(332)	7,638	7,672	(33)	0%
200 Special Independent Prosecutor's Panel	2,687	(11)	2,675	2,679	(4)	0%
209 Contributions to Political Parties	-	-	-	-	-	-
208 Contributions to the Municipalities	118,272	17,296	135,567	138,799	(3,231)	-2%
220 Correctional Health	36,509	4,941	41,451	40,038	1,413	3%
268 Puerto Rico Institute of Statistics	1,723	380	2,103	2,179	(76)	-4%
272 Office of the Inspector General	13,694	(395)	13,299	13,332	(33)	0%
289 Energy Commission	-	-	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	49,606	-	49,606	49,606	0	0%
Total - Out of Scope Entities	\$ 1,149,023	\$ (47,854)	\$ 1,101,168	\$ 1,085,797	\$ 15,372	1%

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Recap						
Entities Operating in PRIFAS 7.5	\$ 4,863,155	\$ (1,364,152)	\$ 3,499,003	\$ 2,976,769	\$ 522,234	15%
Core Component Units	925,512	41,376	966,887	913,424	53,463	6%
Secondary Component Units	206,393	(1,747)	204,647	141,193	63,454	31%
OMB and Hacienda Custodies	3,210,667	2,598,249	5,808,916	1,883,668	3,925,248	68%
Out of Scope Entities	1,149,023	(47,854)	1,101,168	1,085,797	15,372	1%
Total	\$ 10,354,749	\$ 1,225,872	\$ 11,580,621	\$ 7,000,851	\$ 4,579,770	40%

Notes:

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- 3) Revised Budget includes the latest increased approved by FOMB for \$1,471,046. This revised budget excludes the allocation of \$70,750 pursuant to Joint Resolution (JR) 39-2022, and additional appropriations in the amount of \$556,151 authorized by JR 63-2022. Both resolutions were deemed to be part of FY22 Budget.

Puerto Rico Department of Treasury

YTD Budget and YTD Actual Results for FY23 Special Revenue Fund Expense Budget vs. Actual

By Agency

YTD from 7/1/2022 through 4/30/23

April-23

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Entities Operating in PRIFAS 7.5						
11 Puerto Rico Traffic Safety Commission	\$ 1,303	\$ -	\$ 1,303	\$ -	\$ 1,303	100%
15 Office of the Governor	-	-	-	208	(208)	
16 Office of Management and Budget	933	-	933	945	(12)	-1%
18 Planning Board	-	-	-	-	-	
23 Puerto Rico Department of State	2,980	-	2,980	22	2,958	99%
24 Puerto Rico Department of Treasury	625,599	-	625,599	592,845	32,754	5%
28 State Elections Commission	-	-	-	-	-	
30 Human Resources Management & Transformation	827	-	827	509	318	38%
31 General Services Administration	3,945	-	3,945	17,924	(13,979)	-354%
34 Commission of Investigation, Processing and Appeals	-	-	-	-	-	
37 Civil Rights Commission	-	-	-	-	-	
38 Puerto Rico Department of Justice	5,072	-	5,072	3,196	1,876	37%
43 Puerto Rico National Guard	-	-	-	-	-	
45 Department of Public Safety	45,588	-	45,588	11,706	33,881	74%
49 Department of Transportation and Public Works	85,297	-	85,297	45,147	40,150	47%
50 Department of Natural and Environmental Resources	35,623	-	35,623	30,481	5,142	14%
55 Puerto Rico Department of Agriculture	2,520	-	2,520	425	2,095	83%
60 Office of the Citizen's Ombudsman	-	-	-	-	-	
62 Cooperative Development Commission of Puerto Rico	-	-	-	-	-	
66 Puerto Rico Highway Authority	-	-	-	65,408	(65,408)	
67 Puerto Rico Department of Labor and Human Resources	273,598	-	273,598	142,033	131,565	48%
68 Puerto Rico Labor Relations Board	398	-	398	282	116	29%
69 Puerto Rico Department of Consumer Affairs	1,555	-	1,555	1,062	493	32%
71 Department of Health	116,847	-	116,847	71,657	45,189	39%
78 Department of Housing	17,874	-	17,874	7,871	10,003	56%
81 Department of Education	12,468	-	12,468	21,827	(9,359)	-75%
82 Institute of Puerto Rican Culture	1,000	-	1,000	-	1,000	100%
87 Department of Recreation and Sports	16,833	-	16,833	7,624	9,210	55%
95 Mental Health and Drug Addiction Services Administration	3,800	-	3,800	567	3,233	85%
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	625	-	625	9	616	99%
127 Administration for Socioeconomic Development of the Family	-	-	-	-	-	
133 Administracion de Recursos Naturales	-	-	-	-	-	
137 Department of Correction and Rehabilitation	16,667	-	16,667	6	16,661	100%
139 Parole Board	-	-	-	-	-	
152 Elderly and Retired People Advocate Office	-	-	-	-	-	
153 Office for People with Disabilities	-	-	-	-	-	
155 State Historic Preservation Office of Puerto Rico	902	-	902	287	615	68%
231 Office for the Patient's Advocate	-	-	-	-	-	
241 Administration for Integral Development of Childhood	-	-	-	-	-	
266 Office of Public Safety Affairs	-	-	-	-	-	
279 Public Service Appeals Commission	-	-	-	-	-	
281 Office of the Election Comptroller	-	-	-	-	-	
298 Public Service Regulatory Board	25,638	-	25,638	11,870	13,768	54%
Total - Entities Operating in PRIFAS 7.5	\$ 1,297,890	\$ -	\$ 1,297,890	\$ 1,033,909	\$ 263,981	20%

Puerto Rico Department of Treasury

YTD Budget and YTD Actual Results for FY23 Special Revenue Fund Expense Budget vs. Actual

By Agency

YTD from 7/1/2022 through 4/30/23

April-23

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Core Component Units						
70 State Insurance Fund Corporation	\$ 463,563	\$ -	\$ 463,563	\$ 347,971	\$ 115,592	25%
79 Automobile Accidents Compensation Administration	75,797	-	75,797	51,478	24,318	32%
90 Medical Services Administration of Puerto Rico	115,367	-	115,367	136,696	(21,329)	-18%
119 Department of Economic Development & Commerce	135,066	-	135,066	30,178	104,888	78%
162 Public Building Authority	105,970	-	105,970	82,063	23,907	23%
163 Puerto Rico Aqueduct and Sewer Authority	-	-	-	7,735	(7,735)	
166 Industrial Development Company	-	-	-	19,747	(19,747)	
168 Puerto Rico Ports Authority	74,871	-	74,871	91,947	(17,077)	-23%
180 Tourism Company	-	-	-	74,963	(74,963)	
187 Puerto Rico Health Insurance Administration	277,896	-	277,896	247,548	30,348	11%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	68,519	-	68,519	63,486	5,033	7%
235 Puerto Rico Housing Finance Corporation	74,435	-	74,435	11,275	63,160	85%
277 Agricultural Enterprises Development Administration	67,760	-	67,760	76,118	(8,358)	-12%
285 Puerto Rico Integrated Transit Authority	30,784	-	30,784	24,135	6,649	22%
295 Fiscal Agency & Financial Advisory Authority	5,769	-	5,769	2,849	2,921	51%
303 Convention Center of District Authority	22,778	-	22,778	60,774	(37,996)	-167%
Total - Core Component Units	\$ 1,518,575	\$ -	\$ 1,518,575	\$ 1,328,963	\$ 189,612	12%
Secondary Component Units						
22 Office of The Commissioner of Insurance	\$ 8,603	\$ -	\$ 8,603	\$ 5,253	\$ 3,350	39%
29 Puerto Rico Federal Affairs Administration	-	-	-	-	-	
75 Office of the Financial Institutions Commissioner	10,853	-	10,853	6,131	4,722	44%
105 Industrial Commission	17,584	-	17,584	11,572	6,012	34%
109 Puerto Rico School of Plastic Arts	1,806	-	1,806	1,580	226	13%
121 Government Board of the 911 Service	-	-	-	18,934	(18,934)	
138 Institutional Trust of the National Guard of Puerto Rico	6,160	-	6,160	4,090	2,070	34%
161 Puerto Rico Infrastructure Financing Authority	888	-	888	1,162	(274)	-31%
165 Land Authority of Puerto Rico	8,203	-	8,203	5,502	2,701	33%
167 Integral Development of the "Peninsula de Cantera"	642	-	642	71	571	89%
177 Land Administration of Puerto Rico	9,633	-	9,633	3,349	6,284	65%
186 Culebra Conservation and Development Authority	236	-	236	-	236	100%
189 Institute of Forensic Science	393	-	393	551	(158)	-40%
191 Musical Arts Corporation	1,472	-	1,472	722	750	51%
192 Fine Arts Center Corporation	1,931	-	1,931	1,531	400	21%
195 Economic Development Bank of PR	11,023	-	11,023	6,939	4,084	37%
196 Puerto Rico Public Broadcasting Corporation	2,083	-	2,083	7,612	(5,529)	-265%
198 Agricultural Insurance Corporation	2,348	-	2,348	29,975	(27,627)	-1176%
215 Puerto Rico Conservatory of Music Corporation	3,596	-	3,596	2,635	961	27%
236 Innovation Fund for Agricultural Development of Puerto Rico	11,353	-	11,353	8,206	3,147	28%
238 Ponce Authority (Authority Of The Port Of The Americas)	-	-	-	-	-	
264 Corporation for the "Caño Martin Peña" Enlace Project	-	-	-	52	(52)	
265 Roosevelt Roads	-	-	-	1,223	(1,223)	
271 Puerto Rico Technology and Innovation Services	1,007	-	1,007	6,413	(5,406)	-537%
276 Puerto Rico Public Private Partnership Authority	8,440	-	8,440	4,327	4,113	49%
286 Authority of the Port of Ponce	326	-	326	490	(164)	-50%
288 University of Puerto Rico Comprehensive Cancer Center	16,648	-	16,648	21,725	(5,077)	-30%
293 Center for Diabetes Research, Education, and Medical Services	208	-	208	205	3	2%
310 Municipal Finance Corporation	168,228	-	168,228	130,960	37,268	22%
311 Puerto Rico Gaming Commission	289,498	-	289,498	141,605	147,893	51%
312 Retirement Board of the Government of Puerto Rico	-	-	-	-	-	
329 Office of Socioeconomic Development	-	-	-	-	-	
TBD1 COFINA	-	-	-	1,234	(1,234)	
Total - Secondary Component Units	\$ 583,162	\$ -	\$ 583,162	\$ 424,049	\$ 159,113	27%

Puerto Rico Department of Treasury

YTD Budget and YTD Actual Results for FY23 Special Revenue Fund Expense Budget vs. Actual

By Agency

YTD from 7/1/2022 through 4/30/23

April-23

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
OMB and Hacienda Custodies						
17 Custody of the Office of Management and Budget	\$ 14,125	\$ -	\$ 14,125	\$ -	\$ 14,125	100%
25 Custody of the Department of the Treasury	310,628	-	310,628	81,328	229,299	74%
Total - OMB and Hacienda Custodies	\$ 324,753	\$ -	\$ 324,753	\$ 81,328	\$ 243,424	75%

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Out of Scope Entities						
8 Office of the Comptroller	\$ -	\$ -	\$ -	\$ -	\$ -	
10 The General Court of Justice	13,601	-	13,601	-	13,601	100%
100 Legislative Assembly of the Commonwealth	-	-	-	-	-	
106 Public Housing Administration	12,189	-	12,189	19,289	(7,099)	-58%
176 University of Puerto Rico	-	-	-	-	-	
193 Office of Government Ethics	-	-	-	-	-	
200 Special Independent Prosecutor's Panel	-	-	-	-	-	
209 Contributions to Political Parties	-	-	-	-	-	
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	-	-	-	-	-	
Total - Out of Scope Entities	\$ 25,790	\$ -	\$ 25,790	\$ 19,289	\$ 6,501	25%

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Recap						
Entities Operating in PRIFAS 7.5	\$ 1,297,890	\$ -	\$ 1,297,890	\$ 1,033,909	\$ 263,981	20%
Core Component Units	1,518,575	-	1,518,575	1,328,963	189,612	12%
Secondary Component Units	583,162	-	583,162	424,049	159,113	27%
OMB and Hacienda Custodies	324,753	-	324,753	81,328	243,424	75%
Out of Scope Entities	25,790	-	25,790	19,289	6,501	25%
Total	\$ 3,750,169	\$ -	\$ 3,750,169	\$ 2,887,538	\$ 862,631	23%

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

Monthly Budget and Actual Results for FY23 General and Special Revenue Fund Budget vs. Actual

By Agency

For the month of: April-23

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Entities Operating in PRIFAS 7.5						
11 Puerto Rico Traffic Safety Commission	\$ 130	\$ 5	\$ 135	\$ -	\$ 135	100%
15 Office of the Governor	1,333	(123)	1,210	984	227	19%
16 Office of Management and Budget	1,837	(494)	1,343	1,397	(54)	-4%
18 Planning Board	-	733	733	607	126	17%
23 Puerto Rico Department of State	1,552	(175)	1,377	614	763	55%
24 Puerto Rico Department of Treasury	78,285	(1,942)	76,344	119,232	(42,888)	-56%
28 State Elections Commission	2,631	(325)	2,305	1,612	694	30%
30 Human Resources Management & Transformation	617	(278)	339	409	(70)	-21%
31 General Services Administration	2,326	(200)	2,126	1,395	731	34%
34 Commission of Investigation, Processing and Appeals	40	(5)	35	25	10	28%
37 Civil Rights Commission	71	(6)	65	49	16	24%
38 Puerto Rico Department of Justice	11,010	(1,989)	9,021	10,727	(1,706)	-19%
43 Puerto Rico National Guard	1,538	101	1,639	731	908	55%
45 Department of Public Safety	102,398	(17,229)	85,169	68,278	16,891	20%
49 Department of Transportation and Public Works	18,172	(948)	17,224	9,469	7,755	45%
50 Department of Natural and Environmental Resources	12,226	(944)	11,282	9,068	2,213	20%
55 Puerto Rico Department of Agriculture	3,101	(814)	2,287	896	1,391	61%
60 Office of the Citizen's Ombudsman	297	(43)	254	211	43	17%
62 Cooperative Development Commission of Puerto Rico	235	(79)	156	99	57	37%
66 Puerto Rico Highway Authority	-	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	31,512	(2,627)	28,885	12,441	16,444	57%
68 Puerto Rico Labor Relations Board	120	(24)	96	79	17	18%
69 Puerto Rico Department of Consumer Affairs	1,234	(384)	851	658	193	23%
71 Department of Health	47,294	(7,197)	40,097	38,416	1,682	4%
78 Department of Housing	4,370	(936)	3,435	2,899	536	16%
81 Department of Education	207,400	(88,822)	118,578	65,990	52,588	44%
82 Institute of Puerto Rican Culture	1,615	(255)	1,360	1,296	64	5%
87 Department of Recreation and Sports	4,318	(730)	3,588	1,569	2,019	56%
95 Mental Health and Drug Addiction Services Administration	10,017	(1,947)	8,070	5,999	2,071	26%
96 Office of the Women's Advocate	359	206	564	475	90	16%
117 Act 70	-	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	312	(17)	295	306	(11)	-4%
122 Secretariat of the Department of the Family	3,826	(1,509)	2,317	1,334	984	42%
123 Family and Children Administration	14,748	(81)	14,666	16,612	(1,946)	-13%
124 Child Support Administration (ASUME)	1,374	(140)	1,234	574	660	53%
126 Vocational Rehabilitation Administration	2,040	(846)	1,195	1,018	177	15%
127 Administration for Socioeconomic Development of the Family	7,585	(2,626)	4,959	4,704	255	5%
133 Administracion de Recursos Naturales	-	-	-	-	-	-
137 Department of Correction and Rehabilitation	34,465	(3,232)	31,232	19,548	11,684	37%
139 Parole Board	221	(21)	200	151	49	24%
152 Elderly and Retired People Advocate Office	231	67	298	83	215	72%
153 Office for People with Disabilities	186	80	266	171	95	36%
155 State Historic Preservation Office of Puerto Rico	675	35	710	112	598	84%
231 Office for the Patient's Advocate	191	(9)	182	138	44	24%
241 Administration for Integral Development of Childhood	601	(235)	365	341	25	7%
266 Office of Public Safety Affairs	-	0	0	-	0	100%
279 Public Service Appeals Commission	210	(4)	207	183	24	11%
281 Office of the Election Comptroller	207	2	209	189	20	9%
298 Public Service Regulatory Board	3,262	(409)	2,853	1,145	1,708	60%
Total - Entities Operating in PRIFAS 7.5	\$ 616,168	\$ (136,415)	\$ 479,753	\$ 402,229	\$ 77,524	16%

Puerto Rico Department of Treasury

Monthly Budget and Actual Results for FY23 General and Special Revenue Fund Budget vs. Actual

By Agency

For the month of: April-23

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Core Component Units						
70 State Insurance Fund Corporation	\$ 46,356	\$ (0)	\$ 46,356	\$ 28,198	\$ 18,158	39%
79 Automobile Accidents Compensation Administration	7,580	0	7,580	4,133	3,447	45%
90 Medical Services Administration of Puerto Rico	17,035	(5,349)	11,685	19,684	(7,999)	-68%
119 Department of Economic Development & Commerce	17,125	6,166	23,291	14,356	8,935	38%
162 Public Building Authority	13,183	5,958	19,141	6,958	12,183	64%
163 Puerto Rico Aqueduct and Sewer Authority	-	408	408	-	408	100%
166 Industrial Development Company	-	-	-	1,312	(1,312)	
168 Puerto Rico Ports Authority	7,487	178	7,666	6,346	1,320	17%
180 Tourism Company	-	0	0	6,087	(6,087)	-6243076823%
187 Puerto Rico Health Insurance Administration	95,680	(86)	95,594	87,506	8,088	8%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	6,852	(0)	6,852	4,246	2,606	38%
235 Puerto Rico Housing Finance Corporation	8,102	(0)	8,102	1,304	6,798	84%
277 Agricultural Enterprises Development Administration	11,250	(1,777)	9,473	6,901	2,572	27%
285 Puerto Rico Integrated Transit Authority	6,597	5,998	12,595	8,323	4,272	34%
295 Fiscal Agency & Financial Advisory Authority	4,885	737	5,622	3,202	2,420	43%
303 Convention Center of District Authority	2,278	180	2,458	4,324	(1,866)	-76%
Total - Core Component Units	\$ 244,409	\$ 12,413	\$ 256,821	\$ 202,880	\$ 53,942	21%
Secondary Component Units						
22 Office of The Commissioner of Insurance	\$ 860	\$ 125	\$ 986	\$ 682	\$ 304	31%
29 Puerto Rico Federal Affairs Administration	246	(56)	190	-	190	100%
75 Office of the Financial Institutions Commissioner	1,085	31	1,117	593	524	47%
105 Industrial Commission	1,758	(0)	1,758	1,129	629	36%
109 Puerto Rico School of Plastic Arts	406	(84)	321	326	(5)	-1%
121 Government Board of the 911 Service	-	-	-	575	(575)	
138 Institutional Trust of the National Guard of Puerto Rico	616	0	616	334	282	46%
161 Puerto Rico Infrastructure Financing Authority	271	26	298	174	123	42%
165 Land Authority of Puerto Rico	820	17	838	488	350	42%
167 Integral Development of the "Peninsula de Cantera"	114	(0)	114	45	69	60%
177 Land Administration of Puerto Rico	963	0	963	330	633	66%
186 Culebra Conservation and Development Authority	44	(5)	39	-	39	100%
189 Institute of Forensic Science	1,584	(482)	1,101	1,632	(531)	-48%
191 Musical Arts Corporation	583	(32)	551	531	20	4%
192 Fine Arts Center Corporation	539	(66)	473	470	3	1%
195 Economic Development Bank of PR	1,102	(0)	1,102	790	312	28%
196 Puerto Rico Public Broadcasting Corporation	208	79	287	786	(499)	-174%
198 Agricultural Insurance Corporation	235	0	235	2,898	(2,663)	-1134%
215 Puerto Rico Conservatory of Music Corporation	756	(72)	684	596	88	13%
236 Innovation Fund for Agricultural Development of Puerto Rico	1,135	(0)	1,135	596	539	48%
238 Ponce Authority (Authority Of The Port Of The Americas)	18	-	18	-	18	100%
264 Corporation for the "Caño Martin Peña" Enlace Project	2,455	0	2,455	161	2,294	93%
265 Roosevelt Roads	-	1,996	1,996	552	1,444	72%
271 Puerto Rico Technology and Innovation Services	5,476	60	5,536	2,297	3,239	59%
276 Puerto Rico Public Private Partnership Authority	1,956	(2,118)	(161)	1,350	(1,511)	937%
286 Authority of the Port of Ponce	92	(0)	92	78	14	15%
288 University of Puerto Rico Comprehensive Cancer Center	3,340	2,500	5,840	4,688	1,152	20%
293 Center for Diabetes Research, Education, and Medical Services	74	51	125	66	59	47%
310 Municipal Finance Corporation	16,823	-	16,823	-	16,823	100%
311 Puerto Rico Gaming Commission	29,144	(155)	28,989	4,206	24,783	85%
312 Retirement Board of the Government of Puerto Rico	4,931	(2,664)	2,267	2,361	(94)	-4%
329 Office of Socioeconomic Development	1,322	322	1,645	192	1,453	88%
TBD1 COFINA	-	-	-	80	(80)	
Total - Secondary Component Units	\$ 78,956	\$ (524)	\$ 78,432	\$ 29,005	\$ 49,426	63%

Puerto Rico Department of Treasury

Monthly Budget and Actual Results for FY23 General and Special Revenue Fund Budget vs. Actual

By Agency

For the month of: April-23

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
OMB and Hacienda Custodies						
17 Custody of the Office of Management and Budget	\$ 75,785	\$ 262,676	\$ 338,461	\$ -	\$ 338,461	100%
25 Custody of the Department of the Treasury	277,757	516,799	794,556	204,220	590,336	74%
Total - OMB and Hacienda Custodies	\$ 353,542	\$ 779,475	\$ 1,133,017	\$ 204,220	\$ 928,796	82%

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Out of Scope Entities						
8 Office of the Comptroller	\$ 3,734	\$ (1,452)	\$ 2,283	\$ 4,386	\$ (2,103)	-92%
10 The General Court of Justice	31,962	(17,192)	14,770	15,612	(843)	-6%
100 Legislative Assembly of the Commonwealth	11,087	(1,633)	9,454	13,196	(3,741)	-40%
106 Public Housing Administration	1,684	(643)	1,041	1,835	(794)	-76%
176 University of Puerto Rico	45,968	-	45,968	56,311	(10,343)	-22%
193 Office of Government Ethics	797	(99)	698	1,034	(337)	-48%
200 Special Independent Prosecutor's Panel	269	(3)	265	346	(81)	-31%
209 Contributions to Political Parties	-	-	-	-	-	-
208 Contributions to the Municipalities	11,827	5,189	17,016	14,486	2,530	15%
220 Correctional Health	3,651	1,482	5,133	3,320	1,813	35%
268 Puerto Rico Institute of Statistics	172	114	286	224	62	22%
272 Office of the Inspector General	1,369	(119)	1,251	1,807	(556)	-44%
289 Energy Commission	-	-	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	4,961	-	4,961	6,077	(1,116)	-22%
Total - Out of Scope Entities	\$ 117,481	\$ (14,356)	\$ 103,125	\$ 118,634	\$ (15,509)	-15%

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Recap						
Entities Operating in PRIFAS 7.5	\$ 616,168	\$ (136,415)	\$ 479,753	\$ 402,229	\$ 77,524	16%
Core Component Units	244,409	12,413	256,821	202,880	53,942	21%
Secondary Component Units	78,956	(524)	78,432	29,005	49,426	63%
OMB and Hacienda Custodies	353,542	779,475	1,133,017	204,220	928,796	82%
Out of Scope Entities	117,481	(14,356)	103,125	118,634	(15,509)	-15%
Total	\$ 1,410,555	\$ 640,592	\$ 2,051,147	\$ 956,968	\$ 1,094,179	53%

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.
- 3) Revised Budget includes the latest increased approved by FOMB for \$1,471,046. This revised budget excludes the allocation of \$70,750 pursuant to Joint Resolution (JR) 39-2022, and additional appropriations in the amount of \$556,151 authorized by JR 63-2022. Both resolutions were deemed to be part of FY22 Budget.

Puerto Rico Department of Treasury

Monthly Budget and Actual Results for FY23 General Fund Expense Budget vs. Actual

By Agency

For the month of: April-23

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Entities Operating in PRIFAS 7.5						
11 Puerto Rico Traffic Safety Commission	\$ -	\$ 5	\$ 5	\$ -	\$ 5	100%
15 Office of the Governor	1,333	(123)	1,210	941	269	22%
16 Office of Management and Budget	1,744	(494)	1,249	1,022	228	18%
18 Planning Board	-	733	733	607	126	17%
23 Puerto Rico Department of State	1,254	(175)	1,079	614	465	43%
24 Puerto Rico Department of Treasury	15,725	(1,942)	13,784	9,590	4,193	30%
28 State Elections Commission	2,631	(325)	2,305	1,612	694	30%
30 Human Resources Management & Transformation	534	(278)	256	354	(98)	-38%
31 General Services Administration	1,931	(200)	1,731	1,164	568	33%
34 Commission of Investigation, Processing and Appeals	40	(5)	35	25	10	28%
37 Civil Rights Commission	71	(6)	65	49	16	24%
38 Puerto Rico Department of Justice	10,503	(1,989)	8,514	9,256	(742)	-9%
43 Puerto Rico National Guard	1,538	101	1,639	731	908	55%
45 Department of Public Safety	97,839	(17,229)	80,610	67,621	12,989	16%
49 Department of Transportation and Public Works	9,642	(948)	8,695	4,785	3,910	45%
50 Department of Natural and Environmental Resources	8,664	(944)	7,720	3,193	4,526	59%
55 Puerto Rico Department of Agriculture	2,849	(814)	2,035	859	1,176	58%
60 Office of the Citizen's Ombudsman	297	(43)	254	211	43	17%
62 Cooperative Development Commission of Puerto Rico	235	(79)	156	99	57	37%
66 Puerto Rico Highway Authority	-	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	4,152	(2,627)	1,525	359	1,166	76%
68 Puerto Rico Labor Relations Board	80	(24)	56	63	(7)	-12%
69 Puerto Rico Department of Consumer Affairs	1,079	(384)	695	552	143	21%
71 Department of Health	35,610	(7,197)	28,413	24,716	3,697	13%
78 Department of Housing	2,583	(936)	1,647	1,248	399	24%
81 Department of Education	206,153	(88,822)	117,332	62,637	54,695	47%
82 Institute of Puerto Rican Culture	1,515	(255)	1,260	1,296	(36)	-3%
87 Department of Recreation and Sports	2,635	(730)	1,905	1,256	648	34%
95 Mental Health and Drug Addiction Services Administration	9,637	(1,947)	7,690	5,928	1,762	23%
96 Office of the Women's Advocate	359	206	564	475	90	16%
117 Act 70	-	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	312	(17)	295	306	(11)	-4%
122 Secretariat of the Department of the Family	3,826	(1,509)	2,317	1,334	984	42%
123 Family and Children Administration	14,748	(81)	14,666	16,612	(1,946)	-13%
124 Child Support Administration (ASUME)	1,374	(140)	1,234	574	660	53%
126 Vocational Rehabilitation Administration	1,978	(846)	1,132	1,017	115	10%
127 Administration for Socioeconomic Development of the Family	7,585	(2,626)	4,959	4,704	255	5%
133 Administracion de Recursos Naturales	-	-	-	-	-	-
137 Department of Correction and Rehabilitation	32,798	(3,232)	29,565	19,548	10,018	34%
139 Parole Board	221	(21)	200	151	49	24%
152 Elderly and Retired People Advocate Office	231	67	298	83	215	72%
153 Office for People with Disabilities	186	80	266	171	95	36%
155 State Historic Preservation Office of Puerto Rico	585	35	620	74	546	88%
231 Office for the Patient's Advocate	191	(9)	182	138	44	24%
241 Administration for Integral Development of Childhood	601	(235)	365	341	25	7%
266 Office of Public Safety Affairs	-	0	0	-	0	100%
279 Public Service Appeals Commission	210	(4)	207	183	24	11%
281 Office of the Election Comptroller	207	2	209	189	20	9%
298 Public Service Regulatory Board	698	(409)	289	74	215	74%
Total - Entities Operating in PRIFAS 7.5	\$ 486,379	\$ (136,415)	\$ 349,964	\$ 246,759	\$ 103,205	29%

Puerto Rico Department of Treasury

Monthly Budget and Actual Results for FY23 General Fund Expense Budget vs. Actual

By Agency

For the month of: April-23

(figures in \$000s)

486,379

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Core Component Units						
70 State Insurance Fund Corporation	\$ -	\$ (0)	\$ (0)	\$ -	\$ (0)	100%
79 Automobile Accidents Compensation Administration	-	0	0	-	0	100%
90 Medical Services Administration of Puerto Rico	5,498	(5,349)	149	3,606	(3,457)	-2327%
119 Department of Economic Development & Commerce	3,618	6,166	9,784	11,332	(1,548)	-16%
162 Public Building Authority	2,586	5,958	8,544	1,605	6,939	81%
163 Puerto Rico Aqueduct and Sewer Authority	-	408	408	-	408	100%
166 Industrial Development Company	-	-	-	-	-	-
168 Puerto Rico Ports Authority	-	178	178	-	178	100%
180 Tourism Company	-	0	0	-	0	100%
187 Puerto Rico Health Insurance Administration	67,890	(86)	67,804	63,629	4,175	6%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	-	(0)	(0)	-	(0)	100%
235 Puerto Rico Housing Finance Corporation	658	(0)	658	211	447	68%
277 Agricultural Enterprises Development Administration	4,474	(1,777)	2,697	2,241	456	17%
285 Puerto Rico Integrated Transit Authority	3,519	5,998	9,516	6,013	3,503	37%
295 Fiscal Agency & Financial Advisory Authority	4,308	737	5,045	2,991	2,054	41%
303 Convention Center of District Authority	-	180	180	-	180	100%
Total - Core Component Units	\$ 92,551	\$ 12,413	\$ 104,964	\$ 91,628	\$ 13,336	13%
	\$ 92,551					
Secondary Component Units						
22 Office of The Commissioner of Insurance	\$ -	\$ 125	\$ 125	\$ 24	\$ 101	81%
29 Puerto Rico Federal Affairs Administration	246	(56)	190	-	190	100%
75 Office of the Financial Institutions Commissioner	-	31	31	-	31	100%
105 Industrial Commission	-	(0)	(0)	-	(0)	100%
109 Puerto Rico School of Plastic Arts	225	(84)	141	166	(25)	-18%
121 Government Board of the 911 Service	-	-	-	-	-	-
138 Institutional Trust of the National Guard of Puerto Rico	-	0	0	-	0	100%
161 Puerto Rico Infrastructure Financing Authority	182	26	209	127	82	39%
165 Land Authority of Puerto Rico	-	17	17	-	17	100%
167 Integral Development of the "Peninsula de Cantera"	50	(0)	50	36	14	27%
177 Land Administration of Puerto Rico	-	0	0	-	0	100%
186 Culebra Conservation and Development Authority	20	(5)	15	-	15	100%
189 Institute of Forensic Science	1,544	(482)	1,062	1,632	(570)	-54%
191 Musical Arts Corporation	436	(32)	404	425	(21)	-5%
192 Fine Arts Center Corporation	346	(66)	280	326	(46)	-17%
195 Economic Development Bank of PR	-	(0)	(0)	-	(0)	100%
196 Puerto Rico Public Broadcasting Corporation	-	79	79	15	64	81%
198 Agricultural Insurance Corporation	-	0	0	-	0	100%
215 Puerto Rico Conservatory of Music Corporation	396	(72)	324	298	26	8%
236 Innovation Fund for Agricultural Development of Puerto Rico	-	(0)	(0)	-	(0)	100%
238 Ponce Authority (Authority Of The Port Of The Americas)	18	-	18	-	18	100%
264 Corporation for the "Caño Martin Peña" Enlace Project	2,455	0	2,455	155	2,300	94%
265 Roosevelt Roads	-	1,996	1,996	252	1,744	87%
271 Puerto Rico Technology and Innovation Services	5,376	60	5,435	2,175	3,260	60%
276 Puerto Rico Public Private Partnership Authority	1,112	(2,118)	(1,005)	1,090	(2,095)	208%
286 Authority of the Port of Ponce	60	(0)	59	25	34	58%
288 University of Puerto Rico Comprehensive Cancer Center	1,676	2,500	4,176	2,001	2,175	52%
293 Center for Diabetes Research, Education, and Medical Services	53	51	104	40	64	62%
310 Municipal Finance Corporation	-	-	-	-	-	-
311 Puerto Rico Gaming Commission	194	(155)	40	94	(54)	-138%
312 Retirement Board of the Government of Puerto Rico	4,931	(2,664)	2,267	2,361	(94)	-4%
329 Office of Socioeconomic Development	1,322	322	1,645	192	1,453	88%
TBD1 COFINA	-	-	-	-	-	-
Total - Secondary Component Units	\$ 20,639	\$ (524)	\$ 20,115	\$ 11,434	\$ 8,681	43%

Puerto Rico Department of Treasury

Monthly Budget and Actual Results for FY23 General Fund Expense Budget vs. Actual

By Agency

For the month of: April-23

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
OMB and Hacienda Custodies						
17 Custody of the Office of Management and Budget	\$ 74,372	\$ 262,676	\$ 337,048	\$ -	\$ 337,048	100%
25 Custody of the Department of the Treasury	246,694	516,799	763,493	194,851	568,642	74%
Total - OMB and Hacienda Custodies	\$ 321,067	\$ 779,475	\$ 1,100,541	\$ 194,851	\$ 905,690	82%

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Out of Scope Entities						
8 Office of the Comptroller	\$ 3,734	\$ (1,452)	\$ 2,283	\$ 4,386	\$ (2,103)	-92%
10 The General Court of Justice	30,602	(17,192)	13,409	15,612	(2,203)	-16%
100 Legislative Assembly of the Commonwealth	11,087	(1,633)	9,454	13,196	(3,741)	-40%
106 Public Housing Administration	465	(643)	(178)	-	(178)	100%
176 University of Puerto Rico	45,968	-	45,968	56,311	(10,343)	-22%
193 Office of Government Ethics	797	(99)	698	1,034	(337)	-48%
200 Special Independent Prosecutor's Panel	269	(3)	265	346	(81)	-31%
209 Contributions to Political Parties	-	-	-	-	-	
208 Contributions to the Municipalities	11,827	5,189	17,016	14,486	2,530	15%
220 Correctional Health	3,651	1,482	5,133	3,320	1,813	35%
268 Puerto Rico Institute of Statistics	172	114	286	224	62	22%
272 Office of the Inspector General	1,369	(119)	1,251	1,807	(556)	-44%
289 Energy Commission	-	-	-	-	-	
297 Financial Oversight and Management Board for Puerto Rico	4,961	-	4,961	6,077	(1,116)	-22%
Total - Out of Scope Entities	\$ 114,902	\$ (14,356)	\$ 100,546	\$ 116,798	\$ (16,252)	-16%

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Recap						
Entities Operating in PRIFAS 7.5	\$ 486,379	\$ (136,415)	\$ 349,964	\$ 246,759	\$ 103,205	29%
Core Component Units	92,551	12,413	104,964	91,628	13,336	13%
Secondary Component Units	20,639	(524)	20,115	11,434	8,681	43%
OMB and Hacienda Custodies	321,067	779,475	1,100,541	194,851	905,690	82%
Out of Scope Entities	114,902	(14,356)	100,546	116,798	(16,252)	-16%
Total	\$ 1,035,538	\$ 640,592	\$ 1,676,130	\$ 661,470	\$ 1,014,660	61%

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.
- 3) Revised Budget includes the latest increased approved by FOMB for \$1,471,046. This revised budget excludes the allocation of \$70,750 pursuant to Joint Resolution (JR) 39-2022, and additional appropriations in the amount of \$556,151 authorized by JR 63-2022. Both resolutions were deemed to be part of FY22 Budget.

Puerto Rico Department of Treasury

Monthly Budget and Actual Results for FY23 Special Revenue Fund Expense Budget vs. Actual
By Agency

For the month of: April-23

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Entities Operating in PRIFAS 7.5						
11 Puerto Rico Traffic Safety Commission	\$ 130	\$ -	\$ 130	\$ -	\$ 130	100%
15 Office of the Governor	-	-	-	42	(42)	
16 Office of Management and Budget	93	-	93	375	(282)	-302%
18 Planning Board	-	-	-	-	-	
23 Puerto Rico Department of State	298	-	298	-	298	100%
24 Puerto Rico Department of Treasury	62,560	-	62,560	109,641	(47,081)	-75%
28 State Elections Commission	-	-	-	-	-	
30 Human Resources Management & Transformation	83	-	83	55	28	33%
31 General Services Administration	395	-	395	231	163	41%
34 Commission of Investigation, Processing and Appeals	-	-	-	-	-	
37 Civil Rights Commission	-	-	-	-	-	
38 Puerto Rico Department of Justice	507	-	507	1,471	(963)	-190%
43 Puerto Rico National Guard	-	-	-	-	-	
45 Department of Public Safety	4,559	-	4,559	657	3,902	86%
49 Department of Transportation and Public Works	8,530	-	8,530	4,685	3,845	45%
50 Department of Natural and Environmental Resources	3,562	-	3,562	5,875	(2,313)	-65%
55 Puerto Rico Department of Agriculture	252	-	252	37	215	85%
60 Office of the Citizen's Ombudsman	-	-	-	-	-	
62 Cooperative Development Commission of Puerto Rico	-	-	-	-	-	
66 Puerto Rico Highway Authority	-	-	-	-	-	
67 Puerto Rico Department of Labor and Human Resources	27,360	-	27,360	12,082	15,278	56%
68 Puerto Rico Labor Relations Board	40	-	40	16	24	60%
69 Puerto Rico Department of Consumer Affairs	156	-	156	105	50	32%
71 Department of Health	11,685	-	11,685	13,700	(2,015)	-17%
78 Department of Housing	1,787	-	1,787	1,651	137	8%
81 Department of Education	1,247	-	1,247	3,353	(2,106)	-169%
82 Institute of Puerto Rican Culture	100	-	100	-	100	100%
87 Department of Recreation and Sports	1,683	-	1,683	313	1,371	81%
95 Mental Health and Drug Addiction Services Administration	380	-	380	71	309	81%
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	63	-	63	0	62	100%
127 Administration for Socioeconomic Development of the Family	-	-	-	-	-	
133 Administracion de Recursos Naturales	-	-	-	-	-	
137 Department of Correction and Rehabilitation	1,667	-	1,667	0	1,666	100%
139 Parole Board	-	-	-	-	-	
152 Elderly and Retired People Advocate Office	-	-	-	-	-	
153 Office for People with Disabilities	-	-	-	-	-	
155 State Historic Preservation Office of Puerto Rico	90	-	90	38	52	57%
231 Office for the Patient's Advocate	-	-	-	-	-	
241 Administration for Integral Development of Childhood	-	-	-	-	-	
266 Office of Public Safety Affairs	-	-	-	-	-	
279 Public Service Appeals Commission	-	-	-	-	-	
281 Office of the Election Comptroller	-	-	-	-	-	
298 Public Service Regulatory Board	2,564	-	2,564	1,071	1,493	58%
Total - Entities Operating in PRIFAS 7.5	\$ 129,789	\$ -	\$ 129,789	\$ 155,470	\$ (25,681)	-20%

Puerto Rico Department of Treasury

Monthly Budget and Actual Results for FY23 Special Revenue Fund Expense Budget vs. Actual
By Agency

For the month of: April-23

(figures in \$000s)

129,659

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Core Component Units						
70 State Insurance Fund Corporation	\$ 46,356	\$ -	\$ 46,356	\$ 28,198	\$ 18,158	39%
79 Automobile Accidents Compensation Administration	7,580	-	7,580	4,133	3,447	45%
90 Medical Services Administration of Puerto Rico	11,537	-	11,537	16,078	(4,541)	-39%
119 Department of Economic Development & Commerce	13,507	-	13,507	3,024	10,483	78%
162 Public Building Authority	10,597	-	10,597	5,353	5,244	49%
163 Puerto Rico Aqueduct and Sewer Authority	-	-	-	-	-	
166 Industrial Development Company	-	-	-	1,312	(1,312)	
168 Puerto Rico Ports Authority	7,487	-	7,487	6,346	1,141	15%
180 Tourism Company	-	-	-	6,087	(6,087)	
187 Puerto Rico Health Insurance Administration	27,790	-	27,790	23,877	3,913	14%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	6,852	-	6,852	4,246	2,606	38%
235 Puerto Rico Housing Finance Corporation	7,444	-	7,444	1,093	6,351	85%
277 Agricultural Enterprises Development Administration	6,776	-	6,776	4,660	2,116	31%
285 Puerto Rico Integrated Transit Authority	3,078	-	3,078	2,310	768	25%
295 Fiscal Agency & Financial Advisory Authority	577	-	577	211	366	63%
303 Convention Center of District Authority	2,278	-	2,278	4,324	(2,046)	-90%
Total - Core Component Units	\$ 151,858	\$ -	\$ 151,858	\$ 111,252	\$ 40,606	27%
	\$ 105,501					
Secondary Component Units						
22 Office of The Commissioner of Insurance	\$ 860	\$ -	\$ 860	\$ 658	\$ 202	24%
29 Puerto Rico Federal Affairs Administration	-	-	-	-	-	
75 Office of the Financial Institutions Commissioner	1,085	-	1,085	593	492	45%
105 Industrial Commission	1,758	-	1,758	1,129	629	36%
109 Puerto Rico School of Plastic Arts	181	-	181	160	21	11%
121 Government Board of the 911 Service	-	-	-	575	(575)	
138 Institutional Trust of the National Guard of Puerto Rico	616	-	616	334	282	46%
161 Puerto Rico Infrastructure Financing Authority	89	-	89	47	42	47%
165 Land Authority of Puerto Rico	820	-	820	488	332	41%
167 Integral Development of the "Peninsula de Cantera"	64	-	64	9	55	86%
177 Land Administration of Puerto Rico	963	-	963	330	633	66%
186 Culebra Conservation and Development Authority	24	-	24	-	24	100%
189 Institute of Forensic Science	39	-	39	-	39	100%
191 Musical Arts Corporation	147	-	147	106	41	28%
192 Fine Arts Center Corporation	193	-	193	144	49	25%
195 Economic Development Bank of PR	1,102	-	1,102	790	312	28%
196 Puerto Rico Public Broadcasting Corporation	208	-	208	771	(563)	-270%
198 Agricultural Insurance Corporation	235	-	235	2,898	(2,663)	-1134%
215 Puerto Rico Conservatory of Music Corporation	360	-	360	298	62	17%
236 Innovation Fund for Agricultural Development of Puerto Rico	1,135	-	1,135	596	539	48%
238 Ponce Authority (Authority Of The Port Of The Americas)	-	-	-	-	-	
264 Corporation for the "Caño Martin Peña" Enlace Project	-	-	-	6	(6)	
265 Roosevelt Roads	-	-	-	300	(300)	
271 Puerto Rico Technology and Innovation Services	101	-	101	122	(21)	-21%
276 Puerto Rico Public Private Partnership Authority	844	-	844	260	584	69%
286 Authority of the Port of Ponce	33	-	33	53	(20)	-63%
288 University of Puerto Rico Comprehensive Cancer Center	1,665	-	1,665	2,687	(1,022)	-61%
293 Center for Diabetes Research, Education, and Medical Services	21	-	21	26	(5)	-25%
310 Municipal Finance Corporation	16,823	-	16,823	-	16,823	100%
311 Puerto Rico Gaming Commission	28,950	-	28,950	4,112	24,838	86%
312 Retirement Board of the Government of Puerto Rico	-	-	-	-	-	
329 Office of Socioeconomic Development	-	-	-	-	-	
TBD1 COFINA	-	-	-	80	(80)	
Total - Secondary Component Units	\$ 58,316	\$ -	\$ 58,316	\$ 17,571	\$ 40,745	70%

Puerto Rico Department of Treasury

Monthly Budget and Actual Results for FY23 Special Revenue Fund Expense Budget vs. Actual
By Agency

For the month of: April-23

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
OMB and Hacienda Custodies						
17 Custody of the Office of Management and Budget	\$ 1,413	\$ -	\$ 1,413	\$ -	\$ 1,413	100%
25 Custody of the Department of the Treasury	31,063	-	31,063	9,369	21,693	70%
Total - OMB and Hacienda Custodies	\$ 32,475	\$ -	\$ 32,475	\$ 9,369	\$ 23,106	71%

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Out of Scope Entities						
8 Office of the Comptroller	\$ -	\$ -	\$ -	\$ -	\$ -	
10 The General Court of Justice	1,360	-	1,360	-	1,360	100%
100 Legislative Assembly of the Commonwealth	-	-	-	-	-	
106 Public Housing Administration	1,219	-	1,219	1,835	(616)	-51%
176 University of Puerto Rico	-	-	-	-	-	
193 Office of Government Ethics	-	-	-	-	-	
200 Special Independent Prosecutor's Panel	-	-	-	-	-	
209 Contributions to Political Parties	-	-	-	-	-	
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	-	-	-	-	-	
Total - Out of Scope Entities	\$ 2,579	\$ -	\$ 2,579	\$ 1,835	\$ 744	29%

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Recap						
Entities Operating in PRIFAS 7.5	\$ 129,789	\$ -	\$ 129,789	\$ 155,470	\$ (25,681)	-20%
Core Component Units	151,858	-	151,858	111,252	40,606	27%
Secondary Component Units	58,316	-	58,316	17,571	40,745	70%
OMB and Hacienda Custodies	32,475	-	32,475	9,369	23,106	71%
Out of Scope Entities	2,579	-	2,579	1,835	744	29%
Total	\$ 375,017	\$ -	\$ 375,017	\$ 295,498	\$ 79,519	21%

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

Full Year CapEx Budget and YTD Actual Results for FY23 - General and Special Revenue Fund

By Agency

YTD from 7/1/2022 through 4/30/23

April-23

(figures in \$000s)

	CapEx Certified Budget	Adjustments & Revisions	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
Entities Operating in PRIFAS 7.5					
11 Puerto Rico Traffic Safety Commission	\$ -	\$ -	\$ -	\$ -	\$ -
15 Office of the Governor	-	-	-	-	-
16 Office of Management and Budget	-	-	-	-	-
18 Planning Board	-	-	-	-	-
23 Puerto Rico Department of State	-	-	-	-	-
24 Puerto Rico Department of Treasury	-	-	-	38	(38)
28 State Elections Commission	-	-	-	-	-
30 Human Resources Management & Transformation	-	-	-	-	-
31 General Services Administration	4,434	-	4,434	-	4,434
34 Commission of Investigation, Processing and Appeals	-	-	-	-	-
37 Civil Rights Commission	-	-	-	-	-
38 Puerto Rico Department of Justice	-	-	-	-	-
43 Puerto Rico National Guard	-	-	-	-	-
45 Department of Public Safety	28,300	-	28,300	-	28,300
49 Department of Transportation and Public Works	48,000	-	48,000	20,925	27,075
50 Department of Natural and Environmental Resources	-	-	-	229	(229)
55 Puerto Rico Department of Agriculture	-	-	-	-	-
60 Office of the Citizen's Ombudsman	245	-	245	-	245
62 Cooperative Development Commission of Puerto Rico	-	-	-	-	-
66 Puerto Rico Highway Authority	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	6,500	-	6,500	-	6,500
68 Puerto Rico Labor Relations Board	-	-	-	-	-
69 Puerto Rico Department of Consumer Affairs	-	-	-	-	-
71 Department of Health	-	-	-	-	-
78 Department of Housing	-	-	-	-	-
81 Department of Education	-	-	-	-	-
82 Institute of Puerto Rican Culture	1,120	-	1,120	-	1,120
87 Department of Recreation and Sports	250	-	250	-	250
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)	947	-	947	-	947
126 Vocational Rehabilitation Administration	-	-	-	-	-
127 Administration for Socioeconomic Development of the Family	-	-	-	-	-
133 Administracion de Recursos Naturales	-	-	-	-	-
137 Department of Correction and Rehabilitation	15,000	-	15,000	184	14,816
139 Parole Board	-	-	-	-	-
152 Elderly and Retired People Advocate Office	-	-	-	-	-
153 Office for People with Disabilities	231	-	231	-	231
155 State Historic Preservation Office of Puerto Rico	5,000	-	5,000	134	4,866
231 Office for the Patient's Advocate	295	-	295	-	295
241 Administration for Integral Development of Childhood	-	-	-	-	-
266 Office of Public Safety Affairs	-	-	-	-	-
279 Public Service Appeals Commission	-	-	-	-	-
281 Office of the Election Comptroller	-	-	-	-	-
298 Public Service Regulatory Board	-	-	-	-	-
Total - Entities Operating in PRIFAS 7.5	\$ 110,322	\$ -	\$ 110,322	\$ 21,509	\$ 88,813

Puerto Rico Department of Treasury

Full Year CapEx Budget and YTD Actual Results for FY23 - General and Special Revenue Fund

By Agency

YTD from 7/1/2022 through 4/30/23

April-23

(figures in \$000s)

	CapEx Certified Budget	Adjustments & Revisions	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
Core Component Units					
70 State Insurance Fund Corporation	\$ -	\$ -	\$ -	\$ 346	\$ (346)
79 Automobile Accidents Compensation Administration	-	-	-	-	-
90 Medical Services Administration of Puerto Rico	-	-	-	-	-
119 Department of Economic Development & Commerce	15,000	-	15,000	2,334	12,666
162 Public Building Authority	2,000	-	2,000	-	2,000
163 Puerto Rico Aqueduct and Sewer Authority	-	-	-	-	-
166 Industrial Development Company	-	-	-	1,012	(1,012)
168 Puerto Rico Ports Authority	-	-	-	-	-
180 Tourism Company	-	-	-	-	-
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	3,091	-	3,091	-	3,091
285 Puerto Rico Integrated Transit Authority	16,600	-	16,600	8,497	8,103
295 Fiscal Agency & Financial Advisory Authority	-	-	-	-	-
303 Convention Center of District Authority	-	-	-	1,050	(1,050)
Total - Core Component Units	\$ 36,691	\$ -	\$ 36,691	\$ 13,239	\$ 23,452
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	-	-	-	10,841	(10,841)
138 Institutional Trust of the National Guard of Puerto Rico	-	-	-	-	-
161 Puerto Rico Infrastructure Financing Authority	-	-	-	12	(12)
165 Land Authority of Puerto Rico	-	-	-	-	-
167 Integral Development of the "Península de Cantera"	-	-	-	-	-
177 Land Administration of Puerto Rico	3,050	-	3,050	-	3,050
186 Culebra Conservation and Development Authority	-	-	-	-	-
189 Institute of Forensic Science	-	-	-	-	-
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)	-	-	-	-	-
264 Corporation for the "Caño Martin Peña" Enlace Project	26,400	-	26,400	128	26,272
265 Roosevelt Roads	-	-	-	596	(596)
271 Puerto Rico Technology and Innovation Services	5,250	-	5,250	-	5,250
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	-	-	-	82	(82)
329 Office of Socioeconomic Development	13,200	-	13,200	-	13,200
TBD1 COFINA	-	-	-	-	-
Total - Secondary Component Units	\$ 47,900	\$ -	\$ 47,900	\$ 11,659	\$ 36,241

Puerto Rico Department of Treasury

Full Year CapEx Budget and YTD Actual Results for FY23 - General and Special Revenue Fund

By Agency

YTD from 7/1/2022 through 4/30/23

April-23

(figures in \$000s)

	CapEx Certified Budget	Adjustments & Revisions	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
OMB and Hacienda Custodies					
17 Custody of the Office of Management and Budget	\$ 71,841	\$ -	\$ 71,841	\$ -	\$ 71,841
25 Custody of the Department of the Treasury	-	-	-	-	-
Total - OMB and Hacienda Custodies	\$ 71,841	\$ -	\$ 71,841	\$ -	\$ 71,841

	CapEx Certified Budget	Adjustments & Revisions	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
Out of Scope Entities					
8 Office of the Comptroller	\$ -	\$ -	\$ -	\$ -	\$ -
10 The General Court of Justice	17,700	-	17,700	5,370	12,330
100 Legislative Assembly of the Commonwealth	15,683	-	15,683	15,290	393
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	-	-	-	-	-
209 Contributions to Political Parties	-	-	-	-	-
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	-	-	-	-	-
Total - Out of Scope Entities	\$ 33,383	\$ -	\$ 33,383	\$ 20,660	\$ 12,723

	CapEx Certified Budget	Adjustments & Revisions	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
Recap					
Entities Operating in PRIFAS 7.5	\$ 110,322	\$ -	\$ 110,322	\$ 21,509	\$ 88,813
Core Component Units	36,691	-	36,691	13,239	23,452
Secondary Component Units	47,900	-	47,900	11,659	36,241
OMB and Hacienda Custodies	71,841	-	71,841	-	71,841
Out of Scope Entities	33,383	-	33,383	20,660	12,723
Total	\$ 300,137	\$ -	\$ 300,137	\$ 67,067	\$ 233,070

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 1	Q1 2	Q1 3	Q2 4	Q2 5	Q2 6	Q3 7	Q3 8	Q3 9	Q4 10	FY23	FY23	FY23	
	GF+SRF Budget	7/31/2022	8/31/2022	9/30/2022	10/31/2022	11/30/2022	12/31/2022	1/31/2023	2/28/2023	3/31/2023	4/30/2023	YTD Totals	Balance	Balance	
Core Component Units															
70	State Insurance Fund Corporation	\$ 556,276	\$ 25,601	\$ 59,467	\$ 38,260	\$ 28,882	\$ 24,795	\$ 30,404	\$ 35,800	\$ 33,814	\$ 42,752	\$ 28,198	\$ 347,971	\$ 208,305	37.45%
79	Automobile Accident Compensation Administration	90,956	2,496	5,460	6,793	5,707	5,254	7,774	3,041	4,381	6,441	4,133	51,478	39,478	43.40%
90	Administration of Medical Services of Puerto Rico	204,416	12,228	13,507	15,690	13,892	14,953	20,404	33,660	9,686	33,585	19,684	187,289	17,127	8.38%
119	Department of Economic Development and Commerce	205,494	3,846	11,874	8,611	7,094	13,754	5,536	24,207	6,140	12,861	14,356	108,279	97,215	47.31%
162	Public Buildings Authority	158,200	6,922	8,632	8,261	24,774	8,412	10,686	9,062	6,564	12,164	6,958	102,435	55,765	35.25%
163	Puerto Rico Aqueduct and Sewer Authority	-	-	-	959	674	-	-	-	7,735	-	-	9,368	(9,368)	
166	Industrial Development Company	-	2,292	1,081	1,721	498	1,884	2,820	2,359	3,210	1,312	19,747	(19,747)		
168	Ports Authority	89,845	5,594	4,774	14,647	11,296	6,176	9,747	3,935	6,578	22,855	6,346	91,947	(2,102)	-2.34%
180	Tourism Company	-	2,212	5,526	6,397	9,135	4,637	11,313	5,186	12,342	12,143	6,087	74,978	(74,978)	
187	Health Insurance Administration of Puerto Rico	1,148,160	91,445	3,623	161,468	90,664	97,532	92,616	84,136	104,473	83,374	87,506	896,837	251,323	21.89%
188	Corp. of the Cardiovascular Center of Puerto Rico & Caribbean	82,223	7,882	7,103	6,055	6,619	6,849	6,607	6,010	6,120	5,995	4,246	63,486	18,737	22.79%
235	Housing Financing Authority	97,222	1,023	1,091	1,157	1,266	1,418	1,170	1,281	1,494	2,027	1,304	13,231	83,991	86.39%
277	Administration for the Development of Agricultural Enterprises	134,994	14,105	9,443	15,495	10,912	10,265	16,213	6,189	10,848	18,162	6,901	118,533	16,461	12.19%
285	Integrated Transport Authority	79,165	8,277	8,010	7,266	6,295	7,021	7,549	6,530	5,962	6,194	8,323	71,427	7,738	9.77%
295	Financial Advisory Authority and Fiscal Agency of Puerto Rico	58,619	1,425	1,173	1,306	1,745	3,836	4,886	1,137	3,031	2,867	3,202	24,608	34,011	58.02%
303	District Authority of the Convention Center	27,334	7,942	4,614	5,990	5,245	4,870	8,735	5,773	7,554	5,727	4,324	60,774	(33,440)	-122.34%
Total - Core Component Units		\$ 2,932,904	\$ 193,290	\$ 145,377	\$ 300,076	\$ 224,698	\$ 211,654	\$ 236,460	\$ 228,515	\$ 221,346	\$ 278,092	\$ 202,880	\$ 2,242,388	\$ 690,516	24%
Secondary Component Units															
22	Office of The Commissioner of Insurance	\$ 10,324	\$ 331	\$ 599	\$ 700	\$ 566	\$ 641	\$ 581	\$ 225	\$ 427	\$ 567	\$ 682	\$ 5,318	\$ 5,006	48.49%
29	Puerto Rico Federal Affairs Administration	2,952	197	197	187	202	166	253	216	202	-	-	1,620	1,332	45.11%
75	Office of the Financial Institutions Commissioner	13,023	429	696	578	601	695	610	499	711	719	593	6,131	6,892	52.92%
105	Industrial Commission	21,101	905	1,109	997	1,229	1,076	1,269	1,184	1,328	1,346	1,129	11,572	9,529	45.16%
109	Puerto Rico School of Plastic Arts	4,866	247	246	320	360	322	491	185	378	335	326	3,210	1,656	34.03%
121	Government Board of the 911 Service	-	1,740	958	724	1,360	280	936	590	203	11,570	575	18,934	(18,934)	
138	Institutional Trust of the National Guard of Puerto Rico	7,392	316	353	436	473	419	412	496	415	436	334	4,090	3,302	44.67%
161	Puerto Rico Infrastructure Financing Authority	3,253	138	149	142	134	412	341	165	231	651	174	2,536	717	22.03%
165	Land Authority of Puerto Rico	9,844	643	463	580	455	858	535	538	475	467	488	5,502	4,342	44.11%
167	Integral Development of the "Peninsula de Cantera"	1,365	46	36	34	32	44	30	32	98	44	45	441	924	67.69%
177	Land Administration of Puerto Rico	11,560	316	421	256	323	271	326	257	486	363	330	3,349	8,211	71.03%
186	Culebra Conservation and Development Authority	522	-	-	-	-	-	-	-	-	-	-	-	522	100.00%
189	Institute of Forensic Science	19,003	1,524	1,410	1,364	1,341	1,234	1,275	1,419	1,996	1,288	1,632	14,483	4,520	23.79%
191	Musical Arts Corporation	6,994	421	460	594	341	469	463	503	416	696	531	4,894	2,100	30.03%
192	Fine Arts Center Corporation	6,466	444	558	452	506	406	375	543	467	461	470	4,682	1,784	27.59%
195	Economic Development Bank of PR	13,227	685	649	681	719	674	704	631	653	753	790	6,939	6,288	47.54%
196	Puerto Rico Public Broadcasting Corporation	2,500	719	615	1,136	811	838	756	703	670	820	786	7,854	(5,354)	-214.14%
198	Agricultural Insurance Corporation	2,818	160	222	232	4,074	3,500	3,409	3,164	4,773	7,543	2,898	29,975	(27,157)	-963.70%
215	Puerto Rico Conservatory of Music Corporation	9,066	397	537	755	624	653	669	528	1,192	599	596	6,550	2,516	27.75%
236	Innovation Fund for Agricultural Development of Puerto Rico	13,624	232	284	214	184	180	924	194	3,384	2,014	596	8,206	5,418	39.77%
238	Ponce Authority (Authority Of The Port Of The Americas)	211	-	-	-	-	-	-	-	-	-	-	-	211	100.00%
264	Corporation for the "Caño Martin Peña" Enlace Project	29,456	123	165	123	141	142	220	143	167	202	161	1,588	27,868	94.61%
265	Roosevelt Roads	-	93	115	69	220	448	93	673	125	309	552	2,697	(2,697)	
271	Puerto Rico Technology and Innovation Services	65,717	243	276	424	449	11,755	1,067	2,847	26,662	6,584	2,297	52,604	13,113	19.95%
276	Puerto Rico Public Private Partnership Authority	23,475	258	649	210	303	465	3,215	1,592	1,372	813	1,350	10,227	13,248	56.44%
286	Authority of the Port of Ponce	1,105	40	41	39	206	128	118	152	121	66	78	989	116	10.50%
288	University of Puerto Rico Comprehensive Cancer Center	40,083	3,963	3,697	3,599	4,923	4,857	5,992	4,674	4,415	4,823	4,688	45,631	(5,348)	-13.84%
293	Center for Diabetes Research, Education, and Medical Services	886	51	53	48	49	56	61	87	57	75	66	603	283	31.97%
310	Municipal Finance Corporation	201,874	15,764	12,527	12,941	15,472	10,636	17,592	17,276	13,226	15,526	-	130,960	70,914	35.13%
311	Puerto Rico Gaming Commission	349,726	765	15,797	15,406	16,247	11,631	1,918	33,243	6,671	36,806	4,206	142,690	207,036	59.20%
312	Retirement Board of the Government of Puerto Rico	59,167	1,243	2,523	2,701	2,432	3,775	2,926	2,372	2,802	3,543	2,361	26,678	32,489	54.91%
329	Office of Socioeconomic Development	15,866	216	145	156	977	501	222	258	171	217	192	3,055	12,811	80.74%
TBD1	COFINA	-	7	24	21	70	149	9	67	741	66	80	1,234	(1,234)	
Total - Secondary Component Units		\$ 947,466	\$ 32,655	\$ 45,974	\$ 46,119	\$ 55,825	\$ 57,680	\$ 47,790	\$ 75,456	\$ 75,035	\$ 99,701	\$ 29,005	\$ 565,242	\$ 382,224	40%
Core Component Units		\$ 2,932,904	\$ 193,290	\$ 145,377	\$ 300,076	\$ 224,698	\$ 211,654	\$ 236,460	\$ 228,515	\$ 221,346	\$ 278,092	\$ 202,880	\$ 2,242,388	\$ 690,516	23.54%
Secondary Component Units		947,466	32,655	45,974	46,119	55,825	57,680	47,790	75,456	75,035	99,701	29,005	565,242	382,224	40.34%
Combined Component Units Monthly Actuals		\$ 3,880,370	\$ 225,945	\$ 191,351	\$ 346,196	\$ 280,523	\$ 269,335	\$ 284,250	\$ 303,971	\$ 296,381	\$ 377,793	\$ 231,885	\$ 2,807,630	\$ 1,072,740	28%

**Non-Compliance List
Expenses Reporting**

Entity Code: Secondary Component Units

	29	Puerto Rico Federal Affairs Administration
*	186	Culebra Conservation and Development Authority
	310	Municipal Finance Corporation

Notes:

- 1) The above listed entities did not provide B2A individual submissions for the current reporting month.
- 2) Entities starred * have not provide B2A individual submissions for the entire course of FY23.

**Non-Compliance List
Revenues Reporting**

Entity Code: Secondary Component Units

* 186 Culebra Conservation and Development Authority

Notes:

- 1) The above listed entities have not provide B2A individual submissions for the current reporting month.
- 2) Entities starred * have not provide B2A individual submissions for the entire course of FY23.

FY 23 - 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	FY23 YTD Totals
		1	2	3	4	5	6	7	8	9	10	
		7/31/2022	8/31/2022	9/30/2022	10/31/2022	11/30/2022	12/31/2022	1/31/2023	2/28/2023	3/31/2023	4/30/2023	
22	Office of The Commissioner of Insurance	\$ -	\$ -	\$ -	\$ -							\$ -
70	State Insurance Fund Corporation	-	16,575	8,300	-	8,300	7,992	8,146	-	-	-	49,313
79	Automobile Accidents Compensation Administration	-	2,118	1,116	1,052	1,056	1,072	-	1,058	1,052	1,055	9,579
90	Medical Services Administration of Puerto Rico	-	2,012	-	-							2,012
109	School of Plastic Arts	30	30	30	30	30	30	30	30	30	30	300
121	Government Board of the 911 Service	-	22	21	21	26	19	18	18	18	18	183
119	Department of Economic Development & Commerce	375	357	356	356	386	357	361	362			2,910
138	Institutional Trust of the National Guard of Puerto Rico	4	5	4	4	3	3	3	4	4	5	39
162	Public Building Authority	-	3,742	1,864	1,944	1,907	3,780	2,037	1,895	1,893	1,877	20,939
165	Land Authority of Puerto Rico	-	-	-	282	259	-	-	-	-	-	541
166	Industrial Development Company	-	2,447	-	1,167		2,487	1,044	1,321	1,343	1,344	11,153
168	Puerto Rico Ports Authority	1,974	1,962	2,064	1,947	1,951	1,947		4,085	3,846	-	19,776
177	Land Administration of Puerto Rico	-	189	179	179	182	196	178	178	179	182	1,642
180	Tourism Company of Puerto Rico	461	481	459	459	54	971	524	-	923	461	4,793
187	Health Insurance Administration of Puerto Rico	-	-	-	-							-
188	Cardiovascular Center Corporation of Puerto Rico and the Caribbean	148	147	147	135	151	138	137	140	138	121	1,402
191	Musical Arts Corporation	36	36	36	36	36	36	36	35	35	37	359
192	Fine Arts Center Corporation	62	62	62	61	62	63	61	62	61	63	619
195	Economic Development Bank of PR	132	150	151	130	136	153	149	127	146	162	1,436
198	Agricultural Insurance Corporation	11	11	11	11	11	10	11	12	12	12	112
215	Puerto Rico Conservatory of Music Corporation	324	-	-	-	-	-	-	29	44	-	397
235	Puerto Rico Housing Finance Authority	-	-	-	-	-	-	-	-	-	-	-
277	Agricultural Enterprises Development Administration	-	-	-	-	-	-	-	-	-	-	-
285	Puerto Rico Integrated Transit Authority	1,189	1,191	1,189	1,191	1,189	1,190	1,190	1,190	1,189	1,189	11,897
295	Fiscal Agency & Financial Advisory Authority	-	-	-	-	-	-	-	-	-	-	-
298	Retirement Board of the Government of Puerto Rico	-	5,053	-	-	-	-	-	-	-	-	5,053
311	Puerto Rico Gaming Commission	865	-	-	-	-	-	-	-	-	-	865
312	Government Employees and Judiciary Retirement System	1,193	1,142	1,142	1,141	1,233	1,140	1,140	1,139	1,138	1,132	11,540
		\$ 6,804	\$ 37,732	\$ 17,132	\$ 10,146	\$ 16,972	\$ 21,584	\$ 15,065	\$ 11,686	\$ 12,051	\$ 7,688	\$ 156,861

Puerto Rico Department of Treasury

FY 23 - Budget Adjustments Details

As per Joint Resolution Approved May 12, 2023

April-23

(figures in \$000s)

Section	Amount	Description	Fund	Agency	Concept
1	650,000	An increase to the appropriation "Emergency Reserve required in the Fiscal Plan" in the amount of six hundred fifty million dollars (\$650,000,000) is added under the custody of OMB in the Fiscal Year 2023 General Fund Budget to fully fund the Emergency Reserve through Fiscal Year 2028	111	17	98
2	545,000	A new appropriation "Loan to PREPA for Genera PR working capital reserves" in the amount of five hundred and forty-five million (\$545,000,000) is added within Appropriations under the custody of OMB under the Other Operating Expenditures cost concept in the Fiscal Year 2023 General Fund Budget to provide a loan to Puerto Rico Electric Power Authority ("PREPA") to establish working capital reserves for Genera PR to operate the generation assets according to the terms of the Operating & Maintenance Agreement. The loan will be repaid in accordance with terms to be agreed upon with the Financial Oversight and Management Board for Puerto Rico	111	17	7
3	100,000	A new appropriation "To pay for health insurance as provided in Law 72-1993, as amended" in the amount of one hundred million dollars (\$100,000,000) is added within Appropriations under the custody of OMB under the Social Wellbeing for Puerto Rico cost concept in the Fiscal Year 2023 General Fund Budget to be utilized to cover a potential Medicaid budget shortfall (the "Medicaid Reserve")	111	17	13
4	94,910	To include as part of the General Fund Budget for Fiscal Year 2023 an appropriation of ninety-four million nine hundred and ten thousand dollars (\$94,910,000) to increase the appropriation "For the payment of Sales and Use Taxes Contingent Value Instrument" under the custody of the Treasury in the Fiscal Year 2023 General Fund Budget	141	25	9
5	81,136	A new appropriation "Payment of outstanding liabilities" in the amount of eighty-one million one hundred thirty-six thousand dollars (\$81,136,000) is added within Appropriations under the custody of OMB to be utilized for: (a) payment of global settlement between PREPA and Commonwealth government entities related to past due power service bills; (b) payment of invoices issued to the Government of Puerto Rico by the Federal Emergency Management Agency ("FEMA") related to the non-federal share portion of the Individual Assistance Program ("IA") for disaster DR- 4671; 2 and (c) potential incremental General Fund PayGo payments	111	17	81
Grand Total	1,471,046				