



GOVERNMENT OF PUERTO RICO
D e p a r t m e n t o f t h e T r e a s u r y

Requirement 2(A) Section 1, 2 & 4

Government of Puerto Rico

General and Special Revenue Fund Expenses

Budget to Recorded Expenditures & Variance Reporting

& General Fund Revenue Report

February FY23 YTD

Friday, March 31, 2023

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

- Budget vs. Recorded Revenue and Expenditure figures are based on information obtained from the Puerto Rico Integrated Financial Accounting System 'PRIFAS 7.5' Financial Accounting System 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 reapportionments or adjustments.
- Expense-related journal entry errors were considered as actual expenses, as these can be tied directly to a fund, agency, and spend concept.
- Agency names were obtained from the OMB Budget Module, with the exception of the entities pertaining to the Legislative Assembly and the Maritime Transportation Authority.
- There is no visibility of budget distribution from Agency 17 (appropriations under custody of OMB) to other agencies.
- There are limitations in the reporting from 'PRIFAS 7.5' and from the CUs relating to the identification of expenses by funding source. As a result, some assumptions were made to allocate expenses by fund source and by expense concept.
- Actual results allocations by concept are allocated based on mapping of actual spend at the CUs to each expense concept and fund type.
- Due to COVID-19 Health Emergency situation, information pertaining to individual submissions for 'Budget-to-Actual' reporting from CORE and Secondary Component Units have been difficult to produce at the entity management level.
- The Government is committed to provide and comply with all reporting requirements, and will provide an updated version of the report as information becomes available.
- Efforts are in place to address deficiencies in the proper recording and accounting of PayGo, as issues continue to develop on a monthly basis, as such, the Central Government's primary financial system might be presenting incomplete information.
- 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 reapportionment transfers as accounted for in PRIFAS, as of the date of the Expense 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
- 106 Public Housing Administration
- 176 University of Puerto Rico
- 193 Government Ethics Board
- 200 Special Independent Prosecutor's Panel
- 208 Contributions to the Municipalities
- 220 Correctional Health Services Corporation
- 222 Oficina de Servicios Legislativos
- 223 Superintendencia del Capitolio
- 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

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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 Autobus 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.
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.

GLOSSARY

Term	Definition
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.
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.

GLOSSARY

Term	Definition
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
Executive Summary - Section 1

YTD FY23 General Fund Revenue - Budget vs. Actual

YTD from 7/1/2022 through 2/28/23

February-23

By Concept

General Fund Revenue	YTD Budgeted Revenue	YTD Revenue Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
1 Individual Income Taxes	\$ 1,479,306	\$ 1,615,042	\$ 135,736	9.2%
2 Corporate Income Taxes	1,139,960	1,523,331	383,371	33.6%
3 Partnership Income Taxes	176,960	218,978	42,019	23.7%
4 Non-Resident Withholdings	251,087	401,946	150,859	60.1%
5 Alcoholic Beverages	176,600	191,730	15,131	8.6%
6 Cigarettes	71,176	52,722	(18,454)	-25.9%
7 Motor Vehicles	323,084	409,315	86,230	26.7%
8 Excises on Off-Shore Shipment Rum	165,087	128,321	(36,766)	-22.3%
9 Other General Fund Revenue	457,997	533,505	75,509	16.5%
10 SUT Collections (excl. PSTBA, FAM & CINE)	1,531,216	1,661,446	130,230	8.5%
11 Act 154 Collections	879,370	653,969	(225,401)	-25.6%
12 Other Tax Revenue	991,999	726,793	(265,206)	-26.7%
	\$ 7,643,841	\$ 8,117,100	\$ 473,259	6%

Comments:

At this point in the year, variances are largely assumed to be timing-related and/or due to changes in seasonality. Performance will continue to be monitored for any potential permanent variances in the future

Puerto Rico Department of Treasury
Executive Summary - Section 2

YTD FY23 General Fund Expenses - Budget vs. Actual

YTD from 7/1/2022 through 2/28/23

February-23

By Concept

	YTD Budget	YTD Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
1 Payroll	2,467,751	\$ 2,292,872	\$ 174,879	7%
2 Facilities	272,077	280,068	(7,991)	-3%
3 Purchased Services	289,256	182,893	106,363	37%
4 Donations and Subsidies	109,434	95,840	13,594	12%
5 Transportation	9,504	5,084	4,420	47%
6 Professional Services	293,440	221,172	72,268	25%
7 Other Operating	136,914	103,757	33,157	24%
8 Capital Expenditures	310,492	43,783	266,709	86%
9 Payments of current & prior period obligations	827,351	203,371	623,981	75%
10 Materials and Supplies	42,224	29,482	12,743	30%
11 Equipment Purchases	16,695	6,295	10,400	62%
12 Media and Advertisements	1,899	720	1,179	62%
13 Social Wellbeing for Puerto Rico	1,337,963	1,208,091	129,872	10%
14 Appropriations to non-governmental entities	916,191	183,333	732,858	80%
30 PayGo	1,357,834	547,277	810,557	60%
81 Undistributed Appropriations	134,143	109,391	24,752	18%
82 Federal Fund Matching	42,204	37,751	4,453	11%
89 Prior Period Debts	3,298	2,457	841	25%
98 Budgetary Reserve	123,096	-	-	0%
700 Other Undistributed Appropriations*	10,474	11,000	(526)	-5%
Total General Fund Expenditures	\$ 8,702,240	\$ 5,564,636	\$ 3,014,508	35%

* 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 2/28/23
February-23
By Concept

(figures in \$000s)

General Fund Revenue	FY23 Certified Budget			YTD Budgeted Revenue	Actual YTD Revenue Actuals	Variance	
	Revenue Forecast	Adjustments & Revisions	Reforecast			(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
1 Individual Income Taxes	\$ 2,374,213	\$ 117,405	\$ 2,491,618	\$ 1,479,306	\$ 1,615,042	\$ 135,736	9.2%
2 Corporate Income Taxes	2,225,627	48,749	2,274,376	1,139,960	1,523,331	383,371	33.6%
3 Partnership Income Taxes	415,026	(29,409)	385,618	176,960	218,978	42,019	23.7%
4 Non-Resident Withholdings	368,871	10,511	379,382	251,087	401,946	150,859	60.1%
5 Alcoholic Beverages	282,557	(6,648)	275,910	176,600	191,730	15,131	8.6%
6 Cigarettes	108,776	(1,667)	107,109	71,176	52,722	(18,454)	-25.9%
7 Motor Vehicles	494,201	18,785	512,986	323,084	409,315	86,230	26.7%
8 Excises on Off-Shore Shipment Rum	210,676	26,962	237,638	165,087	128,321	(36,766)	-22.3%
9 Other General Fund Revenue	678,432	46,198	724,630	457,997	533,505	75,509	16.5%
10 SUT Collections (excl. PSTBA, FAM & CINE)	2,539,562	44,454	2,584,015	1,531,216	1,661,446	130,230	8.5%
11 Act 154 Collections	1,447,477	30,960	1,478,437	879,370	653,969	(225,401)	-25.6%
12 Other Tax Revenue	1,392,831	(35,874)	1,356,957	991,999	726,793	(265,206)	-26.7%
i. FEDE Portion of Corp Income Taxes and Non-Resident Withholdings	77,940	-	77,940	38,400	30,523	(7,877)	-20.5%
ii. Excise Taxes on Off-Shore Shipments Rum	166,275	-	166,275	166,275	76,375	(89,900)	-54.1%
iii. Cigarette Excise Taxes	32,858	(1,456)	31,402	20,935	20,711	(224)	-1.1%
iv. Cigarette Excise Taxes (transferred PRITA net of 5% management fee)	36,000	-	36,000	24,000	19,962	(4,038)	-16.8%
v. Petroleum Products (Crudita) Excise Tax - AFI	218,683	-	218,683	149,743	95,390	(54,353)	-36.3%
vi. Petroleum Products (Crudita) Excise Tax - HTA	178,789	-	178,789	121,756	157,633	35,877	29.5%
vii. Gas Oil and Diesel Excise Taxes	184,914	-	184,914	142,089	3,214	(138,875)	-97.7%
viii. Gasoline Excise Tax Revenue	22,428	-	22,428	15,119	74,471	59,352	392.6%
ix. Vehicle License Fees (\$15 Portion)	32,045	-	32,045	22,634	10,733	(11,901)	-52.6%
x. Vehicle License Fees (\$25 Portion)	109,251	-	109,251	77,224	25,151	(52,073)	-67.4%
xi. Other HTA (tolls paid at tax office)	18,979	(18,979)	-	-	31,575	31,575	
xii. CRIM Property Tax Inflows	144,947	-	144,947	111,519	63,442	(48,077)	-43.1%
xiii. FAM & Cine	147,726	(3,240)	144,486	96,078	105,559	9,481	9.9%
xiv. Cruise Ship Incentives (From Slot Machine Revenue)	12,200	(12,200)	-	-	-	-	
xv. Green Energy Initiative	5,547	-	5,547	1,978	1,642	(336)	-17.0%
xvi. Export Development	1,927	-	1,927	1,927	7,020	5,093	264.4%
xvii. Development Funds	2,323	-	2,323	2,323	3,392	1,069	46.0%

Puerto Rico Department of Treasury
YTD FY23 General Fund Budget vs. Actual
YTD from 7/1/2022 through 2/28/23
February-23
By Concept

(figures in \$000s)

Total General Fund Revenue¹	<u><u>\$ 12,538,250</u></u>	<u><u>\$ 270,426</u></u>	<u><u>\$ 12,808,675</u></u>	<u><u>\$ 7,643,841</u></u>	<u><u>\$ 8,117,100</u></u>	<u><u>\$ 473,259</u></u>	<u><u>6%</u></u>
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Puerto Rico Department of Treasury
YTD FY23 General Fund Budget vs. Actual
YTD from 7/1/2022 through 2/28/23
February-23
By Concept

(figures in \$000s)

General Fund Expenses	Expense Budget	Adjustments & Revisions	Revised Budget	YTD Budget	YTD Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
1 Payroll	\$ 3,285,964	\$ 415,663	\$ 3,701,627	\$ 2,467,751	\$ 2,292,872	\$ 174,879	7%
2 Facilities	421,049	(12,934)	408,115	272,077	280,068	(7,991)	-3%
3 Purchased Services	389,817	44,068	433,885	289,256	182,893	106,363	37%
4 Donations and Subsidies	168,238	(4,087)	164,151	109,434	95,840	13,594	12%
5 Transportation	35,453	(21,197)	14,256	9,504	5,084	4,420	47%
6 Professional Services	450,216	(10,056)	440,160	293,440	221,172	72,268	25%
7 Other Operating	227,176	(21,805)	205,371	136,914	103,757	33,157	24%
8 Capital Expenditures	278,137	187,601	465,738	310,492	43,783	266,709	86%
9 Payments of current & prior period obligations	1,116,871	124,156	1,241,027	827,351	203,371	623,981	75%
10 Materials and Supplies	63,045	292	63,337	42,224	29,482	12,743	30%
11 Equipment Purchases	21,304	3,738	25,042	16,695	6,295	10,400	62%
12 Media and Advertisements	2,438	410	2,848	1,899	720	1,179	62%
13 Social Wellbeing for Puerto Rico	2,193,470	(186,525)	2,006,945	1,337,963	1,208,091	129,872	10%
14 Appropriations to non-governmental entities	1,407,821	(33,535)	1,374,286	916,191	183,333	732,858	80%
30 PayGo	2,036,751	-	2,036,751	1,357,834	547,277	810,557	60%
81 Undistributed Appropriations	131,868	69,346	201,214	134,143	109,391	24,752	18%
82 Federal Fund Matching	63,933	(627)	63,306	42,204	37,751	4,453	11%
89 Prior Period Debts	2,908	2,039	4,947	3,298	2,457	841	25%
98 Budgetary Reserve	130,000	54,644	184,644	123,096	-	-	0%
700 Other Undistributed Appropriations	-	15,711	15,711	10,474	11,000	(526)	-5%
Total General Fund Expenditures	\$ 12,426,459	\$ 626,901	\$ 13,053,360	\$ 8,702,240	\$ 5,564,636	\$ 3,014,508	35%

Note: Refer to page 15 for footnote reference descriptions.

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

Puerto Rico Department of Treasury
Monthly FY23 General Fund Budget vs. Actual
 Month: Feb-23
 Period: 8

(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	\$ 283,451	\$ 169,491	\$ (113,960)	-40.2%
2 Corporate Income Taxes	2,225,627	48,749	2,274,376	68,422	136,383	67,961	99.3%
3 Partnership Income Taxes	415,026	(29,409)	385,618	8,245	5,352	(2,893)	-35.1%
4 Non-Resident Withholdings	368,871	10,511	379,382	28,960	97,935	68,975	238.2%
5 Alcoholic Beverages	282,557	(6,648)	275,910	20,280	21,436	1,156	5.7%
6 Cigarettes	108,776	(1,667)	107,109	10,311	5,577	(4,734)	-45.9%
7 Motor Vehicles	494,201	18,785	512,986	51,761	51,893	132	0.3%
8 Excises on Off-Shore Shipment Rum	210,676	26,962	237,638	23,360	4,088	(19,272)	-82.5%
9 Other General Fund Revenue	678,432	46,198	724,630	51,154	70,083	18,929	37.0%
10 SUT Collections (excl. PSTBA, FAM & CINE)	2,539,562	44,454	2,584,015	230,343	254,538	24,196	10.5%
11 Act 154 Collections	1,447,477	30,960	1,478,437	137,748	18,163	(119,585)	-86.8%
12 Other Tax Revenue	1,392,831	(35,874)	1,356,957	108,589	112,958	4,369	4.0%
i. FEDE Portion of Corp Income Taxes and Non-Resident Withholdings	77,940	-	77,940	2,143	6,624	4,481	209.1%
ii. Excise Taxes on Off-Shore Shipments Rum	166,275	-	166,275	-	24,902	24,902	
iii. Cigarette Excise Taxes	32,858	(1,456)	31,402	2,617	2,620	3	0.1%
iv. 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	13,811	14,903	1,092	7.9%
vi. Petroleum Products (Crudita) Excise Tax - HTA	178,789	-	178,789	11,387	23,886	12,499	109.8%
vii. Gas Oil and Diesel Excise Taxes	184,914	-	184,914	7,267	383	(6,884)	-94.7%
viii. Gasoline Excise Tax Revenue	22,428	-	22,428	1,365	14,648	13,283	973.1%
ix. Vehicle License Fees (\$15 Portion)	32,045	-	32,045	2,864	(1)	(2,865)	-100.0%
x. Vehicle License Fees (\$25 Portion)	109,251	-	109,251	9,823	(3)	(9,826)	-100.0%
xi. Other HTA (tolls paid at tax office)	18,979	(18,979)	-	-	9,170	9,170	
xii. CRIM Property Tax Inflows	144,947	-	144,947	43,635	-	(43,635)	-100.0%
xiii. FAM & Cine	147,726	(3,240)	144,486	10,649	12,529	1,880	17.7%
xivs. Cruise Ship Incentives (From Slot Machine Revenue)	12,200	(12,200)	-	-	-	-	
xvs. Green Energy Initiative	5,547	-	5,547	27	293	265	968.9%
xvi. Export Development	1,927	-	1,927	-	32	32	
xvii. Development Funds	2,323	-	2,323	-	121	121	
Total General Fund Revenue¹	\$ 12,538,250	\$ 270,426	\$ 12,808,675	\$ 1,022,623	\$ 947,897	\$ (74,726)	-7%

Puerto Rico Department of Treasury

Monthly FY23 General Fund Budget vs. Actual

Month: Feb-23

Period: 8

(figures in \$000s)

General Fund Expenses	FY23 Certified Budget			Monthly Budget	Actual	Variance	
	Expense Budget	Adjustments & Revisions	Revised Budget			Monthly Actuals	(Unfavorable) / Favorable \$
1 Payroll	\$ 3,285,964	\$ 415,663	\$ 3,701,627	\$ 308,469	\$ 216,479	\$ 91,990	30%
2 Facilities	421,049	(12,934)	408,115	34,010	17,838	16,171	48%
3 Purchased Services	389,817	44,068	433,885	36,157	21,327	14,830	41%
4 Donations and Subsidies	168,238	(4,087)	164,151	13,679	7,637	6,042	44%
5 Transportation	35,453	(21,197)	14,256	1,188	658	530	45%
6 Professional Services	450,216	(10,056)	440,160	36,680	29,941	6,739	18%
7 Other Operating	227,176	(21,805)	205,371	17,114	32,159	(15,044)	-88%
8 Capital Expenditures	278,137	187,601	465,738	38,811	131	38,680	100%
9 Payments of current & prior period obligations	1,116,871	124,156	1,241,027	103,419	-	103,419	100%
10 Materials and Supplies	63,045	292	63,337	5,278	2,719	2,559	48%
11 Equipment Purchases	21,304	3,738	25,042	2,087	261	1,826	87%
12 Media and Advertisements	2,438	410	2,848	237	94	143	60%
13 Social Wellbeing for Puerto Rico	2,193,470	(186,525)	2,006,945	167,245	158,303	8,942	5%
14 Appropriations to non-governmental entities	1,407,821	(33,535)	1,374,286	114,524	43,715	70,809	62%
30 PayGo	2,036,751	-	2,036,751	169,729	104,966	64,763	38%
81 Undistributed Appropriations	131,868	69,346	201,214	16,768	11,608	5,160	31%
82 Federal Fund Matching	63,933	(627)	63,306	5,275	108	5,168	98%
89 Prior Period Debts	2,908	2,039	4,947	412	177	235	57%
98 Budgetary Reserve	130,000	54,644	184,644	15,387	-	15,387	100%
700 Other Undistributed Appropriations	-	15,711	15,711	1,309	728	581	44%
Total General Fund Expenditures	\$ 12,426,459	\$ 626,901	\$ 13,053,360	\$ 1,087,780	\$ 648,850	\$ 438,930	40%

Note: Refer to page 15 for footnote reference descriptions.

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

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 2/28/23

February-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	\$ 1,042	\$ -	\$ (1,042)
15 Office of the Governor	-	-	-	-
16 Office of Management and Budget	1,120	747	1,395	649
18 Planning Board	-	-	131	131
23 Puerto Rico Department of State	3,576	2,384	3,723	1,339
24 Puerto Rico Department of Treasury	750,719	500,479	201,749	(298,730)
28 State Elections Commission	-	-	-	-
30 Human Resources Management & Transformation	992	661	1,245	583
31 General Services Administration	4,734	3,156	23,569	20,413
34 Commission of Investigation, Processing and Appeals	-	-	-	-
37 Civil Rights Commission	-	-	-	-
38 Puerto Rico Department of Justice	6,086	4,057	7,112	3,055
43 Puerto Rico National Guard	-	-	-	-
45 Department of Public Safety	54,705	36,470	58,047	21,577
49 Department of Transportation and Public Works	102,356	68,237	77,356	9,119
50 Department of Natural and Environmental Resources	42,748	28,499	48,741	20,242
55 Puerto Rico Department of Agriculture	3,024	2,016	1,537	(479)
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	328,318	218,879	170,647	(48,232)
68 Puerto Rico Labor Relations Board	478	319	470	151
69 Puerto Rico Department of Consumer Affairs	1,866	1,244	1,646	402
71 Department of Health	140,216	93,477	127,445	33,968
78 Department of Housing	21,449	14,299	56	(14,244)
81 Department of Education	14,961	9,974	1,736	(8,238)
82 Institute of Puerto Rican Culture	1,200	800	-	(800)
87 Department of Recreation and Sports	20,200	13,467	20,049	6,582
95 Mental Health and Drug Addiction Services Administration	4,560	3,040	3,343	303
120 Veteran's Advocate Office of Puerto Rico	-	-	4,136	4,136
122 Secretariat of the Department of the Family	-	-	3	3
124 Child Support Administration (ASUME)	-	-	5	5
126 Vocational Rehabilitation Administration	750	500	51	(449)
137 Department of Correction and Rehabilitation	20,000	13,333	9,749	(3,584)
155 State Historic Preservation Office of Puerto Rico	1,082	721	356	(366)
281 Office of the Election Comptroller	30,765	20,510	108	(20,402)
298 Public Service Regulatory Board	-	-	9,576	9,576
Total - Entities Operating in PRIFAS 7.5	\$ 1,557,468	\$ 1,038,312	\$ 773,980	\$ (264,332)

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 2/28/23

February-23

	Certified Budget	YTD Budget	YTD Total Revenue	Over / (Under) Performance
Core Component Units				
70 State Insurance Fund Corporation	\$ 556,276	\$ 370,851	\$ 684,296	\$ 313,445
79 Automobile Accidents Compensation Administration	90,956	60,637	45,012	(15,625)
90 Medical Services Administration of Puerto Rico	138,440	92,293	158,538	66,245
119 Department of Economic Development & Commerce	162,079	108,053	75,393	(32,660)
162 Public Building Authority	127,164	84,776	2,947	(81,829)
166 Industrial Development Company	-	-	49,810	49,810
168 Puerto Rico Ports Authority	89,845	59,897	58,593	(1,304)
180 Tourism Company	-	-	113,461	113,461
187 Puerto Rico Health Insurance Administration	333,475	222,317	2,394,012	2,171,695
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	82,223	54,815	51,853	(2,962)
235 Puerto Rico Housing Finance Corporation	89,322	59,548	13,994	(45,554)
277 Agricultural Enterprises Development Administration	81,312	54,208	52,139	(2,069)
285 Puerto Rico Integrated Transit Authority	36,941	24,627	4,539	(20,088)
295 Fiscal Agency & Financial Advisory Authority	6,923	4,615	734	(3,881)
303 Convention Center of District Authority	27,334	18,223	39,701	21,478
Total - Core Component Units	\$ 1,822,290	\$ 1,214,860	\$ 3,745,022	\$ 2,530,162
Secondary Component Units				
22 Office of The Commissioner of Insurance	\$ 10,324	\$ 6,883	\$ 4,962	\$ (1,921)
75 Office of the Financial Institutions Commissioner	13,023	8,682	32,570	23,888
105 Industrial Commission	21,101	14,067	-	(14,067)
109 Puerto Rico School of Plastic Arts	2,167	1,445	3,887	2,442
138 Institutional Trust of the National Guard of Puerto Rico	7,392	4,928	1,262	(3,666)
161 Puerto Rico Infrastructure Financing Authority	1,066	711	84	(627)
165 Land Authority of Puerto Rico	9,844	6,563	10,445	3,882
167 Integral Development of the "Península de Cantera"	770	513	-	(513)
177 Land Administration of Puerto Rico	11,560	7,707	12,960	5,253
186 Culebra Conservation and Development Authority	283	189	-	(189)
189 Institute of Forensic Science	472	315	-	(315)
191 Musical Arts Corporation	1,766	1,177	834	(343)
192 Fine Arts Center Corporation	2,317	1,545	2,278	733
195 Economic Development Bank of PR	13,227	8,818	36,340	27,522
196 Puerto Rico Public Broadcasting Corporation	2,500	1,667	5,983	4,316
198 Agricultural Insurance Corporation	2,818	1,879	-	(1,879)
215 Puerto Rico Conservatory of Music Corporation	4,315	2,877	2,357	(520)
236 Innovation Fund for Agricultural Development of Puerto Rico	13,624	9,083	7,904	(1,179)
265 Roosevelt Roads	-	-	1,436	1,436
271 Puerto Rico Technology and Innovation Services	1,208	805	-	(805)
276 Puerto Rico Public Private Partnership Authority	10,128	6,752	-	(6,752)
286 Authority of the Port of Ponce	391	261	-	(261)
288 University of Puerto Rico Comprehensive Cancer Center	19,977	13,318	-	(13,318)
293 Center for Diabetes Research, Education, and Medical Services	250	167	-	(167)
310 Municipal Finance Corporation	201,874	134,583	-	(134,583)
311 Puerto Rico Gaming Commission	347,397	231,598	-	(231,598)
312 Retirement Board of the Government of Puerto Rico	-	-	1,086	1,086
Total - Secondary Component Units	\$ 699,794	\$ 466,529	\$ 124,388	\$ (342,142)

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 2/28/23

February-23

	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	\$ 11,300	\$ 16,950	\$ 5,650
25 Custody of the Department of the Treasury	372,753	248,502	520,898	272,396
Total - OMB and Hacienda Custodies	\$ 389,703	\$ 259,802	\$ 537,848	\$ 278,046

	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	10,881	10,775	(105)
106 Public Housing Administration	14,627	9,751	-	(9,751)
176 University of Puerto Rico	-	-	1	1
209 Contributions to Political Parties	-	-	83	83
Total - Out of Scope Entities	\$ 30,948	\$ 20,632	\$ 10,859	\$ (9,773)

	Certified Budget	YTD Budget	YTD Total Revenue	Over / (Under) Performance
Recap				
Entities Operating in PRIFAS 7.5	\$ 1,557,468	\$ 1,038,312	\$ 773,980	\$ (264,332)
Core Component Units	1,822,290	1,214,860	3,745,022	2,530,162
Secondary Component Units	699,794	466,529	124,388	(342,142)
OMB and Hacienda Custodies	389,703	259,802	537,848	278,046
Out of Scope Entities	30,948	20,632	10,859	(9,773)
Total	\$ 4,500,203	\$ 3,000,135	\$ 5,192,097	\$ 2,191,962

Notes:

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

2/28/23

(figures in \$000s)

		Certified Budget	Adjustments & Revisions	Revised Budget	Total YTD Actuals	Total Remaining Balance
1	Payroll	\$ 3,958,289	\$ 415,663	\$ 4,373,952	\$ 2,701,748	\$ 1,672,204
2	Facilities	530,906	(12,934)	517,972	358,655	159,317
3	Purchased Services	705,942	44,068	750,010	374,059	375,950
4	Donations and Subsidies	211,044	(4,087)	206,957	101,610	105,347
5	Transportation	52,346	(21,197)	31,149	8,624	22,525
6	Professional Services	659,887	(10,056)	649,831	310,841	338,990
7	Other Operating	450,397	(21,805)	428,592	258,417	170,174
8	Capital Expenditures	300,137	187,601	487,738	45,240	442,498
9	Payments of current and prior period obligations	1,116,871	124,156	1,241,027	206,804	1,034,223
10	Materials and Supplies	186,287	292	186,579	90,935	95,643
11	Equipment Purchases	104,911	3,738	108,649	23,187	85,462
12	Media and Advertisements	26,280	410	26,690	17,464	9,226
13	Social Wellbeing for Puerto Rico	2,957,761	(186,525)	2,771,236	1,742,506	1,028,729
14	Appropriations to non-governmental entities	1,717,302	(33,535)	1,683,767	259,011	1,424,757
30	PayGo	2,553,294	-	2,553,294	547,277	2,006,017
81	Undistributed Appropriations	1,190,349	69,346	1,259,695	703,775	555,921
82	Federal Fund Matching	69,400	(627)	68,773	46,862	21,910
89	Prior Period Debts	5,259	2,039	7,298	10,587	(3,289)
98	Budgetary Reserve	130,000	54,644	184,644	813	183,831
700	Other Undistributed Appropriations	-	15,711	15,711	11,563	4,148
		\$ 16,926,662	\$ 626,901	\$ 17,553,563	\$ 7,819,978	\$ 9,733,585

Note:

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

Puerto Rico Department of Treasury

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

2/28/23

(figures in \$000s)

		Certified Budget	Adjustments & Revisions	Revised Budget	Total Monthly Actuals	Total (Unfavorable) / Favorable \$
1	Payroll	\$ 329,857	\$ 34,639	\$ 364,496	\$ 263,904	\$ 100,592
2	Facilities	44,242	(1,078)	43,164	28,677	14,487
3	Purchased Services	58,829	3,672	62,501	52,942	9,558
4	Donations and Subsidies	17,587	(341)	17,246	8,151	9,096
5	Transportation	4,362	(1,766)	2,596	1,148	1,447
6	Professional Services	54,991	(838)	54,153	41,212	12,940
7	Other Operating	37,533	(1,817)	35,716	48,366	(12,650)
8	Capital Expenditures	25,011	15,633	40,645	222	40,423
9	Payments of current & prior period obligations	93,073	10,346	103,419	754	102,665
10	Materials and Supplies	15,524	24	15,548	11,321	4,227
11	Equipment Purchases	8,743	311	9,054	1,320	7,734
12	Media and Advertisements	2,190	34	2,224	2,354	(130)
13	Social Wellbeing for Puerto Rico	246,480	(15,544)	230,936	234,369	(3,432)
14	Appropriations to non-governmental entities	143,109	(2,795)	140,314	55,171	85,143
30	PayGo	212,775	-	212,775	104,966	107,809
81	Undistributed Appropriations	99,196	5,779	104,975	73,674	31,301
82	Federal Fund Matching	5,783	(52)	5,731	2,020	3,711
89	Prior Period Debts	438	170	608	945	(337)
98	Budgetary Reserve	10,833	4,554	15,387	704	14,683
700	Other Undistributed Appropriations	-	1,309	1,309	1,246	63
		\$ 1,410,555	\$ 52,242	\$ 1,462,797	\$ 933,467	\$ 529,330

Note:

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

Puerto Rico Department of Treasury

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 2/28/23

February-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	\$ 115	\$ 1,678	\$ 115	\$ 1,563
15 Office of the Governor	15,996	(871)	15,125	9,780	5,346
16 Office of Management and Budget	22,045	(5,747)	16,298	8,066	8,232
18 Planning Board	-	9,785	9,785	6,916	2,869
23 Puerto Rico Department of State	18,626	(2,075)	16,551	9,717	6,833
24 Puerto Rico Department of Treasury	939,423	(25,793)	913,630	534,039	379,592
28 State Elections Commission	31,567	(2,195)	29,372	17,557	11,815
30 Human Resources Management & Transformation	7,401	(3,424)	3,977	3,018	959
31 General Services Administration	27,911	(2,202)	25,709	25,893	(184)
34 Commission of Investigation, Processing and Appeals	476	(96)	380	209	171
37 Civil Rights Commission	847	(39)	808	478	330
38 Puerto Rico Department of Justice	132,116	(24,004)	108,112	61,915	46,197
43 Puerto Rico National Guard	18,453	2,190	20,643	15,062	5,581
45 Department of Public Safety	1,228,774	(158,522)	1,070,252	702,226	368,026
49 Department of Transportation and Public Works	218,065	(3,885)	214,180	89,285	124,895
50 Department of Natural and Environmental Resources	146,715	(11,407)	135,308	70,954	64,355
55 Puerto Rico Department of Agriculture	37,207	(9,885)	27,322	20,162	7,159
60 Office of the Citizen's Ombudsman	3,560	(334)	3,226	1,858	1,369
62 Cooperative Development Commission of Puerto Rico	2,824	(911)	1,913	828	1,085
67 Puerto Rico Department of Labor and Human Resources	378,145	(31,057)	347,088	113,748	233,341
68 Puerto Rico Labor Relations Board	1,440	(261)	1,179	708	471
69 Puerto Rico Department of Consumer Affairs	14,809	(4,120)	10,689	6,852	3,837
71 Department of Health	567,530	(83,974)	483,556	249,667	233,889
78 Department of Housing	52,444	(9,930)	42,514	13,860	28,654
81 Department of Education	2,488,801	(900,703)	1,588,098	847,943	740,155
82 Institute of Puerto Rican Culture	19,376	(3,309)	16,067	9,170	6,897
87 Department of Recreation and Sports	51,818	(9,233)	42,585	16,298	26,286
95 Mental Health and Drug Addiction Services Administration	120,201	(23,612)	96,589	50,150	46,439
96 Office of the Women's Advocate	4,304	2,464	6,768	2,366	4,402
117 Act 70	-	22,670	22,670	856	21,814
120 Veteran's Advocate Office of Puerto Rico	3,739	(164)	3,575	1,151	2,424
122 Secretariat of the Department of the Family	45,914	(14,707)	31,207	23,614	7,593
123 Family and Children Administration	176,970	8,091	185,061	111,286	73,775
124 Child Support Administration (ASUME)	16,489	965	17,454	11,481	5,972
126 Vocational Rehabilitation Administration	24,483	(3,898)	20,585	15,095	5,490
127 Administration for Socioeconomic Development of the Family	91,018	(20,091)	70,927	42,280	28,647
137 Department of Correction and Rehabilitation	413,575	2,914	416,489	265,131	151,358
139 Parole Board	2,648	(178)	2,470	1,494	976
152 Elderly and Retired People Advocate Office	2,771	16	2,787	964	1,823
153 Office for People with Disabilities	2,230	(111)	2,119	1,403	716
155 State Historic Preservation Office of Puerto Rico	8,101	404	8,505	2,025	6,480
231 Office for the Patient's Advocate	2,287	(133)	2,154	1,034	1,119
241 Administration for Integral Development of Childhood	7,207	(698)	6,509	4,726	1,783
266 Office of Public Safety Affairs	2,521	(9)	2,512	1,622	889
279 Public Service Appeals Commission	2,482	118	2,600	1,787	813
281 Office of the Election Comptroller	39,142	(4,223)	34,919	11,274	23,645
298 Public Service Regulatory Board	-	-	-	-	-
Total - Entities Operating in PRIFAS 7.5	\$ 7,394,014	\$ (1,312,070)	\$ 6,081,944	\$ 3,386,063	\$ 2,695,881

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 2/28/23

February-23

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Core Component Units					
70 State Insurance Fund Corporation	\$ 556,276	\$ 7,996	\$ 564,272	\$ 285,029	\$ 279,243
79 Automobile Accidents Compensation Administration	90,956	1,361	92,317	40,905	51,412
90 Medical Services Administration of Puerto Rico	204,416	(16,926)	187,490	142,979	44,511
119 Department of Economic Development & Commerce	205,494	17,458	222,952	81,209	141,743
162 Public Building Authority	158,200	27,948	186,148	87,801	98,347
163 Puerto Rico Aqueduct and Sewer Authority	-	1,633	1,633	16,858	(15,225)
166 Industrial Development Company	-	-	-	15,225	(15,225)
168 Puerto Rico Ports Authority	89,845	2,378	92,223	62,747	29,477
180 Tourism Company	-	622	622	56,735	(56,113)
187 Puerto Rico Health Insurance Administration	1,148,160	(203,692)	944,468	871,525	72,943
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	82,223	1,597	83,820	50,417	33,403
235 Puerto Rico Housing Finance Corporation	97,222	475	97,697	10,375	87,322
277 Agricultural Enterprises Development Administration	134,994	(6,532)	128,462	94,507	33,955
285 Puerto Rico Integrated Transit Authority	79,165	25,049	104,214	71,993	32,221
295 Fiscal Agency & Financial Advisory Authority	58,619	3,324	61,943	19,108	42,834
303 Convention Center of District Authority	27,334	758	28,092	59,838	(31,746)
Total - Core Component Units	\$ 2,932,904	\$ (136,550)	\$ 2,796,354	\$ 1,967,251	\$ 829,102

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Secondary Component Units					
22 Office of The Commissioner of Insurance	\$ 10,324	\$ 214	\$ 10,538	\$ 4,290	\$ 6,248
29 Puerto Rico Federal Affairs Administration	2,952	(180)	2,772	1,665	1,107
75 Office of the Financial Institutions Commissioner	13,023	246	13,269	5,068	8,201
105 Industrial Commission	21,101	572	21,673	9,669	12,004
109 Puerto Rico School of Plastic Arts	4,866	(206)	4,660	2,549	2,111
121 Government Board of the 911 Service	-	-	-	7,404	(7,404)
138 Institutional Trust of the National Guard of Puerto Rico	7,392	41	7,433	3,320	4,113
161 Puerto Rico Infrastructure Financing Authority	3,253	176	3,429	1,782	1,647
165 Land Authority of Puerto Rico	9,844	409	10,253	4,547	5,706
167 Integral Development of the "Peninsula de Cantera"	1,365	64	1,429	352	1,077
177 Land Administration of Puerto Rico	11,560	159	11,719	2,815	8,904
186 Culebra Conservation and Development Authority	522	3	525	-	525
189 Institute of Forensic Science	19,003	396	19,399	13,733	5,666
191 Musical Arts Corporation	6,994	157	7,151	3,969	3,182
192 Fine Arts Center Corporation	6,466	(184)	6,282	3,910	2,372
195 Economic Development Bank of PR	13,227	316	13,543	5,712	7,831
196 Puerto Rico Public Broadcasting Corporation	2,500	713	3,213	6,645	(3,432)
198 Agricultural Insurance Corporation	2,818	92	2,910	19,626	(16,716)
215 Puerto Rico Conservatory of Music Corporation	9,066	(100)	8,966	5,541	3,425
236 Innovation Fund for Agricultural Development of Puerto Rico	13,624	48	13,672	5,644	8,028
238 Ponce Authority (Authority Of The Port Of The Americas)	211	-	211	-	211
264 Corporation for the "Caño Martin Peña" Enlace Project	29,456	111	29,567	1,337	28,231
265 Roosevelt Roads	-	7,540	7,540	1,903	5,637
271 Puerto Rico Technology and Innovation Services	65,717	183	65,900	44,063	21,837
276 Puerto Rico Public Private Partnership Authority	23,475	771	24,246	8,835	15,411
286 Authority of the Port of Ponce	1,105	16	1,121	809	312
288 University of Puerto Rico Comprehensive Cancer Center	40,083	10,996	51,079	37,116	13,963
293 Center for Diabetes Research, Education, and Medical Services	886	27	913	484	429
310 Municipal Finance Corporation	201,874	-	201,874	102,208	99,666
311 Puerto Rico Gaming Commission	349,726	(141)	349,585	126,270	223,315
312 Retirement Board of the Government of Puerto Rico	59,167	(11,092)	48,075	20,735	27,340
329 Office of Socioeconomic Development	15,866	1,317	17,183	2,847	14,336
TBD1 COFINA	-	-	-	1,087	(1,087)
Total - Secondary Component Units	\$ 947,466	\$ 12,666	\$ 960,132	\$ 455,935	\$ 504,197

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 2/28/23

February-23

	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	\$ (56,589)	\$ 852,828	\$ -	\$ 852,828
25 Custody of the Department of the Treasury	3,333,086	2,163,347	5,496,433	1,141,094	4,355,339
Total - OMB and Hacienda Custodies	\$ 4,242,503	\$ 2,106,758	\$ 6,349,261	\$ 1,141,094	\$ 5,208,167

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Out of Scope Entities					
8 Office of the Comptroller	\$ 44,813	\$ (4,621)	\$ 40,192	\$ 26,736	\$ 13,456
10 The General Court of Justice	383,544	(54,107)	329,437	199,229	130,208
100 Legislative Assembly of the Commonwealth	133,045	(3,876)	129,169	95,139	34,030
106 Public Housing Administration	20,206	(1,379)	18,827	-	18,827
176 University of Puerto Rico	551,614	-	551,614	358,549	193,065
193 Office of Government Ethics	9,564	(130)	9,434	6,297	3,137
200 Special Independent Prosecutor's Panel	3,224	42	3,266	2,150	1,116
209 Contributions to Political Parties	-	-	-	-	-
208 Contributions to the Municipalities	141,926	20,755	162,681	113,003	49,678
220 Correctional Health	43,811	(781)	43,030	32,609	10,421
268 Puerto Rico Institute of Statistics	2,068	482	2,550	1,826	724
272 Office of the Inspector General	16,433	(312)	16,121	10,604	5,516
289 Energy Commission	-	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	59,527	-	59,527	38,693	20,834
Total - Out of Scope Entities	\$ 1,409,775	\$ (43,928)	\$ 1,365,847	\$ 884,834	\$ 481,013

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Recap					
Entities Operating in PRIFAS 7.5	\$ 7,394,014	\$ (1,312,044)	\$ 6,081,970	\$ 3,386,089	\$ 2,695,881
Core Component Units	2,932,904	(136,550)	2,796,354	1,952,026	844,327
Secondary Component Units	947,466	12,666	960,132	455,935	504,197
OMB and Hacienda Custodies	4,242,503	2,106,758	6,349,261	1,141,094	5,208,167
Out of Scope Entities	1,409,775	(43,928)	1,365,847	884,834	481,013
Total	\$ 16,926,662	\$ 626,901	\$ 17,553,563	\$ 7,819,978	\$ 9,733,585

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

By Agency

YTD from 7/1/2022 through 2/28/23

February-23

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Payroll	Opex	Paygo	Revised Budget	YTD Actual Expenses	Remaining Balance
Entities Operating in PRIFAS 7.5								
11 Puerto Rico Traffic Safety Commission	\$ -	\$ 115	115	0	0	\$ 115	\$ 115	\$ -
15 Office of the Governor	15,996	(871)	10,826	4,300	0	15,125	9,780	5,346
16 Office of Management and Budget	20,925	(5,747)	9,501	5,677	0	15,178	7,637	7,541
18 Planning Board	-	9,785	7,912	1,873	0	9,785	6,916	2,869
23 Puerto Rico Department of State	15,050	(2,075)	4,172	8,802	0	12,975	9,695	3,279
24 Puerto Rico Department of Treasury	188,704	(25,793)	67,964	94,947	0	162,911	83,767	79,144
28 State Elections Commission	31,567	(2,195)	19,772	9,599	0	29,372	17,557	11,815
30 Human Resources Management & Transformation	6,409	(3,424)	2,037	948	0	2,985	2,648	336
31 General Services Administration	23,177	(2,202)	5,697	15,278	0	20,975	10,670	10,305
34 Commission of Investigation, Processing and Appeals	476	(96)	304	76	0	380	209	171
37 Civil Rights Commission	847	(39)	470	338	0	808	478	330
38 Puerto Rico Department of Justice	126,030	(24,004)	77,545	24,480	0	102,026	60,312	41,714
43 Puerto Rico National Guard	18,453	2,190	5,791	14,852	0	20,643	15,062	5,581
45 Department of Public Safety	1,174,069	(158,522)	880,509	135,038	0	1,015,547	693,574	321,973
49 Department of Transportation and Public Works	115,709	(3,885)	44,675	67,150	0	111,824	56,024	55,800
50 Department of Natural and Environmental Resources	103,967	(11,407)	47,828	44,732	0	92,560	50,552	42,008
55 Puerto Rico Department of Agriculture	34,183	(9,885)	8,727	15,571	0	24,298	19,867	4,431
60 Office of the Citizen's Ombudsman	3,560	(334)	2,399	828	0	3,226	1,858	1,369
62 Cooperative Development Commission of Puerto Rico	2,824	(911)	1,513	401	0	1,913	828	1,085
67 Puerto Rico Department of Labor and Human Resources	49,827	(31,057)	8,462	10,308	0	18,770	8,549	10,221
68 Puerto Rico Labor Relations Board	962	(261)	648	53	0	701	502	199
69 Puerto Rico Department of Consumer Affairs	12,943	(4,120)	7,902	921	0	8,823	6,072	2,751
71 Department of Health	427,314	(83,974)	97,495	245,844	0	343,340	202,009	141,331
78 Department of Housing	30,995	(9,930)	12,824	8,241	0	21,065	13,860	7,205
81 Department of Education	2,473,840	(900,703)	1,190,286	382,851	0	1,573,137	832,664	740,472
82 Institute of Puerto Rican Culture	18,176	(3,309)	5,381	9,486	0	14,867	9,169	5,698
87 Department of Recreation and Sports	31,618	(9,233)	13,716	8,669	0	22,385	15,604	6,781
95 Mental Health and Drug Addiction Services Administration	115,641	(23,612)	23,944	68,084	0	92,029	49,713	42,316
96 Office of the Women's Advocate	4,304	2,464	1,789	4,978	0	6,768	2,366	4,402
117 Act 70	-	22,670	22,670	0	0	22,670	856	21,814
120 Veteran's Advocate Office of Puerto Rico	3,739	(164)	675	2,900	0	3,575	1,151	2,424
122 Secretariat of the Department of the Family	45,914	(14,707)	16,582	14,625	0	31,207	23,614	7,593
123 Family and Children Administration	176,970	8,091	70,119	114,942	0	185,061	111,286	73,775
124 Child Support Administration (ASUME)	16,489	965	9,338	8,116	0	17,454	11,481	5,972
126 Vocational Rehabilitation Administration	23,733	(3,898)	7,768	12,067	0	19,835	15,086	4,748
127 Administration for Socioeconomic Development of the Family	91,018	(20,091)	42,641	28,286	0	70,927	42,280	28,647
137 Department of Correction and Rehabilitation	393,575	2,914	265,043	131,446	0	396,489	262,309	134,180
139 Parole Board	2,648	(178)	2,242	228	0	2,470	1,494	976
152 Elderly and Retired People Advocate Office	2,771	16	784	2,003	0	2,787	964	1,823
153 Office for People with Disabilities	2,230	(111)	978	1,141	0	2,119	1,403	716
155 State Historic Preservation Office of Puerto Rico	7,019	404	996	6,427	0	7,423	1,803	5,620
231 Office for the Patient's Advocate	2,287	(133)	1,305	849	0	2,154	1,034	1,119
241 Administration for Integral Development of Childhood	7,207	(698)	4,528	1,981	0	6,509	4,726	1,783
266 Office of Security Public Affairs	-	26	26	0	0	26	26	0
279 Public Service Appeals Commission	2,521	(9)	2,130	382	0	2,512	1,622	889
281 Office of the Election Comptroller	2,482	118	2,402	198	0	2,600	1,787	813
298 Public Service Regulatory Board	8,377	(4,223)	3,823	331	0	4,154	2,674	1,480
Total - Entities Operating in PRIFAS 7.5	\$ 5,836,546	\$ (1,312,044)	\$ 3,014,254	\$ 1,510,248	\$ -	\$ 4,524,502	\$ 2,673,653	\$ 1,850,849

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 2/28/23

February-23

	Certified Budget	Adjustments & Revisions	Payroll	Opex	Paygo	Revised Budget	YTD Actual Expenses	Remaining Balance
Core Component Units								
70 State Insurance Fund Corporation	\$ -	\$ 7,996	7,996	-	-	\$ 7,996	\$ 8,007	\$ (11)
79 Automobile Accidents Compensation Administration	-	1,361	1,361	-	-	1,361	1,355	6
90 Medical Services Administration of Puerto Rico	65,976	(16,926)	15,839	33,211	-	49,050	49,002	48
119 Department of Economic Development & Commerce	43,415	17,458	6,387	54,485	-	60,873	61,369	(496)
162 Public Building Authority	31,036	27,948	35,813	23,172	-	58,984	22,494	36,491
163 Puerto Rico Aqueduct and Sewer Authority	-	1,633	-	1,633	-	1,633	1,633	-
166 Industrial Development Company	-	-	-	-	-	-	-	-
168 Puerto Rico Ports Authority	-	2,378	2,003	376	-	2,378	1,551	828
180 Tourism Company	-	622	622	-	-	622	570	52
187 Puerto Rico Health Insurance Administration	814,685	(203,692)	3,659	607,334	-	610,993	584,377	26,616
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	-	1,597	1,597	-	-	1,597	1,524	73
235 Puerto Rico Housing Finance Corporation	7,900	475	475	7,900	-	8,375	1,726	6,649
277 Agricultural Enterprises Development Administration	53,682	(6,532)	4,506	42,644	-	47,150	34,862	12,288
285 Puerto Rico Integrated Transit Authority	42,224	25,049	1,978	65,295	-	67,273	14,317	52,956
295 Fiscal Agency & Financial Advisory Authority	51,696	3,324	9,110	45,910	-	55,020	16,600	38,419
303 Convention Center of District Authority	-	758	38	719	-	758	35	723
Total - Core Component Units	\$ 1,110,614	\$ (136,550)	\$ 91,384	\$ 882,679	\$ -	\$ 974,064	\$ 799,423	\$ 174,641

	Certified Budget	Adjustments & Revisions	Payroll	Opex	Paygo	Revised Budget	YTD Actual Expenses	Remaining Balance
Secondary Component Units								
22 Office of The Commissioner of Insurance	\$ -	\$ 214	214	-	-	\$ 214	\$ 217	\$ (3)
29 Puerto Rico Federal Affairs Administration	2,952	(180)	1,358	1,414	-	2,772	1,665	1,107
75 Office of the Financial Institutions Commissioner	-	246	246	-	-	246	250	(4)
105 Industrial Commission	-	572	572	-	-	572	572	-
109 Puerto Rico School of Plastic Arts	2,699	(206)	1,766	727	-	2,493	1,311	1,182
121 Government Board of the 911 Service	-	-	-	-	-	-	614	(614)
138 Institutional Trust of the National Guard of Puerto Rico	-	41	41	-	-	41	-	41
161 Puerto Rico Infrastructure Financing Authority	2,187	176	1,981	382	-	2,363	1,186	1,176
165 Land Authority of Puerto Rico	-	409	409	-	-	409	409	0
167 Integral Development of the "Peninsula de Cantera"	595	64	510	148	-	659	296	363
177 Land Administration of Puerto Rico	-	159	159	-	-	159	159	(0)
186 Culebra Conservation and Development Authority	239	3	160	82	-	242	-	242
189 Institute of Forensic Science	18,531	396	13,763	5,165	-	18,927	13,182	5,746
191 Musical Arts Corporation	5,228	157	3,732	1,653	-	5,385	3,446	1,939
192 Fine Arts Center Corporation	4,149	(184)	1,307	2,658	-	3,965	2,687	1,278
195 Economic Development Bank of PR	-	316	316	-	-	316	316	-
196 Puerto Rico Public Broadcasting Corporation	-	713	673	40	-	713	609	104
198 Agricultural Insurance Corporation	-	92	92	-	-	92	92	-
215 Puerto Rico Conservatory of Music Corporation	4,751	(100)	3,055	1,596	-	4,651	3,461	1,190
236 Innovation Fund for Agricultural Development of Puerto Rico	-	48	48	-	-	48	48	(0)
238 Ponce Authority (Authority Of The Port Of The Americas)	211	-	49	162	-	211	-	211
264 Corporation for the "Caño Martin Peña" Enlace Project	29,456	111	1,732	27,836	-	29,567	1,307	28,260
265 Roosevelt Roads	-	7,540	538	7,002	-	7,540	1,193	6,347
271 Puerto Rico Technology and Innovation Services	64,509	183	3,686	61,006	-	64,692	40,847	23,845
276 Puerto Rico Public Private Partnership Authority	13,347	771	3,179	10,939	-	14,118	5,067	9,051
286 Authority of the Port of Ponce	714	16	147	583	-	730	438	292
288 University of Puerto Rico Comprehensive Cancer Center	20,106	10,996	18,561	12,541	-	31,102	20,927	10,175
293 Center for Diabetes Research, Education, and Medical Services	636	27	348	315	-	663	325	338
310 Municipal Finance Corporation	-	-	-	-	-	-	-	-
311 Puerto Rico Gaming Commission	2,329	(141)	1,862	327	-	2,188	1,595	593
312 Retirement Board of the Government of Puerto Rico	59,167	(11,092)	20,539	27,536	-	48,075	20,735	27,340
329 Office of Socioeconomic Development	15,866	1,317	1,963	15,220	-	17,183	2,847	14,336
TBD1 COFINA	-	-	-	-	-	-	-	-

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 2/28/23

February-23

Total - Secondary Component Units	<u>\$</u>	<u>247,672</u>	<u>\$</u>	<u>12,666</u>	<u>\$</u>	<u>83,007</u>	<u>\$</u>	<u>177,331</u>	<u>\$</u>	<u>-</u>	<u>\$</u>	<u>260,338</u>	<u>\$</u>	<u>125,802</u>	<u>\$</u>	<u>134,536</u>
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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 2/28/23

February-23

	Certified Budget	Adjustments & Revisions	Payroll	Opex	Paygo	Revised Budget	YTD Actual Expenses	Remaining Balance
OMB and Hacienda Custodies								
17 Custody of the Office of Management and Budget	\$ 892,467	\$ (56,589)	\$ 165,736	\$ 670,142	\$ -	\$ 835,878	\$ -	\$ 835,878
25 Custody of the Department of the Treasury	2,960,333	2,163,347	49,940	3,036,988	2,036,751	5,123,680	1,080,924	4,042,756
Total - OMB and Hacienda Custodies	\$ 3,852,800	\$ 2,106,758	\$ 215,676	\$ 3,707,131	\$ 2,036,751	\$ 5,959,558	\$ 1,080,924	\$ 4,878,634

	Certified Budget	Adjustments & Revisions	Payroll	Opex	Paygo	Revised Budget	YTD Actual Expenses	Remaining Balance
Out of Scope Entities								
8 Office of the Comptroller	\$ 44,813	\$ (4,621)	31,089	9,104	0	\$ 40,192	\$ 26,736	\$ 13,456
10 The General Court of Justice	367,223	(54,107)	219,859	93,257	0	313,116	199,229	113,887
100 Legislative Assembly of the Commonwealth	133,045	(3,876)	4,156	125,013	0	129,169	95,139	34,030
106 Public Housing Administration	5,579	(1,379)	4,131	69	0	4,200	-	4,200
176 University of Puerto Rico	551,614	-	0	551,614	0	551,614	358,549	193,065
193 Office of Government Ethics	9,564	(130)	7,753	1,681	0	9,424	6,297	3,137
200 Special Independent Prosecutor's Panel	3,224	42	1,368	1,897	0	3,266	2,150	1,116
209 Contributions to Political Parties	-	-	0	0	0	-	-	-
208 Contributions to the Municipalities	141,926	20,755	0	162,681	0	162,681	113,003	49,678
220 Correctional Health	43,811	(781)	15,780	27,250	0	43,030	32,609	10,421
268 Puerto Rico Institute of Statistics	2,068	482	838	1,711	0	2,550	1,826	724
272 Office of the Inspector General	16,433	(312)	12,332	3,789	0	16,121	10,604	5,516
289 Energy Commission	-	-	0	0	0	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	59,527	-	0	59,527	0	59,527	38,693	20,834
Total - Out of Scope Entities	\$ 1,378,827	\$ (43,928)	\$ 297,306	\$ 1,037,593	\$ -	\$ 1,334,899	\$ 884,834	\$ 450,065

	Certified Budget	Adjustments & Revisions	Payroll	Opex	Paygo	Revised Budget	YTD Actual Expenses	Remaining Balance
Recap								
Entities Operating in PRIFAS 7.5	\$ 5,836,546	\$ (1,312,044)	\$ 3,014,254	\$ 1,510,248	\$ -	\$ 4,524,502	\$ 2,673,653	\$ 1,850,849
Core Component Units	1,110,614	(136,550)	91,384	882,679	-	974,064	799,423	174,641
Secondary Component Units	247,672	12,666	83,007	177,331	-	260,338	125,802	134,536
OMB and Hacienda Custodies	3,852,800	2,106,758	215,676	3,707,131	2,036,751	5,959,558	1,080,924	4,878,634
Out of Scope Entities	1,378,827	(43,928)	297,306	1,037,593	-	1,334,899	884,834	450,065
Total	\$ 12,426,459	\$ 626,901	\$ 3,701,627	\$ 7,314,982	\$ 2,036,751	\$ 13,053,360	\$ 5,564,636	\$ 7,488,724

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.

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 2/28/23

February-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	-	-	-	-	-
16 Office of Management and Budget	1,120	-	1,120	429	691
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	450,271	300,448
28 State Elections Commission	-	-	-	-	-
30 Human Resources Management & Transformation	992	-	992	369	623
31 General Services Administration	4,734	-	4,734	15,224	(10,490)
34 Commission of Investigation, Processing and Appeals	-	-	-	-	-
37 Civil Rights Commission	-	-	-	-	-
38 Puerto Rico Department of Justice	6,086	-	6,086	1,603	4,483
43 Puerto Rico National Guard	-	-	-	-	-
45 Department of Public Safety	54,705	-	54,705	8,653	46,052
49 Department of Transportation and Public Works	102,356	-	102,356	33,261	69,095
50 Department of Natural and Environmental Resources	42,748	-	42,748	20,401	22,347
55 Puerto Rico Department of Agriculture	3,024	-	3,024	295	2,729
60 Office of the Citizen's Ombudsman	-	-	-	-	-
62 Cooperative Development Commission of Puerto Rico	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	328,318	-	328,318	105,199	223,119
68 Puerto Rico Labor Relations Board	478	-	478	206	272
69 Puerto Rico Department of Consumer Affairs	1,866	-	1,866	780	1,086
71 Department of Health	140,216	-	140,216	47,658	92,558
78 Department of Housing	21,449	-	21,449	-	21,449
81 Department of Education	14,961	-	14,961	15,279	(318)
82 Institute of Puerto Rican Culture	1,200	-	1,200	1	1,199
87 Department of Recreation and Sports	20,200	-	20,200	695	19,505
95 Mental Health and Drug Addiction Services Administration	4,560	-	4,560	437	4,123
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	-	-	-	-	-
137 Department of Correction and Rehabilitation	20,000	-	20,000	2,822	17,178
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	222	860
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	8,600	22,165
Total - Entities Operating in PRIFAS 7.5	\$ 1,557,468	\$ -	\$ 1,557,468	\$ 712,436	\$ 845,032

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 2/28/23

February-23

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Core Component Units					
70 State Insurance Fund Corporation	\$ 556,276	\$ -	\$ 556,276	\$ 277,022	\$ 279,254
79 Automobile Accidents Compensation Administration	90,956	-	90,956	39,550	51,406
90 Medical Services Administration of Puerto Rico	138,440	-	138,440	93,977	44,463
119 Department of Economic Development & Commerce	162,079	-	162,079	19,840	142,239
162 Public Building Authority	127,164	-	127,164	65,307	61,857
163 Puerto Rico Aqueduct and Sewer Authority	-	-	-	-	-
166 Industrial Development Company	-	-	-	15,225	(15,225)
168 Puerto Rico Ports Authority	89,845	-	89,845	61,196	28,649
180 Tourism Company	-	-	-	56,165	(56,165)
187 Puerto Rico Health Insurance Administration	333,475	-	333,475	287,148	46,327
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	82,223	-	82,223	48,893	33,330
235 Puerto Rico Housing Finance Corporation	89,322	-	89,322	8,649	80,673
277 Agricultural Enterprises Development Administration	81,312	-	81,312	59,645	21,667
285 Puerto Rico Integrated Transit Authority	36,941	-	36,941	57,676	(20,735)
295 Fiscal Agency & Financial Advisory Authority	6,923	-	6,923	2,508	4,415
303 Convention Center of District Authority	27,334	-	27,334	59,803	(32,469)
Total - Core Component Units	\$ 1,822,290	\$ -	\$ 1,822,290	\$ 1,152,604	\$ 669,686
Secondary Component Units					
22 Office of The Commissioner of Insurance	\$ 10,324	\$ -	\$ 10,324	\$ 4,073	\$ 6,251
29 Puerto Rico Federal Affairs Administration	-	-	-	-	-
75 Office of the Financial Institutions Commissioner	13,023	-	13,023	4,818	8,205
105 Industrial Commission	21,101	-	21,101	9,097	12,004
109 Puerto Rico School of Plastic Arts	2,167	-	2,167	1,238	929
121 Government Board of the 911 Service	-	-	-	6,790	(6,790)
138 Institutional Trust of the National Guard of Puerto Rico	7,392	-	7,392	3,320	4,072
161 Puerto Rico Infrastructure Financing Authority	1,066	-	1,066	595	471
165 Land Authority of Puerto Rico	9,844	-	9,844	4,138	5,706
167 Integral Development of the "Península de Cantera"	770	-	770	56	714
177 Land Administration of Puerto Rico	11,560	-	11,560	2,656	8,904
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	523	1,243
192 Fine Arts Center Corporation	2,317	-	2,317	1,223	1,094
195 Economic Development Bank of PR	13,227	-	13,227	5,396	7,831
196 Puerto Rico Public Broadcasting Corporation	2,500	-	2,500	6,036	(3,536)
198 Agricultural Insurance Corporation	2,818	-	2,818	19,534	(16,716)
215 Puerto Rico Conservatory of Music Corporation	4,315	-	4,315	2,080	2,235
236 Innovation Fund for Agricultural Development of Puerto Rico	13,624	-	13,624	5,596	8,028
238 Ponce Authority (Authority Of The Port Of The Americas)	-	-	-	-	-
264 Corporation for the "Caño Martín Peña" Enlace Project	-	-	-	30	(30)
265 Roosevelt Roads	-	-	-	710	(710)
271 Puerto Rico Technology and Innovation Services	1,208	-	1,208	3,216	(2,008)
276 Puerto Rico Public Private Partnership Authority	10,128	-	10,128	3,767	6,361
286 Authority of the Port of Ponce	391	-	391	371	20
288 University of Puerto Rico Comprehensive Cancer Center	19,977	-	19,977	16,189	3,788
293 Center for Diabetes Research, Education, and Medical Services	250	-	250	159	91
310 Municipal Finance Corporation	201,874	-	201,874	102,208	99,666
311 Puerto Rico Gaming Commission	347,397	-	347,397	124,675	222,722
312 Retirement Board of the Government of Puerto Rico	-	-	-	-	-
329 Office of Socioeconomic Development	-	-	-	-	-
TBD1 COFINA	-	-	-	1,087	(1,087)
Total - Secondary Component Units	\$ 699,794	\$ -	\$ 699,794	\$ 330,133	\$ 369,661

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 2/28/23

February-23

	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	60,170	312,583
Total - OMB and Hacienda Custodies	\$ 389,703	\$ -	\$ 389,703	\$ 60,170	\$ 329,533

	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	-	14,627
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	\$ -	\$ 30,948

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Recap					
Entities Operating in PRIFAS 7.5	\$ 1,557,468	\$ -	\$ 1,557,468	\$ 712,436	\$ 845,032
Core Component Units	1,822,290	-	1,822,290	1,152,604	669,686
Secondary Component Units	699,794	-	699,794	330,133	369,661
OMB and Hacienda Custodies	389,703	-	389,703	60,170	329,533
Out of Scope Entities	30,948	-	30,948	-	30,948
Total	\$ 4,500,203	\$ -	\$ 4,500,203	\$ 2,255,342	\$ 2,244,861

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 2/28/23

February-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	\$ 1,042	\$ 77	\$ 1,119	\$ 115	\$ 1,004	90%
15 Office of the Governor	10,664	(580)	10,084	9,780	304	3%
16 Office of Management and Budget	14,697	(3,831)	10,865	8,066	2,799	26%
18 Planning Board	-	6,523	6,523	6,916	(392)	-6%
23 Puerto Rico Department of State	12,417	(1,384)	11,034	9,717	1,317	12%
24 Puerto Rico Department of Treasury	626,282	(17,195)	609,087	534,039	75,048	12%
28 State Elections Commission	21,045	(1,464)	19,581	17,557	2,025	10%
30 Human Resources Management & Transformation	4,934	(2,283)	2,651	3,018	(366)	-14%
31 General Services Administration	18,607	(1,468)	17,139	25,893	(8,754)	-51%
34 Commission of Investigation, Processing and Appeals	317	(64)	254	209	44	18%
37 Civil Rights Commission	565	(26)	539	478	61	11%
38 Puerto Rico Department of Justice	88,077	(16,003)	72,074	61,915	10,160	14%
43 Puerto Rico National Guard	12,302	1,460	13,762	15,062	(1,300)	-9%
45 Department of Public Safety	819,183	(105,681)	713,501	702,226	11,275	2%
49 Department of Transportation and Public Works	145,377	(2,590)	142,787	89,285	53,502	37%
50 Department of Natural and Environmental Resources	97,810	(7,605)	90,205	70,954	19,252	21%
55 Puerto Rico Department of Agriculture	24,805	(6,590)	18,215	20,162	(1,948)	-11%
60 Office of the Citizen's Ombudsman	2,373	(222)	2,151	1,858	293	14%
62 Cooperative Development Commission of Puerto Rico	1,883	(607)	1,276	828	448	35%
67 Puerto Rico Department of Labor and Human Resources	252,097	(20,704)	231,392	113,748	117,645	51%
68 Puerto Rico Labor Relations Board	960	(174)	786	708	78	10%
69 Puerto Rico Department of Consumer Affairs	9,873	(2,747)	7,126	6,852	274	4%
71 Department of Health	378,353	(55,983)	322,370	249,667	72,704	23%
78 Department of Housing	34,963	(6,620)	28,343	13,860	14,483	51%
81 Department of Education	1,659,201	(600,469)	1,058,732	847,943	210,789	20%
82 Institute of Puerto Rican Culture	12,917	(2,206)	10,711	9,170	1,541	14%
87 Department of Recreation and Sports	34,545	(6,156)	28,390	16,298	12,091	43%
95 Mental Health and Drug Addiction Services Administration	80,134	(15,741)	64,393	50,150	14,243	22%
96 Office of the Women's Advocate	2,869	1,642	4,512	2,366	2,146	48%
117 Act 70	-	15,113	15,113	856	14,257	94%
120 Veteran's Advocate Office of Puerto Rico	2,493	(110)	2,383	1,151	1,232	52%
122 Secretariat of the Department of the Family	30,609	(9,805)	20,805	23,614	(2,810)	-14%
123 Family and Children Administration	117,980	5,394	123,374	111,286	12,088	10%
124 Child Support Administration (ASUME)	10,993	643	11,636	11,481	155	1%
126 Vocational Rehabilitation Administration	16,322	(2,599)	13,723	15,095	(1,372)	-10%
127 Administration for Socioeconomic Development of the Family	60,679	(13,394)	47,285	42,280	5,005	11%
137 Department of Correction and Rehabilitation	275,717	1,943	277,659	265,131	12,528	5%
139 Parole Board	1,765	(119)	1,647	1,494	153	9%
152 Elderly and Retired People Advocate Office	1,847	11	1,858	964	894	48%
153 Office for People with Disabilities	1,487	(74)	1,413	1,403	10	1%
155 State Historic Preservation Office of Puerto Rico	5,401	270	5,670	2,025	3,645	64%
231 Office for the Patient's Advocate	1,525	(89)	1,436	1,034	401	28%
241 Administration for Integral Development of Childhood	4,805	(465)	4,339	4,726	(386)	-9%
266 Office of Public Safety Affairs	1,681	(6)	1,674	1,622	52	3%
279 Public Service Appeals Commission	1,655	79	1,733	1,787	(54)	-3%
281 Office of the Election Comptroller	26,095	(2,815)	23,279	11,274	12,005	52%
298 Public Service Regulatory Board	-	-	-	-	-	-
Total - Entities Operating in PRIFAS 7.5	\$ 4,929,343	\$ (874,714)	\$ 4,054,629	\$ 3,386,063	\$ 668,566	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 2/28/23

February-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	\$ 370,851	\$ 5,331	\$ 376,181	\$ 285,029	\$ 91,152	24%
79 Automobile Accidents Compensation Administration	60,637	907	61,545	40,905	20,640	34%
90 Medical Services Administration of Puerto Rico	136,277	(11,284)	124,993	142,979	(17,986)	-14%
119 Department of Economic Development & Commerce	136,996	11,639	148,635	81,209	67,426	45%
162 Public Building Authority	105,467	18,632	124,099	87,801	36,298	29%
163 Puerto Rico Aqueduct and Sewer Authority	-	-	-	15,225	(15,225)	
166 Industrial Development Company	29,153	-	-	15,225	(15,225)	
168 Puerto Rico Ports Authority	59,897	1,586	61,482	62,747	(1,264)	-2%
180 Tourism Company	-	415	415	56,735	(56,320)	-13586%
187 Puerto Rico Health Insurance Administration	765,440	(135,794)	629,646	871,525	(241,879)	-38%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	54,815	1,065	55,880	50,417	5,463	10%
235 Puerto Rico Housing Finance Corporation	64,815	317	65,131	10,375	54,756	84%
277 Agricultural Enterprises Development Administration	89,996	(4,355)	85,641	94,507	(8,866)	-10%
285 Puerto Rico Integrated Transit Authority	52,777	16,700	69,476	71,993	(2,517)	-4%
295 Fiscal Agency & Financial Advisory Authority	39,079	2,216	41,295	19,108	22,187	54%
303 Convention Center of District Authority	18,223	505	18,728	59,838	(41,110)	-220%
Total - Core Component Units	\$ 1,984,422	\$ (92,122)	\$ 1,863,147	\$ 1,965,618	\$ (102,471)	-5%
Secondary Component Units						
22 Office of The Commissioner of Insurance	\$ 6,883	\$ 143	\$ 7,025	\$ 4,290	\$ 2,735	39%
29 Puerto Rico Federal Affairs Administration	1,968	(120)	1,848	1,665	183	10%
75 Office of the Financial Institutions Commissioner	8,682	164	8,846	5,068	3,778	43%
105 Industrial Commission	14,067	382	14,449	9,669	4,780	33%
109 Puerto Rico School of Plastic Arts	3,244	(137)	3,107	2,549	558	18%
121 Government Board of the 911 Service	-	-	-	7,404	(7,404)	
138 Institutional Trust of the National Guard of Puerto Rico	4,928	27	4,955	3,320	1,635	33%
161 Puerto Rico Infrastructure Financing Authority	2,169	117	2,286	1,782	504	22%
165 Land Authority of Puerto Rico	6,563	273	6,836	4,547	2,289	33%
167 Integral Development of the "Peninsula de Cantera"	910	42	952	352	600	63%
177 Land Administration of Puerto Rico	7,707	106	7,813	2,815	4,998	64%
186 Culebra Conservation and Development Authority	348	2	350	-	350	100%
189 Institute of Forensic Science	12,669	264	12,933	13,733	(800)	-6%
191 Musical Arts Corporation	4,663	105	4,768	3,969	799	17%
192 Fine Arts Center Corporation	4,311	(123)	4,188	3,910	278	7%
195 Economic Development Bank of PR	8,818	211	9,029	5,712	3,317	37%
196 Puerto Rico Public Broadcasting Corporation	1,667	475	2,142	6,645	(4,503)	-210%
198 Agricultural Insurance Corporation	1,879	61	1,940	19,626	(17,686)	-912%
215 Puerto Rico Conservatory of Music Corporation	6,044	(67)	5,977	5,541	436	7%
236 Innovation Fund for Agricultural Development of Puerto Rico	9,083	32	9,114	5,644	3,470	38%
238 Ponce Authority (Authority Of The Port Of The Americas)	141	-	141	-	141	100%
264 Corporation for the "Caño Martin Peña" Enlace Project	19,637	74	19,712	1,337	18,375	93%
265 Roosevelt Roads	-	5,027	5,027	1,903	3,124	62%
271 Puerto Rico Technology and Innovation Services	43,811	122	43,933	44,063	(130)	0%
276 Puerto Rico Public Private Partnership Authority	15,650	514	16,164	8,835	7,329	45%
286 Authority of the Port of Ponce	737	11	747	809	(62)	-8%
288 University of Puerto Rico Comprehensive Cancer Center	26,722	7,331	34,053	37,116	(3,063)	-9%
293 Center for Diabetes Research, Education, and Medical Services	591	18	609	484	125	21%
310 Municipal Finance Corporation	134,583	-	134,583	102,208	32,375	24%
311 Puerto Rico Gaming Commission	233,151	(94)	233,057	126,270	106,787	46%
312 Retirement Board of the Government of Puerto Rico	39,445	(7,395)	32,050	20,735	11,315	35%
329 Office of Socioeconomic Development	10,577	878	11,455	2,847	8,608	75%
TBD1 COFINA	-	-	-	1,087	(1,087)	
Total - Secondary Component Units	\$ 631,644	\$ 8,444	\$ 640,088	\$ 455,935	\$ 184,153	29%

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 2/28/23

February-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	\$ 606,278	\$ (37,726)	\$ 568,552	\$ -	\$ 568,552	100%
25 Custody of the Department of the Treasury	2,222,057	1,442,231	3,664,288	1,141,094	2,523,194	69%
Total - OMB and Hacienda Custodies	\$ 2,828,335	\$ 1,404,505	\$ 4,232,840	\$ 1,141,094	\$ 3,091,746	73%

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Out of Scope Entities						
8 Office of the Comptroller	\$ 29,875	\$ (3,080)	\$ 26,795	\$ 26,736	\$ 59	0%
10 The General Court of Justice	255,696	(36,071)	219,625	199,229	20,396	9%
100 Legislative Assembly of the Commonwealth	88,697	(2,584)	86,113	95,139	(9,026)	-10%
106 Public Housing Administration	13,471	(919)	12,551	-	12,551	100%
176 University of Puerto Rico	367,743	-	367,743	358,549	9,194	3%
193 Office of Government Ethics	6,376	(87)	6,289	6,297	(7)	0%
200 Special Independent Prosecutor's Panel	2,149	28	2,177	2,150	27	1%
209 Contributions to Political Parties	-	-	-	-	-	-
208 Contributions to the Municipalities	94,617	13,837	108,454	113,003	(4,549)	-4%
220 Correctional Health	29,207	(520)	28,687	32,609	(3,922)	-14%
268 Puerto Rico Institute of Statistics	1,379	321	1,700	1,826	(126)	-7%
272 Office of the Inspector General	10,955	(208)	10,747	10,604	143	1%
289 Energy Commission	-	-	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	39,685	-	39,685	38,693	992	3%
Total - Out of Scope Entities	\$ 939,850	\$ (29,285)	\$ 910,565	\$ 884,834	\$ 25,730	3%

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Recap						
Entities Operating in PRIFAS 7.5	\$ 4,929,343	\$ (874,696)	\$ 4,054,647	\$ 3,386,089	\$ 668,558	16%
Core Component Units	1,955,269	(91,034)	1,864,236	1,952,026	(87,790)	-5%
Secondary Component Units	631,644	8,444	640,088	455,935	184,153	29%
OMB and Hacienda Custodies	2,828,335	1,404,505	4,232,840	1,141,094	3,091,746	73%
Out of Scope Entities	939,850	(29,285)	910,565	884,834	25,730	3%
Total	\$ 11,284,441	\$ 417,934	\$ 11,702,375	\$ 7,819,978	\$ 3,882,397	33%

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 Fund Expense Budget vs. Actual

By Agency

YTD from 7/1/2022 through 2/28/23

February-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	\$ -	\$ 77	\$ 77	\$ 115	\$ (38)	-50%
15 Office of the Governor	10,664	(580)	10,084	9,780	304	3%
16 Office of Management and Budget	13,950	(3,831)	10,119	7,637	2,481	25%
18 Planning Board	-	6,523	6,523	6,916	(392)	-6%
23 Puerto Rico Department of State	10,033	(1,384)	8,650	9,695	(1,046)	-12%
24 Puerto Rico Department of Treasury	125,803	(17,195)	108,607	83,767	24,840	23%
28 State Elections Commission	21,045	(1,464)	19,581	17,557	2,025	10%
30 Human Resources Management & Transformation	4,273	(2,283)	1,990	2,648	(659)	-33%
31 General Services Administration	15,451	(1,468)	13,983	10,670	3,314	24%
34 Commission of Investigation, Processing and Appeals	317	(64)	254	209	44	18%
37 Civil Rights Commission	565	(26)	539	478	61	11%
38 Puerto Rico Department of Justice	84,020	(16,003)	68,017	60,312	7,705	11%
43 Puerto Rico National Guard	12,302	1,460	13,762	15,062	(1,300)	-9%
45 Department of Public Safety	782,713	(105,681)	677,031	693,574	(16,542)	-2%
49 Department of Transportation and Public Works	77,139	(2,590)	74,549	56,024	18,526	25%
50 Department of Natural and Environmental Resources	69,311	(7,605)	61,707	50,552	11,155	18%
55 Puerto Rico Department of Agriculture	22,789	(6,590)	16,199	19,867	(3,669)	-23%
60 Office of the Citizen's Ombudsman	2,373	(222)	2,151	1,858	293	14%
62 Cooperative Development Commission of Puerto Rico	1,883	(607)	1,276	828	448	35%
67 Puerto Rico Department of Labor and Human Resources	33,218	(20,704)	12,514	8,549	3,965	32%
68 Puerto Rico Labor Relations Board	641	(174)	467	502	(35)	-7%
69 Puerto Rico Department of Consumer Affairs	8,629	(2,747)	5,882	6,072	(190)	-3%
71 Department of Health	284,876	(55,983)	228,893	202,009	26,885	12%
78 Department of Housing	20,663	(6,620)	14,044	13,860	183	1%
81 Department of Education	1,649,227	(600,469)	1,048,758	832,664	216,093	21%
82 Institute of Puerto Rican Culture	12,117	(2,206)	9,911	9,169	742	7%
87 Department of Recreation and Sports	21,079	(6,156)	14,923	15,604	(681)	-5%
95 Mental Health and Drug Addiction Services Administration	77,094	(15,741)	61,353	49,713	11,640	19%
96 Office of the Women's Advocate	2,869	1,642	4,512	2,366	2,146	48%
117 Act 70	-	15,113	15,113	856	14,257	94%
120 Veteran's Advocate Office of Puerto Rico	2,493	(110)	2,383	1,151	1,232	52%
122 Secretariat of the Department of the Family	30,609	(9,805)	20,805	23,614	(2,810)	-14%
123 Family and Children Administration	117,980	5,394	123,374	111,286	12,088	10%
124 Child Support Administration (ASUME)	10,993	643	11,636	11,481	155	1%
126 Vocational Rehabilitation Administration	15,822	(2,599)	13,223	15,086	(1,863)	-14%
127 Administration for Socioeconomic Development of the Family	60,679	(13,394)	47,285	42,280	5,005	11%
137 Department of Correction and Rehabilitation	262,383	1,943	264,326	262,309	2,017	1%
139 Parole Board	1,765	(119)	1,647	1,494	153	9%
152 Elderly and Retired People Advocate Office	1,847	11	1,858	964	894	48%
153 Office for People with Disabilities	1,487	(74)	1,413	1,403	10	1%
155 State Historic Preservation Office of Puerto Rico	4,679	270	4,949	1,803	3,146	64%
231 Office for the Patient's Advocate	1,525	(89)	1,436	1,034	401	28%
241 Administration for Integral Development of Childhood	4,805	(465)	4,339	4,726	(386)	-9%
266 Office of Public Safety Affairs	-	18	18	26	(8)	-47%
279 Public Service Appeals Commission	1,681	(6)	1,674	1,622	52	3%
281 Office of the Election Comptroller	1,655	79	1,733	1,787	(54)	-3%
298 Public Service Regulatory Board	5,585	(2,815)	2,769	2,674	95	3%
Total - Entities Operating in PRIFAS 7.5	\$ 3,891,031	\$ (874,696)	\$ 3,016,335	\$ 2,673,653	\$ 342,682	11%

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 2/28/23

February-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	\$ -	\$ 5,331	\$ 5,331	\$ 8,007	\$ (2,677)	-50%
79 Automobile Accidents Compensation Administration	-	907	907	1,355	(447)	-49%
90 Medical Services Administration of Puerto Rico	43,984	(11,284)	32,700	49,002	(16,302)	-50%
119 Department of Economic Development & Commerce	28,943	11,639	40,582	61,369	(20,787)	-51%
162 Public Building Authority	20,691	18,632	39,323	22,494	16,829	43%
163 Puerto Rico Aqueduct and Sewer Authority	-	1,089	1,089	1,633	(544)	-50%
166 Industrial Development Company	-	-	-	-	-	-
168 Puerto Rico Ports Authority	-	1,586	1,586	1,551	35	2%
180 Tourism Company	-	415	415	570	(156)	-38%
187 Puerto Rico Health Insurance Administration	543,123	(135,794)	407,329	584,377	(177,048)	-43%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	-	1,065	1,065	1,524	(459)	-43%
235 Puerto Rico Housing Finance Corporation	5,267	317	5,583	1,726	3,857	69%
277 Agricultural Enterprises Development Administration	35,788	(4,355)	31,433	34,862	(3,429)	-11%
285 Puerto Rico Integrated Transit Authority	28,149	16,700	44,849	14,317	30,532	68%
295 Fiscal Agency & Financial Advisory Authority	34,464	2,216	36,680	16,600	20,079	55%
303 Convention Center of District Authority	-	505	505	35	470	93%
Total - Core Component Units	\$ 740,409	\$ (91,034)	\$ 649,376	\$ 799,423	\$ (150,047)	-23%
Secondary Component Units						
22 Office of The Commissioner of Insurance	\$ -	\$ 143	\$ 143	\$ 217	\$ (74)	-52%
29 Puerto Rico Federal Affairs Administration	1,968	(120)	1,848	1,665	183	10%
75 Office of the Financial Institutions Commissioner	-	164	164	250	(86)	-52%
105 Industrial Commission	-	382	382	572	(191)	-50%
109 Puerto Rico School of Plastic Arts	1,799	(137)	1,662	1,311	351	21%
121 Government Board of the 911 Service	-	-	-	614	(614)	-
138 Institutional Trust of the National Guard of Puerto Rico	-	27	27	-	27	100%
161 Puerto Rico Infrastructure Financing Authority	1,458	117	1,575	1,186	389	25%
165 Land Authority of Puerto Rico	-	273	273	409	(136)	-50%
167 Integral Development of the "Peninsula de Cantera"	397	42	439	296	143	33%
177 Land Administration of Puerto Rico	-	106	106	159	(53)	-50%
186 Culebra Conservation and Development Authority	159	2	162	-	162	100%
189 Institute of Forensic Science	12,354	264	12,618	13,182	(563)	-4%
191 Musical Arts Corporation	3,485	105	3,590	3,446	144	4%
192 Fine Arts Center Corporation	2,766	(123)	2,643	2,687	(44)	-2%
195 Economic Development Bank of PR	-	211	211	316	(105)	-50%
196 Puerto Rico Public Broadcasting Corporation	-	475	475	609	(134)	-28%
198 Agricultural Insurance Corporation	-	61	61	92	(31)	-50%
215 Puerto Rico Conservatory of Music Corporation	3,167	(67)	3,101	3,461	(360)	-12%
236 Innovation Fund for Agricultural Development of Puerto Rico	-	32	32	48	(16)	-51%
238 Ponce Authority (Authority Of The Port Of The Americas)	141	-	141	-	141	100%
264 Corporation for the "Caño Martin Peña" Enlace Project	19,637	74	19,712	1,307	18,405	93%
265 Roosevelt Roads	-	5,027	5,027	1,193	3,834	76%
271 Puerto Rico Technology and Innovation Services	43,006	122	43,128	40,847	2,281	5%
276 Puerto Rico Public Private Partnership Authority	8,898	514	9,412	5,067	4,345	46%
286 Authority of the Port of Ponce	476	11	487	438	49	10%
288 University of Puerto Rico Comprehensive Cancer Center	13,404	7,331	20,735	20,927	(193)	-1%
293 Center for Diabetes Research, Education, and Medical Services	424	18	442	325	117	27%
310 Municipal Finance Corporation	-	-	-	-	-	-
311 Puerto Rico Gaming Commission	1,553	(94)	1,459	1,595	(136)	-9%
312 Retirement Board of the Government of Puerto Rico	39,445	(7,395)	32,050	20,735	11,315	35%
329 Office of Socioeconomic Development	10,577	878	11,455	2,847	8,608	75%
TBD1 COFINA	-	-	-	-	-	-
Total - Secondary Component Units	\$ 165,115	\$ 8,444	\$ 173,558	\$ 125,802	\$ 47,757	28%

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 2/28/23

February-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	\$ 594,978	\$ (37,726)	\$ 557,252	\$ -	\$ 557,252	100%
25 Custody of the Department of the Treasury	1,973,555	1,442,231	3,415,786	1,080,924	2,334,862	68%
Total - OMB and Hacienda Custodies	\$ 2,568,533	\$ 1,404,505	\$ 3,973,038	\$ 1,080,924	\$ 2,892,115	73%

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Out of Scope Entities						
8 Office of the Comptroller	\$ 29,875	\$ (3,080)	\$ 26,795	\$ 26,736	\$ 59	0%
10 The General Court of Justice	244,815	(36,071)	208,744	199,229	9,515	5%
100 Legislative Assembly of the Commonwealth	88,697	(2,584)	86,113	95,139	(9,026)	-10%
106 Public Housing Administration	3,719	(919)	2,800	-	2,800	100%
176 University of Puerto Rico	367,743	-	367,743	358,549	9,194	3%
193 Office of Government Ethics	6,376	(87)	6,289	6,297	(7)	0%
200 Special Independent Prosecutor's Panel	2,149	28	2,177	2,150	27	1%
209 Contributions to Political Parties	-	-	-	-	-	-
208 Contributions to the Municipalities	94,617	13,837	108,454	113,003	(4,549)	-4%
220 Correctional Health	29,207	(520)	28,687	32,609	(3,922)	-14%
268 Puerto Rico Institute of Statistics	1,379	321	1,700	1,826	(126)	-7%
272 Office of the Inspector General	10,955	(208)	10,747	10,604	143	1%
289 Energy Commission	-	-	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	39,685	-	39,685	38,693	992	3%
Total - Out of Scope Entities	\$ 919,218	\$ (29,285)	\$ 889,933	\$ 884,834	\$ 5,098	1%

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Recap						
Entities Operating in PRIFAS 7.5	\$ 3,891,031	\$ (874,696)	\$ 3,016,335	\$ 2,673,653	\$ 342,682	11%
Core Component Units	740,409	(91,034)	649,376	799,423	(150,047)	-23%
Secondary Component Units	165,115	8,444	173,558	125,802	47,757	28%
OMB and Hacienda Custodies	2,568,533	1,404,505	3,973,038	1,080,924	2,892,115	73%
Out of Scope Entities	919,218	(29,285)	889,933	884,834	5,098	1%
Total	\$ 8,284,306	\$ 417,934	\$ 8,702,240	\$ 5,564,636	\$ 3,137,604	36%

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 Special Revenue Fund Expense Budget vs. Actual

By Agency

YTD from 7/1/2022 through 2/28/23

February-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	\$ 1,042	\$ -	\$ 1,042	\$ -	\$ 1,042	100%
15 Office of the Governor	-	-	-	-	-	-
16 Office of Management and Budget	747	-	747	429	318	43%
18 Planning Board	-	-	-	-	-	-
23 Puerto Rico Department of State	2,384	-	2,384	22	2,362	99%
24 Puerto Rico Department of Treasury	500,479	-	500,479	450,271	50,208	10%
28 State Elections Commission	-	-	-	-	-	-
30 Human Resources Management & Transformation	661	-	661	369	292	44%
31 General Services Administration	3,156	-	3,156	15,224	(12,068)	-382%
34 Commission of Investigation, Processing and Appeals	-	-	-	-	-	-
37 Civil Rights Commission	-	-	-	-	-	-
38 Puerto Rico Department of Justice	4,057	-	4,057	1,603	2,454	60%
43 Puerto Rico National Guard	-	-	-	-	-	-
45 Department of Public Safety	36,470	-	36,470	8,653	27,817	76%
49 Department of Transportation and Public Works	68,237	-	68,237	33,261	34,976	51%
50 Department of Natural and Environmental Resources	28,499	-	28,499	20,401	8,097	28%
55 Puerto Rico Department of Agriculture	2,016	-	2,016	295	1,721	85%
60 Office of the Citizen's Ombudsman	-	-	-	-	-	-
62 Cooperative Development Commission of Puerto Rico	-	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	218,879	-	218,879	105,199	113,680	52%
68 Puerto Rico Labor Relations Board	319	-	319	206	113	35%
69 Puerto Rico Department of Consumer Affairs	1,244	-	1,244	780	464	37%
71 Department of Health	93,477	-	93,477	47,658	45,819	49%
78 Department of Housing	14,299	-	14,299	-	14,299	100%
81 Department of Education	9,974	-	9,974	15,279	(5,305)	-53%
82 Institute of Puerto Rican Culture	800	-	800	1	799	100%
87 Department of Recreation and Sports	13,467	-	13,467	695	12,772	95%
95 Mental Health and Drug Addiction Services Administration	3,040	-	3,040	437	2,603	86%
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	500	-	500	9	491	98%
127 Administration for Socioeconomic Development of the Family	-	-	-	-	-	-
137 Department of Correction and Rehabilitation	13,333	-	13,333	2,822	10,511	79%
139 Parole Board	-	-	-	-	-	-
152 Elderly and Retired People Advocate Office	-	-	-	-	-	-
153 Office for People with Disabilities	-	-	-	-	-	-
155 State Historic Preservation Office of Puerto Rico	721	-	721	222	499	69%
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	20,510	-	20,510	8,600	11,910	58%
Total - Entities Operating in PRIFAS 7.5	\$ 1,038,312	\$ -	\$ 1,038,312	\$ 712,436	\$ 325,876	31%

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 2/28/23

February-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	\$ 370,851	\$ -	\$ 370,851	\$ 277,022	\$ 93,829	25%
79 Automobile Accidents Compensation Administration	60,637	-	60,637	39,550	21,087	35%
90 Medical Services Administration of Puerto Rico	92,293	-	92,293	93,977	(1,684)	-2%
119 Department of Economic Development & Commerce	108,053	-	108,053	19,840	88,213	82%
162 Public Building Authority	84,776	-	84,776	65,307	19,469	23%
163 Puerto Rico Aqueduct and Sewer Authority	-	-	-	-	-	
166 Industrial Development Company	-	-	-	15,225	(15,225)	
168 Puerto Rico Ports Authority	59,897	-	59,897	61,196	(1,299)	-2%
180 Tourism Company	-	-	-	56,165	(56,165)	
187 Puerto Rico Health Insurance Administration	222,317	-	222,317	287,148	(64,831)	-29%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	54,815	-	54,815	48,893	5,922	11%
235 Puerto Rico Housing Finance Corporation	59,548	-	59,548	8,649	50,899	85%
277 Agricultural Enterprises Development Administration	54,208	-	54,208	59,645	(5,437)	-10%
285 Puerto Rico Integrated Transit Authority	24,627	-	24,627	57,676	(33,049)	-134%
295 Fiscal Agency & Financial Advisory Authority	4,615	-	4,615	2,508	2,108	46%
303 Convention Center of District Authority	18,223	-	18,223	59,803	(41,580)	-228%
Total - Core Component Units	\$ 1,214,860	\$ -	\$ 1,214,860	\$ 1,152,604	\$ 62,256	5%
Secondary Component Units						
22 Office of The Commissioner of Insurance	\$ 6,883	\$ -	\$ 6,883	\$ 4,073	\$ 2,810	41%
29 Puerto Rico Federal Affairs Administration	-	-	-	-	-	
75 Office of the Financial Institutions Commissioner	8,682	-	8,682	4,818	3,864	45%
105 Industrial Commission	14,067	-	14,067	9,097	4,970	35%
109 Puerto Rico School of Plastic Arts	1,445	-	1,445	1,238	207	14%
121 Government Board of the 911 Service	-	-	-	6,790	(6,790)	
138 Institutional Trust of the National Guard of Puerto Rico	4,928	-	4,928	3,320	1,608	33%
161 Puerto Rico Infrastructure Financing Authority	711	-	711	595	115	16%
165 Land Authority of Puerto Rico	6,563	-	6,563	4,138	2,425	37%
167 Integral Development of the "Peninsula de Cantera"	513	-	513	56	457	89%
177 Land Administration of Puerto Rico	7,707	-	7,707	2,656	5,051	66%
186 Culebra Conservation and Development Authority	189	-	189	-	189	100%
189 Institute of Forensic Science	315	-	315	551	(237)	-75%
191 Musical Arts Corporation	1,177	-	1,177	523	654	56%
192 Fine Arts Center Corporation	1,545	-	1,545	1,223	322	21%
195 Economic Development Bank of PR	8,818	-	8,818	5,396	3,422	39%
196 Puerto Rico Public Broadcasting Corporation	1,667	-	1,667	6,036	(4,369)	-262%
198 Agricultural Insurance Corporation	1,879	-	1,879	19,534	(17,655)	-940%
215 Puerto Rico Conservatory of Music Corporation	2,877	-	2,877	2,080	797	28%
236 Innovation Fund for Agricultural Development of Puerto Rico	9,083	-	9,083	5,596	3,487	38%
238 Ponce Authority (Authority Of The Port Of The Americas)	-	-	-	-	-	
264 Corporation for the "Caño Martin Peña" Enlace Project	-	-	-	30	(30)	
265 Roosevelt Roads	-	-	-	710	(710)	
271 Puerto Rico Technology and Innovation Services	805	-	805	3,216	(2,411)	-299%
276 Puerto Rico Public Private Partnership Authority	6,752	-	6,752	3,767	2,985	44%
286 Authority of the Port of Ponce	261	-	261	371	(110)	-42%
288 University of Puerto Rico Comprehensive Cancer Center	13,318	-	13,318	16,189	(2,871)	-22%
293 Center for Diabetes Research, Education, and Medical Services	167	-	167	159	8	5%
310 Municipal Finance Corporation	134,583	-	134,583	102,208	32,375	24%
311 Puerto Rico Gaming Commission	231,598	-	231,598	124,675	106,923	46%
312 Retirement Board of the Government of Puerto Rico	-	-	-	-	-	
329 Office of Socioeconomic Development	-	-	-	-	-	
TBD1 COFINA	-	-	-	1,087	(1,087)	
Total - Secondary Component Units	\$ 466,529	\$ -	\$ 466,529	\$ 330,133	\$ 136,397	29%

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 2/28/23

February-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	\$ 11,300	\$ -	\$ 11,300	\$ -	\$ 11,300	100%
25 Custody of the Department of the Treasury	248,502	-	248,502	60,170	188,332	76%
Total - OMB and Hacienda Custodies	\$ 259,802	\$ -	\$ 259,802	\$ 60,170	\$ 199,632	77%

	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	10,881	-	10,881	-	10,881	100%
100 Legislative Assembly of the Commonwealth	-	-	-	-	-	
106 Public Housing Administration	9,751	-	9,751	-	9,751	100%
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	\$ 20,632	\$ -	\$ 20,632	\$ -	\$ 20,632	100%

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Recap						
Entities Operating in PRIFAS 7.5	\$ 1,038,312	\$ -	\$ 1,038,312	\$ 712,436	\$ 325,876	31%
Core Component Units	1,214,860	-	1,214,860	1,152,604	62,256	5%
Secondary Component Units	466,529	-	466,529	330,133	136,397	29%
OMB and Hacienda Custodies	259,802	-	259,802	60,170	199,632	77%
Out of Scope Entities	20,632	-	20,632	-	20,632	100%
Total	\$ 3,000,135	\$ -	\$ 3,000,135	\$ 2,255,342	\$ 744,793	25%

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: February-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	\$ 10	\$ 140	\$ -	\$ 140	100%
15 Office of the Governor	1,333	(73)	1,260	1,012	248	20%
16 Office of Management and Budget	1,837	(479)	1,358	1,307	51	4%
18 Planning Board	-	815	815	597	219	27%
23 Puerto Rico Department of State	1,552	(173)	1,379	450	929	67%
24 Puerto Rico Department of Treasury	78,285	(2,149)	76,136	67,730	8,406	11%
28 State Elections Commission	2,631	(183)	2,448	1,676	771	32%
30 Human Resources Management & Transformation	617	(285)	331	416	(85)	-26%
31 General Services Administration	2,326	(183)	2,142	2,924	(782)	-36%
34 Commission of Investigation, Processing and Appeals	40	(8)	32	25	7	21%
37 Civil Rights Commission	71	(3)	67	77	(10)	-14%
38 Puerto Rico Department of Justice	11,010	(2,000)	9,009	8,254	755	8%
43 Puerto Rico National Guard	1,538	183	1,720	508	1,212	70%
45 Department of Public Safety	102,398	(13,210)	89,188	84,363	4,825	5%
49 Department of Transportation and Public Works	18,172	(324)	17,848	9,252	8,596	48%
50 Department of Natural and Environmental Resources	12,226	(951)	11,276	6,671	4,605	41%
55 Puerto Rico Department of Agriculture	3,101	(824)	2,277	1,013	1,264	56%
60 Office of the Citizen's Ombudsman	297	(28)	269	191	78	29%
62 Cooperative Development Commission of Puerto Rico	235	(76)	159	99	60	38%
67 Puerto Rico Department of Labor and Human Resources	31,512	(2,588)	28,924	2,957	25,967	90%
68 Puerto Rico Labor Relations Board	120	(22)	98	82	16	16%
69 Puerto Rico Department of Consumer Affairs	1,234	(343)	891	758	133	15%
71 Department of Health	47,294	(6,998)	40,296	27,448	12,848	32%
78 Department of Housing	4,370	(827)	3,543	1,249	2,294	65%
81 Department of Education	207,400	(75,059)	132,341	71,496	60,845	46%
82 Institute of Puerto Rican Culture	1,615	(276)	1,339	1,205	134	10%
87 Department of Recreation and Sports	4,318	(769)	3,549	2,241	1,308	37%
95 Mental Health and Drug Addiction Services Administration	10,017	(1,968)	8,049	6,838	1,211	15%
96 Office of the Women's Advocate	359	205	564	600	(36)	-6%
117 Act 70	-	1,889	1,889	11	1,878	99%
120 Veteran's Advocate Office of Puerto Rico	312	(14)	298	73	225	76%
122 Secretariat of the Department of the Family	3,826	(1,226)	2,601	1,156	1,444	56%
123 Family and Children Administration	14,748	674	15,422	8,062	7,360	48%
124 Child Support Administration (ASUME)	1,374	80	1,454	486	968	67%
126 Vocational Rehabilitation Administration	2,040	(325)	1,715	1,864	(148)	-9%
127 Administration for Socioeconomic Development of the Family	7,585	(1,674)	5,911	3,144	2,767	47%
137 Department of Correction and Rehabilitation	34,465	243	34,707	20,472	14,235	41%
139 Parole Board	221	(15)	206	184	22	11%
152 Elderly and Retired People Advocate Office	231	1	232	74	158	68%
153 Office for People with Disabilities	186	(9)	177	162	15	9%
155 State Historic Preservation Office of Puerto Rico	675	34	709	165	543	77%
231 Office for the Patient's Advocate	191	(11)	179	129	51	28%
241 Administration for Integral Development of Childhood	601	(58)	542	174	369	68%
266 Office of Public Safety Affairs	210	(1)	209	206	3	2%
279 Public Service Appeals Commission	207	10	217	202	14	7%
281 Office of the Election Comptroller	3,262	(352)	2,910	1,299	1,611	55%
298 Public Service Regulatory Board	-	-	-	-	-	-
Total - Entities Operating in PRIFAS 7.5	\$ 616,168	\$ (109,339)	\$ 506,829	\$ 339,304	\$ 167,524	33%

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: February-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	\$ 1,999	\$ 48,355	\$ 33,814	\$ 14,541	30%
79 Automobile Accidents Compensation Administration	7,580	340	7,920	4,381	3,539	45%
90 Medical Services Administration of Puerto Rico	17,035	(4,232)	12,803	9,723	3,080	24%
119 Department of Economic Development & Commerce	17,125	4,364	21,489	6,140	15,349	71%
162 Public Building Authority	13,183	6,987	20,170	6,564	13,606	67%
163 Puerto Rico Aqueduct and Sewer Authority	-	408	408	-	408	100%
166 Industrial Development Company	-	-	-	2,359	(2,359)	
168 Puerto Rico Ports Authority	7,487	595	8,082	6,578	1,503	19%
180 Tourism Company	-	155	155	12,343	(12,188)	-7840%
187 Puerto Rico Health Insurance Administration	95,680	(50,923)	44,757	125,181	(80,424)	-180%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	6,852	399	7,251	2,974	4,277	59%
235 Puerto Rico Housing Finance Corporation	8,102	119	8,221	1,497	6,724	82%
277 Agricultural Enterprises Development Administration	11,250	(1,633)	9,616	10,849	(1,233)	-13%
285 Puerto Rico Integrated Transit Authority	6,597	6,262	12,859	-	12,859	100%
295 Fiscal Agency & Financial Advisory Authority	4,885	831	5,716	3,225	2,490	44%
303 Convention Center of District Authority	2,278	189	2,467	15,378	(12,911)	-523%
Total - Core Component Units	\$ 244,409	\$ (34,138)	\$ 210,271	\$ 241,007	\$ (30,736)	-15%
Secondary Component Units						
22 Office of The Commissioner of Insurance	\$ 860	\$ 53	\$ 914	\$ 447	\$ 467	51%
29 Puerto Rico Federal Affairs Administration	246	(45)	201	202	(1)	-1%
75 Office of the Financial Institutions Commissioner	1,085	62	1,147	710	437	38%
105 Industrial Commission	1,758	143	1,902	1,328	574	30%
109 Puerto Rico School of Plastic Arts	406	(52)	354	378	(24)	-7%
121 Government Board of the 911 Service	-	-	-	203	(203)	
138 Institutional Trust of the National Guard of Puerto Rico	616	10	626	415	211	34%
161 Puerto Rico Infrastructure Financing Authority	271	44	315	231	84	27%
165 Land Authority of Puerto Rico	820	102	923	475	448	49%
167 Integral Development of the "Península de Cantera"	114	16	130	98	32	24%
177 Land Administration of Puerto Rico	963	40	1,003	486	517	52%
186 Culebra Conservation and Development Authority	44	1	44	-	44	100%
189 Institute of Forensic Science	1,584	99	1,683	1,996	(314)	-19%
191 Musical Arts Corporation	583	39	622	416	206	33%
192 Fine Arts Center Corporation	539	(46)	493	467	26	5%
195 Economic Development Bank of PR	1,102	79	1,181	653	528	45%
196 Puerto Rico Public Broadcasting Corporation	208	178	387	670	(283)	-73%
198 Agricultural Insurance Corporation	235	23	258	4,773	(4,515)	-1751%
215 Puerto Rico Conservatory of Music Corporation	756	(25)	730	1,192	(462)	-63%
236 Innovation Fund for Agricultural Development of Puerto Rico	1,135	12	1,147	3,384	(2,237)	-195%
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	28	2,482	167	2,316	93%
265 Roosevelt Roads	-	1,885	1,885	125	1,760	93%
271 Puerto Rico Technology and Innovation Services	5,476	46	5,522	26,662	(21,140)	-383%
276 Puerto Rico Public Private Partnership Authority	1,956	193	2,149	1,372	777	36%
286 Authority of the Port of Ponce	92	4	96	103	(7)	-7%
288 University of Puerto Rico Comprehensive Cancer Center	3,340	2,749	6,089	4,415	1,674	27%
293 Center for Diabetes Research, Education, and Medical Services	74	7	81	57	24	29%
310 Municipal Finance Corporation	16,823	-	16,823	-	16,823	100%
311 Puerto Rico Gaming Commission	29,144	(35)	29,109	30,568	(1,459)	-5%
312 Retirement Board of the Government of Puerto Rico	4,931	(2,773)	2,158	2,802	(644)	-30%
329 Office of Socioeconomic Development	1,322	329	1,651	171	1,480	90%
TBD1 COFINA	-	-	-	741	(741)	
Total - Secondary Component Units	\$ 78,956	\$ 3,166	\$ 82,122	\$ 85,707	\$ (3,585)	-4%

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: February-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	\$ (14,147)	\$ 61,638	\$ -	\$ 61,638	100%
25 Custody of the Department of the Treasury	277,757	540,837	818,594	173,825	644,768	79%
Total - OMB and Hacienda Custodies	\$ 353,542	\$ 526,689	\$ 880,231	\$ 173,825	\$ 706,406	80%

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Out of Scope Entities						
8 Office of the Comptroller	\$ 3,734	\$ (1,155)	\$ 2,579	\$ 3,160	\$ (581)	-23%
10 The General Court of Justice	31,962	(13,527)	18,435	15,985	2,450	13%
100 Legislative Assembly of the Commonwealth	11,087	(969)	10,118	6,888	3,231	32%
106 Public Housing Administration	1,684	(345)	1,339	-	1,339	100%
176 University of Puerto Rico	45,968	-	45,968	44,819	1,149	3%
193 Office of Government Ethics	797	(33)	764	729	36	5%
200 Special Independent Prosecutor's Panel	269	10	279	259	20	7%
209 Contributions to Political Parties	-	-	-	-	-	-
208 Contributions to the Municipalities	11,827	5,189	17,016	11,415	5,601	33%
220 Correctional Health	3,651	(195)	3,456	4,084	(628)	-18%
268 Puerto Rico Institute of Statistics	172	120	293	168	125	43%
272 Office of the Inspector General	1,369	(78)	1,291	1,281	11	1%
289 Energy Commission	-	-	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	4,961	-	4,961	4,837	124	2%
Total - Out of Scope Entities	\$ 117,481	\$ (10,982)	\$ 106,499	\$ 93,623	\$ 12,876	12%

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Recap						
Entities Operating in PRIFAS 7.5	\$ 616,168	\$ (109,337)	\$ 506,831	\$ 339,304	\$ 167,527	33%
Core Component Units	244,409	(34,138)	210,271	241,007	(30,736)	-15%
Secondary Component Units	78,956	3,166	82,122	85,707	(3,585)	-4%
OMB and Hacienda Custodies	353,542	526,689	880,231	173,825	706,406	80%
Out of Scope Entities	117,481	(10,982)	106,499	93,623	12,876	12%
Total	\$ 1,410,555	\$ 375,399	\$ 1,785,954	\$ 933,467	\$ 852,488	48%

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 Fund Expense Budget vs. Actual

By Agency

For the month of: February-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	\$ -	\$ 10	\$ 10	\$ -	\$ 10	100%
15 Office of the Governor	1,333	(73)	1,260	1,012	248	20%
16 Office of Management and Budget	1,744	(479)	1,265	1,204	61	5%
18 Planning Board	-	815	815	597	219	27%
23 Puerto Rico Department of State	1,254	(173)	1,081	450	631	58%
24 Puerto Rico Department of Treasury	15,725	(2,149)	13,576	12,257	1,319	10%
28 State Elections Commission	2,631	(183)	2,448	1,676	771	32%
30 Human Resources Management & Transformation	534	(285)	249	370	(121)	-49%
31 General Services Administration	1,931	(183)	1,748	1,001	747	43%
34 Commission of Investigation, Processing and Appeals	40	(8)	32	25	7	21%
37 Civil Rights Commission	71	(3)	67	77	(10)	-14%
38 Puerto Rico Department of Justice	10,503	(2,000)	8,502	8,061	441	5%
43 Puerto Rico National Guard	1,538	183	1,720	508	1,212	70%
45 Department of Public Safety	97,839	(13,210)	84,629	82,168	2,461	3%
49 Department of Transportation and Public Works	9,642	(324)	9,319	3,504	5,814	62%
50 Department of Natural and Environmental Resources	8,664	(951)	7,713	3,557	4,156	54%
55 Puerto Rico Department of Agriculture	2,849	(824)	2,025	958	1,067	53%
60 Office of the Citizen's Ombudsman	297	(28)	269	191	78	29%
62 Cooperative Development Commission of Puerto Rico	235	(76)	159	99	60	38%
67 Puerto Rico Department of Labor and Human Resources	4,152	(2,588)	1,564	619	945	60%
68 Puerto Rico Labor Relations Board	80	(22)	58	66	(8)	-14%
69 Puerto Rico Department of Consumer Affairs	1,079	(343)	735	619	117	16%
71 Department of Health	35,610	(6,998)	28,612	18,041	10,571	37%
78 Department of Housing	2,583	(827)	1,755	1,249	506	29%
81 Department of Education	206,153	(75,059)	131,095	70,456	60,638	46%
82 Institute of Puerto Rican Culture	1,515	(276)	1,239	1,205	34	3%
87 Department of Recreation and Sports	2,635	(769)	1,865	1,869	(4)	0%
95 Mental Health and Drug Addiction Services Administration	9,637	(1,968)	7,669	6,940	729	10%
96 Office of the Women's Advocate	359	205	564	600	(36)	-6%
117 Act 70	-	1,889	1,889	11	1,878	99%
120 Veteran's Advocate Office of Puerto Rico	312	(14)	298	73	225	76%
122 Secretariat of the Department of the Family	3,826	(1,226)	2,601	1,156	1,444	56%
123 Family and Children Administration	14,748	674	15,422	8,062	7,360	48%
124 Child Support Administration (ASUME)	1,374	80	1,454	486	968	67%
126 Vocational Rehabilitation Administration	1,978	(325)	1,653	1,862	(209)	-13%
127 Administration for Socioeconomic Development of the Family	7,585	(1,674)	5,911	3,144	2,767	47%
137 Department of Correction and Rehabilitation	32,798	243	33,041	19,830	13,210	40%
139 Parole Board	221	(15)	206	184	22	11%
152 Elderly and Retired People Advocate Office	231	1	232	74	158	68%
153 Office for People with Disabilities	186	(9)	177	162	15	9%
155 State Historic Preservation Office of Puerto Rico	585	34	619	79	539	87%
231 Office for the Patient's Advocate	191	(11)	179	129	51	28%
241 Administration for Integral Development of Childhood	601	(58)	542	174	369	68%
266 Office of Public Safety Affairs	-	2	2	-	2	100%
279 Public Service Appeals Commission	210	(1)	209	206	3	2%
281 Office of the Election Comptroller	207	10	217	202	14	7%
298 Public Service Regulatory Board	698	(352)	346	264	82	24%
Total - Entities Operating in PRIFAS 7.5	\$ 486,379	\$ (109,337)	\$ 377,042	\$ 255,480	\$ 121,562	32%

Puerto Rico Department of Treasury

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

By Agency

For the month of: February-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	\$ -	\$ 1,999	\$ 1,999	\$ -	\$ 1,999	100%
79 Automobile Accidents Compensation Administration	-	340	340	-	340	100%
90 Medical Services Administration of Puerto Rico	5,498	(4,232)	1,266	2,000	(733)	-58%
119 Department of Economic Development & Commerce	3,618	4,364	7,982	2,893	5,089	64%
162 Public Building Authority	2,586	6,987	9,573	1,360	8,214	86%
163 Puerto Rico Aqueduct and Sewer Authority	-	408	408	-	408	100%
166 Industrial Development Company	-	-	-	-	-	-
168 Puerto Rico Ports Authority	-	595	595	-	595	100%
180 Tourism Company	-	155	155	-	155	100%
187 Puerto Rico Health Insurance Administration	67,890	(50,923)	16,968	83,766	(66,799)	-394%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	-	399	399	-	399	100%
235 Puerto Rico Housing Finance Corporation	658	119	777	312	465	60%
277 Agricultural Enterprises Development Administration	4,474	(1,633)	2,840	4,745	(1,904)	-67%
285 Puerto Rico Integrated Transit Authority	3,519	6,262	9,781	-	9,781	100%
295 Fiscal Agency & Financial Advisory Authority	4,308	831	5,139	2,821	2,318	45%
303 Convention Center of District Authority	-	189	189	-	189	100%
Total - Core Component Units	\$ 92,551	\$ (34,138)	\$ 58,414	\$ 97,897	\$ (39,484)	-68%
Secondary Component Units						
22 Office of The Commissioner of Insurance	\$ -	\$ 53	\$ 53	\$ -	\$ 53	100%
29 Puerto Rico Federal Affairs Administration	246	(45)	201	202	(1)	-1%
75 Office of the Financial Institutions Commissioner	-	62	62	-	62	100%
105 Industrial Commission	-	143	143	-	143	100%
109 Puerto Rico School of Plastic Arts	225	(52)	173	196	(23)	-13%
121 Government Board of the 911 Service	-	-	-	-	-	-
138 Institutional Trust of the National Guard of Puerto Rico	-	10	10	-	10	100%
161 Puerto Rico Infrastructure Financing Authority	182	44	226	146	80	35%
165 Land Authority of Puerto Rico	-	102	102	-	102	100%
167 Integral Development of the "Península de Cantera"	50	16	65	91	(26)	-39%
177 Land Administration of Puerto Rico	-	40	40	-	40	100%
186 Culebra Conservation and Development Authority	20	1	21	-	21	100%
189 Institute of Forensic Science	1,544	99	1,643	1,548	95	6%
191 Musical Arts Corporation	436	39	475	320	155	33%
192 Fine Arts Center Corporation	346	(46)	300	312	(12)	-4%
195 Economic Development Bank of PR	-	79	79	-	79	100%
196 Puerto Rico Public Broadcasting Corporation	-	178	178	16	162	91%
198 Agricultural Insurance Corporation	-	23	23	-	23	100%
215 Puerto Rico Conservatory of Music Corporation	396	(25)	371	865	(494)	-133%
236 Innovation Fund for Agricultural Development of Puerto Rico	-	12	12	-	12	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	28	2,482	164	2,318	93%
265 Roosevelt Roads	-	1,885	1,885	2	1,883	100%
271 Puerto Rico Technology and Innovation Services	5,376	46	5,422	26,662	(21,240)	-392%
276 Puerto Rico Public Private Partnership Authority	1,112	193	1,305	984	321	25%
286 Authority of the Port of Ponce	60	4	63	29	34	54%
288 University of Puerto Rico Comprehensive Cancer Center	1,676	2,749	4,425	1,916	2,509	57%
293 Center for Diabetes Research, Education, and Medical Services	53	7	60	31	29	48%
310 Municipal Finance Corporation	-	-	-	-	-	-
311 Puerto Rico Gaming Commission	194	(35)	159	86	73	46%
312 Retirement Board of the Government of Puerto Rico	4,931	(2,773)	2,158	2,802	(644)	-30%
329 Office of Socioeconomic Development	1,322	329	1,651	171	1,480	90%
TBD1 COFINA	-	-	-	-	-	-
Total - Secondary Component Units	\$ 20,639	\$ 3,166	\$ 23,806	\$ 36,544	\$ (12,739)	-54%

Puerto Rico Department of Treasury

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

By Agency

For the month of: February-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	\$ (14,147)	\$ 60,225	\$ -	\$ 60,225	100%
25 Custody of the Department of the Treasury	246,694	540,837	787,531	165,305	622,226	79%
Total - OMB and Hacienda Custodies	\$ 321,067	\$ 526,689	\$ 847,756	\$ 165,305	\$ 682,451	81%

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Out of Scope Entities						
8 Office of the Comptroller	\$ 3,734	\$ (1,155)	\$ 2,579	\$ 3,160	\$ (581)	-23%
10 The General Court of Justice	30,602	(13,527)	17,075	15,985	1,090	6%
100 Legislative Assembly of the Commonwealth	11,087	(969)	10,118	6,888	3,231	32%
106 Public Housing Administration	465	(345)	120	-	120	100%
176 University of Puerto Rico	45,968	-	45,968	44,819	1,149	3%
193 Office of Government Ethics	797	(33)	764	729	36	5%
200 Special Independent Prosecutor's Panel	269	10	279	259	20	7%
209 Contributions to Political Parties	-	-	-	-	-	-
208 Contributions to the Municipalities	11,827	5,189	17,016	11,415	5,601	33%
220 Correctional Health	3,651	(195)	3,456	4,084	(628)	-18%
268 Puerto Rico Institute of Statistics	172	120	293	168	125	43%
272 Office of the Inspector General	1,369	(78)	1,291	1,281	11	1%
289 Energy Commission	-	-	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	4,961	-	4,961	4,837	124	2%
Total - Out of Scope Entities	\$ 114,902	\$ (10,982)	\$ 103,920	\$ 93,623	\$ 10,297	10%

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Recap						
Entities Operating in PRIFAS 7.5	\$ 486,379	\$ (109,337)	\$ 377,042	\$ 255,480	\$ 121,562	32%
Core Component Units	92,551	(34,138)	58,414	97,897	(39,484)	-68%
Secondary Component Units	20,639	3,166	23,806	36,544	(12,739)	-54%
OMB and Hacienda Custodies	321,067	526,689	847,756	165,305	682,451	81%
Out of Scope Entities	114,902	(10,982)	103,920	93,623	10,297	10%
Total	\$ 1,035,538	\$ 375,399	\$ 1,410,938	\$ 648,850	\$ 762,088	54%

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 Special Revenue Fund Expense Budget vs. Actual
By Agency

For the month of: February-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	-	-	-	-	-	
16 Office of Management and Budget	93	-	93	103	(9)	-10%
18 Planning Board	-	-	-	-	-	
23 Puerto Rico Department of State	298	-	298	-	298	100%
24 Puerto Rico Department of Treasury	62,560	-	62,560	55,473	7,087	11%
28 State Elections Commission	-	-	-	-	-	
30 Human Resources Management & Transformation	83	-	83	46	36	44%
31 General Services Administration	395	-	395	1,923	(1,529)	-388%
34 Commission of Investigation, Processing and Appeals	-	-	-	-	-	
37 Civil Rights Commission	-	-	-	-	-	
38 Puerto Rico Department of Justice	507	-	507	193	314	62%
43 Puerto Rico National Guard	-	-	-	-	-	
45 Department of Public Safety	4,559	-	4,559	2,195	2,364	52%
49 Department of Transportation and Public Works	8,530	-	8,530	5,748	2,782	33%
50 Department of Natural and Environmental Resources	3,562	-	3,562	3,114	449	13%
55 Puerto Rico Department of Agriculture	252	-	252	55	197	78%
60 Office of the Citizen's Ombudsman	-	-	-	-	-	
62 Cooperative Development Commission of Puerto Rico	-	-	-	-	-	
67 Puerto Rico Department of Labor and Human Resources	27,360	-	27,360	2,338	25,022	91%
68 Puerto Rico Labor Relations Board	40	-	40	16	24	61%
69 Puerto Rico Department of Consumer Affairs	156	-	156	139	16	11%
71 Department of Health	11,685	-	11,685	9,407	2,278	19%
78 Department of Housing	1,787	-	1,787	-	1,787	100%
81 Department of Education	1,247	-	1,247	1,040	207	17%
82 Institute of Puerto Rican Culture	100	-	100	-	100	100%
87 Department of Recreation and Sports	1,683	-	1,683	372	1,311	78%
95 Mental Health and Drug Addiction Services Administration	380	-	380	(102)	482	127%
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	2	60	97%
127 Administration for Socioeconomic Development of the Family	-	-	-	-	-	
137 Department of Correction and Rehabilitation	1,667	-	1,667	642	1,025	61%
139 Parole Board	-	-	-	-	-	
152 Elderly and Retired People Advocate Office	-	-	-	-	-	
153 Office for People with Disabilities	-	-	-	-	-	
155 State Historic Preservation Office of Puerto Rico	90	-	90	86	4	4%
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	1,035	1,529	60%
Total - Entities Operating in PRIFAS 7.5	\$ 129,789	\$ -	\$ 129,789	\$ 83,824	\$ 45,965	35%

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: February-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	\$ -	\$ 46,356	\$ 33,814	\$ 12,542	27%
79 Automobile Accidents Compensation Administration	7,580	-	7,580	4,381	3,199	42%
90 Medical Services Administration of Puerto Rico	11,537	-	11,537	7,723	3,814	33%
119 Department of Economic Development & Commerce	13,507	-	13,507	3,247	10,260	76%
162 Public Building Authority	10,597	-	10,597	5,204	5,393	51%
163 Puerto Rico Aqueduct and Sewer Authority	-	-	-	-	-	
166 Industrial Development Company	-	-	-	2,359	(2,359)	
168 Puerto Rico Ports Authority	7,487	-	7,487	6,578	909	12%
180 Tourism Company	-	-	-	12,343	(12,343)	
187 Puerto Rico Health Insurance Administration	27,790	-	27,790	41,415	(13,625)	-49%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	6,852	-	6,852	2,974	3,878	57%
235 Puerto Rico Housing Finance Corporation	7,444	-	7,444	1,185	6,259	84%
277 Agricultural Enterprises Development Administration	6,776	-	6,776	6,104	672	10%
285 Puerto Rico Integrated Transit Authority	3,078	-	3,078	-	3,078	100%
295 Fiscal Agency & Financial Advisory Authority	577	-	577	404	173	30%
303 Convention Center of District Authority	2,278	-	2,278	15,378	(13,100)	-575%
Total - Core Component Units	\$ 151,858	\$ -	\$ 151,858	\$ 143,110	\$ 8,748	6%
Secondary Component Units						
22 Office of The Commissioner of Insurance	\$ 860	\$ -	\$ 860	\$ 447	\$ 413	48%
29 Puerto Rico Federal Affairs Administration	-	-	-	-	-	
75 Office of the Financial Institutions Commissioner	1,085	-	1,085	710	375	35%
105 Industrial Commission	1,758	-	1,758	1,328	430	24%
109 Puerto Rico School of Plastic Arts	181	-	181	182	(1)	-1%
121 Government Board of the 911 Service	-	-	-	203	(203)	
138 Institutional Trust of the National Guard of Puerto Rico	616	-	616	415	201	33%
161 Puerto Rico Infrastructure Financing Authority	89	-	89	85	4	5%
165 Land Authority of Puerto Rico	820	-	820	475	345	42%
167 Integral Development of the "Peninsula de Cantera"	64	-	64	7	57	89%
177 Land Administration of Puerto Rico	963	-	963	486	477	50%
186 Culebra Conservation and Development Authority	24	-	24	-	24	100%
189 Institute of Forensic Science	39	-	39	448	(409)	-1039%
191 Musical Arts Corporation	147	-	147	96	51	35%
192 Fine Arts Center Corporation	193	-	193	155	38	20%
195 Economic Development Bank of PR	1,102	-	1,102	653	449	41%
196 Puerto Rico Public Broadcasting Corporation	208	-	208	654	(446)	-214%
198 Agricultural Insurance Corporation	235	-	235	4,773	(4,538)	-1933%
215 Puerto Rico Conservatory of Music Corporation	360	-	360	327	33	9%
236 Innovation Fund for Agricultural Development of Puerto Rico	1,135	-	1,135	3,384	(2,249)	-198%
238 Ponce Authority (Authority Of The Port Of The Americas)	-	-	-	-	-	
264 Corporation for the "Caño Martin Peña" Enlace Project	-	-	-	2	(2)	
265 Roosevelt Roads	-	-	-	123	(123)	
271 Puerto Rico Technology and Innovation Services	101	-	101	-	101	100%
276 Puerto Rico Public Private Partnership Authority	844	-	844	388	456	54%
286 Authority of the Port of Ponce	33	-	33	74	(41)	-127%
288 University of Puerto Rico Comprehensive Cancer Center	1,665	-	1,665	2,499	(834)	-50%
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	30,482	(1,532)	-5%
312 Retirement Board of the Government of Puerto Rico	-	-	-	-	-	
329 Office of Socioeconomic Development	-	-	-	-	-	
TBD1 COFINA	-	-	-	741	(741)	
Total - Secondary Component Units	\$ 58,316	\$ -	\$ 58,316	\$ 49,162	\$ 9,154	16%

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: February-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	8,521	22,542	73%
Total - OMB and Hacienda Custodies	\$ 32,475	\$ -	\$ 32,475	\$ 8,521	\$ 23,955	74%

	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	-	1,219	100%
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	\$ -	\$ 2,579	100%

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Recap						
Entities Operating in PRIFAS 7.5	\$ 129,789	\$ -	\$ 129,789	\$ 83,824	\$ 45,965	35%
Core Component Units	151,858	-	151,858	143,110	8,748	6%
Secondary Component Units	58,316	-	58,316	49,162	9,154	16%
OMB and Hacienda Custodies	32,475	-	32,475	8,521	23,955	74%
Out of Scope Entities	2,579	-	2,579	-	2,579	100%
Total	\$ 375,017	\$ -	\$ 375,017	\$ 284,617	\$ 90,400	24%

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 2/28/23

February-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	18,208	29,792
50 Department of Natural and Environmental Resources	-	-	-	-	-
55 Puerto Rico Department of Agriculture	-	-	-	-	-
60 Office of the Citizen's Ombudsman	245	-	245	-	245
62 Cooperative Development Commission of Puerto Rico	-	-	-	-	-
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	-	-	-	-	-
137 Department of Correction and Rehabilitation	15,000	-	15,000	47	14,953
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	-	5,000
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	\$ 18,293	\$ 92,029

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 2/28/23

February-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	\$ -	\$ -	\$ -	\$ 181	\$ (181)
79 Automobile Accidents Compensation Administration	-	-	-	-	-
90 Medical Services Administration of Puerto Rico	-	-	-	-	-
119 Department of Economic Development & Commerce	15,000	-	15,000	1,738	13,262
162 Public Building Authority	2,000	-	2,000	-	2,000
163 Puerto Rico Aqueduct and Sewer Authority	-	-	-	-	-
166 Industrial Development Company	-	-	-	804	(804)
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	4,123	12,477
295 Fiscal Agency & Financial Advisory Authority	-	-	-	-	-
303 Convention Center of District Authority	-	-	-	246	(246)
Total - Core Component Units	\$ 36,691	\$ -	\$ 36,691	\$ 7,092	\$ 29,599
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	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	74	26,326
265 Roosevelt Roads	-	-	-	390	(390)
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	-	-	-	-	-
329 Office of Socioeconomic Development	13,200	-	13,200	-	13,200
TBD1 COFINA	-	-	-	-	-

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 2/28/23

February-23

(figures in \$000s)

Total - Secondary Component Units	<u>\$ 47,900</u>	<u>\$ -</u>	<u>\$ 47,900</u>	<u>\$ 464</u>	<u>\$ 47,436</u>
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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 2/28/23

February-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	4,100	13,600
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	\$ 19,390	\$ 13,993

	CapEx Certified Budget	Adjustments & Revisions	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
Recap					
Entities Operating in PRIFAS 7.5	\$ 110,322	\$ -	\$ 110,322	\$ 18,293	\$ 92,029
Core Component Units	36,691	-	36,691	7,092	29,599
Secondary Component Units	47,900	-	47,900	464	47,436
OMB and Hacienda Custodies	71,841	-	71,841	-	71,841
Out of Scope Entities	33,383	-	33,383	19,390	13,993
Total	\$ 300,137	\$ -	\$ 300,137	\$ 45,240	\$ 254,897

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	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	YTD Totals	Balance	Balance	
Core Component Units													
70	State Insurance Fund Corporation	\$ 556,276	\$ 25,601	\$ 59,467	\$ 38,260	\$ 28,882	\$ 24,795	\$ 38,411	\$ 35,800	\$ 33,814	\$ 285,029	\$ 271,247	48.76%
79	Automobile Accident Compensation Administration	90,956	2,496	5,460	6,793	5,707	5,254	7,774	3,041	4,381	40,905	50,051	55.03%
90	Administration of Medical Services of Puerto Rico	204,416	12,228	13,507	15,690	13,892	14,953	29,327	33,660	9,723	142,979	61,437	30.05%
119	Department of Economic Development and Commerce	205,494	3,846	11,874	8,611	7,094	13,901	5,536	24,207	6,140	81,209	124,285	60.48%
162	Public Buildings Authority	158,200	6,922	8,631	8,260	24,774	8,412	15,176	9,062	6,564	87,801	70,399	44.50%
163	Puerto Rico Aqueduct and Sewer Authority	-	-	-	959	674	-	-	-	-	1,633	(1,633)	
166	Industrial Development Company	-	2,292	1,081	1,721	498	1,884	2,820	2,359	15,225	(15,225)		
168	Ports Authority	89,845	5,594	4,774	14,647	11,296	6,176	9,747	3,935	6,578	62,747	27,098	30.16%
180	Tourism Company	-	2,212	5,525	6,396	9,135	4,637	11,315	5,172	12,343	56,735	(56,735)	
187	Health Insurance Administration of Puerto Rico	1,148,160	109,655	4,232	194,412	108,416	117,104	111,375	101,151	125,181	871,525	276,635	24.09%
188	Corp. of the Cardiovascular Center of Puerto Rico & Caribbean	82,223	7,882	6,857	5,973	6,553	6,705	8,186	5,287	2,974	50,417	31,806	38.68%
235	Housing Financing Authority	97,222	1,023	1,091	1,157	1,266	1,418	1,642	1,281	1,497	10,375	86,847	89.33%
277	Administration for the Development of Agricultural Enterprises	134,994	14,106	9,444	15,495	10,913	11,298	16,214	6,189	10,849	94,507	40,487	29.99%
285	Integrated Transport Authority	79,165	7,347	12,063	12,889	9,547	8,803	15,136	6,208	-	71,993	7,172	9.06%
295	Financial Advisory Authority and Fiscal Agency of Puerto Rico	58,619	1,425	1,173	1,306	1,745	3,836	5,262	1,137	3,225	19,108	39,511	67.40%
303	District Authority of the Convention Center	27,334	7,942	5,022	5,990	6,092	4,871	8,770	5,773	15,378	59,838	(32,504)	-118.91%
Total - Core Component Units													
	\$ 2,932,904	\$ 210,571	\$ 150,201	\$ 338,559	\$ 246,483	\$ 234,045	\$ 286,689	\$ 244,472	\$ 241,007	\$ 1,952,026	\$ 980,878	33%	
Secondary Component Units													
22	Office of The Commissioner of Insurance	\$ 10,324	\$ 331	\$ 599	\$ 700	\$ 566	\$ 858	\$ 577	\$ 212	\$ 447	\$ 4,290	\$ 6,034	58.45%
29	Puerto Rico Federal Affairs Administration	2,952	197	197	187	202	211	253	216	202	1,665	1,287	43.60%
75	Office of the Financial Institutions Commissioner	13,023	430	695	580	600	695	860	498	710	5,068	7,955	61.08%
105	Industrial Commission	21,101	905	1,109	997	1,229	1,648	1,269	1,184	1,328	9,669	11,432	54.18%
109	Puerto Rico School of Plastic Arts	4,866	247	246	320	360	322	491	185	378	2,549	2,317	47.62%
121	Government Board of the 911 Service	-	1,740	958	724	1,360	894	936	590	203	7,404	(7,404)	
138	Institutional Trust of the National Guard of Puerto Rico	7,392	316	353	436	473	419	412	496	415	3,320	4,072	55.09%
161	Puerto Rico Infrastructure Financing Authority	3,253	138	149	142	134	412	410	165	231	1,782	1,471	45.23%
165	Land Authority of Puerto Rico	9,844	643	463	580	455	858	535	538	475	4,547	5,297	53.81%
167	Integral Development of the "Peninsula de Cantera"	1,365	46	36	34	32	44	30	32	98	352	1,013	74.21%
177	Land Administration of Puerto Rico	11,560	316	421	256	323	271	485	257	486	2,815	8,745	75.65%
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	3,445	1,419	1,996	13,733	5,270	27.73%
191	Musical Arts Corporation	6,994	421	460	594	341	771	463	503	416	3,969	3,025	43.25%
192	Fine Arts Center Corporation	6,466	444	558	452	506	406	534	543	467	3,910	2,556	39.53%
195	Economic Development Bank of PR	13,227	685	649	681	719	990	704	631	653	5,712	7,515	56.82%
196	Puerto Rico Public Broadcasting Corporation	2,500	719	615	1,136	811	838	1,153	703	670	6,645	(4,145)	-165.80%
198	Agricultural Insurance Corporation	2,818	160	222	232	4,074	3,592	3,409	3,164	4,773	19,626	(16,808)	-596.46%
215	Puerto Rico Conservatory of Music Corporation	9,066	397	537	755	624	839	669	528	1,192	5,541	3,525	38.88%
236	Innovation Fund for Agricultural Development of Puerto Rico	13,624	232	284	214	184	228	924	194	3,384	5,644	7,980	58.57%
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	253	220	143	167	1,337	28,119	95.46%
265	Roosevelt Roads	-	93	115	69	220	515	93	673	125	1,903	(1,903)	
271	Puerto Rico Technology and Innovation Services	65,717	243	276	424	449	11,907	1,067	3,035	26,662	44,063	21,654	32.95%
276	Puerto Rico Public Private Partnership Authority	23,475	258	649	210	303	1,236	3,215	1,592	1,372	8,835	14,640	62.37%
286	Authority of the Port of Ponce	1,105	32	32	32	220	115	127	148	103	809	296	26.79%
288	University of Puerto Rico Comprehensive Cancer Center	40,083	3,963	3,697	3,599	4,923	5,853	5,992	4,674	4,415	37,116	2,967	7.40%
293	Center for Diabetes Research, Education, and Medical Services	886	51	53	48	49	78	61	87	57	484	402	45.37%
310	Municipal Finance Corporation	201,874	15,764	12,527	12,941	15,472	10,636	17,592	17,276	-	102,208	99,666	49.37%
311	Puerto Rico Gaming Commission	349,726	765	15,797	15,406	16,247	12,326	1,918	33,243	30,568	126,270	223,456	63.89%
312	Retirement Board of the Government of Puerto Rico	59,167	1,242	2,524	2,702	2,417	3,753	2,927	2,368	2,802	20,735	38,432	64.96%
329	Office of Socioeconomic Development	15,866	216	145	156	977	702	222	258	171	2,847	13,019	82.06%
TBD1	COFINA	-	7	24	21	70	149	9	67	741	1,087	(1,087)	
Total - Secondary Component Units													
	\$ 947,466	\$ 32,647	\$ 45,965	\$ 46,115	\$ 55,823	\$ 63,053	\$ 51,002	\$ 75,622	\$ 85,707	\$ 455,935	\$ 491,531	52%	
Core Component Units													
	\$ 2,932,904	\$ 210,571	\$ 150,201	\$ 338,559	\$ 246,483	\$ 234,045	\$ 286,689	\$ 244,472	\$ 241,007	\$ 1,952,026	\$ 980,878	33.44%	
Secondary Component Units													
	947,466	32,647	45,965	46,115	55,823	63,053	51,002	75,622	85,707	455,935	491,531	51.88%	
Combined Component Units Monthly Actuals													
	\$ 3,880,370	\$ 243,218	\$ 196,166	\$ 384,674	\$ 302,306	\$ 297,099	\$ 337,691	\$ 320,094	\$ 326,714	\$ 2,407,961	\$ 1,472,409	38%	

**Non-Compliance List
Revenues Reporting**

Entity Code: Secondary Component Units

- * **186** Culebra Conservation and Development Authority
- 285** Puerto Rico Integrated Transport 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.

Non-Compliance List
Expenses Reporting

Entity Code: Secondary Component Units

*	186	Culebra Conservation and Development Authority
	285	Puerto Rico Integrated Transport Authority
	310	Municipal Finance Corporation

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	FY23
		1	2	3	4	5	6	7	8	
		7/31/2022	8/31/2022	9/30/2022	10/31/2022	11/30/2022	12/31/2022	1/31/2023	2/28/2023	YTD Totals
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	7,472
90	Medical Services Administration of Puerto Rico	2,012	-	-	-	-	-	-	-	2,012
109	School of Plastic Arts	30	30	30	30	30	30	30	30	240
121	Government Board of the 911 Service	-	22	21	21	26	19	18	18	146
119	Department of Economic Development & Commerce	375	357	356	356	386	357	-	-	2,187
138	Institutional Trust of the National Guard of Puerto Rico	4	5	4	4	3	3	3	4	30
162	Public Building Authority	-	3,742	1,864	1,944	1,907	3,780	2,037	1,895	17,169
165	Land Authority of Puerto Rico	-	-	-	282	259	-	-	-	541
166	Industrial Development Company	-	2,769	-	1,504		2,551	1,447	1,343	9,614
168	Puerto Rico Ports Authority	1,974	1,962	2,064	1,947	1,951	1,947		4,085	15,930
177	Land Administration of Puerto Rico	-	189	179	179	182	196	178	178	1,281
180	Tourism Company of Puerto Rico	461	481	459	459	54	971	524	-	3,409
187	Health Insurance Administration of Puerto Rico	-	-	-	-	-	-	-	-	-
188	Cardiovascular Center Corporation of Puerto Rico and the Caribbean	148	147	147	135	151	138	137	121	1,124
191	Musical Arts Corporation	36	36	36	36	36	36	36	35	287
192	Fine Arts Center Corporation	31	31	32	31	31	32	31	31	250
195	Economic Development Bank of PR	132	150	151	130	136	153	149	127	1,128
198	Agricultural Insurance Corporation	11	11	11	11	11	10	11	12	88
215	Puerto Rico Conservatory of Music Corporation	324	-	-	-	-	-	-	29	353
235	Puerto Rico Housing Finance Authority	-	-	-	-	-	-	-	-	-
277	Agricultural Enterprises Development Administration	-	-	-	-	-	-	-	-	-
285	Puerto Rico Integrated Transit Authority	55	-	65	50	169	121	175		635
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	1,190	1,139	1,139	1,138	1,230	1,137	1,137	1,136	9,246
		\$ 7,648	\$ 34,817	\$ 15,975	\$ 9,310	\$ 15,918	\$ 20,545	\$ 14,059	\$ 10,103	\$ 128,374

Inputs:

Current Calendar Date:	3/30/23	
Fiscal Year:	2023	
Month:	2/28/23	Mes que se está reportando
Period:	8	
Quarter:	Q3	
Report Deadline:	3/31/23	
Period Covered:	February FY23 YTD	Mes que se está reportando
Date of Data:	PRIFAS	
General Fund:	3/29/23	
Special Revenue:	3/29/23	