



GOVERNMENT OF PUERTO RICO

Department of the Treasury

Requirement 2(A) Section 1, 2 & 4

Government of Puerto Rico

General and Special Revenue Fund Expenses

Budget to Recorded Expenditures & Variance Reporting

& General Fund Revenue Report

May FY23 YTD

Friday, June 30, 2023

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Additional Disclaimers

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

- General Fund Budget presented includes the latest increased approved by FOMB for \$1,471,046. This revised budget excludes the allocation of \$70,750 pursuant to Joint Resolution (JR) 39-2022, and additional appropriations in the amount of \$556,151 authorized by JR 63-2022. Both resolutions were deemed to be part of FY22 Budget (amounts are in US \$000s).
- Budget vs. Recorded Revenue and Expenditure figures are based on information obtained from the Puerto Rico Integrated Financial Accounting System 'PRIFAS 7.5' Financial Accounting System and from individual Budget-to-Actual report submissions provided by Core and Secondary Independently Forecasted Component Units ("IFCUs").
- Various Central Government agencies such as the Department of Education, the Department of Health, the Puerto Rico Administration of Mental Health and Anti-Addiction Services, the Department of the Treasury and the Environmental Quality Board operate in Financial Systems other than PRIFAS 7.5.
- Such entities operating on external Financial Accounting Systems periodically transfer financial accounting information to the PRIFAS 7.5 Central Government System. Therefore, encumbrances from the Department of Education, the Department of Health, the Puerto Rico Administration of Mental Health and Anti-Addiction Services, the Department of the Treasury and the Environmental Quality Board are not reflected in PRIFAS 7.5, and consequently do not form part of this Revenue and Expenditure report.
- Budget vs. Recorded Expenditures figures could potentially be limited to financial information pending transfer to PRIFAS 7.5 as well as various adjustments, including journal entry errors.
- It is the sole responsibility of the Central Government instrumentalities and Component Units at an agency level to maintain proper and up-to-date accounting of its operations.
- Current Financial Accounting Systems encounter various deficiencies regarding their controls structure.
- Certain measures are and will be in place to address such controls structure deficiencies.
- The Government of Puerto Rico is committed to providing accurate and complete information.
- There are a variety of periodic and ad-hoc reporting packages currently being distributed for multiple and specific purposes and scopes. It is essential to emphasize the difference in scope and nature of this Budget vs. Recorded Revenue and Expenditure report with other reporting. Multiple other reports are being circulated with an alternate scope, such as Fiscal Year Budget vs. Cash Outlays for Central Government and Component Units, Non-Central Government instrumentalities reports, reports on the use of Federal Funds or Special Revenue Funds, and reports on transfers from/to various entities and sources directly related to the TSA.
- Given timing delays to the processing of accounts payable, information herein may not reflect all encumbrances and commitments incurred to date.
- Throughout time, multiple government instrumentalities and programs have been created, consolidated and/or dissolved.
- This Budget vs. Recorded Expenditures exercise might not include all Inter-Agency balances.
- The data herein could potentially lack necessary entries and charges as of the date of this report, affecting its accuracy.

Additional Disclaimers

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

- Budget figures are presented as Certified by the FOMB for FY23 and are adjusted for FOMB-approved reappropriations or adjustments.
- Expense-related journal entry errors were considered as actual expenses, as these can be tied directly to a fund, agency, and spend concept.
- Agency names were obtained from the OMB Budget Module, with the exception of the entities pertaining to the Legislative Assembly and the Maritime Transportation Authority.
- There is no visibility of budget distribution from Agency 17 (appropriations under custody of OMB) to other agencies.
- There are limitations in the reporting from 'PRIFAS 7.5' and from the CUs relating to the identification of expenses by funding source. As a result, some assumptions were made to allocate expenses by fund source and by expense concept.
- Actual results allocations by concept are allocated based on mapping of actual spend at the CUs to each expense concept and fund type.
- The Government is committed to provide and comply with all reporting requirements, and will provide an updated version of the report as information becomes available.

- Efforts are in place to address deficiencies in the proper recording and accounting of PayGo, as issues continue to develop on a monthly basis, as such, the Central Government's primary financial system might be presenting incomplete information.
- Fund 221 'Schoolwide' from the Department of Education, has been excluded from this report, previously reported as SRF, and will be excluded from all reports going forward; as this relates to a combination of General Fund and Federal Funds.
- General Fund Expense Budget presents adjusted figures net of reappropriation transfers as accounted for in PRIFAS, as of the date of this report.

Assumptions/Resources:

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

1. Budget figures are obtained from the FOMB Approved Budget for FY23 per the Budget 'Sabana' file.
2. Budget adjustments, revisions, reapportionments, and increases/decreases are obtained from the FOMB LIVE Reapportionments tracker database.
3. The Adjusted Budget figures are a combination of the Budget figures per the 'Sabana' file, in aggregate with any adjustments per the FOMB Live Reapportionments tracker file.

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

1. The FY23 revenue forecast was sourced from the Certified Fiscal Plan.
2. The monthly/quarterly FY23 revenue forecast was based on Hacienda's monthly distribution of the Certified Fiscal Plan and incorporates actual results through the date of the report.

General Fund Expenses: PRIFAS

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

Special Revenue Fund Expenses: PRIFAS

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

Federal Fund Expenses: PRIFAS

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

General, Special Revenue and Federal Fund Expenses: Component Units

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

Core Component Units:

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

Secondary Component Units:

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

Out of Scope Entities

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

- 1 Senado de Puerto Rico
- 2 Cámara de Representantes de Puerto Rico
- 8 Office of the Comptroller
- 10 General Court of Justice
- 66 Autoridad de Carreteras
- 100 Legislative Assembly of the Commonwealth
- 176 University of Puerto Rico
- 193 Government Ethics Board
- 200 Special Independent Prosecutor's Panel
- 208 Contributions to the Municipalities
- 220 Correctional Health Services Corporation
- 222 Oficina de Servicios Legislativos
- 223 Superintendencia del Capitolio
- 224 Comisión Conjunta Sobre Informes Especiales del Contralor
- 225 Estudios de Don. Legislativos
- 268 Puerto Rico Institute of Statistics
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- 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 Autibus Authority.
A/P	Accounts payable.
A/R	Accounts receivable.
ASEM	Puerto Rico Medical Services Administration, a public corporation and a component unit of the Commonwealth of Puerto Rico.
ASES	Puerto Rico Health Insurance Administration, a public corporation and a component unit of the Commonwealth of Puerto Rico.
ATI	Puerto Rico Integrated Transit Authority.
ATM	Maritime Transportation Authority.
BBA	Bi-Partisan Budget Act of 2018.
BDE	Economic Development Bank of Puerto Rico.
BPPR	Banco Popular Puerto Rico.
CapEx	Capital Expenditures.
Cardio	Cardiovascular Center of Puerto Rico and the Caribbean, a public corporation and a component unit of the Commonwealth of Puerto Rico.
CCDA	Puerto Rico Convention Center District Authority, a public corporation and a component unit of the Commonwealth of Puerto Rico.
CDBG	Community Development Block Grant – Disaster Recovery (CDBG – DR) is a program responsible to ensure decent affordable housing opportunities and provision of services, community assistance, and to expansion and conserve jobs.
CM	Conway MacKenzie, Inc.
CMS	Clinical Medical Services provides an Integrated Home Health Delivery System consisting of Durable Medical Equipment, Respiratory Equipment, Home Health, Orthotics, Prosthetics and Home Infusion Services.
Component Unit (CU)	Public corporation of the Commonwealth of Puerto Rico.
CRIM	Center for the Collection of Municipal Revenues rendering fiscal services in favor of the Municipalities and has the responsibility to notify, assess, collect, receive and distribute the public funds from the property tax, the state subsidy, funds from the Electronic Lottery, and any other funds that are disposed by law for the benefit of the Municipalities of Puerto Rico.
CST	Commission para la Seguridad en el Tránsito; the Commission for Traffic Safety.
DDEC	Puerto Rico Department of Economic Development and Commerce, a public corporation and a component unit of the Commonwealth of Puerto Rico.
Disaster-Related Disbursements	Expenditures related to the damages caused from hurricanes Irma and Maria.
Disaster-Related Receipts	Federal emergency funds, insurance related to hurricanes Irma and Maria.
DMO	Direct Marketing Organization.
DPO (Intergovernmental)	Days Payable Outstanding [Intergovernmental Payables divided by trailing 12 months PayGo Charges plus Facilities/Rent Payments multiplied by 365].
DPO (Third Party)	Days Payable Outstanding [Third Party Payables divided by trailing 12 months Operating Disbursements, not including Payroll Costs, PayGo, Christmas Bonus, or Facilities/Rent Payments multiplied by 365].
DSO (Intergovernmental)	Days Sales Outstanding [Intergovernmental Receivables divided by trailing 12 months Intergovernmental Receipts multiplied by 365].
DSO (Third Party)	Days Sales Outstanding [Third Party Receivables divided by trailing 12 months Third Party Receipts multiplied by 365].
DTPR, Hacienda	Puerto Rico Department of Treasury.
EBT	Electronic Benefit Transfer compensation payment system providing direct access to workers' compensation benefits for injured workers.
EHR	Electronic Health Records.

GLOSSARY

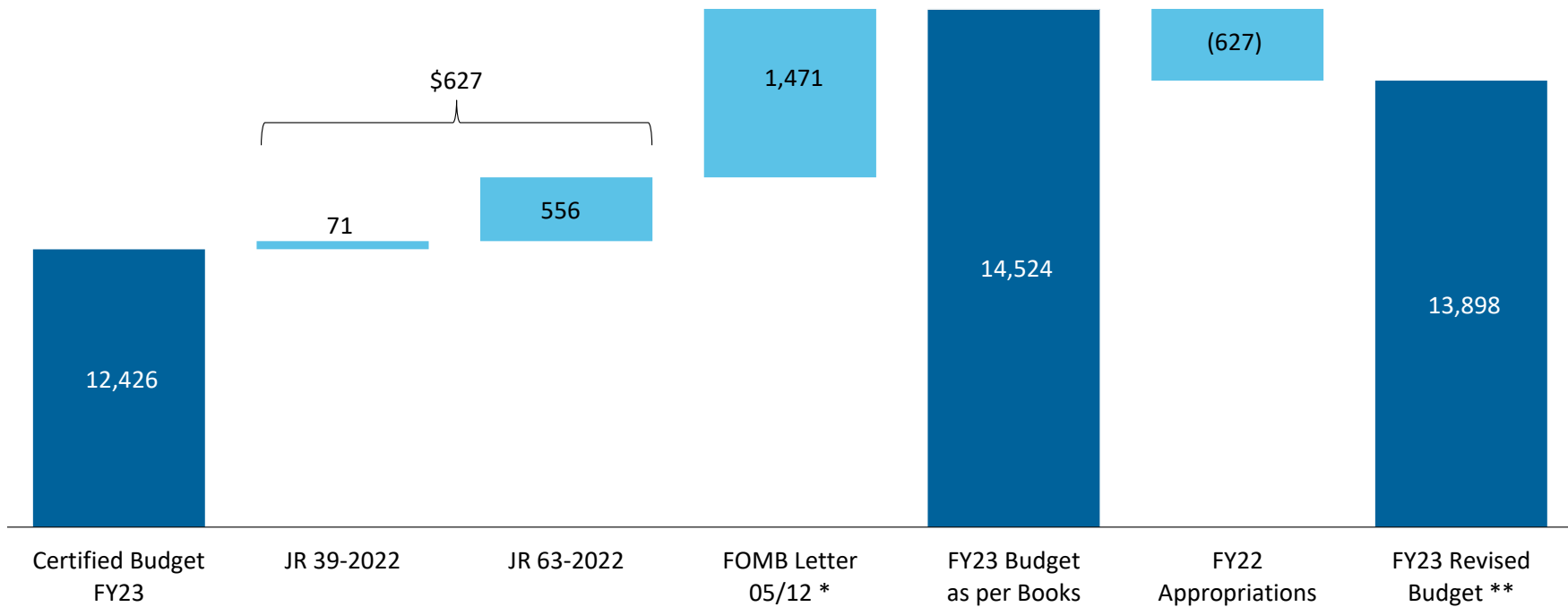
Term	Definition
FEDE	Special Fund for Economic Development, affiliated with PRIDCO.
FEMA	Federal Emergency Management Agency coordinates the federal government’s role in preparing for, preventing, mitigating the effects of, responding to, and recovering from all domestic disasters, whether natural or man-made, including acts of terror.
FOMB	Financial Oversight and Management Board of Puerto Rico.
Fondo	Puerto Rico State Insurance Fund Corporation, a public corporation and a component unit of the Commonwealth of Puerto Rico.
FTA	The Federal Transit Administration provides financial and technical assistance to local public transit systems, including buses, subways, light rail, commuter rail, trolleys and ferries. FTA also oversees safety measures and helps develop next-generation technology research.
FY	Fiscal year.
GDB	Government Development Bank for Puerto Rico was previously the government bond issuer, intergovernmental bank, fiscal agent, and financial advisor of the government of Puerto Rico.
General Fund (GF)	The Commonwealth's principal operating fund.
HFA	Puerto Rico Housing Finance Authority, a public corporation and a component unit of the Commonwealth of Puerto Rico.
HIT	Health Information Technology.
HTA	Puerto Rico Highways and Transportation Authority, a public corporation and a component unit of the Commonwealth of Puerto Rico.
HUD	Department of Housing and Urban Development responsible for national policy and programs that address U.S. housing needs, improve and develop communities, and enforce fair housing laws.
Intergovernmental Receipts	General fund appropriations to and funds transferred between public corporations and municipalities.
Invest Puerto Rico	Nonprofit investment organization created by Act 13-2017 to promote Puerto Rico as a competitive investment jurisdiction to attract new business in order to drive economic development.
IXS	Marketing contract through advertising company KOI IXS for Puerto Rico.
Liquidity Plan (LP)	Projected cash flows for each component unit, based on their respective approved FY20 Budget.
MCO	Managed care organization.
MMIS	Medicaid Management Information System.
New Insurance Project	A new business venture for Fondo in which the corporation is partnering with private insurers through a commission-based model to market and sell its products to potential new customers.
OCFO	The office of the Chief Financial Officer of Puerto Rico.
Operating Disbursements	Includes payroll and related costs, material and supplies, purchased services, professional services, donations, subsidies, transportation expenses, media ads, and other operating payments.
Operating Receipts	Revenues collected from operations.
OpEx	Operating expenditures.
Other Inflows	Sales of toll tags, rental income, and impact fees.
Other Outflows	Payments to suppliers from prior years.
P3	Puerto Rico Public-Private Partnerships Authority established to enhance infrastructure and services through the effective integration of the private sector’s innovation and expertise.
PayGo Charges	Puerto Rico pension system that is funded through a pay-as-you-go system pursuant to Act 106-2017. Retirement benefits expenses of covered government employers are paid by the central government and reimbursed by the employers, with such funds received by the TSA.
Payroll & Related Costs	Salaries and wages paid to employees, along with taxes and employer matching payments.
PBA	Puerto Rico Public Buildings Authority, a public corporation and a component unit of the Commonwealth of Puerto Rico.
PBM	Pharmacy Benefit Manager in Puerto Rico.
MMIS	Medicaid + Medicare dual-eligible populations.
Ports	Puerto Rico Ports Authority, a public corporation and a component unit of the Commonwealth of Puerto Rico.
PRIDCO	Puerto Rico Industrial Development Company, a government-owned corporation dedicated to promoting Puerto Rico as an investment destination for companies and industries worldwide.
PRITA, ATI	Puerto Rico Integrated Transit Authority, a public corporation and a component unit of the Commonwealth of Puerto Rico.
PROMESA	The Puerto Rico Oversight, Management, and Economic Stability Act of 2016.

GLOSSARY

Term	Definition
Room Tax Waterfall Disbursements	Act No. 272, as amended by Act No. 23 in 2008 and Act No. 98 in 2016, defines a formula for distribution of room tax collections made by the Company. This statutory formula is subject to emergency legislation and related executive orders.
Slot Machine Waterfall Disbursements	Pursuant to Act No. 24, the Company must distribute collections from slot machine operations to two groups: Group A (hotels) and Group B (Hacienda, the University of Puerto Rico (UPR), and the Company's General Fund). The mandatory annual amount for distribution is \$119.0M to be allocated to Group A (34%) and Group B (66%). After the \$119.0M is deducted from total slot machine collections after operating costs, any excess is distributed to Group A (60%) and Group B (40%). Within Group B, Act No. 24 allocates the total distribution amount to the following Gov't entities: Hacienda (15.15%), UPR (45.45%), and the Company's General Fund (39.40%). While there is a fixed component of the distribution equation (mandatory fund), annual distributions are largely variable and increase given higher collections in slot machine revenues (excess fund).
Salud	SSS-Salud, or "Triple-S Salud," the largest health insurance company in Puerto Rico.
SRF	Special Revenue Fund.
SUT	State Sales and Use tax (IVU for its Spanish acronym).
Tourism	Tourism Company of Puerto Rico, a public corporation and a component unit of the Commonwealth of Puerto Rico.
Transfers (To)/From Restricted Account	Funds put aside by ASEM management to fund capital expenditures.
Tren Urbano	Urban Train is a 10.7-mile (17.2-km) fully automated rapid transit system that serves the municipalities of San Juan, Guaynabo, and Bayamón in Puerto Rico, consisting of 16 stations operating along a single line.
TSA	Treasury Single Account, the Commonwealth's main operational bank account (concentration account) in which a majority of receipts from Governmental funds are deposited and from which most expenses are disbursed. TSA receipts include tax collections, charges for services, intergovernmental collections, the proceeds of short- and long-term debt issuances and amounts held in custody by the Secretary of the Treasury for the benefit of the Commonwealth's fiduciary funds. A portion of the revenues collected through the TSA corresponds to the General fund. Other revenues include federal funds and special revenues conditionally assigned by law to certain agencies or public corporations that flow through the TSA.
UDH	Hospital Universitario, a hospital affiliated with UPR and part of the Department of Health.
Unrestricted Bank Cash Balance Roll Forward	A roll forward of cash on the Component Unit's unencumbered and unreserved cash balance, and can be used for any purpose.
VTP	Voluntary Transition Program, as established by AAFAF Administrative Orders 2017-05, 2018-03, 2018-04, 2018-05, 2018-06, and 2018-13.
WIOA	The Workforce Innovation and Opportunity Act is a United States public law that replaced the previous Workforce Investment Act of 1998 as the primary federal workforce development legislation to bring about increased coordination among federal workforce development and related programs.
ZBA	Zero balance account.
COVID-19 global pandemic	An infectious disease caused by a newly discovered coronavirus producing symptoms ranging from mild to severe respiratory infection affecting populations worldwide, leading to widespread shutdowns of public and private sector services.
POA	Plan of Adjustment for the Commonwealth of Puerto Rico, the Employees Retirement System of the Government of Puerto Rico (the "ERS"), and the PBA as approved through the order issued by Judge Laura Taylor Swain of the United States District Court for the District of Puerto Rico on January 18, 2022.

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

(figures in \$000s)



* Refer to page 60 for details on FOMB letter dated May 12, 2023.

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

Puerto Rico Department of Treasury
Executive Summary - Section 1

YTD FY23 General Fund Revenue - Budget vs. Actual

YTD from 7/1/2022 through 5/31/23

May-23

By Concept

General Fund Revenue	YTD Budgeted Revenue	YTD Revenue Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
1 Individual Income Taxes	\$ 2,308,028	\$ 2,624,946	\$ 316,918	13.7%
2 Corporate Income Taxes	1,938,739	2,439,639	500,900	25.8%
3 Partnership Income Taxes	344,995	353,196	8,201	2.4%
4 Non-Resident Withholdings	351,407	600,542	249,135	70.9%
5 Alcoholic Beverages	243,528	260,138	16,610	6.8%
6 Cigarettes	98,741	73,958	(24,783)	-25.1%
7 Motor Vehicles	464,848	597,016	132,169	28.4%
8 Excises on Off-Shore Shipment Rum	215,681	158,552	(57,130)	-26.5%
9 Other General Fund Revenue	673,537	831,737	158,200	23.5%
10 SUT Collections (excl. PSTBA, FAM & CINE)	2,300,710	2,475,613	174,903	7.6%
11 Act 154 Collections	1,332,765	729,513	(603,252)	-45.3%
12 Other Tax Revenue	1,268,008	1,026,464	(241,544)	-19.0%
	\$ 11,540,987	\$ 12,171,316	\$ 630,329	5%

Comments:

Overall performance is above expectations despite impacts in some revenue lines. These were offset by positive results from income taxes, non-resident withholdings, sales and use tax, and taxes on motor vehicles for instance. This tendency is expected to continue by the end of FY23.

Puerto Rico Department of Treasury
Executive Summary - Section 2

YTD FY23 General Fund Expenses - Budget vs. Actual

YTD from 7/1/2022 through 5/31/23

May-23

By Concept

	YTD Budget	YTD Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
1 Payroll	2,883,132	\$ 2,687,808	\$ 195,324	7%
2 Facilities	383,087	353,132	29,955	8%
3 Purchased Services	421,666	314,699	106,967	25%
4 Donations and Subsidies	153,366	138,421	14,944	10%
5 Transportation	13,147	7,983	5,163	39%
6 Professional Services	425,113	331,632	93,482	22%
7 Other Operating	717,140	137,363	579,776	81%
8 Capital Expenditures	231,763	71,189	160,574	69%
9 Payments of current & prior period obligations	1,110,799	545,897	564,903	51%
10 Materials and Supplies	80,527	44,485	36,042	45%
11 Equipment Purchases	67,814	13,718	54,096	80%
12 Media and Advertisements	3,008	1,263	1,746	58%
13 Social Wellbeing for Puerto Rico	2,159,826	1,579,832	579,995	27%
14 Appropriations to non-governmental entities	1,231,460	298,100	933,361	76%
30 PayGo	1,867,022	1,459,447	407,575	22%
81 Undistributed Appropriations	264,604	150,007	114,597	43%
82 Federal Fund Matching	59,406	42,147	17,259	29%
89 Prior Period Debts	6,295	4,410	1,885	30%
98 Budgetary Reserve	647,395	-	647,395	100%
700 Other Undistributed Appropriations*	12,809	13,132	(323)	-3%
Total General Fund Expenditures	\$ 12,739,380	\$ 8,194,665	\$ 4,544,715	36%

* 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 5/31/23
May-23
By Concept

(figures in \$000s)

General Fund Revenue	FY23 Certified Budget			Actual		Variance	
	Revenue Forecast	Adjustments & Revisions	Reforecast	YTD Budgeted Revenue	YTD Revenue Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
1 Individual Income Taxes	\$ 2,374,213	\$ 117,405	\$ 2,491,618	\$ 2,308,028	\$ 2,624,946	\$ 316,918	13.7%
2 Corporate Income Taxes	2,225,627	48,749	2,274,376	1,938,739	2,439,639	500,900	25.8%
3 Partnership Income Taxes	415,026	(29,409)	385,618	344,995	353,196	8,201	2.4%
4 Non-Resident Withholdings	368,871	10,511	379,382	351,407	600,542	249,135	70.9%
5 Alcoholic Beverages	282,557	(6,648)	275,910	243,528	260,138	16,610	6.8%
6 Cigarettes	108,776	(1,667)	107,109	98,741	73,958	(24,783)	-25.1%
7 Motor Vehicles	494,201	18,785	512,986	464,848	597,016	132,169	28.4%
8 Excises on Off-Shore Shipment Rum	210,676	26,962	237,638	215,681	158,552	(57,130)	-26.5%
9 Other General Fund Revenue	678,432	46,198	724,630	673,537	831,737	158,200	23.5%
10 SUT Collections (excl. PSTBA, FAM & CINE)	2,539,562	44,454	2,584,015	2,300,710	2,475,613	174,903	7.6%
11 Act 154 Collections	1,447,477	30,960	1,478,437	1,332,765	729,513	(603,252)	-45.3%
12 Other Tax Revenue	1,392,831	(35,874)	1,356,957	1,268,008	1,026,464	(241,544)	-19.0%
i. FEDE Portion of Corp Income Taxes and Non-Resident Withholdings	77,940	-	77,940	53,225	52,485	(740)	-1.4%
ii. Excise Taxes on Off-Shore Shipments Rum	166,275	-	166,275	166,275	139,133	(27,142)	-16.3%
iii. Cigarette Excise Taxes	32,858	(1,456)	31,402	28,785	28,572	(214)	-0.7%
iv. Cigarette Excise Taxes (transferred PRITA net of 5% management fee)	36,000	-	36,000	33,000	31,350	(1,650)	-5.0%
v. Petroleum Products (Crudita) Excise Tax - AFI	218,683	-	218,683	200,691	128,712	(71,979)	-35.9%
vi. Petroleum Products (Crudita) Excise Tax - HTA	178,789	-	178,789	164,569	206,116	41,546	25.2%
vii. Gas Oil and Diesel Excise Taxes	184,914	-	184,914	173,281	4,513	(168,767)	-97.4%
viii. Gasoline Excise Tax Revenue	22,428	-	22,428	20,630	107,262	86,632	419.9%
ix. Vehicle License Fees (\$15 Portion)	32,045	-	32,045	32,045	10,832	(21,214)	-66.2%
x. Vehicle License Fees (\$25 Portion)	109,251	-	109,251	109,252	25,180	(84,072)	-77.0%
xi. Other HTA (tolls paid at tax office)	18,979	(18,979)	-	-	66,238	66,238	
xii. CRIM Property Tax Inflows	144,947	-	144,947	144,947	63,442	(81,505)	-56.2%
xiii. FAM & Cine	147,726	(3,240)	144,486	131,744	144,736	12,992	9.9%
xiv. Cruise Ship Incentives (From Slot Machine Revenue)	12,200	(12,200)	-	-	-	-	
xv. Green Energy Initiative	5,547	-	5,547	5,314	2,038	(3,276)	-61.7%
xvi. Export Development	1,927	-	1,927	1,927	9,386	7,459	387.2%
xvii. Development Funds	2,323	-	2,323	2,323	6,471	4,147	178.5%
Total General Fund Revenue¹	\$ 12,538,250	\$ 270,426	\$ 12,808,675	\$ 11,540,987	\$ 12,171,316	\$ 630,329	5%

Puerto Rico Department of Treasury
YTD FY23 General Fund Budget vs. Actual
YTD from 7/1/2022 through 5/31/23
May-23
By Concept

General Fund Expenses	Expense Budget	Adjustments & Revisions	Revised Budget	YTD Budget	YTD Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
1 Payroll	\$ 3,285,964	\$ (140,729)	\$ 3,145,235	\$ 2,883,132	\$ 2,687,808	\$ 195,324	7%
2 Facilities	421,049	(3,136)	417,913	383,087	353,132	29,955	8%
3 Purchased Services	389,817	70,183	460,000	421,666	314,699	106,967	25%
4 Donations and Subsidies	168,238	(930)	167,308	153,366	138,421	14,944	10%
5 Transportation	35,453	(21,111)	14,342	13,147	7,983	5,163	39%
6 Professional Services	450,216	13,544	463,760	425,113	331,632	93,482	22%
7 Other Operating	227,176	555,158	782,334	717,140	137,363	579,776	81%
8 Capital Expenditures	278,137	(25,304)	252,833	231,763	71,189	160,574	69%
9 Payments of current & prior period obligations	1,116,871	94,910	1,211,781	1,110,799	545,897	564,903	51%
10 Materials and Supplies	63,045	24,802	87,847	80,527	44,485	36,042	45%
11 Equipment Purchases	21,304	52,675	73,979	67,814	13,718	54,096	80%
12 Media and Advertisements	2,438	844	3,282	3,008	1,263	1,746	58%
13 Social Wellbeing for Puerto Rico	2,193,470	162,704	2,356,174	2,159,826	1,579,832	579,995	27%
14 Appropriations to non-governmental entities	1,407,821	(64,410)	1,343,411	1,231,460	298,100	933,361	76%
30 PayGo	2,036,751	-	2,036,751	1,867,022	1,459,447	407,575	22%
81 Undistributed Appropriations	131,868	156,791	288,659	264,604	150,007	114,597	43%
82 Federal Fund Matching	63,933	874	64,807	59,406	42,147	17,259	29%
89 Prior Period Debts	2,908	3,960	6,868	6,295	4,410	1,885	30%
98 Budgetary Reserve	130,000	576,249	706,249	647,395	-	647,395	100%
700 Other Undistributed Appropriations	-	13,973	13,973	12,809	13,132	(323)	-3%
Total General Fund Expenditures	\$ 12,426,459	\$ 1,471,046	\$ 13,897,505	\$ 12,739,380	\$ 8,194,665	\$ 4,544,715	36%

Notes: Refer to page 15 for footnote reference descriptions.

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

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

Puerto Rico Department of Treasury
Monthly FY23 General Fund Budget vs. Actual
Month: May-23
Period: 11

(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	\$ 170,199	\$ 176,693	\$ 6,494	3.8%
2 Corporate Income Taxes	2,225,627	48,749	2,274,376	110,594	171,557	60,963	55.1%
3 Partnership Income Taxes	415,026	(29,409)	385,618	8,207	4,182	(4,025)	-49.0%
4 Non-Resident Withholdings	368,871	10,511	379,382	30,645	61,084	30,439	99.3%
5 Alcoholic Beverages	282,557	(6,648)	275,910	21,576	25,167	3,591	16.6%
6 Cigarettes	108,776	(1,667)	107,109	9,238	9,199	(39)	-0.4%
7 Motor Vehicles	494,201	18,785	512,986	49,479	67,182	17,703	35.8%
8 Excises on Off-Shore Shipment Rum	210,676	26,962	237,638	18,373	14,228	(4,145)	-22.6%
9 Other General Fund Revenue	678,432	46,198	724,630	54,796	51,643	(3,153)	-5.8%
10 SUT Collections (excl. PSTBA, FAM & CINE)	2,539,562	44,454	2,584,015	267,502	262,991	(4,511)	-1.7%
11 Act 154 Collections	1,447,477	30,960	1,478,437	148,395	16,296	(132,099)	-89.0%
12 Other Tax Revenue	1,392,831	(35,874)	1,356,957	71,033	80,259	9,225	13.0%
i. FEDE Portion of Corp Income Taxes and Non-Resident Withholdings	77,940	-	77,940	559	6,159	5,600	1002.0%
ii. Excise Taxes on Off-Shore Shipments Rum	166,275	-	166,275	-	12,783	12,783	
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%
v. Petroleum Products (Crudita) Excise Tax - AFI	218,683	-	218,683	11,971	9,741	(2,231)	-18.6%
vi. Petroleum Products (Crudita) Excise Tax - HTA	178,789	-	178,789	11,100	16,425	5,325	48.0%
vii. Gas Oil and Diesel Excise Taxes	184,914	-	184,914	16,403	380	(16,022)	-97.7%
viii. Gasoline Excise Tax Revenue	22,428	-	22,428	1,529	9,686	8,157	533.5%
ix. Vehicle License Fees (\$15 Portion)	32,045	-	32,045	2,111	-	(2,111)	-100.0%
x. Vehicle License Fees (\$25 Portion)	109,251	-	109,251	7,242	-	(7,242)	-100.0%
xi. Other HTA (tolls paid at tax office)	18,979	(18,979)	-	-	6,134	6,134	
xii. CRIM Property Tax Inflows	144,947	-	144,947	-	-	-	
xiii. FAM & Cine	147,726	(3,240)	144,486	12,544	12,561	18	0.1%
xiv. Cruise Ship Incentives (From Slot Machine Revenue)	12,200	(12,200)	-	-	-	-	
xv. Green Energy Initiative	5,547	-	5,547	1,958	263	(1,694)	-86.6%
xvi. Export Development	1,927	-	1,927	-	449	449	
xvii. Development Funds	2,323	-	2,323	-	207	207	
Total General Fund Revenue¹	\$ 12,538,250	\$ 270,426	\$ 12,808,675	\$ 960,038	\$ 940,480	\$ (19,559)	-2%

Puerto Rico Department of Treasury
Monthly FY23 General Fund Budget vs. Actual
 Month: May-23
 Period: 11

(figures in \$000s)

General Fund Expenses	Expense Budget	Adjustments & Revisions	Revised Budget	Monthly Budget	Monthly Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
1 Payroll	\$ 3,285,964	\$ (140,729)	\$ 3,145,235	\$ 262,103	\$ 271,155	\$ (9,052)	-3%
2 Facilities	421,049	(3,136)	417,913	34,826	20,146	14,680	42%
3 Purchased Services	389,817	70,183	460,000	38,333	38,627	(294)	-1%
4 Donations and Subsidies	168,238	(930)	167,308	13,942	20,640	(6,697)	-48%
5 Transportation	35,453	(21,111)	14,342	1,195	1,166	30	2%
6 Professional Services	450,216	13,544	463,760	38,647	41,350	(2,703)	-7%
7 Other Operating	227,176	555,158	782,334	65,195	10,830	54,364	83%
8 Capital Expenditures	278,137	(25,304)	252,833	21,069	17,628	3,441	16%
9 Payments of current & prior period obligations	1,116,871	94,910	1,211,781	100,982	-	100,982	100%
10 Materials and Supplies	63,045	24,802	87,847	7,321	4,745	2,575	35%
11 Equipment Purchases	21,304	52,675	73,979	6,165	5,603	562	9%
12 Media and Advertisements	2,438	844	3,282	273	279	(5)	-2%
13 Social Wellbeing for Puerto Rico	2,193,470	162,704	2,356,174	196,348	135,803	60,545	31%
14 Appropriations to non-governmental entities	1,407,821	(64,410)	1,343,411	111,951	28,963	82,988	74%
30 PayGo	2,036,751	-	2,036,751	169,729	141,490	28,239	17%
81 Undistributed Appropriations	131,868	156,791	288,659	24,055	9,288	14,767	61%
82 Federal Fund Matching	63,933	874	64,807	5,401	3,523	1,877	35%
89 Prior Period Debts	2,908	3,960	6,868	572	67	505	88%
98 Budgetary Reserve	130,000	576,249	706,249	58,854	-	58,854	100%
700 Other Undistributed Appropriations	-	13,973	13,973	1,164	704	461	40%
Total General Fund Expenditures	\$ 12,426,459	\$ 1,471,046	\$ 13,897,505	\$ 1,158,125	\$ 752,005	\$ 406,120	35%

Notes: Refer to page 15 for footnote reference descriptions.

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

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

Puerto Rico Department of Treasury

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

By Agency

YTD from 7/1/2022 through 5/31/23

May-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	\$ 1,433	\$ -	\$ (1,433)
15 Office of the Governor	-	-	140	140
16 Office of Management and Budget	1,120	1,027	1,396	370
18 Planning Board	-	-	207	207
23 Puerto Rico Department of State	3,576	3,278	9,416	6,138
24 Puerto Rico Department of Treasury	750,719	688,159	815,811	127,652
28 State Elections Commission	-	-	-	-
30 Human Resources Management & Transformation	992	909	1,614	704
31 General Services Administration	4,734	4,340	33,491	29,152
34 Commission of Investigation, Processing and Appeals	-	-	-	-
37 Civil Rights Commission	-	-	-	-
38 Puerto Rico Department of Justice	6,086	5,579	12,737	7,158
43 Puerto Rico National Guard	-	-	-	-
45 Department of Public Safety	54,705	50,146	41,896	(8,250)
49 Department of Transportation and Public Works	102,356	93,826	129,819	35,992
50 Department of Natural and Environmental Resources	42,748	39,186	56,182	16,996
55 Puerto Rico Department of Agriculture	3,024	2,772	3,951	1,179
60 Office of the Citizen's Ombudsman	-	-	1	1
62 Cooperative Development Commission of Puerto Rico	-	-	-	-
66 Puerto Rico Highway Authority	-	-	404,822	404,822
67 Puerto Rico Department of Labor and Human Resources	328,318	300,958	319,920	18,961
68 Puerto Rico Labor Relations Board	478	438	470	32
69 Puerto Rico Department of Consumer Affairs	1,866	1,711	1,997	287
71 Department of Health	140,216	128,531	178,747	50,215
78 Department of Housing	21,449	19,662	11,103	(8,558)
81 Department of Education	14,961	13,714	2,683	(11,032)
82 Institute of Puerto Rican Culture	1,200	1,100	-	(1,100)
87 Department of Recreation and Sports	20,200	18,517	20,571	2,055
95 Mental Health and Drug Addiction Services Administration	4,560	4,180	5,149	969
120 Veteran's Advocate Office of Puerto Rico	-	-	5,476	5,476
122 Secretariat of the Department of the Family	-	-	4	4
124 Child Support Administration (ASUME)	-	-	8	8
126 Vocational Rehabilitation Administration	750	688	55	(633)
127 Administration for Socioeconomic Development of the Family	-	-	-	-
133 Administracion de Recursos Naturales	-	-	-	-
137 Department of Correction and Rehabilitation	20,000	18,333	17,029	(1,305)
139 Parole Board	-	-	-	-
143 Office of Protection and Defense for People with Disabilities	-	-	-	-
152 Elderly and Retired People Advocate Office	-	-	-	-
153 Office for People with Disabilities	-	-	-	-
155 State Historic Preservation Office of Puerto Rico	1,082	992	581	(411)
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	-	-	144	144
298 Public Service Regulatory Board	30,765	28,201	10,956	(17,246)
Total - Entities Operating in PRIFAS 7.5	\$ 1,557,468	\$ 1,427,679	\$ 2,086,388	\$ 658,709

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 5/31/23

May-23

(figures in \$000s)

	Certified Budget	YTD Budget	YTD Total Revenue	Over / (Under) Performance
Core Component Units				
70 State Insurance Fund Corporation	\$ 556,276	\$ 509,920	\$ 771,835	\$ 261,915
79 Automobile Accidents Compensation Administration	90,956	83,376	81,503	(1,874)
90 Medical Services Administration of Puerto Rico	138,440	126,903	223,531	96,627
119 Department of Economic Development & Commerce	162,079	148,572	93,284	(55,288)
162 Public Building Authority	127,164	116,567	8,414	(108,153)
166 Industrial Development Company	-	-	57,871	57,871
168 Puerto Rico Ports Authority	89,845	82,358	93,753	11,395
180 Tourism Company	-	-	160,248	160,248
187 Puerto Rico Health Insurance Administration	333,475	305,685	3,843,812	3,538,127
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	82,223	75,371	86,131	10,760
235 Puerto Rico Housing Finance Corporation	89,322	81,879	19,770	(62,109)
277 Agricultural Enterprises Development Administration	81,312	74,536	77,863	3,327
285 Puerto Rico Integrated Transit Authority	36,941	33,863	30,083	(3,780)
295 Fiscal Agency & Financial Advisory Authority	6,923	6,346	836	(5,510)
303 Convention Center of District Authority	27,334	25,056	57,086	32,030
Total - Core Component Units	\$ 1,822,290	\$ 1,670,433	\$ 5,606,020	\$ 3,935,588
Secondary Component Units				
22 Office of The Commissioner of Insurance	\$ 10,324	\$ 9,464	\$ 11,328	\$ 1,864
75 Office of the Financial Institutions Commissioner	13,023	11,938	46,045	34,107
105 Industrial Commission	21,101	19,343	-	(19,343)
109 Puerto Rico School of Plastic Arts	2,167	1,986	4,807	2,821
138 Institutional Trust of the National Guard of Puerto Rico	7,392	6,776	1,699	(5,077)
161 Puerto Rico Infrastructure Financing Authority	1,066	977	103	(874)
165 Land Authority of Puerto Rico	9,844	9,024	12,762	3,738
167 Integral Development of the "Península de Cantera"	770	706	-	(706)
177 Land Administration of Puerto Rico	11,560	10,597	18,457	7,860
186 Culebra Conservation and Development Authority	283	259	-	(259)
189 Institute of Forensic Science	472	433	-	(433)
191 Musical Arts Corporation	1,766	1,619	1,317	(302)
192 Fine Arts Center Corporation	2,317	2,124	3,219	1,095
195 Economic Development Bank of PR	13,227	12,125	42,350	30,225
196 Puerto Rico Public Broadcasting Corporation	2,500	2,292	15,907	13,615
198 Agricultural Insurance Corporation	2,818	2,583	-	(2,583)
215 Puerto Rico Conservatory of Music Corporation	4,315	3,955	3,027	(928)
236 Innovation Fund for Agricultural Development of Puerto Rico	13,624	12,489	12,716	227
265 Roosevelt Roads	-	-	1,445	1,445
271 Puerto Rico Technology and Innovation Services	1,208	1,107	-	(1,107)
276 Puerto Rico Public Private Partnership Authority	10,128	9,284	-	(9,284)
286 Authority of the Port of Ponce	391	358	1,536	1,178
288 University of Puerto Rico Comprehensive Cancer Center	19,977	18,312	15,694	(2,618)
293 Center for Diabetes Research, Education, and Medical Services	250	229	-	(229)
310 Municipal Finance Corporation	201,874	185,051	-	(185,051)
311 Puerto Rico Gaming Commission	347,397	318,447	211,673	(106,774)
312 Retirement Board of the Government of Puerto Rico	-	-	825	825
329 Office of Socioeconomic Development	-	-	-	-
TBD1 COFINA	-	-	-	-
Total - Secondary Component Units	\$ 699,794	\$ 641,478	\$ 404,910	\$ (236,568)

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 5/31/23

May-23

(figures in \$000s)

	Certified Budget	YTD Budget	YTD Total Revenue	Over / (Under) Performance
OMB and Hacienda Custodies				
17 Custody of the Office of Management and Budget	\$ 16,950	\$ 15,538	\$ 16,950	\$ 1,413
25 Custody of the Department of the Treasury	372,753	341,690	614,026	272,335
Total - OMB and Hacienda Custodies	\$ 389,703	\$ 357,228	\$ 630,976	\$ 273,748

	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	14,961	13,920	(1,041)
106 Public Housing Administration	14,627	13,408	-	(13,408)
176 University of Puerto Rico	-	-	347	347
209 Contributions to Political Parties	-	-	135	135
Total - Out of Scope Entities	\$ 30,948	\$ 28,369	\$ 14,402	\$ (13,967)

	Certified Budget	YTD Budget	YTD Total Revenue	Over / (Under) Performance
Recap				
Entities Operating in PRIFAS 7.5	\$ 1,557,468	\$ 1,427,679	\$ 2,086,388	\$ 658,709
Core Component Units	1,822,290	1,670,433	5,606,020	3,935,588
Secondary Component Units	699,794	641,478	404,910	(236,568)
OMB and Hacienda Custodies	389,703	357,228	630,976	273,748
Out of Scope Entities	30,948	28,369	14,402	(13,967)
Total	\$ 4,500,203	\$ 4,125,186	\$ 8,742,696	\$ 4,617,510

Note:

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

Puerto Rico Department of Treasury

FY23 - By Concept Budget-to-Actual Report

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

All Entities Included in the Commonwealth Budget

May-23

(figures in \$000s)

		Certified Budget	Adjustments & Revisions	Revised Budget	Total YTD Actuals	Total Remaining Balance
1	Payroll	\$ 3,958,289	\$ (140,729)	\$ 3,817,560	\$ 3,260,455	\$ 557,105
2	Facilities	530,906	(3,136)	527,770	478,736	49,034
3	Purchased Services	705,942	70,183	776,125	585,474	190,651
4	Donations and Subsidies	211,044	(930)	210,114	146,412	63,702
5	Transportation	52,346	(21,111)	31,235	13,634	17,601
6	Professional Services	659,887	13,544	673,431	485,841	187,591
7	Other Operating	450,397	555,158	1,005,555	330,482	675,073
8	Capital Expenditures	300,137	(25,304)	274,833	85,557	189,276
9	Payments of current and prior period obligations	1,116,871	94,910	1,211,781	550,285	661,496
10	Materials and Supplies	186,287	24,802	211,089	132,618	78,471
11	Equipment Purchases	104,911	52,675	157,586	25,498	132,088
12	Media and Advertisements	26,280	844	27,124	26,992	132
13	Social Wellbeing for Puerto Rico	2,957,761	162,704	3,120,465	2,132,118	988,347
14	Appropriations to non-governmental entities	1,717,302	(64,410)	1,652,892	425,540	1,227,352
30	PayGo	2,553,294	-	2,553,294	1,459,447	1,093,847
81	Undistributed Appropriations	1,190,349	156,791	1,347,140	1,086,458	260,681
82	Federal Fund Matching	69,400	874	70,274	53,340	16,934
89	Prior Period Debts	5,259	3,960	9,219	17,349	(8,131)
98	Budgetary Reserve	130,000	576,249	706,249	862	705,387
700	Other Undistributed Appropriations	-	13,973	13,973	19,957	(5,983)
		\$ 16,926,662	\$ 1,471,046	\$ 18,397,708	\$ 11,317,053	\$ 7,080,655

Notes:

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

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

Puerto Rico Department of Treasury

FY23 - By Concept Budget-to-Actual Report

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

All Entities Included in the Commonwealth Budget

May-23

(figures in \$000s)

		Certified Budget	Adjustments & Revisions	Revised Budget	Total Monthly Actuals	Total (Unfavorable) / Favorable \$
1	Payroll	\$ 329,857	\$ (11,727)	\$ 318,130	\$ 319,783	\$ (1,653)
2	Facilities	44,242	(261)	43,981	28,419	15,562
3	Purchased Services	58,829	5,849	64,677	70,074	(5,397)
4	Donations and Subsidies	17,587	(78)	17,510	21,303	(3,794)
5	Transportation	4,362	(1,759)	2,603	2,204	399
6	Professional Services	54,991	1,129	56,119	62,196	(6,076)
7	Other Operating	37,533	46,263	83,796	32,226	51,570
8	Capital Expenditures	25,011	(2,109)	22,903	18,489	4,413
9	Payments of current & prior period obligations	93,073	7,909	100,982	377	100,605
10	Materials and Supplies	15,524	2,067	17,591	10,968	6,623
11	Equipment Purchases	8,743	4,390	13,132	7,269	5,863
12	Media and Advertisements	2,190	70	2,260	4,088	(1,828)
13	Social Wellbeing for Puerto Rico	246,480	13,559	260,039	160,696	99,343
14	Appropriations to non-governmental entities	143,109	(5,368)	137,741	40,842	96,899
30	PayGo	212,775	-	212,775	141,490	71,285
81	Undistributed Appropriations	99,196	13,066	112,262	77,187	35,075
82	Federal Fund Matching	5,783	73	5,856	4,644	1,212
89	Prior Period Debts	438	330	768	1,587	(819)
98	Budgetary Reserve	10,833	48,021	58,854	13	58,841
700	Other Undistributed Appropriations	-	1,164	1,164	865	299
		-	-	-	-	-
		\$ 1,410,555	\$ 122,587	\$ 1,533,142	\$ 1,004,720	\$ 528,423

Notes:

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

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

Puerto Rico Department of Treasury

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

By Agency

YTD from 7/1/2022 through 5/31/23

May-23

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Entities Operating in PRIFAS 7.5					
11 Puerto Rico Traffic Safety Commission	\$ 1,563	\$ 56	\$ 1,619	\$ 56	\$ 1,563
15 Office of the Governor	15,996	(1,474)	14,522	12,190	2,332
16 Office of Management and Budget	22,045	(5,931)	16,114	11,541	4,573
18 Planning Board	-	8,794	8,794	7,556	1,238
23 Puerto Rico Department of State	18,626	(2,098)	16,528	11,043	5,485
24 Puerto Rico Department of Treasury	939,423	(23,299)	916,124	746,697	169,427
28 State Elections Commission	31,567	(3,902)	27,665	20,730	6,935
30 Human Resources Management & Transformation	7,401	(3,337)	4,064	4,070	(6)
31 General Services Administration	27,911	(2,404)	25,507	32,552	(7,045)
34 Commission of Investigation, Processing and Appeals	476	(2)	474	281	194
37 Civil Rights Commission	847	(72)	775	623	152
38 Puerto Rico Department of Justice	132,116	(24,080)	108,036	84,483	23,554
43 Puerto Rico National Guard	18,453	1,211	19,664	15,947	3,718
45 Department of Public Safety	1,228,774	(206,409)	1,022,365	926,527	95,838
49 Department of Transportation and Public Works	218,065	(10,555)	207,510	120,407	87,103
50 Department of Natural and Environmental Resources	146,715	(11,331)	135,384	94,373	41,011
55 Puerto Rico Department of Agriculture	37,207	(10,433)	26,774	22,126	4,648
60 Office of the Citizen's Ombudsman	3,560	(515)	3,045	2,314	731
62 Cooperative Development Commission of Puerto Rico	2,824	(952)	1,872	1,162	710
66 Puerto Rico Highway Authority	-	-	-	65,408	(65,408)
67 Puerto Rico Department of Labor and Human Resources	378,145	(31,529)	346,616	162,170	184,446
68 Puerto Rico Labor Relations Board	1,440	(289)	1,151	903	249
69 Puerto Rico Department of Consumer Affairs	14,809	(4,555)	10,254	7,689	2,564
71 Department of Health	567,530	(86,362)	481,168	330,678	150,490
78 Department of Housing	52,444	(11,226)	41,218	24,440	16,777
81 Department of Education	2,488,801	(1,065,450)	1,423,351	1,106,819	316,532
82 Institute of Puerto Rican Culture	19,376	(2,862)	16,514	12,300	4,214
87 Department of Recreation and Sports	51,818	(8,762)	43,056	26,867	16,189
117 Act 70	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	3,739	(199)	3,540	1,919	1,622
122 Secretariat of the Department of the Family	45,914	(16,905)	29,009	24,637	4,372
123 Family and Children Administration	176,970	(7,476)	169,494	139,916	29,578
124 Child Support Administration (ASUME)	16,489	(1,680)	14,809	10,227	4,582
126 Vocational Rehabilitation Administration	24,483	(10,147)	14,336	12,187	2,149
127 Administration for Socioeconomic Development of the Family	91,018	(31,515)	59,503	43,253	16,250
133 Administracion de Recursos Naturales	-	-	-	0	(0)
137 Department of Correction and Rehabilitation	413,575	(38,790)	374,785	278,239	96,546
139 Parole Board	2,648	(252)	2,396	1,618	778
143 Office of Protection and Defense for People with Disabilities	-	480	480	-	480
152 Elderly and Retired People Advocate Office	2,771	803	3,574	870	2,704
153 Office for People with Disabilities	2,230	485	2,715	1,689	1,026
155 State Historic Preservation Office of Puerto Rico	8,101	420	8,521	2,499	6,022
231 Office for the Patient's Advocate	2,287	(105)	2,182	1,411	771
241 Administration for Integral Development of Childhood	7,207	(2,824)	4,383	2,915	1,467
266 Office of Public Safety Affairs	-	-	-	-	-
279 Public Service Appeals Commission	2,521	(43)	2,478	2,072	406
281 Office of the Election Comptroller	2,482	92	2,574	2,290	284
298 Public Service Regulatory Board	39,142	(4,908)	34,234	15,383	18,851
Total - Entities Operating in PRIFAS 7.5	\$ 7,394,014	\$ (1,641,077)	\$ 5,752,937	\$ 4,464,276	\$ 1,288,661

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 5/31/23

May-23

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Core Component Units					
70 State Insurance Fund Corporation	\$ 556,276	\$ -	\$ 556,276	\$ 355,949	\$ 200,327
79 Automobile Accidents Compensation Administration	90,956	-	90,956	56,013	34,943
90 Medical Services Administration of Puerto Rico	204,416	(21,398)	183,018	199,336	(16,318)
119 Department of Economic Development & Commerce	205,494	45,386	250,880	114,114	136,766
162 Public Building Authority	158,200	23,831	182,031	113,704	68,327
163 Puerto Rico Aqueduct and Sewer Authority	-	1,633	1,633	9,368	(7,735)
166 Industrial Development Company	-	-	-	26,735	(26,735)
168 Puerto Rico Ports Authority	89,845	785	90,630	98,520	(7,890)
180 Tourism Company	-	-	-	85,965	(85,965)
187 Puerto Rico Health Insurance Administration	1,148,160	67,505	1,215,665	979,718	235,947
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	82,223	-	82,223	69,954	12,269
235 Puerto Rico Housing Finance Corporation	97,222	-	97,222	14,671	82,551
277 Agricultural Enterprises Development Administration	134,994	(7,108)	127,886	125,892	1,994
285 Puerto Rico Integrated Transit Authority	79,165	26,441	105,606	78,329	27,277
295 Fiscal Agency & Financial Advisory Authority	58,619	2,948	61,567	29,459	32,108
303 Convention Center of District Authority	27,334	719	28,053	68,593	(40,540)
Total - Core Component Units	\$ 2,932,904	\$ 140,744	\$ 3,073,648	\$ 2,426,322	\$ 647,326

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Secondary Component Units					
22 Office of The Commissioner of Insurance	\$ 10,324	\$ 74	\$ 10,398	\$ 5,489	\$ 4,909
29 Puerto Rico Federal Affairs Administration	2,952	(225)	2,727	2,483	244
75 Office of the Financial Institutions Commissioner	13,023	125	13,148	6,762	6,387
105 Industrial Commission	21,101	-	21,101	12,884	8,217
109 Puerto Rico School of Plastic Arts	4,866	(337)	4,529	3,719	810
121 Government Board of the 911 Service	-	-	-	20,863	(20,863)
138 Institutional Trust of the National Guard of Puerto Rico	7,392	-	7,392	4,505	2,887
161 Puerto Rico Infrastructure Financing Authority	3,253	451	3,704	2,536	1,168
165 Land Authority of Puerto Rico	9,844	69	9,913	6,050	3,863
167 Integral Development of the "Península de Cantera"	1,365	-	1,365	450	915
177 Land Administration of Puerto Rico	11,560	-	11,560	3,802	7,758
186 Culebra Conservation and Development Authority	522	(19)	503	-	503
189 Institute of Forensic Science	19,003	(1,929)	17,074	15,818	1,256
191 Musical Arts Corporation	6,994	(127)	6,867	5,425	1,442
192 Fine Arts Center Corporation	6,466	(264)	6,202	5,128	1,074
195 Economic Development Bank of PR	13,227	-	13,227	7,698	5,529
196 Puerto Rico Public Broadcasting Corporation	2,500	315	2,815	8,598	(5,782)
198 Agricultural Insurance Corporation	2,818	-	2,818	32,334	(29,516)
215 Puerto Rico Conservatory of Music Corporation	9,066	(254)	8,812	7,207	1,606
236 Innovation Fund for Agricultural Development of Puerto Rico	13,624	-	13,624	8,749	4,875
238 Ponce Authority (Authority Of The Port Of The Americas)	211	-	211	-	211
264 Corporation for the "Caño Martin Peña" Enlace Project	29,456	-	29,456	1,805	27,651
265 Roosevelt Roads	-	8,284	8,284	3,302	4,982
271 Puerto Rico Technology and Innovation Services	65,717	(3,031)	62,686	53,746	8,941
276 Puerto Rico Public Private Partnership Authority	23,475	-	23,475	11,263	12,212
286 Authority of the Port of Ponce	1,105	-	1,105	1,364	(259)
288 University of Puerto Rico Comprehensive Cancer Center	40,083	10,000	50,083	51,178	(1,095)
293 Center for Diabetes Research, Education, and Medical Services	886	205	1,091	669	422
310 Municipal Finance Corporation	201,874	-	201,874	130,960	70,914
311 Puerto Rico Gaming Commission	349,726	(618)	349,108	144,563	204,545
312 Retirement Board of the Government of Puerto Rico	59,167	236,373	295,540	30,162	265,378
329 Office of Socioeconomic Development	15,866	1,289	17,155	3,327	13,828
TBD1 COFINA	-	-	-	1,250	(1,250)
Total - Secondary Component Units	\$ 947,466	\$ 250,383	\$ 1,197,849	\$ 594,089	\$ 603,760

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 5/31/23

May-23

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
OMB and Hacienda Custodies					
17 Custody of the Office of Management and Budget	\$ 909,417	\$ 254,096	\$ 1,163,513	\$ -	\$ 1,163,513
25 Custody of the Department of the Treasury	3,333,086	2,523,897	5,856,983	2,586,825	3,270,159
Total - OMB and Hacienda Custodies	\$ 4,242,503	\$ 2,777,993	\$ 7,020,496	\$ 2,586,825	\$ 4,433,671

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
8 Office of the Comptroller	\$ 44,813	\$ (5,807)	\$ 39,006	\$ 35,795	\$ 3,211
10 The General Court of Justice	383,544	(68,770)	314,774	283,281	31,493
176 University of Puerto Rico	551,614	-	551,614	505,646	45,968
272 Office of the Inspector General	16,433	(474)	15,959	14,645	1,313
289 Energy Commission	-	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	59,527	-	59,527	54,566	4,961
Total - Out of Scope Entities	\$ 1,409,775	\$ (56,997)	\$ 1,352,778	\$ 1,245,541	\$ 107,237

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Recap					
Entities Operating in PRIFAS 7.5	\$ 7,394,014	\$ (1,641,077)	\$ 5,752,937	\$ 4,464,276	\$ 1,288,661
Core Component Units	2,932,904	140,744	3,073,648	2,426,322	647,326
Secondary Component Units	947,466	250,383	1,197,849	594,089	603,760
OMB and Hacienda Custodies	4,242,503	2,777,993	7,020,496	2,586,825	4,433,671
Out of Scope Entities	1,409,775	(56,997)	1,352,778	1,245,541	107,237
Total	\$ 16,926,662	\$ 1,471,046	\$ 18,397,708	\$ 11,317,053	\$ 7,080,655

Notes:

- 1) For purposes of actuals reporting, DPS related entities are being combined under entity code 45 (Department of Public Safety) with regards to budget and actual figures.
- 2) Please refer to the Appendix for a summary of actuals by month, and compliance, for CORE and Secondary Component Units.
- 3) Revised Budget includes the latest increase approved by FOMB of \$1,471,046. This revised budget excludes the allocation of \$70,750 pursuant to Joint Resolution (JR) 39-2022, and additional appropriations in the amount of \$556,151 authorized by JR 63-2022. Both resolutions were deemed to be part of FY22 Budget.

Puerto Rico Department of Treasury

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

By Agency

YTD from 7/1/2022 through 5/31/23

May-23

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Entities Operating in PRIFAS 7.5					
11 Puerto Rico Traffic Safety Commission	\$ -	\$ 56	\$ 56	\$ 56	\$ -
15 Office of the Governor	15,996	(1,474)	14,522	11,927	2,595
16 Office of Management and Budget	20,925	(5,931)	14,994	10,501	4,493
18 Planning Board	-	8,794	8,794	7,556	1,238
23 Puerto Rico Department of State	15,050	(2,098)	12,952	11,020	1,932
24 Puerto Rico Department of Treasury	188,704	(23,299)	165,405	110,777	54,628
28 State Elections Commission	31,567	(3,902)	27,665	20,730	6,935
30 Human Resources Management & Transformation	6,409	(3,337)	3,072	3,510	(438)
31 General Services Administration	23,177	(2,404)	20,773	14,346	6,426
34 Commission of Investigation, Processing and Appeals	476	(2)	474	281	194
37 Civil Rights Commission	847	(72)	775	623	152
38 Puerto Rico Department of Justice	126,030	(24,080)	101,950	80,473	21,478
43 Puerto Rico National Guard	18,453	1,211	19,664	15,947	3,718
45 Department of Public Safety	1,174,069	(206,409)	967,660	913,242	54,418
49 Department of Transportation and Public Works	115,709	(10,555)	105,154	58,693	46,460
50 Department of Natural and Environmental Resources	103,967	(11,331)	92,636	60,778	31,858
55 Puerto Rico Department of Agriculture	34,183	(10,433)	23,750	21,621	2,129
60 Office of the Citizen's Ombudsman	3,560	(515)	3,045	2,314	731
62 Cooperative Development Commission of Puerto Rico	2,824	(952)	1,872	1,162	710
66 Puerto Rico Highway Authority	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	49,827	(31,529)	18,298	7,021	11,276
68 Puerto Rico Labor Relations Board	962	(289)	673	593	80
69 Puerto Rico Department of Consumer Affairs	12,943	(4,555)	8,388	6,512	1,875
71 Department of Health	427,314	(86,362)	340,952	252,127	88,826
78 Department of Housing	30,995	(11,226)	19,769	15,379	4,390
81 Department of Education	2,473,840	(1,065,450)	1,408,390	1,080,099	328,291
82 Institute of Puerto Rican Culture	18,176	(2,862)	15,314	12,300	3,014
87 Department of Recreation and Sports	31,618	(8,762)	22,856	18,990	3,866
95 Mental Health and Drug Addiction Services Administration	115,641	(23,363)	92,278	66,704	25,575
96 Office of the Women's Advocate	4,304	2,618	6,922	3,881	3,040
117 Act 70	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	3,739	(199)	3,540	1,919	1,622
122 Secretariat of the Department of the Family	45,914	(16,905)	29,009	24,625	4,384
123 Family and Children Administration	176,970	(7,476)	169,494	139,916	29,578
124 Child Support Administration (ASUME)	16,489	(1,680)	14,809	10,227	4,582
126 Vocational Rehabilitation Administration	23,733	(10,147)	13,586	12,178	1,408
127 Administration for Socioeconomic Development of the Family	91,018	(31,515)	59,503	43,253	16,250
133 Administracion de Recursos Naturales	-	-	-	0	(0)
137 Department of Correction and Rehabilitation	393,575	(38,790)	354,785	278,201	76,585
139 Parole Board	2,648	(252)	2,396	1,618	778
143 Office of Protection and Defense for People with Disabilities	-	480	480	-	480
152 Elderly and Retired People Advocate Office	2,771	803	3,574	870	2,704
153 Office for People with Disabilities	2,230	485	2,715	1,689	1,026
155 State Historic Preservation Office of Puerto Rico	7,019	420	7,439	2,192	5,247
231 Office for the Patient's Advocate	2,287	(105)	2,182	1,411	771
241 Administration for Integral Development of Childhood	7,207	(2,824)	4,383	2,915	1,467
266 Office of Security Public Affairs	-	-	-	-	-
279 Public Service Appeals Commission	2,521	(43)	2,478	2,072	406
281 Office of the Election Comptroller	2,482	92	2,574	2,290	284
298 Public Service Regulatory Board	8,377	(4,908)	3,469	2,390	1,079
Total - Entities Operating in PRIFAS 7.5	\$ 5,836,546	\$ (1,641,077)	\$ 4,195,469	\$ 3,336,927	\$ 858,542

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 5/31/23

May-23

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Core Component Units					
70 State Insurance Fund Corporation	\$ -	\$ -	\$ -	\$ -	\$ -
79 Automobile Accidents Compensation Administration	-	-	-	-	-
90 Medical Services Administration of Puerto Rico	65,976	(21,398)	44,578	52,589	(8,010)
119 Department of Economic Development & Commerce	43,415	45,386	88,801	81,034	7,767
162 Public Building Authority	31,036	23,831	54,867	22,801	32,066
163 Puerto Rico Aqueduct and Sewer Authority	-	1,633	1,633	1,633	-
166 Industrial Development Company	-	-	-	-	-
168 Puerto Rico Ports Authority	-	785	785	-	785
180 Tourism Company	-	-	-	-	-
187 Puerto Rico Health Insurance Administration	814,685	67,505	882,190	709,184	173,006
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	-	-	-	-	-
235 Puerto Rico Housing Finance Corporation	7,900	-	7,900	2,144	5,756
277 Agricultural Enterprises Development Administration	53,682	(7,108)	46,574	43,971	2,603
285 Puerto Rico Integrated Transit Authority	42,224	26,441	68,665	51,686	16,979
295 Fiscal Agency & Financial Advisory Authority	51,696	2,948	54,644	26,126	28,518
303 Convention Center of District Authority	-	719	719	-	719
Total - Core Component Units	\$ 1,110,614	\$ 140,744	\$ 1,251,358	\$ 991,167	\$ 260,190
Secondary Component Units					
22 Office of The Commissioner of Insurance	\$ -	\$ 74	\$ 74	\$ -	\$ 74
29 Puerto Rico Federal Affairs Administration	2,952	(225)	2,727	2,252	475
75 Office of the Financial Institutions Commissioner	-	125	125	-	125
105 Industrial Commission	-	-	-	-	-
109 Puerto Rico School of Plastic Arts	2,699	(337)	2,362	1,831	531
121 Government Board of the 911 Service	-	-	-	-	-
138 Institutional Trust of the National Guard of Puerto Rico	-	-	-	-	-
161 Puerto Rico Infrastructure Financing Authority	2,187	451	2,638	1,375	1,263
165 Land Authority of Puerto Rico	-	69	69	-	69
167 Integral Development of the "Península de Cantera"	595	-	595	378	217
177 Land Administration of Puerto Rico	-	-	-	-	-
186 Culebra Conservation and Development Authority	239	(19)	220	-	220
189 Institute of Forensic Science	18,531	(1,929)	16,602	15,267	1,335
191 Musical Arts Corporation	5,228	(127)	5,101	4,593	508
192 Fine Arts Center Corporation	4,149	(264)	3,885	3,464	421
195 Economic Development Bank of PR	-	-	-	0	(0)
196 Puerto Rico Public Broadcasting Corporation	-	315	315	257	59
198 Agricultural Insurance Corporation	-	-	-	-	-
215 Puerto Rico Conservatory of Music Corporation	4,751	(254)	4,497	4,234	264
236 Innovation Fund for Agricultural Development of Puerto Rico	-	-	-	-	-
238 Ponce Authority (Authority Of The Port Of The Americas)	211	-	211	-	211
264 Corporation for the "Caño Martin Peña" Enlace Project	29,456	-	29,456	1,748	27,708
265 Roosevelt Roads	-	8,284	8,284	2,062	6,222
271 Puerto Rico Technology and Innovation Services	64,509	(3,031)	61,478	47,332	14,147
276 Puerto Rico Public Private Partnership Authority	13,347	-	13,347	6,604	6,743
286 Authority of the Port of Ponce	714	-	714	563	151
288 University of Puerto Rico Comprehensive Cancer Center	20,106	10,000	30,106	25,891	4,215
293 Center for Diabetes Research, Education, and Medical Services	636	205	841	442	399
310 Municipal Finance Corporation	-	-	-	-	-
311 Puerto Rico Gaming Commission	2,329	(618)	1,711	1,168	543
312 Retirement Board of the Government of Puerto Rico	59,167	236,373	295,540	30,162	265,378
329 Office of Socioeconomic Development	15,866	1,289	17,155	3,327	13,828
TBD1 COFINA	-	-	-	-	-
Total - Secondary Component Units	\$ 247,672	\$ 250,383	\$ 498,055	\$ 152,948	\$ 345,107

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 5/31/23

May-23

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
OMB and Hacienda Custodies					
17 Custody of the Office of Management and Budget	\$ 892,467	\$ 254,096	\$ 1,146,563	\$ -	\$ 1,146,563
25 Custody of the Department of the Treasury	2,960,333	2,523,897	5,484,230	2,487,742	2,996,488
Total - OMB and Hacienda Custodies	\$ 3,852,800	\$ 2,777,993	\$ 6,630,793	\$ 2,487,742	\$ 4,143,051

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
8 Office of the Comptroller	\$ 44,813	\$ (5,807)	\$ 39,006	\$ 35,795	\$ 3,211
10 The General Court of Justice	367,223	(68,770)	298,453	283,281	15,172
176 University of Puerto Rico	551,614	-	551,614	505,646	45,968
272 Office of the Inspector General	16,433	(474)	15,959	14,645	1,313
289 Energy Commission	-	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	59,527	-	59,527	54,566	4,961
Total - Out of Scope Entities	\$ 1,378,827	\$ (56,997)	\$ 1,321,830	\$ 1,225,880	\$ 95,950

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Recap					
Entities Operating in PRIFAS 7.5	\$ 5,836,546	\$ (1,641,077)	\$ 4,195,469	\$ 3,336,927	\$ 858,542
Core Component Units	1,110,614	140,744	1,251,358	991,167	260,190
Secondary Component Units	247,672	250,383	498,055	152,948	345,107
OMB and Hacienda Custodies	3,852,800	2,777,993	6,630,793	2,487,742	4,143,051
Out of Scope Entities	1,378,827	(56,997)	1,321,830	1,225,880	95,950
Total	\$ 12,426,459	\$ 1,471,046	\$ 13,897,505	\$ 8,194,665	\$ 5,702,840

Notes:

- 1) For purposes of actuals reporting, DPS related entities are being combined under entity code 45 (Department of Public Safety) with regards to budget and actual figures.
- 2) For purposes of reporting, Paygo is included under entity code 25 (Custody of the Department of the Treasury).
- 3) Please refer to the Appendix for a summary of actuals by month, and compliance, for CORE and Secondary Component Units.
- 4) Revised Budget includes the latest increased approved by FOMB for \$1,471,046. This revised budget excludes the allocation of \$70,750 pursuant to Joint Resolution (JR) 39-2022, and additional appropriations in the amount of \$556,151 authorized by JR 63-2022. Both resolutions were deemed to be part of FY22 Budget.

Puerto Rico Department of Treasury

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

By Agency

YTD from 7/1/2022 through 5/31/23

May-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	-	-	-	263	(263)
16 Office of Management and Budget	1,120	-	1,120	1,040	80
18 Planning Board	-	-	-	-	-
23 Puerto Rico Department of State	3,576	-	3,576	23	3,553
24 Puerto Rico Department of Treasury	750,719	-	750,719	635,920	114,799
28 State Elections Commission	-	-	-	-	-
30 Human Resources Management & Transformation	992	-	992	561	431
31 General Services Administration	4,734	-	4,734	18,206	(13,472)
34 Commission of Investigation, Processing and Appeals	-	-	-	-	-
37 Civil Rights Commission	-	-	-	-	-
38 Puerto Rico Department of Justice	6,086	-	6,086	4,010	2,076
43 Puerto Rico National Guard	-	-	-	-	-
45 Department of Public Safety	54,705	-	54,705	13,285	41,420
49 Department of Transportation and Public Works	102,356	-	102,356	61,713	40,643
50 Department of Natural and Environmental Resources	42,748	-	42,748	33,595	9,153
55 Puerto Rico Department of Agriculture	3,024	-	3,024	505	2,519
60 Office of the Citizen's Ombudsman	-	-	-	-	-
62 Cooperative Development Commission of Puerto Rico	-	-	-	-	-
66 Puerto Rico Highway Authority	-	-	-	65,408	(65,408)
67 Puerto Rico Department of Labor and Human Resources	328,318	-	328,318	155,149	173,169
68 Puerto Rico Labor Relations Board	478	-	478	309	169
69 Puerto Rico Department of Consumer Affairs	1,866	-	1,866	1,177	689
71 Department of Health	140,216	-	140,216	78,551	61,665
78 Department of Housing	21,449	-	21,449	9,062	12,387
81 Department of Education	14,961	-	14,961	26,720	(11,759)
82 Institute of Puerto Rican Culture	1,200	-	1,200	-	1,200
87 Department of Recreation and Sports	20,200	-	20,200	7,878	12,322
95 Mental Health and Drug Addiction Services Administration	4,560	-	4,560	614	3,946
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	-	-	-	13	(13)
123 Family and Children Administration	-	-	-	-	-
124 Child Support Administration (ASUME)	-	-	-	-	-
126 Vocational Rehabilitation Administration	750	-	750	9	741
127 Administration for Socioeconomic Development of the Family	-	-	-	-	-
133 Administracion de Recursos Naturales	-	-	-	-	-
137 Department of Correction and Rehabilitation	20,000	-	20,000	39	19,961
139 Parole Board	-	-	-	-	-
143 Office of Protection and Defense for People with Disabilities	-	-	-	-	-
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	308	774
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	12,993	17,772
Total - Entities Operating in PRIFAS 7.5	\$ 1,557,468	\$ -	\$ 1,557,468	\$ 1,127,349	\$ 430,119

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 5/31/23

May-23

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Core Component Units					
70 State Insurance Fund Corporation	\$ 556,276	\$ -	\$ 556,276	\$ 355,949	\$ 200,327
79 Automobile Accidents Compensation Administration	90,956	-	90,956	56,013	34,943
90 Medical Services Administration of Puerto Rico	138,440	-	138,440	146,747	(8,307)
119 Department of Economic Development & Commerce	162,079	-	162,079	33,080	128,999
162 Public Building Authority	127,164	-	127,164	90,903	36,261
163 Puerto Rico Aqueduct and Sewer Authority	-	-	-	7,735	(7,735)
166 Industrial Development Company	-	-	-	26,735	(26,735)
168 Puerto Rico Ports Authority	89,845	-	89,845	98,520	(8,675)
180 Tourism Company	-	-	-	85,965	(85,965)
187 Puerto Rico Health Insurance Administration	333,475	-	333,475	270,535	62,940
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	82,223	-	82,223	69,954	12,269
235 Puerto Rico Housing Finance Corporation	89,322	-	89,322	12,527	76,795
277 Agricultural Enterprises Development Administration	81,312	-	81,312	81,922	(610)
285 Puerto Rico Integrated Transit Authority	36,941	-	36,941	26,643	10,298
295 Fiscal Agency & Financial Advisory Authority	6,923	-	6,923	3,333	3,590
303 Convention Center of District Authority	27,334	-	27,334	68,593	(41,259)
Total - Core Component Units	\$ 1,822,290	\$ -	\$ 1,822,290	\$ 1,435,154	\$ 387,136
Secondary Component Units					
22 Office of The Commissioner of Insurance	\$ 10,324	\$ -	\$ 10,324	\$ 5,489	\$ 4,835
29 Puerto Rico Federal Affairs Administration	-	-	-	231	(231)
75 Office of the Financial Institutions Commissioner	13,023	-	13,023	6,762	6,262
105 Industrial Commission	21,101	-	21,101	12,884	8,217
109 Puerto Rico School of Plastic Arts	2,167	-	2,167	1,888	279
121 Government Board of the 911 Service	-	-	-	20,863	(20,863)
138 Institutional Trust of the National Guard of Puerto Rico	7,392	-	7,392	4,505	2,887
161 Puerto Rico Infrastructure Financing Authority	1,066	-	1,066	1,162	(96)
165 Land Authority of Puerto Rico	9,844	-	9,844	6,050	3,794
167 Integral Development of the "Peninsula de Cantera"	770	-	770	72	698
177 Land Administration of Puerto Rico	11,560	-	11,560	3,802	7,758
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	832	934
192 Fine Arts Center Corporation	2,317	-	2,317	1,664	653
195 Economic Development Bank of PR	13,227	-	13,227	7,698	5,529
196 Puerto Rico Public Broadcasting Corporation	2,500	-	2,500	8,341	(5,841)
198 Agricultural Insurance Corporation	2,818	-	2,818	32,334	(29,516)
215 Puerto Rico Conservatory of Music Corporation	4,315	-	4,315	2,973	1,342
236 Innovation Fund for Agricultural Development of Puerto Rico	13,624	-	13,624	8,749	4,875
238 Ponce Authority (Authority Of The Port Of The Americas)	-	-	-	-	-
264 Corporation for the "Caño Martin Peña" Enlace Project	-	-	-	57	(57)
265 Roosevelt Roads	-	-	-	1,240	(1,240)
271 Puerto Rico Technology and Innovation Services	1,208	-	1,208	6,414	(5,206)
276 Puerto Rico Public Private Partnership Authority	10,128	-	10,128	4,659	5,469
286 Authority of the Port of Ponce	391	-	391	801	(410)
288 University of Puerto Rico Comprehensive Cancer Center	19,977	-	19,977	25,288	(5,311)
293 Center for Diabetes Research, Education, and Medical Services	250	-	250	227	23
310 Municipal Finance Corporation	201,874	-	201,874	130,960	70,914
311 Puerto Rico Gaming Commission	347,397	-	347,397	143,395	204,002
312 Retirement Board of the Government of Puerto Rico	-	-	-	-	-
329 Office of Socioeconomic Development	-	-	-	-	-
TBD1 COFINA	-	-	-	1,250	(1,250)
Total - Secondary Component Units	\$ 699,794	\$ -	\$ 699,794	\$ 441,141	\$ 258,653

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 5/31/23

May-23

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
OMB and Hacienda Custodies					
17 Custody of the Office of Management and Budget	\$ 16,950	\$ -	\$ 16,950	\$ -	\$ 16,950
25 Custody of the Department of the Treasury	372,753	-	372,753	99,082	273,671
Total - OMB and Hacienda Custodies	\$ 389,703	\$ -	\$ 389,703	\$ 99,082	\$ 290,621

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Out of Scope Entities					
8 Office of the Comptroller	\$ -	\$ -	\$ -	\$ -	\$ -
10 The General Court of Justice	16,321	-	16,321	-	16,321
100 Legislative Assembly of the Commonwealth	-	-	-	-	-
106 Public Housing Administration	14,627	-	14,627	19,661	(5,034)
176 University of Puerto Rico	-	-	-	-	-
193 Office of Government Ethics	-	-	-	-	-
200 Special Independent Prosecutor's Panel	-	-	-	-	-
209 Contributions to Political Parties	-	-	-	-	-
208 Contributions to the Municipalities	-	-	-	-	-
220 Correctional Health	-	-	-	-	-
268 Puerto Rico Institute of Statistics	-	-	-	-	-
272 Office of the Inspector General	-	-	-	-	-
289 Energy Commission	-	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	-	-	-	-	-
Total - Out of Scope Entities	\$ 30,948	\$ -	\$ 30,948	\$ 19,661	\$ 11,287

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Recap					
Entities Operating in PRIFAS 7.5	\$ 1,557,468	\$ -	\$ 1,557,468	\$ 1,127,349	\$ 430,119
Core Component Units	1,822,290	-	1,822,290	1,435,154	387,136
Secondary Component Units	699,794	-	699,794	441,141	258,653
OMB and Hacienda Custodies	389,703	-	389,703	99,082	290,621
Out of Scope Entities	30,948	-	30,948	19,661	11,287
Total	\$ 4,500,203	\$ -	\$ 4,500,203	\$ 3,122,388	\$ 1,377,815

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 5/31/23

May-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	\$ 1,433	\$ 52	\$ 1,484	\$ 56	\$ 1,428	96%
15 Office of the Governor	14,663	(1,351)	13,312	12,190	1,122	8%
16 Office of Management and Budget	20,208	(5,437)	14,771	11,541	3,230	22%
18 Planning Board	-	8,061	8,061	7,556	505	6%
23 Puerto Rico Department of State	17,074	(1,924)	15,150	11,043	4,108	27%
24 Puerto Rico Department of Treasury	861,138	(21,358)	839,780	746,697	93,084	11%
28 State Elections Commission	28,936	(3,577)	25,359	20,730	4,629	18%
30 Human Resources Management & Transformation	6,784	(3,059)	3,725	4,070	(345)	-9%
31 General Services Administration	25,585	(2,204)	23,381	32,552	(9,171)	-39%
34 Commission of Investigation, Processing and Appeals	436	(1)	435	281	154	35%
37 Civil Rights Commission	776	(66)	710	623	88	12%
38 Puerto Rico Department of Justice	121,106	(22,073)	99,033	84,483	14,551	15%
43 Puerto Rico National Guard	16,915	1,110	18,026	15,947	2,079	12%
45 Department of Public Safety	1,126,376	(189,208)	937,168	926,527	10,641	1%
49 Department of Transportation and Public Works	199,893	(9,676)	190,217	120,407	69,811	37%
50 Department of Natural and Environmental Resources	134,489	(10,387)	124,102	94,373	29,729	24%
55 Puerto Rico Department of Agriculture	34,106	(9,564)	24,543	22,126	2,417	10%
60 Office of the Citizen's Ombudsman	3,263	(472)	2,791	2,314	477	17%
62 Cooperative Development Commission of Puerto Rico	2,589	(872)	1,716	1,162	554	32%
66 Puerto Rico Highway Authority	-	-	-	65,408	(65,408)	
67 Puerto Rico Department of Labor and Human Resources	346,633	(28,902)	317,731	162,170	155,561	49%
68 Puerto Rico Labor Relations Board	1,320	(264)	1,056	903	153	14%
69 Puerto Rico Department of Consumer Affairs	12,878	(4,176)	8,702	7,689	1,013	12%
71 Department of Health	520,236	(79,165)	441,071	330,678	110,393	25%
78 Department of Housing	48,074	(10,291)	37,783	24,440	13,342	35%
81 Department of Education	2,281,401	(976,662)	1,304,739	1,106,819	197,919	15%
82 Institute of Puerto Rican Culture	17,761	(2,624)	15,138	12,300	2,837	19%
87 Department of Recreation and Sports	47,500	(8,032)	39,468	26,867	12,601	32%
95 Mental Health and Drug Addiction Services Administration	110,184	(21,416)	88,769	67,318	21,450	24%
96 Office of the Women's Advocate	3,945	2,399	6,345	3,881	2,463	39%
117 Act 70	-	-	-	-	-	
120 Veteran's Advocate Office of Puerto Rico	3,427	(182)	3,245	1,919	1,327	41%
122 Secretariat of the Department of the Family	42,088	(15,496)	26,592	24,637	1,954	7%
123 Family and Children Administration	162,223	(6,853)	155,369	139,916	15,453	10%
124 Child Support Administration (ASUME)	15,115	(1,540)	13,575	10,227	3,348	25%
126 Vocational Rehabilitation Administration	22,443	(9,302)	13,141	12,187	954	7%
127 Administration for Socioeconomic Development of the Family	83,433	(28,888)	54,545	43,253	11,292	21%
133 Administracion de Recursos Naturales	18,333	-	18,333	0	18,333	100%
137 Department of Correction and Rehabilitation	360,777	(35,557)	325,220	278,239	46,980	14%
139 Parole Board	2,427	(231)	2,197	1,618	579	26%
143 Office of Protection and Defense for People with Disabilities	-	440	440	-	440	100%
152 Elderly and Retired People Advocate Office	2,540	736	3,276	870	2,407	73%
153 Office for People with Disabilities	2,044	445	2,489	1,689	800	32%
155 State Historic Preservation Office of Puerto Rico	7,426	385	7,811	2,499	5,311	68%
231 Office for the Patient's Advocate	2,096	(97)	2,000	1,411	589	29%
241 Administration for Integral Development of Childhood	6,606	(2,589)	4,018	2,915	1,102	27%
266 Office of Public Safety Affairs	-	-	-	-	-	
279 Public Service Appeals Commission	2,311	(39)	2,272	2,072	200	9%
281 Office of the Election Comptroller	2,275	84	2,359	2,290	69	3%
298 Public Service Regulatory Board	35,880	(4,499)	31,381	15,383	15,998	51%
Total - Entities Operating in PRIFAS 7.5	\$ 6,777,150	\$ (1,504,320)	\$ 5,272,829	\$ 4,464,276	\$ 808,553	15%

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 5/31/23

May-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	\$ 509,920	\$ -	\$ 509,920	\$ 355,949	\$ 153,971	30%
79 Automobile Accidents Compensation Administration	83,376	-	83,376	56,013	27,363	33%
90 Medical Services Administration of Puerto Rico	187,381	(19,615)	167,767	199,336	(31,569)	-19%
119 Department of Economic Development & Commerce	188,370	41,604	229,974	114,114	115,860	50%
162 Public Building Authority	145,017	21,845	166,862	113,704	53,158	32%
163 Puerto Rico Aqueduct and Sewer Authority	-	1,497	1,497	9,368	(7,871)	-526%
166 Industrial Development Company	-	-	-	26,735	(26,735)	
168 Puerto Rico Ports Authority	82,358	719	83,077	98,520	(15,442)	-19%
180 Tourism Company	-	-	-	85,965	(85,965)	
187 Puerto Rico Health Insurance Administration	1,052,480	61,880	1,114,360	979,718	134,641	12%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	75,371	-	75,371	69,954	5,417	7%
235 Puerto Rico Housing Finance Corporation	89,120	-	89,120	14,671	74,449	84%
277 Agricultural Enterprises Development Administration	123,745	(6,515)	117,229	125,892	(8,663)	-7%
285 Puerto Rico Integrated Transit Authority	72,568	24,238	96,806	78,329	18,477	19%
295 Fiscal Agency & Financial Advisory Authority	53,734	2,702	56,436	29,459	26,977	48%
303 Convention Center of District Authority	25,056	659	25,716	68,593	(42,877)	-167%
Total - Core Component Units	\$ 2,688,495	\$ 129,015	\$ 2,817,510	\$ 2,426,322	\$ 391,188	14%
Secondary Component Units						
22 Office of The Commissioner of Insurance	\$ 9,464	\$ 68	\$ 9,531	\$ 5,489	\$ 4,042	42%
29 Puerto Rico Federal Affairs Administration	2,706	(206)	2,500	2,483	17	1%
75 Office of the Financial Institutions Commissioner	11,938	115	12,053	6,762	5,291	44%
105 Industrial Commission	19,343	-	19,343	12,884	6,459	33%
109 Puerto Rico School of Plastic Arts	4,461	(308)	4,152	3,719	433	10%
121 Government Board of the 911 Service	-	-	-	20,863	(20,863)	
138 Institutional Trust of the National Guard of Puerto Rico	6,776	-	6,776	4,505	2,271	34%
161 Puerto Rico Infrastructure Financing Authority	2,982	413	3,395	2,536	859	25%
165 Land Authority of Puerto Rico	9,024	63	9,087	6,050	3,037	33%
167 Integral Development of the "Peninsula de Cantera"	1,251	-	1,251	450	801	64%
177 Land Administration of Puerto Rico	10,597	-	10,597	3,802	6,795	64%
186 Culebra Conservation and Development Authority	479	(17)	461	-	461	100%
189 Institute of Forensic Science	17,419	(1,768)	15,651	15,818	(167)	-1%
191 Musical Arts Corporation	6,411	(117)	6,294	5,425	870	14%
192 Fine Arts Center Corporation	5,927	(242)	5,685	5,128	557	10%
195 Economic Development Bank of PR	12,125	-	12,125	7,698	4,427	37%
196 Puerto Rico Public Broadcasting Corporation	2,292	289	2,581	8,598	(6,017)	-233%
198 Agricultural Insurance Corporation	2,583	-	2,583	32,334	(29,751)	-1152%
215 Puerto Rico Conservatory of Music Corporation	8,311	(232)	8,078	7,207	871	11%
236 Innovation Fund for Agricultural Development of Puerto Rico	12,489	-	12,489	8,749	3,740	30%
238 Ponce Authority (Authority Of The Port Of The Americas)	193	-	193	-	193	100%
264 Corporation for the "Caño Martin Peña" Enlace Project	27,001	-	27,001	1,805	25,196	93%
265 Roosevelt Roads	-	7,594	7,594	3,302	4,292	57%
271 Puerto Rico Technology and Innovation Services	60,241	(2,778)	57,462	53,746	3,717	6%
276 Puerto Rico Public Private Partnership Authority	21,519	-	21,519	11,263	10,255	48%
286 Authority of the Port of Ponce	1,013	-	1,013	1,364	(351)	-35%
288 University of Puerto Rico Comprehensive Cancer Center	36,743	9,167	45,909	51,178	(5,269)	-11%
293 Center for Diabetes Research, Education, and Medical Services	812	188	1,000	669	331	33%
310 Municipal Finance Corporation	185,051	-	185,051	130,960	54,091	29%
311 Puerto Rico Gaming Commission	320,582	(567)	320,015	144,563	175,452	55%
312 Retirement Board of the Government of Puerto Rico	54,236	216,675	270,912	30,162	240,750	89%
329 Office of Socioeconomic Development	14,544	1,182	15,726	3,327	12,399	79%
TBD1 COFINA	-	-	-	1,250	(1,250)	
Total - Secondary Component Units	\$ 868,511	\$ 229,518	\$ 1,098,029	\$ 594,089	\$ 503,939	46%

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 5/31/23

May-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	\$ 833,632	\$ 232,921	\$ 1,066,553	\$ -	\$ 1,066,553	100%
25 Custody of the Department of the Treasury	3,055,329	2,313,573	5,368,901	2,586,825	2,782,077	52%
Total - OMB and Hacienda Custodies	\$ 3,888,961	\$ 2,546,494	\$ 6,435,455	\$ 2,586,825	\$ 3,848,630	60%

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Out of Scope Entities						
8 Office of the Comptroller	\$ 41,079	\$ (5,323)	\$ 35,756	\$ 35,795	\$ (40)	0%
10 The General Court of Justice	351,582	(63,039)	288,543	283,281	5,262	2%
100 Legislative Assembly of the Commonwealth	121,958	(5,988)	115,970	118,977	(3,007)	-3%
106 Public Housing Administration	18,522	(2,357)	16,165	21,181	(5,016)	-31%
176 University of Puerto Rico	505,646	-	505,646	505,646	0	0%
193 Office of Government Ethics	8,767	(365)	8,402	8,419	(17)	0%
200 Special Independent Prosecutor's Panel	2,955	(13)	2,943	2,945	(2)	0%
209 Contributions to Political Parties	-	-	-	-	-	-
208 Contributions to the Municipalities	130,099	19,025	149,124	150,624	(1,500)	-1%
220 Correctional Health	40,160	5,828	45,988	47,109	(1,121)	-2%
268 Puerto Rico Institute of Statistics	1,896	418	2,314	2,352	(38)	-2%
272 Office of the Inspector General	15,064	(435)	14,629	14,645	(16)	0%
289 Energy Commission	-	-	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	54,566	-	54,566	54,566	0	0%
Total - Out of Scope Entities	\$ 1,292,294	\$ (52,247)	\$ 1,240,046	\$ 1,245,541	\$ (5,495)	0%

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Recap						
Entities Operating in PRIFAS 7.5	\$ 6,777,150	\$ (1,504,320)	\$ 5,272,829	\$ 4,464,276	\$ 808,553	15%
Core Component Units	2,688,495	129,015	2,817,510	2,426,322	391,188	14%
Secondary Component Units	868,511	229,518	1,098,029	594,089	503,939	46%
OMB and Hacienda Custodies	3,888,961	2,546,494	6,435,455	2,586,825	3,848,630	60%
Out of Scope Entities	1,292,294	(52,247)	1,240,046	1,245,541	(5,495)	0%
Total	\$ 15,515,410	\$ 1,348,459	\$ 16,863,869	\$ 11,317,053	\$ 5,546,816	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.
- 3) Revised Budget includes the latest increased approved by FOMB for \$1,471,046. This revised budget excludes the allocation of \$70,750 pursuant to Joint Resolution (JR) 39-2022, and additional appropriations in the amount of \$556,151 authorized by JR 63-2022. Both resolutions were deemed to be part of FY22 Budget.

Puerto Rico Department of Treasury

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

By Agency

YTD from 7/1/2022 through 5/31/23

May-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	\$ -	\$ 52	\$ 52	\$ 56	\$ (5)	-9%
15 Office of the Governor	14,663	(1,351)	13,312	11,927	1,385	10%
16 Office of Management and Budget	19,181	(5,437)	13,744	10,501	3,243	24%
18 Planning Board	-	8,061	8,061	7,556	505	6%
23 Puerto Rico Department of State	13,796	(1,924)	11,872	11,020	852	7%
24 Puerto Rico Department of Treasury	172,979	(21,358)	151,621	110,777	40,844	27%
28 State Elections Commission	28,936	(3,577)	25,359	20,730	4,629	18%
30 Human Resources Management & Transformation	5,875	(3,059)	2,816	3,510	(694)	-25%
31 General Services Administration	21,246	(2,204)	19,042	14,346	4,695	25%
34 Commission of Investigation, Processing and Appeals	436	(1)	435	281	154	35%
37 Civil Rights Commission	776	(66)	710	623	88	12%
38 Puerto Rico Department of Justice	115,528	(22,073)	93,455	80,473	12,982	14%
43 Puerto Rico National Guard	16,915	1,110	18,026	15,947	2,079	12%
45 Department of Public Safety	1,076,230	(189,208)	887,022	913,242	(26,221)	-3%
49 Department of Transportation and Public Works	106,067	(9,676)	96,391	58,693	37,698	39%
50 Department of Natural and Environmental Resources	95,303	(10,387)	84,916	60,778	24,138	28%
55 Puerto Rico Department of Agriculture	31,334	(9,564)	21,771	21,621	149	1%
60 Office of the Citizen's Ombudsman	3,263	(472)	2,791	2,314	477	17%
62 Cooperative Development Commission of Puerto Rico	2,589	(872)	1,716	1,162	554	32%
66 Puerto Rico Highway Authority	-	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	45,675	(28,902)	16,773	7,021	9,752	58%
68 Puerto Rico Labor Relations Board	882	(264)	617	593	24	4%
69 Puerto Rico Department of Consumer Affairs	11,168	(4,176)	6,992	6,512	480	7%
71 Department of Health	391,705	(79,165)	312,540	252,127	60,413	19%
78 Department of Housing	28,412	(10,291)	18,121	15,379	2,743	15%
81 Department of Education	2,267,687	(976,662)	1,291,024	1,080,099	210,925	16%
82 Institute of Puerto Rican Culture	16,661	(2,624)	14,038	12,300	1,737	12%
87 Department of Recreation and Sports	28,983	(8,032)	20,951	18,990	1,962	9%
95 Mental Health and Drug Addiction Services Administration	106,004	(21,416)	84,589	66,704	17,885	21%
96 Office of the Women's Advocate	3,945	2,399	6,345	3,881	2,463	39%
117 Act 70	-	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	3,427	(182)	3,245	1,919	1,327	41%
122 Secretariat of the Department of the Family	42,088	(15,496)	26,592	24,625	1,967	7%
123 Family and Children Administration	162,223	(6,853)	155,369	139,916	15,453	10%
124 Child Support Administration (ASUME)	15,115	(1,540)	13,575	10,227	3,348	25%
126 Vocational Rehabilitation Administration	21,755	(9,302)	12,454	12,178	276	2%
127 Administration for Socioeconomic Development of the Family	83,433	(28,888)	54,545	43,253	11,292	21%
133 Administracion de Recursos Naturales	-	-	-	0	(0)	-
137 Department of Correction and Rehabilitation	360,777	(35,557)	325,220	278,201	47,019	14%
139 Parole Board	2,427	(231)	2,197	1,618	579	26%
143 Office of Protection and Defense for People with Disabilities	-	440	440	-	440	100%
152 Elderly and Retired People Advocate Office	2,540	736	3,276	870	2,407	73%
153 Office for People with Disabilities	2,044	445	2,489	1,689	800	32%
155 State Historic Preservation Office of Puerto Rico	6,434	385	6,819	2,192	4,627	68%
231 Office for the Patient's Advocate	2,096	(97)	2,000	1,411	589	29%
241 Administration for Integral Development of Childhood	6,606	(2,589)	4,018	2,915	1,102	27%
266 Office of Public Safety Affairs	-	-	-	-	-	-
279 Public Service Appeals Commission	2,311	(39)	2,272	2,072	200	9%
281 Office of the Election Comptroller	2,275	84	2,359	2,290	69	3%
298 Public Service Regulatory Board	7,679	(4,499)	3,180	2,390	790	25%
Total - Entities Operating in PRIFAS 7.5	\$ 5,349,471	\$ (1,504,320)	\$ 3,845,150	\$ 3,336,927	\$ 508,223	13%

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 5/31/23

May-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	\$ -	\$ -	\$ -	\$ -	\$ -	
79 Automobile Accidents Compensation Administration	-	-	-	-	-	
90 Medical Services Administration of Puerto Rico	60,478	(19,615)	40,863	52,589	(11,725)	-29%
119 Department of Economic Development & Commerce	39,797	41,604	81,401	81,034	367	0%
162 Public Building Authority	28,450	21,845	50,295	22,801	27,493	55%
163 Puerto Rico Aqueduct and Sewer Authority	-	1,497	1,497	1,633	(136)	-9%
166 Industrial Development Company	-	-	-	-	-	
168 Puerto Rico Ports Authority	-	719	719	-	719	100%
180 Tourism Company	-	-	-	-	-	
187 Puerto Rico Health Insurance Administration	746,795	61,880	808,674	709,184	99,491	12%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	-	-	-	-	-	
235 Puerto Rico Housing Finance Corporation	7,242	-	7,242	2,144	5,098	70%
277 Agricultural Enterprises Development Administration	49,209	(6,515)	42,693	43,971	(1,278)	-3%
285 Puerto Rico Integrated Transit Authority	38,705	24,238	62,943	51,686	11,257	18%
295 Fiscal Agency & Financial Advisory Authority	47,388	2,702	50,090	26,126	23,964	48%
303 Convention Center of District Authority	-	659	659	-	659	100%
Total - Core Component Units	\$ 1,018,063	\$ 129,015	\$ 1,147,078	\$ 991,167	\$ 155,910	14%
Secondary Component Units						
22 Office of The Commissioner of Insurance	\$ -	\$ 68	\$ 68	\$ -	\$ 68	100%
29 Puerto Rico Federal Affairs Administration	2,706	(206)	2,500	2,252	248	10%
75 Office of the Financial Institutions Commissioner	-	115	115	-	115	100%
105 Industrial Commission	-	-	-	-	-	
109 Puerto Rico School of Plastic Arts	2,474	(308)	2,166	1,831	335	15%
121 Government Board of the 911 Service	-	-	-	-	-	
138 Institutional Trust of the National Guard of Puerto Rico	-	-	-	-	-	
161 Puerto Rico Infrastructure Financing Authority	2,005	413	2,418	1,375	1,044	43%
165 Land Authority of Puerto Rico	-	63	63	-	63	100%
167 Integral Development of the "Peninsula de Cantera"	545	-	545	378	167	31%
177 Land Administration of Puerto Rico	-	-	-	-	-	
186 Culebra Conservation and Development Authority	219	(17)	202	-	202	100%
189 Institute of Forensic Science	16,987	(1,768)	15,219	15,267	(48)	0%
191 Musical Arts Corporation	4,792	(117)	4,676	4,593	83	2%
192 Fine Arts Center Corporation	3,803	(242)	3,561	3,464	97	3%
195 Economic Development Bank of PR	-	-	-	0	(0)	
196 Puerto Rico Public Broadcasting Corporation	-	289	289	257	33	11%
198 Agricultural Insurance Corporation	-	-	-	-	-	
215 Puerto Rico Conservatory of Music Corporation	4,355	(232)	4,123	4,234	(111)	-3%
236 Innovation Fund for Agricultural Development of Puerto Rico	-	-	-	-	-	
238 Ponce Authority (Authority Of The Port Of The Americas)	193	-	193	-	193	100%
264 Corporation for the "Caño Martin Peña" Enlace Project	27,001	-	27,001	1,748	25,253	94%
265 Roosevelt Roads	-	7,594	7,594	2,062	5,532	73%
271 Puerto Rico Technology and Innovation Services	59,133	(2,778)	56,355	47,332	9,023	16%
276 Puerto Rico Public Private Partnership Authority	12,235	-	12,235	6,604	5,630	46%
286 Authority of the Port of Ponce	655	-	655	563	92	14%
288 University of Puerto Rico Comprehensive Cancer Center	18,431	9,167	27,597	25,891	1,707	6%
293 Center for Diabetes Research, Education, and Medical Services	583	188	771	442	329	43%
310 Municipal Finance Corporation	-	-	-	-	-	
311 Puerto Rico Gaming Commission	2,135	(567)	1,568	1,168	400	26%
312 Retirement Board of the Government of Puerto Rico	54,236	216,675	270,912	30,162	240,750	89%
329 Office of Socioeconomic Development	14,544	1,182	15,726	3,327	12,399	79%
TBD1 COFINA	-	-	-	-	-	
Total - Secondary Component Units	\$ 227,033	\$ 229,518	\$ 456,551	\$ 152,948	\$ 303,602	66%

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 5/31/23

May-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	\$ 818,095	\$ 232,921	\$ 1,051,016	\$ -	\$ 1,051,016	100%
25 Custody of the Department of the Treasury	2,713,639	2,313,573	5,027,211	2,487,742	2,539,469	51%
Total - OMB and Hacienda Custodies	\$ 3,531,733	\$ 2,546,494	\$ 6,078,227	\$ 2,487,742	\$ 3,590,484	59%

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Out of Scope Entities						
8 Office of the Comptroller	\$ 41,079	\$ (5,323)	\$ 35,756	\$ 35,795	\$ (40)	0%
10 The General Court of Justice	336,621	(63,039)	273,582	283,281	(9,699)	-4%
100 Legislative Assembly of the Commonwealth	121,958	(5,988)	115,970	118,977	(3,007)	-3%
106 Public Housing Administration	5,114	(2,357)	2,757	1,520	1,237	45%
176 University of Puerto Rico	505,646	-	505,646	505,646	0	0%
193 Office of Government Ethics	8,767	(365)	8,402	8,419	(17)	0%
200 Special Independent Prosecutor's Panel	2,955	(13)	2,943	2,945	(2)	0%
209 Contributions to Political Parties	-	-	-	-	-	-
208 Contributions to the Municipalities	130,099	19,025	149,124	150,624	(1,500)	-1%
220 Correctional Health	40,160	5,828	45,988	47,109	(1,121)	-2%
268 Puerto Rico Institute of Statistics	1,896	418	2,314	2,352	(38)	-2%
272 Office of the Inspector General	15,064	(435)	14,629	14,645	(16)	0%
289 Energy Commission	-	-	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	54,566	-	54,566	54,566	0	0%
Total - Out of Scope Entities	\$ 1,263,925	\$ (52,247)	\$ 1,211,677	\$ 1,225,880	\$ (14,202)	-1%

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Recap						
Entities Operating in PRIFAS 7.5	\$ 5,349,471	\$ (1,504,320)	\$ 3,845,150	\$ 3,336,927	\$ 508,223	13%
Core Component Units	1,018,063	129,015	1,147,078	991,167	155,910	14%
Secondary Component Units	227,033	229,518	456,551	152,948	303,602	66%
OMB and Hacienda Custodies	3,531,733	2,546,494	6,078,227	2,487,742	3,590,484	59%
Out of Scope Entities	1,263,925	(52,247)	1,211,677	1,225,880	(14,202)	-1%
Total	\$ 11,390,224	\$ 1,348,459	\$ 12,738,683	\$ 8,194,665	\$ 4,544,018	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.
- 3) Revised Budget includes the latest increased approved by FOMB for \$1,471,046. This revised budget excludes the allocation of \$70,750 pursuant to Joint Resolution (JR) 39-2022, and additional appropriations in the amount of \$556,151 authorized by JR 63-2022. Both resolutions were deemed to be part of FY22 Budget.

Puerto Rico Department of Treasury

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

By Agency

YTD from 7/1/2022 through 5/31/23

May-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	\$ 1,433	\$ -	\$ 1,433	\$ -	\$ 1,433	100%
15 Office of the Governor	-	-	-	263	(263)	
16 Office of Management and Budget	1,027	-	1,027	1,040	(13)	-1%
18 Planning Board	-	-	-	-	-	
23 Puerto Rico Department of State	3,278	-	3,278	23	3,255	99%
24 Puerto Rico Department of Treasury	688,159	-	688,159	635,920	52,239	8%
28 State Elections Commission	-	-	-	-	-	
30 Human Resources Management & Transformation	909	-	909	561	349	38%
31 General Services Administration	4,340	-	4,340	18,206	(13,866)	-320%
34 Commission of Investigation, Processing and Appeals	-	-	-	-	-	
37 Civil Rights Commission	-	-	-	-	-	
38 Puerto Rico Department of Justice	5,579	-	5,579	4,010	1,569	28%
43 Puerto Rico National Guard	-	-	-	-	-	
45 Department of Public Safety	50,146	-	50,146	13,285	36,862	74%
49 Department of Transportation and Public Works	93,826	-	93,826	61,713	32,113	34%
50 Department of Natural and Environmental Resources	39,186	-	39,186	33,595	5,591	14%
55 Puerto Rico Department of Agriculture	2,772	-	2,772	505	2,267	82%
60 Office of the Citizen's Ombudsman	-	-	-	-	-	
62 Cooperative Development Commission of Puerto Rico	-	-	-	-	-	
66 Puerto Rico Highway Authority	-	-	-	65,408	(65,408)	
67 Puerto Rico Department of Labor and Human Resources	300,958	-	300,958	155,149	145,809	48%
68 Puerto Rico Labor Relations Board	438	-	438	309	129	29%
69 Puerto Rico Department of Consumer Affairs	1,711	-	1,711	1,177	533	31%
71 Department of Health	128,531	-	128,531	78,551	49,980	39%
78 Department of Housing	19,662	-	19,662	9,062	10,600	54%
81 Department of Education	13,714	-	13,714	26,720	(13,006)	-95%
82 Institute of Puerto Rican Culture	1,100	-	1,100	-	1,100	100%
87 Department of Recreation and Sports	18,517	-	18,517	7,878	10,639	57%
95 Mental Health and Drug Addiction Services Administration	4,180	-	4,180	614	3,566	85%
96 Office of the Women's Advocate	-	-	-	-	-	
117 Act 70	-	-	-	-	-	
120 Veteran's Advocate Office of Puerto Rico	-	-	-	-	-	
122 Secretariat of the Department of the Family	-	-	-	13	(13)	
123 Family and Children Administration	-	-	-	-	-	
124 Child Support Administration (ASUME)	-	-	-	-	-	
126 Vocational Rehabilitation Administration	688	-	688	9	678	99%
127 Administration for Socioeconomic Development of the Family	-	-	-	-	-	
133 Administracion de Recursos Naturales	18,333	-	18,333	-	18,333	100%
137 Department of Correction and Rehabilitation	-	-	-	39	(39)	
139 Parole Board	-	-	-	-	-	
143 Office of Protection and Defense for People with Disabilities	-	-	-	-	-	
152 Elderly and Retired People Advocate Office	-	-	-	-	-	
153 Office for People with Disabilities	-	-	-	-	-	
155 State Historic Preservation Office of Puerto Rico	992	-	992	308	684	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	28,201	-	28,201	12,993	15,208	54%
Total - Entities Operating in PRIFAS 7.5	\$ 1,427,679	\$ -	\$ 1,427,679	\$ 1,127,349	\$ 300,330	21%

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 5/31/23

May-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	\$ 509,920	\$ -	\$ 509,920	\$ 355,949	\$ 153,971	30%
79 Automobile Accidents Compensation Administration	83,376	-	83,376	56,013	27,363	33%
90 Medical Services Administration of Puerto Rico	126,903	-	126,903	146,747	(19,844)	-16%
119 Department of Economic Development & Commerce	148,572	-	148,572	33,080	115,492	78%
162 Public Building Authority	116,567	-	116,567	90,903	25,664	22%
163 Puerto Rico Aqueduct and Sewer Authority	-	-	-	7,735	(7,735)	
166 Industrial Development Company	-	-	-	26,735	(26,735)	
168 Puerto Rico Ports Authority	82,358	-	82,358	98,520	(16,162)	-20%
180 Tourism Company	-	-	-	85,965	(85,965)	
187 Puerto Rico Health Insurance Administration	305,685	-	305,685	270,535	35,151	11%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	75,371	-	75,371	69,954	5,417	7%
235 Puerto Rico Housing Finance Corporation	81,879	-	81,879	12,527	69,352	85%
277 Agricultural Enterprises Development Administration	74,536	-	74,536	81,922	(7,386)	-10%
285 Puerto Rico Integrated Transit Authority	33,863	-	33,863	26,643	7,220	21%
295 Fiscal Agency & Financial Advisory Authority	6,346	-	6,346	3,333	3,013	47%
303 Convention Center of District Authority	25,056	-	25,056	68,593	(43,537)	-174%
Total - Core Component Units	\$ 1,670,433	\$ -	\$ 1,670,433	\$ 1,435,154	\$ 235,278	14%
Secondary Component Units						
22 Office of The Commissioner of Insurance	\$ 9,464	\$ -	\$ 9,464	\$ 5,489	\$ 3,975	42%
29 Puerto Rico Federal Affairs Administration	-	-	-	231	(231)	
75 Office of the Financial Institutions Commissioner	11,938	-	11,938	6,762	5,176	43%
105 Industrial Commission	19,343	-	19,343	12,884	6,459	33%
109 Puerto Rico School of Plastic Arts	1,986	-	1,986	1,888	98	5%
121 Government Board of the 911 Service	-	-	-	20,863	(20,863)	
138 Institutional Trust of the National Guard of Puerto Rico	6,776	-	6,776	4,505	2,271	34%
161 Puerto Rico Infrastructure Financing Authority	977	-	977	1,162	(185)	-19%
165 Land Authority of Puerto Rico	9,024	-	9,024	6,050	2,974	33%
167 Integral Development of the "Peninsula de Cantera"	706	-	706	72	634	90%
177 Land Administration of Puerto Rico	10,597	-	10,597	3,802	6,795	64%
186 Culebra Conservation and Development Authority	259	-	259	-	259	100%
189 Institute of Forensic Science	433	-	433	551	(119)	-27%
191 Musical Arts Corporation	1,619	-	1,619	832	787	49%
192 Fine Arts Center Corporation	2,124	-	2,124	1,664	460	22%
195 Economic Development Bank of PR	12,125	-	12,125	7,698	4,427	37%
196 Puerto Rico Public Broadcasting Corporation	2,292	-	2,292	8,341	(6,049)	-264%
198 Agricultural Insurance Corporation	2,583	-	2,583	32,334	(29,751)	-1152%
215 Puerto Rico Conservatory of Music Corporation	3,955	-	3,955	2,973	982	25%
236 Innovation Fund for Agricultural Development of Puerto Rico	12,489	-	12,489	8,749	3,740	30%
238 Ponce Authority (Authority Of The Port Of The Americas)	-	-	-	-	-	
264 Corporation for the "Caño Martin Peña" Enlace Project	-	-	-	57	(57)	
265 Roosevelt Roads	-	-	-	1,240	(1,240)	
271 Puerto Rico Technology and Innovation Services	1,107	-	1,107	6,414	(5,307)	-479%
276 Puerto Rico Public Private Partnership Authority	9,284	-	9,284	4,659	4,625	50%
286 Authority of the Port of Ponce	358	-	358	801	(443)	-123%
288 University of Puerto Rico Comprehensive Cancer Center	18,312	-	18,312	25,288	(6,976)	-38%
293 Center for Diabetes Research, Education, and Medical Services	229	-	229	227	2	1%
310 Municipal Finance Corporation	185,051	-	185,051	130,960	54,091	29%
311 Puerto Rico Gaming Commission	318,447	-	318,447	143,395	175,052	55%
312 Retirement Board of the Government of Puerto Rico	-	-	-	-	-	
329 Office of Socioeconomic Development	-	-	-	-	-	
TBD1 COFINA	-	-	-	1,250	(1,250)	
Total - Secondary Component Units	\$ 641,478	\$ -	\$ 641,478	\$ 441,141	\$ 200,337	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 5/31/23

May-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	\$ 15,538	\$ -	\$ 15,538	\$ -	\$ 15,538	100%
25 Custody of the Department of the Treasury	341,690	-	341,690	99,082	242,608	71%
Total - OMB and Hacienda Custodies	\$ 357,228	\$ -	\$ 357,228	\$ 99,082	\$ 258,146	72%

	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	14,961	-	14,961	-	14,961	100%
100 Legislative Assembly of the Commonwealth	-	-	-	-	-	
106 Public Housing Administration	13,408	-	13,408	19,661	(6,253)	-47%
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	\$ 28,369	\$ -	\$ 28,369	\$ 19,661	\$ 8,708	31%

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Recap						
Entities Operating in PRIFAS 7.5	\$ 1,427,679	\$ -	\$ 1,427,679	\$ 1,127,349	\$ 300,330	21%
Core Component Units	1,670,433	-	1,670,433	1,435,154	235,278	14%
Secondary Component Units	641,478	-	641,478	441,141	200,337	31%
OMB and Hacienda Custodies	357,228	-	357,228	99,082	258,146	72%
Out of Scope Entities	28,369	-	28,369	19,661	8,708	31%
Total	\$ 4,125,186	\$ -	\$ 4,125,186	\$ 3,122,388	\$ 1,002,798	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

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

By Agency

For the month of: May-23

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Entities Operating in PRIFAS 7.5						
11 Puerto Rico Traffic Safety Commission	\$ 130	\$ 5	\$ 135	\$ 56	\$ 79	58%
15 Office of the Governor	1,333	(123)	1,210	1,029	181	15%
16 Office of Management and Budget	1,837	(494)	1,343	1,393	(51)	-4%
18 Planning Board	-	733	733	647	85	12%
23 Puerto Rico Department of State	1,552	(175)	1,377	704	673	49%
24 Puerto Rico Department of Treasury	78,285	(1,942)	76,344	52,609	23,735	31%
28 State Elections Commission	2,631	(325)	2,305	1,813	492	21%
30 Human Resources Management & Transformation	617	(278)	339	424	(85)	-25%
31 General Services Administration	2,326	(200)	2,126	2,050	75	4%
34 Commission of Investigation, Processing and Appeals	40	(0)	40	37	3	7%
37 Civil Rights Commission	71	(6)	65	77	(13)	-19%
38 Puerto Rico Department of Justice	11,010	(2,007)	9,003	8,962	41	0%
43 Puerto Rico National Guard	1,538	101	1,639	509	1,130	69%
45 Department of Public Safety	102,398	(17,201)	85,197	131,366	(46,169)	-54%
49 Department of Transportation and Public Works	18,172	(880)	17,292	19,582	(2,289)	-13%
50 Department of Natural and Environmental Resources	12,226	(944)	11,282	11,414	(132)	-1%
55 Puerto Rico Department of Agriculture	3,101	(869)	2,231	1,083	1,149	51%
60 Office of the Citizen's Ombudsman	297	(43)	254	218	36	14%
62 Cooperative Development Commission of Puerto Rico	235	(79)	156	199	(43)	-28%
66 Puerto Rico Highway Authority	-	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	31,512	(2,627)	28,885	14,289	14,595	51%
68 Puerto Rico Labor Relations Board	120	(24)	96	79	17	17%
69 Puerto Rico Department of Consumer Affairs	1,234	(380)	854	653	202	24%
71 Department of Health	47,294	(7,197)	40,097	25,793	14,304	36%
78 Department of Housing	4,370	(936)	3,435	2,100	1,335	39%
81 Department of Education	207,400	(88,787)	118,613	79,175	39,437	33%
82 Institute of Puerto Rican Culture	1,615	(239)	1,376	1,131	245	18%
87 Department of Recreation and Sports	4,318	(730)	3,588	1,622	1,966	55%
95 Mental Health and Drug Addiction Services Administration	10,017	(1,947)	8,070	6,236	1,834	23%
96 Office of the Women's Advocate	359	218	577	659	(82)	-14%
117 Act 70	-	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	312	(17)	295	294	1	0%
122 Secretariat of the Department of the Family	3,826	(1,409)	2,417	1,375	1,043	43%
123 Family and Children Administration	14,748	(623)	14,124	24,289	(10,165)	-72%
124 Child Support Administration (ASUME)	1,374	(140)	1,234	1,404	(170)	-14%
126 Vocational Rehabilitation Administration	2,040	(846)	1,195	691	504	42%
127 Administration for Socioeconomic Development of the Family	7,585	(2,626)	4,959	5,827	(868)	-18%
133 Administracion de Recursos Naturales	-	-	-	-	-	-
137 Department of Correction and Rehabilitation	34,465	(3,232)	31,232	21,072	10,161	33%
139 Parole Board	221	(21)	200	161	39	20%
143 Office of Protection and Defense for People with Disabilities	-	40	40	-	40	100%
152 Elderly and Retired People Advocate Office	231	67	298	(28)	326	109%
153 Office for People with Disabilities	186	40	226	151	76	33%
155 State Historic Preservation Office of Puerto Rico	675	35	710	89	622	88%
231 Office for the Patient's Advocate	191	(9)	182	159	23	12%
241 Administration for Integral Development of Childhood	601	(235)	365	251	114	31%
266 Office of Public Safety Affairs	-	-	-	-	-	-
279 Public Service Appeals Commission	210	(4)	207	181	25	12%
281 Office of the Election Comptroller	207	8	214	232	(17)	-8%
298 Public Service Regulatory Board	3,262	(409)	2,853	1,332	1,521	53%
Total - Entities Operating in PRIFAS 7.5	\$ 616,168	\$ (136,756)	\$ 479,411	\$ 423,391	\$ 56,021	12%

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: May-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	\$ 23,818	\$ 22,538	49%
79 Automobile Accidents Compensation Administration	7,580	-	7,580	5,908	1,672	22%
90 Medical Services Administration of Puerto Rico	17,035	(5,349)	11,685	12,031	(346)	-3%
119 Department of Economic Development & Commerce	17,125	11,347	28,471	6,357	22,114	78%
162 Public Building Authority	13,183	5,958	19,141	11,269	7,872	41%
163 Puerto Rico Aqueduct and Sewer Authority	-	408	408	-	408	100%
166 Industrial Development Company	-	-	-	6,988	(6,988)	
168 Puerto Rico Ports Authority	7,487	196	7,683	8,217	(534)	-7%
180 Tourism Company	-	-	-	11,624	(11,624)	
187 Puerto Rico Health Insurance Administration	95,680	16,876	112,556	82,882	29,674	26%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	6,852	-	6,852	4,371	2,481	36%
235 Puerto Rico Housing Finance Corporation	8,102	-	8,102	1,440	6,662	82%
277 Agricultural Enterprises Development Administration	11,250	(1,777)	9,473	7,357	2,116	22%
285 Puerto Rico Integrated Transit Authority	6,597	6,610	13,207	6,920	6,287	48%
295 Fiscal Agency & Financial Advisory Authority	4,885	737	5,622	4,852	770	14%
303 Convention Center of District Authority	2,278	180	2,458	7,818	(5,360)	-218%
Total - Core Component Units	\$ 244,409	\$ 35,186	\$ 279,595	\$ 201,852	\$ 77,743	28%
Secondary Component Units						
22 Office of The Commissioner of Insurance	\$ 860	\$ 18	\$ 879	\$ 244	\$ 635	72%
29 Puerto Rico Federal Affairs Administration	246	(56)	190	339	(149)	-79%
75 Office of the Financial Institutions Commissioner	1,085	31	1,117	632	485	43%
105 Industrial Commission	1,758	-	1,758	1,312	446	25%
109 Puerto Rico School of Plastic Arts	406	(84)	321	509	(188)	-58%
121 Government Board of the 911 Service	-	-	-	1,928	(1,928)	
138 Institutional Trust of the National Guard of Puerto Rico	616	-	616	415	201	33%
161 Puerto Rico Infrastructure Financing Authority	271	113	384	-	384	100%
165 Land Authority of Puerto Rico	820	17	838	488	350	42%
167 Integral Development of the "Peninsula de Cantera"	114	-	114	-	114	100%
177 Land Administration of Puerto Rico	963	-	963	453	510	53%
186 Culebra Conservation and Development Authority	44	(5)	39	-	39	100%
189 Institute of Forensic Science	1,584	(482)	1,101	1,335	(234)	-21%
191 Musical Arts Corporation	583	(32)	551	531	20	4%
192 Fine Arts Center Corporation	539	(66)	473	446	27	6%
195 Economic Development Bank of PR	1,102	-	1,102	759	343	31%
196 Puerto Rico Public Broadcasting Corporation	208	79	287	744	(457)	-159%
198 Agricultural Insurance Corporation	235	-	235	2,354	(2,119)	-902%
215 Puerto Rico Conservatory of Music Corporation	756	(63)	692	657	35	5%
236 Innovation Fund for Agricultural Development of Puerto Rico	1,135	-	1,135	543	592	52%
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	-	2,455	217	2,237	91%
265 Roosevelt Roads	-	2,071	2,071	662	1,409	68%
271 Puerto Rico Technology and Innovation Services	5,476	(758)	4,719	1,142	3,577	76%
276 Puerto Rico Public Private Partnership Authority	1,956	-	1,956	1,036	920	47%
286 Authority of the Port of Ponce	92	-	92	375	(283)	-307%
288 University of Puerto Rico Comprehensive Cancer Center	3,340	2,500	5,840	7,824	(1,984)	-34%
293 Center for Diabetes Research, Education, and Medical Services	74	51	125	66	59	47%
310 Municipal Finance Corporation	16,823	-	16,823	-	16,823	100%
311 Puerto Rico Gaming Commission	29,144	(155)	28,989	1,873	27,116	94%
312 Retirement Board of the Government of Puerto Rico	4,931	59,093	64,024	3,484	60,540	95%
329 Office of Socioeconomic Development	1,322	322	1,645	272	1,373	83%
TBD1 COFINA	-	-	-	17	(17)	
Total - Secondary Component Units	\$ 78,956	\$ 62,596	\$ 141,551	\$ 30,658	\$ 110,894	78%

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: May-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	\$ 63,524	\$ 139,309	\$ -	\$ 139,309	100%
25 Custody of the Department of the Treasury	277,757	630,974	908,731	208,468	700,263	77%
Total - OMB and Hacienda Custodies	\$ 353,542	\$ 694,498	\$ 1,048,040	\$ 208,468	\$ 839,572	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	\$ (1,452)	\$ 2,283	\$ 3,211	\$ (928)	-41%
10 The General Court of Justice	31,962	(17,192)	14,770	55,262	(40,493)	-274%
100 Legislative Assembly of the Commonwealth	11,087	(1,633)	9,454	7,763	1,691	18%
106 Public Housing Administration	1,684	(643)	1,041	1,891	(850)	-82%
176 University of Puerto Rico	45,968	-	45,968	45,968	0	0%
193 Office of Government Ethics	797	(99)	698	747	(50)	-7%
200 Special Independent Prosecutor's Panel	269	(3)	265	266	(1)	0%
209 Contributions to Political Parties	-	-	-	-	-	-
208 Contributions to the Municipalities	11,827	5,189	17,016	11,825	5,191	31%
220 Correctional Health	3,651	1,589	5,240	6,972	(1,731)	-33%
268 Puerto Rico Institute of Statistics	172	114	286	172	114	40%
272 Office of the Inspector General	1,369	(119)	1,251	1,313	(63)	-5%
289 Energy Commission	-	-	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	4,961	-	4,961	4,961	0	0%
Total - Out of Scope Entities	\$ 117,481	\$ (14,249)	\$ 103,232	\$ 140,351	\$ (37,119)	-36%

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Recap						
Entities Operating in PRIFAS 7.5	\$ 616,168	\$ (136,756)	\$ 479,411	\$ 423,391	\$ 56,021	12%
Core Component Units	244,409	35,186	279,595	201,852	77,743	28%
Secondary Component Units	78,956	62,596	141,551	30,658	110,894	78%
OMB and Hacienda Custodies	353,542	694,498	1,048,040	208,468	839,572	80%
Out of Scope Entities	117,481	(14,249)	103,232	140,351	(37,119)	-36%
Total	\$ 1,410,555	\$ 641,274	\$ 2,051,829	\$ 1,004,720	\$ 1,047,110	51%

Notes:

- 1) For purposes of actuals reporting, DPS related entities are being combined under entity code 45 (Department of Public Safety) with regards to budget and actual figures.
- 2) Please refer to the Appendix for a summary of actuals by month, and compliance, for CORE and Secondary Component Units.
- 3) Revised Budget includes the latest increased approved by FOMB for \$1,471,046. This revised budget excludes the allocation of \$70,750 pursuant to Joint Resolution (JR) 39-2022, and additional appropriations in the amount of \$556,151 authorized by JR 63-2022. Both resolutions were deemed to be part of FY22 Budget.

Puerto Rico Department of Treasury

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

By Agency

For the month of: May-23

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Entities Operating in PRIFAS 7.5						
11 Puerto Rico Traffic Safety Commission	\$ -	\$ 5	\$ 5	\$ 56	\$ (52)	-1100%
15 Office of the Governor	1,333	(123)	1,210	974	237	20%
16 Office of Management and Budget	1,744	(494)	1,249	1,296	(47)	-4%
18 Planning Board	-	733	733	647	85	12%
23 Puerto Rico Department of State	1,254	(175)	1,079	703	376	35%
24 Puerto Rico Department of Treasury	15,725	(1,942)	13,784	9,573	4,210	31%
28 State Elections Commission	2,631	(325)	2,305	1,813	492	21%
30 Human Resources Management & Transformation	534	(278)	256	372	(116)	-45%
31 General Services Administration	1,931	(200)	1,731	1,768	(37)	-2%
34 Commission of Investigation, Processing and Appeals	40	(0)	40	37	3	7%
37 Civil Rights Commission	71	(6)	65	77	(13)	-19%
38 Puerto Rico Department of Justice	10,503	(2,007)	8,496	8,149	347	4%
43 Puerto Rico National Guard	1,538	101	1,639	509	1,130	69%
45 Department of Public Safety	97,839	(17,201)	80,638	129,788	(49,149)	-61%
49 Department of Transportation and Public Works	9,642	(880)	8,763	3,016	5,747	66%
50 Department of Natural and Environmental Resources	8,664	(944)	7,720	8,486	(766)	-10%
55 Puerto Rico Department of Agriculture	2,849	(869)	1,979	1,003	977	49%
60 Office of the Citizen's Ombudsman	297	(43)	254	218	36	14%
62 Cooperative Development Commission of Puerto Rico	235	(79)	156	199	(43)	-28%
66 Puerto Rico Highway Authority	-	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	4,152	(2,627)	1,525	632	893	59%
68 Puerto Rico Labor Relations Board	80	(24)	56	52	4	7%
69 Puerto Rico Department of Consumer Affairs	1,079	(380)	699	537	162	23%
71 Department of Health	35,610	(7,197)	28,413	19,110	9,303	33%
78 Department of Housing	2,583	(936)	1,647	909	738	45%
81 Department of Education	206,153	(88,787)	117,366	74,290	43,076	37%
82 Institute of Puerto Rican Culture	1,515	(239)	1,276	1,131	145	11%
87 Department of Recreation and Sports	2,635	(730)	1,905	1,369	536	28%
95 Mental Health and Drug Addiction Services Administration	9,637	(1,947)	7,690	6,191	1,499	19%
96 Office of the Women's Advocate	359	218	577	659	(82)	-14%
117 Act 70	-	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	312	(17)	295	294	1	0%
122 Secretariat of the Department of the Family	3,826	(1,409)	2,417	1,362	1,055	44%
123 Family and Children Administration	14,748	(623)	14,124	24,289	(10,165)	-72%
124 Child Support Administration (ASUME)	1,374	(140)	1,234	1,404	(170)	-14%
126 Vocational Rehabilitation Administration	1,978	(846)	1,132	690	442	39%
127 Administration for Socioeconomic Development of the Family	7,585	(2,626)	4,959	5,827	(868)	-18%
133 Administracion de Recursos Naturales	-	-	-	-	-	-
137 Department of Correction and Rehabilitation	32,798	(3,232)	29,565	21,038	8,527	29%
139 Parole Board	221	(21)	200	161	39	20%
143 Office of Protection and Defense for People with Disabilities	-	40	40	-	40	100%
152 Elderly and Retired People Advocate Office	231	67	298	(28)	326	109%
153 Office for People with Disabilities	186	40	226	151	76	33%
155 State Historic Preservation Office of Puerto Rico	585	35	620	68	552	89%
231 Office for the Patient's Advocate	191	(9)	182	159	23	12%
241 Administration for Integral Development of Childhood	601	(235)	365	251	114	31%
266 Office of Public Safety Affairs	-	-	-	-	-	-
279 Public Service Appeals Commission	210	(4)	207	181	25	12%
281 Office of the Election Comptroller	207	8	214	232	(17)	-8%
298 Public Service Regulatory Board	698	(409)	289	209	80	28%
Total - Entities Operating in PRIFAS 7.5	\$ 486,379	\$ (136,756)	\$ 349,622	\$ 329,852	\$ 19,771	6%

Puerto Rico Department of Treasury

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

By Agency

For the month of: May-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	\$ -	\$ -	\$ -	\$ -	\$ -	-
79 Automobile Accidents Compensation Administration	-	-	-	-	-	-
90 Medical Services Administration of Puerto Rico	5,498	(5,349)	149	1,977	(1,828)	-1231%
119 Department of Economic Development & Commerce	3,618	11,347	14,964	3,455	11,509	77%
162 Public Building Authority	2,586	5,958	8,544	2,430	6,114	72%
163 Puerto Rico Aqueduct and Sewer Authority	-	408	408	-	408	100%
166 Industrial Development Company	-	-	-	-	-	-
168 Puerto Rico Ports Authority	-	196	196	-	196	100%
180 Tourism Company	-	-	-	-	-	-
187 Puerto Rico Health Insurance Administration	67,890	16,876	84,767	59,895	24,872	29%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	-	-	-	-	-	-
235 Puerto Rico Housing Finance Corporation	658	-	658	188	470	71%
277 Agricultural Enterprises Development Administration	4,474	(1,777)	2,697	1,555	1,141	42%
285 Puerto Rico Integrated Transit Authority	3,519	6,610	10,129	4,412	5,717	56%
295 Fiscal Agency & Financial Advisory Authority	4,308	737	5,045	4,367	678	13%
303 Convention Center of District Authority	-	180	180	-	180	100%
Total - Core Component Units	\$ 92,551	\$ 35,186	\$ 127,737	\$ 78,279	\$ 49,458	39%
Secondary Component Units						
22 Office of The Commissioner of Insurance	\$ -	\$ 18	\$ 18	\$ -	\$ 18	100%
29 Puerto Rico Federal Affairs Administration	246	(56)	190	184	6	3%
75 Office of the Financial Institutions Commissioner	-	31	31	-	31	100%
105 Industrial Commission	-	-	-	-	-	-
109 Puerto Rico School of Plastic Arts	225	(84)	141	201	(60)	-43%
121 Government Board of the 911 Service	-	-	-	-	-	-
138 Institutional Trust of the National Guard of Puerto Rico	-	-	-	-	-	-
161 Puerto Rico Infrastructure Financing Authority	182	113	295	-	295	100%
165 Land Authority of Puerto Rico	-	17	17	-	17	100%
167 Integral Development of the "Peninsula de Cantera"	50	-	50	-	50	100%
177 Land Administration of Puerto Rico	-	-	-	-	-	-
186 Culebra Conservation and Development Authority	20	(5)	15	-	15	100%
189 Institute of Forensic Science	1,544	(482)	1,062	1,335	(273)	-26%
191 Musical Arts Corporation	436	(32)	404	421	(17)	-4%
192 Fine Arts Center Corporation	346	(66)	280	313	(33)	-12%
195 Economic Development Bank of PR	-	-	-	-	-	-
196 Puerto Rico Public Broadcasting Corporation	-	79	79	15	64	81%
198 Agricultural Insurance Corporation	-	-	-	-	-	-
215 Puerto Rico Conservatory of Music Corporation	396	(63)	333	319	14	4%
236 Innovation Fund for Agricultural Development of Puerto Rico	-	-	-	-	-	-
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	-	2,455	212	2,243	91%
265 Roosevelt Roads	-	2,071	2,071	588	1,483	72%
271 Puerto Rico Technology and Innovation Services	5,376	(758)	4,618	1,141	3,477	75%
276 Puerto Rico Public Private Partnership Authority	1,112	-	1,112	704	408	37%
286 Authority of the Port of Ponce	60	-	60	64	(5)	-8%
288 University of Puerto Rico Comprehensive Cancer Center	1,676	2,500	4,176	3,727	448	11%
293 Center for Diabetes Research, Education, and Medical Services	53	51	104	44	60	58%
310 Municipal Finance Corporation	-	-	-	-	-	-
311 Puerto Rico Gaming Commission	194	(155)	40	83	(43)	-110%
312 Retirement Board of the Government of Puerto Rico	4,931	59,093	64,024	3,484	60,540	95%
329 Office of Socioeconomic Development	1,322	322	1,645	272	1,373	83%
TBD1 COFINA	-	-	-	-	-	-
Total - Secondary Component Units	\$ 20,639	\$ 62,596	\$ 83,235	\$ 13,107	\$ 70,128	84%

Puerto Rico Department of Treasury

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

By Agency

For the month of: May-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	\$ 63,524	\$ 137,896	\$ -	\$ 137,896	100%
25 Custody of the Department of the Treasury	246,694	630,974	877,669	190,787	686,881	78%
Total - OMB and Hacienda Custodies	\$ 321,067	\$ 694,498	\$ 1,015,565	\$ 190,787	\$ 824,778	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	\$ (1,452)	\$ 2,283	\$ 3,211	\$ (928)	-41%
10 The General Court of Justice	30,602	(17,192)	13,409	55,262	(41,853)	-312%
100 Legislative Assembly of the Commonwealth	11,087	(1,633)	9,454	7,763	1,691	18%
106 Public Housing Administration	465	(643)	(178)	1,520	(1,698)	954%
176 University of Puerto Rico	45,968	-	45,968	45,968	0	0%
193 Office of Government Ethics	797	(99)	698	747	(50)	-7%
200 Special Independent Prosecutor's Panel	269	(3)	265	266	(1)	0%
209 Contributions to Political Parties	-	-	-	-	-	-
208 Contributions to the Municipalities	11,827	5,189	17,016	11,825	5,191	31%
220 Correctional Health	3,651	1,589	5,240	6,972	(1,731)	-33%
268 Puerto Rico Institute of Statistics	172	114	286	172	114	40%
272 Office of the Inspector General	1,369	(119)	1,251	1,313	(63)	-5%
289 Energy Commission	-	-	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	4,961	-	4,961	4,961	0	0%
Total - Out of Scope Entities	\$ 114,902	\$ (14,249)	\$ 100,653	\$ 139,980	\$ (39,327)	-39%

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Recap						
Entities Operating in PRIFAS 7.5	\$ 486,379	\$ (136,756)	\$ 349,622	\$ 329,852	\$ 19,771	6%
Core Component Units	92,551	35,186	127,737	78,279	49,458	39%
Secondary Component Units	20,639	62,596	83,235	13,107	70,128	84%
OMB and Hacienda Custodies	321,067	694,498	1,015,565	190,787	824,778	81%
Out of Scope Entities	114,902	(14,249)	100,653	139,980	(39,327)	-39%
Total	\$ 1,035,538	\$ 641,274	\$ 1,676,813	\$ 752,005	\$ 924,807	55%

Notes:

- 1) For purposes of actuals reporting, DPS related entities are being combined under entity code 45 (Department of Public Safety) with regards to budget and actual figures.
- 2) Please refer to the Appendix for a summary of actuals by month, and compliance, for CORE and Secondary Component Units.
- 3) Revised Budget includes the latest increased approved by FOMB for \$1,471,046. This revised budget excludes the allocation of \$70,750 pursuant to Joint Resolution (JR) 39-2022, and additional appropriations in the amount of \$556,151 authorized by JR 63-2022. Both resolutions were deemed to be part of FY22 Budget.

Puerto Rico Department of Treasury

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

For the month of: May-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	-	-	-	56	(56)	
16 Office of Management and Budget	93	-	93	97	(4)	-4%
18 Planning Board	-	-	-	-	-	
23 Puerto Rico Department of State	298	-	298	1	297	100%
24 Puerto Rico Department of Treasury	62,560	-	62,560	43,035	19,525	31%
28 State Elections Commission	-	-	-	-	-	
30 Human Resources Management & Transformation	83	-	83	52	31	38%
31 General Services Administration	395	-	395	282	112	28%
34 Commission of Investigation, Processing and Appeals	-	-	-	-	-	
37 Civil Rights Commission	-	-	-	-	-	
38 Puerto Rico Department of Justice	507	-	507	814	(307)	-60%
43 Puerto Rico National Guard	-	-	-	-	-	
45 Department of Public Safety	4,559	-	4,559	1,578	2,980	65%
49 Department of Transportation and Public Works	8,530	-	8,530	16,566	(8,037)	-94%
50 Department of Natural and Environmental Resources	3,562	-	3,562	2,928	634	18%
55 Puerto Rico Department of Agriculture	252	-	252	80	172	68%
60 Office of the Citizen's Ombudsman	-	-	-	-	-	
62 Cooperative Development Commission of Puerto Rico	-	-	-	-	-	
66 Puerto Rico Highway Authority	-	-	-	-	-	
67 Puerto Rico Department of Labor and Human Resources	27,360	-	27,360	13,657	13,703	50%
68 Puerto Rico Labor Relations Board	40	-	40	27	12	31%
69 Puerto Rico Department of Consumer Affairs	156	-	156	116	40	26%
71 Department of Health	11,685	-	11,685	6,683	5,001	43%
78 Department of Housing	1,787	-	1,787	1,191	597	33%
81 Department of Education	1,247	-	1,247	4,885	(3,638)	-292%
82 Institute of Puerto Rican Culture	100	-	100	-	100	100%
87 Department of Recreation and Sports	1,683	-	1,683	254	1,429	85%
95 Mental Health and Drug Addiction Services Administration	380	-	380	46	334	88%
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	-	-	-	13	(13)	
123 Family and Children Administration	-	-	-	-	-	
124 Child Support Administration (ASUME)	-	-	-	-	-	
126 Vocational Rehabilitation Administration	63	-	63	0	62	99%
127 Administration for Socioeconomic Development of the Family	-	-	-	-	-	
133 Administracion de Recursos Naturales	-	-	-	-	-	
137 Department of Correction and Rehabilitation	1,667	-	1,667	33	1,633	98%
139 Parole Board	-	-	-	-	-	
143 Office of Protection and Defense for People with Disabilities	-	-	-	-	-	
152 Elderly and Retired People Advocate Office	-	-	-	-	-	
153 Office for People with Disabilities	-	-	-	-	-	
155 State Historic Preservation Office of Puerto Rico	90	-	90	21	69	77%
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	1,123	1,441	56%
Total - Entities Operating in PRIFAS 7.5	\$ 129,789	\$ -	\$ 129,789	\$ 93,539	\$ 36,250	28%

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: May-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	\$ 23,818	\$ 22,538	49%
79 Automobile Accidents Compensation Administration	7,580	-	7,580	5,908	1,672	22%
90 Medical Services Administration of Puerto Rico	11,537	-	11,537	10,054	1,483	13%
119 Department of Economic Development & Commerce	13,507	-	13,507	2,902	10,605	79%
162 Public Building Authority	10,597	-	10,597	8,840	1,757	17%
163 Puerto Rico Aqueduct and Sewer Authority	-	-	-	-	-	-
166 Industrial Development Company	-	-	-	6,988	(6,988)	-
168 Puerto Rico Ports Authority	7,487	-	7,487	8,217	(730)	-10%
180 Tourism Company	-	-	-	11,624	(11,624)	-
187 Puerto Rico Health Insurance Administration	27,790	-	27,790	22,987	4,803	17%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	6,852	-	6,852	4,371	2,481	36%
235 Puerto Rico Housing Finance Corporation	7,444	-	7,444	1,252	6,192	83%
277 Agricultural Enterprises Development Administration	6,776	-	6,776	5,802	974	14%
285 Puerto Rico Integrated Transit Authority	3,078	-	3,078	2,508	570	19%
295 Fiscal Agency & Financial Advisory Authority	577	-	577	485	92	16%
303 Convention Center of District Authority	2,278	-	2,278	7,818	(5,540)	-243%
Total - Core Component Units	\$ 151,858	\$ -	\$ 151,858	\$ 123,573	\$ 28,285	19%
Secondary Component Units						
22 Office of The Commissioner of Insurance	\$ 860	\$ -	\$ 860	\$ 244	\$ 616	72%
29 Puerto Rico Federal Affairs Administration	-	-	-	155	(155)	-
75 Office of the Financial Institutions Commissioner	1,085	-	1,085	632	453	42%
105 Industrial Commission	1,758	-	1,758	1,312	446	25%
109 Puerto Rico School of Plastic Arts	181	-	181	308	(127)	-71%
121 Government Board of the 911 Service	-	-	-	1,928	(1,928)	-
138 Institutional Trust of the National Guard of Puerto Rico	616	-	616	415	201	33%
161 Puerto Rico Infrastructure Financing Authority	89	-	89	-	89	100%
165 Land Authority of Puerto Rico	820	-	820	488	332	41%
167 Integral Development of the "Peninsula de Cantera"	64	-	64	-	64	100%
177 Land Administration of Puerto Rico	963	-	963	453	510	53%
186 Culebra Conservation and Development Authority	24	-	24	-	24	100%
189 Institute of Forensic Science	39	-	39	-	39	100%
191 Musical Arts Corporation	147	-	147	110	37	25%
192 Fine Arts Center Corporation	193	-	193	133	60	31%
195 Economic Development Bank of PR	1,102	-	1,102	759	343	31%
196 Puerto Rico Public Broadcasting Corporation	208	-	208	729	(521)	-250%
198 Agricultural Insurance Corporation	235	-	235	2,354	(2,119)	-902%
215 Puerto Rico Conservatory of Music Corporation	360	-	360	338	22	6%
236 Innovation Fund for Agricultural Development of Puerto Rico	1,135	-	1,135	543	592	52%
238 Ponce Authority (Authority Of The Port Of The Americas)	-	-	-	-	-	-
264 Corporation for the "Caño Martin Peña" Enlace Project	-	-	-	5	(5)	-
265 Roosevelt Roads	-	-	-	74	(74)	-
271 Puerto Rico Technology and Innovation Services	101	-	101	1	100	99%
276 Puerto Rico Public Private Partnership Authority	844	-	844	332	512	61%
286 Authority of the Port of Ponce	33	-	33	311	(278)	-854%
288 University of Puerto Rico Comprehensive Cancer Center	1,665	-	1,665	4,097	(2,432)	-146%
293 Center for Diabetes Research, Education, and Medical Services	21	-	21	22	(1)	-6%
310 Municipal Finance Corporation	16,823	-	16,823	-	16,823	100%
311 Puerto Rico Gaming Commission	28,950	-	28,950	1,790	27,160	94%
312 Retirement Board of the Government of Puerto Rico	-	-	-	-	-	-
329 Office of Socioeconomic Development	-	-	-	-	-	-
TBD1 COFINA	-	-	-	17	(17)	-
Total - Secondary Component Units	\$ 58,316	\$ -	\$ 58,316	\$ 17,550	\$ 40,766	70%

Puerto Rico Department of Treasury

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

For the month of: May-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	17,681	13,382	43%
Total - OMB and Hacienda Custodies	\$ 32,475	\$ -	\$ 32,475	\$ 17,681	\$ 14,794	46%

	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	371	848	70%
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	\$ 371	\$ 2,208	86%

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Recap						
Entities Operating in PRIFAS 7.5	\$ 129,789	\$ -	\$ 129,789	\$ 93,539	\$ 36,250	28%
Core Component Units	151,858	-	151,858	123,573	28,285	19%
Secondary Component Units	58,316	-	58,316	17,550	40,766	70%
OMB and Hacienda Custodies	32,475	-	32,475	17,681	14,794	46%
Out of Scope Entities	2,579	-	2,579	371	2,208	86%
Total	\$ 375,017	\$ -	\$ 375,017	\$ 252,714	\$ 122,303	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

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

By Agency

YTD from 7/1/2022 through 5/31/23

May-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	-	-	-	40	(40)
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	21,624	26,376
50 Department of Natural and Environmental Resources	-	-	-	2,134	(2,134)
55 Puerto Rico Department of Agriculture	-	-	-	-	-
60 Office of the Citizen's Ombudsman	245	-	245	-	245
62 Cooperative Development Commission of Puerto Rico	-	-	-	-	-
66 Puerto Rico Highway Authority	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	6,500	-	6,500	-	6,500
68 Puerto Rico Labor Relations Board	-	-	-	-	-
69 Puerto Rico Department of Consumer Affairs	-	-	-	-	-
71 Department of Health	-	-	-	-	-
78 Department of Housing	-	-	-	-	-
81 Department of Education	-	-	-	-	-
82 Institute of Puerto Rican Culture	1,120	-	1,120	-	1,120
87 Department of Recreation and Sports	250	-	250	-	250
95 Mental Health and Drug Addiction Services Administration	-	-	-	-	-
96 Office of the Women's Advocate	-	-	-	-	-
117 Act 70	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	-	-	-	-	-
122 Secretariat of the Department of the Family	-	-	-	-	-
123 Family and Children Administration	-	-	-	-	-
124 Child Support Administration (ASUME)	947	-	947	-	947
126 Vocational Rehabilitation Administration	-	-	-	-	-
127 Administration for Socioeconomic Development of the Family	-	-	-	-	-
133 Administracion de Recursos Naturales	-	-	-	-	-
137 Department of Correction and Rehabilitation	15,000	-	15,000	203	14,797
139 Parole Board	-	-	-	-	-
143 Office of Protection and Defense for People with Disabilities	-	-	-	-	-
152 Elderly and Retired People Advocate Office	-	-	-	-	-
153 Office for People with Disabilities	231	-	231	-	231
155 State Historic Preservation Office of Puerto Rico	5,000	-	5,000	134	4,866
231 Office for the Patient's Advocate	295	-	295	-	295
241 Administration for Integral Development of Childhood	-	-	-	-	-
266 Office of Public Safety Affairs	-	-	-	-	-
279 Public Service Appeals Commission	-	-	-	-	-
281 Office of the Election Comptroller	-	-	-	-	-
298 Public Service Regulatory Board	-	-	-	-	-
Total - Entities Operating in PRIFAS 7.5	\$ 110,322	\$ -	\$ 110,322	\$ 24,136	\$ 86,186

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 5/31/23

May-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	\$ -	\$ -	\$ -	\$ 350	\$ (350)
79 Automobile Accidents Compensation Administration	-	-	-	-	-
90 Medical Services Administration of Puerto Rico	-	-	-	-	-
119 Department of Economic Development & Commerce	15,000	-	15,000	3,262	11,738
162 Public Building Authority	2,000	-	2,000	-	2,000
163 Puerto Rico Aqueduct and Sewer Authority	-	-	-	-	-
166 Industrial Development Company	-	-	-	1,835	(1,835)
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	9,405	7,195
295 Fiscal Agency & Financial Advisory Authority	-	-	-	-	-
303 Convention Center of District Authority	-	-	-	1,084	(1,084)
Total - Core Component Units	\$ 36,691	\$ -	\$ 36,691	\$ 15,936	\$ 20,755
Secondary Component Units					
22 Office of The Commissioner of Insurance	\$ -	\$ -	\$ -	\$ -	\$ -
29 Puerto Rico Federal Affairs Administration	-	-	-	-	-
75 Office of the Financial Institutions Commissioner	-	-	-	-	-
105 Industrial Commission	-	-	-	-	-
109 Puerto Rico School of Plastic Arts	-	-	-	-	-
121 Government Board of the 911 Service	-	-	-	10,841	(10,841)
138 Institutional Trust of the National Guard of Puerto Rico	-	-	-	-	-
161 Puerto Rico Infrastructure Financing Authority	-	-	-	12	(12)
165 Land Authority of Puerto Rico	-	-	-	-	-
167 Integral Development of the "Península de Cantera"	-	-	-	-	-
177 Land Administration of Puerto Rico	3,050	-	3,050	-	3,050
186 Culebra Conservation and Development Authority	-	-	-	-	-
189 Institute of Forensic Science	-	-	-	-	-
191 Musical Arts Corporation	-	-	-	-	-
192 Fine Arts Center Corporation	-	-	-	-	-
195 Economic Development Bank of PR	-	-	-	-	-
196 Puerto Rico Public Broadcasting Corporation	-	-	-	-	-
198 Agricultural Insurance Corporation	-	-	-	-	-
215 Puerto Rico Conservatory of Music Corporation	-	-	-	-	-
236 Innovation Fund for Agricultural Development of Puerto Rico	-	-	-	-	-
238 Ponce Authority (Authority Of The Port Of The Americas)	-	-	-	-	-
264 Corporation for the "Caño Martin Peña" Enlace Project	26,400	-	26,400	156	26,244
265 Roosevelt Roads	-	-	-	1,011	(1,011)
271 Puerto Rico Technology and Innovation Services	5,250	-	5,250	-	5,250
276 Puerto Rico Public Private Partnership Authority	-	-	-	-	-
286 Authority of the Port of Ponce	-	-	-	-	-
288 University of Puerto Rico Comprehensive Cancer Center	-	-	-	-	-
293 Center for Diabetes Research, Education, and Medical Services	-	-	-	-	-
310 Municipal Finance Corporation	-	-	-	-	-
311 Puerto Rico Gaming Commission	-	-	-	-	-
312 Retirement Board of the Government of Puerto Rico	-	-	-	82	(82)
329 Office of Socioeconomic Development	13,200	-	13,200	-	13,200
TBD1 COFINA	-	-	-	-	-
Total - Secondary Component Units	\$ 47,900	\$ -	\$ 47,900	\$ 12,102	\$ 35,798

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 5/31/23

May-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	17,700	-
100 Legislative Assembly of the Commonwealth	15,683	-	15,683	15,683	-
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	\$ 33,383	\$ -

	CapEx Certified Budget	Adjustments & Revisions	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
Recap					
Entities Operating in PRIFAS 7.5	\$ 110,322	\$ -	\$ 110,322	\$ 24,136	\$ 86,186
Core Component Units	36,691	-	36,691	15,936	20,755
Secondary Component Units	47,900	-	47,900	12,102	35,798
OMB and Hacienda Custodies	71,841	-	71,841	-	71,841
Out of Scope Entities	33,383	-	33,383	33,383	-
Total	\$ 300,137	\$ -	\$ 300,137	\$ 85,557	\$ 214,580

Notes:

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

Appendix

Core and Secondary Component Unit Consolidated Actuals by Month

		Q1	Q1	Q1	Q2	Q2	Q2	Q3	Q3	Q3	Q4	Q4				
		1	2	3	4	5	6	7	8	9	10	11				
	GF+SRF Budget	7/31/2022	8/31/2022	9/30/2022	10/31/2022	11/30/2022	12/31/2022	1/31/2023	2/28/2023	3/31/2023	4/30/2023	5/31/2023	YTD Totals	Balance	Balance	
Core Component Units																
70	State Insurance Fund Corporation	\$ 556,276	\$ 25,601	\$ 59,467	\$ 38,636	\$ 28,882	\$ 24,970	\$ 30,275	\$ 35,800	\$ 25,682	\$ 34,621	\$ 28,198	\$ 23,818	\$ 355,949	\$ 200,327	36.01%
79	Automobile Accident Compensation Administration	90,956	2,496	5,460	6,793	5,707	3,893	7,774	3,041	4,379	6,437	4,127	5,908	56,013	34,943	38.42%
90	Administration of Medical Services of Puerto Rico	204,416	12,228	13,507	15,690	13,892	14,953	20,404	33,660	9,706	33,583	19,683	12,031	199,336	5,080	2.49%
119	Department of Economic Development and Commerce	205,494	3,846	11,874	7,946	7,094	13,901	5,536	24,207	6,140	12,857	14,356	6,357	114,114	91,380	44.47%
162	Public Buildings Authority	158,200	6,922	8,632	8,261	24,774	8,412	10,686	9,062	6,564	12,164	6,958	11,269	113,704	44,496	28.13%
163	Puerto Rico Aqueduct and Sewer Authority	-	-	-	959	674	-	-	-	-	7,735	-	-	9,368	(9,368)	
166	Industrial Development Company	-	2,292	1,081	1,721	498	1,884	2,820	2,570	2,359	3,210	1,312	6,988	26,735	(26,735)	
168	Ports Authority	89,845	5,594	4,774	14,647	11,296	6,176	8,083	3,955	6,578	22,855	6,345	8,217	98,520	(8,675)	-9.66%
180	Tourism Company	-	2,212	5,525	6,396	9,135	4,015	11,315	5,172	12,343	12,442	6,086	11,624	85,965	(85,965)	
187	Health Insurance Administration of Puerto Rico	1,148,160	91,445	3,623	161,468	90,664	97,532	92,616	84,136	104,473	83,374	87,506	82,882	979,718	168,442	14.67%
188	Corp. of the Cardiovascular Center of Puerto Rico & Caribbean	82,223	7,883	7,080	6,056	6,613	6,873	6,641	6,047	6,165	6,692	5,533	4,371	69,954	12,269	14.92%
235	Housing Financing Authority	97,222	1,023	1,091	1,157	1,266	1,418	1,170	1,281	1,494	2,027	1,304	1,440	14,671	82,551	84.91%
277	Administration for the Development of Agricultural Enterprises	134,994	14,105	9,443	15,495	10,912	10,265	16,214	6,189	10,849	18,162	6,902	7,357	125,892	9,102	6.74%
285	Integrated Transport Authority	79,165	8,277	8,010	7,266	6,295	7,021	7,549	6,530	5,962	6,194	8,305	6,920	78,329	836	1.06%
295	Financial Advisory Authority and Fiscal Agency of Puerto Rico	58,619	1,425	1,173	1,306	1,745	3,836	4,886	1,137	3,031	2,867	3,202	4,852	29,459	29,160	49.74%
303	District Authority of the Convention Center	27,334	7,942	4,614	5,991	5,245	4,870	8,735	5,774	7,554	5,727	4,324	7,818	68,593	(41,259)	-150.94%
	Total - Core Component Units	\$ 2,932,904	\$ 193,290	\$ 145,353	\$ 299,788	\$ 224,691	\$ 210,018	\$ 234,703	\$ 228,561	\$ 213,279	\$ 270,646	\$ 204,140	\$ 201,852	\$ 2,426,322	\$ 506,582	17%
Secondary Component Units																
22	Office of The Commissioner of Insurance	\$ 10,324	\$ 331	\$ 599	\$ 700	\$ 566	\$ 641	\$ 577	\$ 212	\$ 427	\$ 542	\$ 650	\$ 244	\$ 5,489	\$ 4,835	46.83%
29	Puerto Rico Federal Affairs Administration	2,952	197	197	187	202	211	208	216	202	255	269	339	2,483	469	15.89%
75	Office of the Financial Institutions Commissioner	13,023	429	696	578	601	694	610	499	711	719	593	632	6,762	6,262	48.08%
105	Industrial Commission	21,101	905	1,109	997	1,229	1,076	1,269	1,184	1,328	1,346	1,129	1,312	12,884	8,217	38.94%
109	Puerto Rico School of Plastic Arts	4,866	247	2,109	320	360	322	491	185	378	335	326	509	3,719	1,147	23.57%
121	Government Board of the 911 Service	-	1,740	958	724	1,360	280	936	590	203	11,570	575	1,928	20,863	(20,863)	
138	Institutional Trust of the National Guard of Puerto Rico	7,392	316	353	436	473	419	412	496	415	436	334	415	4,505	2,887	39.06%
161	Puerto Rico Infrastructure Financing Authority	3,253	138	149	142	134	412	341	165	231	651	174	-	2,536	717	22.03%
165	Land Authority of Puerto Rico	9,844	643	463	584	458	857	538	543	502	478	496	488	6,050	3,794	38.54%
167	Integral Development of the "Peninsula de Cantera"	1,365	46	36	34	32	48	30	36	99	44	45	-	450	915	67.03%
177	Land Administration of Puerto Rico	11,560	316	421	256	323	271	326	257	486	363	330	453	3,802	7,758	67.11%
186	Culebra Conservation and Development Authority	522	-	-	-	-	-	-	-	-	-	-	-	-	522	100.00%
189	Institute of Forensic Science	19,003	1,524	1,410	1,364	1,341	1,234	1,275	1,419	1,996	1,288	1,632	1,335	15,818	3,185	16.76%
191	Musical Arts Corporation	6,994	421	460	594	341	469	463	503	416	696	531	531	5,425	1,569	22.43%
192	Fine Arts Center Corporation	6,466	444	558	452	506	406	375	543	467	461	470	446	5,128	1,338	20.69%
195	Economic Development Bank of PR	13,227	685	649	681	719	674	704	631	653	753	790	759	7,698	5,529	41.80%
196	Puerto Rico Public Broadcasting Corporation	2,500	719	615	1,136	811	838	756	703	670	820	786	744	8,598	(6,098)	-243.90%
198	Agricultural Insurance Corporation	2,818	160	222	232	4,074	3,500	3,408	3,164	4,774	7,543	2,903	2,354	32,334	(29,516)	-1047.41%
215	Puerto Rico Conservatory of Music Corporation	9,066	397	537	755	624	653	669	528	1,192	599	596	657	7,207	1,859	20.51%
236	Innovation Fund for Agricultural Development of Puerto Rico	13,624	232	284	214	184	180	924	194	3,384	2,014	596	543	8,749	4,875	35.78%
238	Ponce Authority (Authority Of The Port Of The Americas)	211	-	-	-	-	-	-	-	-	-	-	-	-	211	100.00%
264	Corporation for the "Caño Martin Peña" Enlace Project	29,456	123	165	123	141	142	220	143	167	202	161	217	1,805	27,651	93.87%
265	Roosevelt Roads	-	93	115	69	220	448	93	673	125	309	495	662	3,302	(3,302)	
271	Puerto Rico Technology and Innovation Services	65,717	243	276	424	449	11,755	1,067	2,847	26,662	6,584	2,297	1,142	53,746	11,971	18.22%
276	Puerto Rico Public Private Partnership Authority	23,475	258	649	210	303	465	3,215	1,592	1,372	813	1,350	1,036	11,263	12,212	52.02%
286	Authority of the Port of Ponce	1,105	40	41	39	206	128	118	152	121	66	78	375	1,364	(259)	-23.44%
288	University of Puerto Rico Comprehensive Cancer Center	40,083	3,673	3,358	3,322	4,650	4,707	5,485	4,541	4,154	4,800	4,665	7,824	51,178	(11,095)	-27.68%
293	Center for Diabetes Research, Education, and Medical Services	886	51	53	48	49	56	61	87	57	75	66	66	669	217	24.52%
310	Municipal Finance Corporation	201,874	15,764	12,527	12,941	15,472	10,636	17,592	17,276	13,226	15,526	-	-	130,960	70,914	35.13%
311	Puerto Rico Gaming Commission	349,726	765	15,797	15,406	16,247	11,631	1,918	33,243	6,671	36,806	4,206	1,873	144,563	205,163	58.66%
312	Retirement Board of the Government of Puerto Rico	59,167	1,243	2,523	2,701	2,432	3,775	2,926	2,372	2,802	3,543	2,361	3,484	30,162	29,005	49.02%
329	Office of Socioeconomic Development	15,866	216	145	156	977	501	222	258	171	217	192	272	3,327	12,539	79.03%
TBD1	COFINA	-	7	24	21	70	149	9	67	741	66	80	17	1,250	(1,250)	
	Total - Secondary Component Units	\$ 947,466	\$ 32,365	\$ 45,635	\$ 45,846	\$ 55,555	\$ 57,576	\$ 47,237	\$ 75,319	\$ 74,803	\$ 99,919	\$ 29,175	\$ 30,658	\$ 594,089	\$ 353,377	37%
	Core Component Units	\$ 2,932,904	\$ 193,290	\$ 145,353	\$ 299,788	\$ 224,691	\$ 210,018	\$ 234,703	\$ 228,561	\$ 213,279	\$ 270,646	\$ 204,140	\$ 201,852	\$ 2,426,322	\$ 506,582	17.27%
	Secondary Component Units	947,466	32,365	45,635	45,846	55,555	57,576	47,237	75,319	74,803	99,919	29,175	30,658	594,089	353,377	37.30%
	Combined Component Units Monthly Actuals	\$ 3,880,370	\$ 225,655	\$ 190,989	\$ 345,634	\$ 280,246	\$ 267,594	\$ 281,940	\$ 303,880	\$ 288,083	\$ 370,566	\$ 233,315	\$ 232,509	\$ 3,020,411	\$ 859,959	22%

**Non-Compliance List
Expenses Reporting**

Entity Code: Secondary Component Units

	161	Puerto Rico Infrastructure Financing Authority
	167	Integral Development of the "Península de Cantera"
*	186	Culebra Conservation and Development Authority
	310	Municipal Finance Corporation

Notes:

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

**Non-Compliance List
Revenues Reporting**

Entity Code: Secondary Component Units

	161	Puerto Rico Infrastructure Financing Authority
*	186	Culebra Conservation and Development Authority

Notes:

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

FY 23 - Pay Go Charges Paid Back to the TSA by Core and Secondary CUs

As Recorded and Presented by each Entity

Code:	Entity:	Q1	Q1	Q1	Q2	Q2	Q2	Q3	Q3	Q3	Q4	Q4	FY23
		1	2	3	4	5	6	7	8	9	10	11	
		7/31/2022	8/31/2022	9/30/2022	10/31/2022	11/30/2022	12/31/2022	1/31/2023	2/28/2023	3/31/2023	4/30/2023	5/31/2023	YTD Totals
22	Office of The Commissioner of Insurance	\$ -	\$ -	\$ -	\$ -								\$ -
70	State Insurance Fund Corporation	-	16,575	8,300	-	8,300	7,992	8,146	-	-	-	16,788	66,101
79	Automobile Accidents Compensation Administration	-	2,118	1,116	1,052	1,056	1,072	-	1,058	1,052	1,055	1,214	10,793
90	Medical Services Administration of Puerto Rico	-	2,012	-	-								2,012
109	School of Plastic Arts	30	30	30	30	30	30	30	30	30	30	30	330
119	Department of Economic Development & Commerce	375	357	356	356	386	357	361	362	359	361		3,630
121	Government Board of the 911 Service	-	22	21	21	26	19	18	18	18	18	18	201
138	Institutional Trust of the National Guard of Puerto Rico	4	5	4	4	3	3	3	4	4	5	3	42
162	Public Building Authority	-	3,742	1,864	1,944	1,907	3,780	2,037	1,895	1,893	1,877	1,893	22,832
165	Land Authority of Puerto Rico	-	-	-	282	259	-	-	-	-	-	-	541
166	Industrial Development Company	-	2,447	-	1,167		2,487	1,044	1,321	1,343	1,344	2,566	13,719
168	Puerto Rico Ports Authority	1,974	1,962	2,064	1,947	1,951	1,947		4,085	3,846	-	1,940	21,716
177	Land Administration of Puerto Rico	-	189	179	179	182	196	178	178	179	182	179	1,821
180	Tourism Company of Puerto Rico	461	481	459	459	54	971	524	-	923	461	486	5,279
187	Health Insurance Administration of Puerto Rico	-	-	-	-								-
188	Cardiovascular Center Corporation of Puerto Rico and the Caribbean	148	147	147	135	151	138	137	140	138	146	121	1,548
191	Musical Arts Corporation	36	36	36	36	36	36	36	35	35	37	36	395
192	Fine Arts Center Corporation	62	62	62	61	62	63	61	62	61	63	61	680
195	Economic Development Bank of PR	132	150	151	130	136	153	149	127	146	162	141	1,577
198	Agricultural Insurance Corporation	11	11	11	11	11	10	11	12	12	12	11	123
215	Puerto Rico Conservatory of Music Corporation	324	-	-	-	-	-	-	-	29	43	44	440
235	Puerto Rico Housing Finance Authority	-	-	-	-	-	-	-	-	-	-	-	-
277	Agricultural Enterprises Development Administration	-	-	-	-	-	-	-	-	-	-	-	-
285	Puerto Rico Integrated Transit Authority	1,189	1,191	1,189	1,191	1,189	1,190	1,190	1,190	1,189	1,189	1,190	13,087
295	Fiscal Agency & Financial Advisory Authority	-	-	-	-	-	-	-	-	-	-	-	-
298	Retirement Board of the Government of Puerto Rico	-	5,053	-	-	-	-	-	-	-	-	-	5,053
311	Puerto Rico Gaming Commission	865	-	-	-	-	-	-	-	-	-	-	865
312	Government Employees and Judiciary Retirement System	1,193	1,142	1,142	1,141	1,233	1,140	1,140	1,139	1,138	1,132	1,128	12,668
		\$ 6,804	\$ 37,732	\$ 17,132	\$ 10,146	\$ 16,972	\$ 21,584	\$ 15,065	\$ 11,657	\$ 12,395	\$ 8,117	\$ 27,849	\$ 185,454

Puerto Rico Department of Treasury

FY 23 - Budget Adjustments Details

As per Joint Resolution Approved May 12, 2023

May-23

(figures in \$000s)

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