



Requirement 2(A) Section 1, 2 & 4

Government of Puerto Rico

General, Special Revenue and Federal Funds

Budget to Recorded Expenditures & Variance Reporting

& General Fund Revenue Report

May FY20 YTD

Tuesday, June 30, 2020

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

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

Additional Disclaimers

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

- Budget figures are presented as Certified by the FOMB for FY20 and are adjusted for FOMB-approved reapportionments or adjustments.
- Expense-related journal entry errors were considered as actual expenses, as these can be tied directly to a fund, agency, and spend concept.
- Agency names were obtained from the OMB Budget Module, with the exception of the entities pertaining to the Legislative Assembly and the Maritime Transportation Authority.
- There is no visibility of budget distribution from Agency 17 (appropriations under custody of OMB) to other agencies.
- There are limitations in the reporting from 'PRIFAS 7.5' and from the CUs relating to the identification of expenses by funding source. As a result, some assumptions were made to allocate expenses by fund source and by expense concept.
- Actual results allocations by concept are allocated based on mapping of actual spend at the CUs to each expense concept and fund type.
- Due to COVID-19 Health Emergency situation, information pertaining to individual submissions for 'Budget-to-Actual' reporting from CORE and Secondary Component Units have been difficult to produce at the entity management level.
- The Government is committed to provide and comply with all reporting requirements, and will provide an updated version of the report as information becomes available.

- This report will include actuals information as provided by Central Accounting, and specific to General and Special Revenue Fund expenses for entities operating within PRIFAS, as well as CORE CU and Secondary CU Individual submissions for March and YTD. CORE and Secondary CUS with no submission for March, will be presented with the latest YTD
- Budget adjustments are as of the latest FOMB provided report, as of January 18th, 2020, and expected to be updated as soon as available.

Assumptions/Resources:

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

1. Budget figures are obtained from the FOMB Approved Budget for FY20 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 FY20 revenue forecast was sourced from the Certified Fiscal Plan.
2. The monthly/quarterly FY20 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. Actuals are obtained from the Hacienda Central Accounting PRIFAS Expenses report.

Special Revenue Fund Expenses: PRIFAS

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

Federal Fund Expenses: PRIFAS

1. Actuals 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 expenses 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 expenses are provided and broken down by agency, period (month), fund source, and concept level of expenses.
3. These Budget-to-Actual individual submissions are generated from the various ERPs and Financial Accounting Systems operated and utilized at such entities by the management teams.

Core Component Units:

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

Secondary Component Units:

- 22 Office of the Commissioner of Insurance
- 29 Puerto Rico Federal Affairs Administration
- 75 Commissioner of Financial Institutions
- 105 Industrial Comission
- 109 Puerto Rico School of Plastic Arts
- 121 Government Board of the 911 Service
- 138 Institutional Trust of the National Guard of Puerto Rico
- 141 Telecommunications Regulatory Board
- 161 Puerto Rico Infrastructure Financing Authority
- 165 Land Authority
- 167 Integral Development of the "Península de Cantera"
- 177 Land Authority 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 Puerto Rico
- 196 Puerto Rico Public Broadcasting Corporation
- 198 Agricultural Insurance Corporation
- 215 Puerto Rico Conservatory of Music Corporation
- 238 The Port of the Americas Authority
- 258 Trade and Export Company
- 264 Corporation for the "Caño Martin Peña" ENLACE Project
- 265 Redevelopment Authority of Roosevelt Roads
- 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
- 329 Office of Socioeconomic and Community Development
- 928 Government Employees and Judiciary Retirement System
- 929 Teacher's Retirement System
- TBD1 COFINA
- TBD2 COFIM

Out of Scope Entities

1. Expense actuals 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 actuals.
3. Actuals registered in PRIFAS for the entities below may represent cash transfers being passed from Hacienda to these entities, rather than specific actuals recorded in their own financial systems.

- 1 Senado de Puerto Rico
- 2 Cámara de Representantes de Puerto Rico
- 8 Office of the Comptroller
- 10 General Court of Justice
- 100 Legislative Assembly of the Commonwealth
- 106 Public Housing Administration
- 176 University of Puerto Rico
- 193 Government Ethics Board
- 200 Special Independent Prosecutor's Panel
- 208 Contributions to the Municipalities
- 220 Correctional Health Services Corporation
- 222 Oficina de Servicios Legislativos
- 223 Superintendencia del Capitolio
- 224 Comisión Conjunta Sobre Informes Especiales del Contralor
- 225 Estudios de Don. Legislativos
- 268 Puerto Rico Institute of Statistics
- 272 Office of the Inspector General
- 289 Energy Commission
- 292 Independent Office for Consumer Protection
- 297 Financial Oversight and Management Board

Contents:

<u>Page</u> <u>Number:</u>	<u>Sheet Name:</u>	<u>Description:</u>
1	Cover	Cover
2	Disclaimers	Disclaimers
5	Assumptions	Assumptions
9	Contents	List of Schedules and Reports Included in the LIVE file
10	Glossary	Terms and Definitions
13	GF Revenue YTD	General Fund Revenue Year to Date
14	GF Revenue Monthly	General Fund Revenue for the Reporting Month
15	By Concept - Actuals YTD	FY20 - By Spend Concept Budget-to-Actual Report
16	By Concept - Actuals Monthly	FY20 - By Spend Concept Budget-to-Actual Report
17	CONS - FULL FY BUD & YTD Act	Full Year Budget and YTD Actuals for FY20 General and Special Revenue Fund Expense Budget v. Actual
20	GF - FULL FY BUD & YTD Act	Full Year Budget and YTD Actuals for FY20 General Fund Expense Budget v. Actual
23	SRF - FULL FY BUD & YTD Act	Full Year Budget and YTD Actuals for FY20 Special Revenue Fund Expense Budget v. Actual
26	CONS - YTD BUD & YTD Act	YTD Budget and YTD Actuals for FY20 General and Special Revenue Fund Expense Budget v. Actual
29	GF - YTD BUD & YTD Act	YTD Budget and YTD Actuals for FY20 General Fund Expense Budget v. Actual
32	SRF - YTD BUD & YTD Act	YTD Budget and YTD Actuals for FY20 Special Revenue Fund Expense Budget v. Actual
35	CONS - Monthly BUD & Act	Monthly Budget and Actuals for FY20 General and Special Revenue Fund Expense Budget v. Actual
38	GF - Monthly BUD & Act	Monthly Budget and Actuals for FY20 General Fund Expense Budget v. Actual
41	SRF - Monthly BUD & Act	Monthly Budget and Actuals for FY20 Special Revenue Fund Expense Budget v. Actual
	Appendix	Appendix - Additional Information
	Core and Secondary CU	Consolidated Actuals by Month
	Core and Secondary CU	Non-Compliance List

GLOSSARY

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

GLOSSARY

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

GLOSSARY

Term	Definition
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.

Puerto Rico Department of Treasury | AAFAF
YTD FY20 General Revenue Fund Budget v. Actual
YTD from 7/1/2019 through:
5/29/20
May-20
By Concept

(figures in \$000s)

General Fund Revenue	FY20 Certified Budget			Actual		Variance		Comments
	Revenue Forecast	Adjustments & Revisions	Reforecast	YTD Budgeted Revenue	YTD Revenue Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %	
1 Individual Income Taxes	\$ 1,983,957	\$ -	\$ 1,983,957	\$ 1,838,482.80	\$ 1,755,114	\$ (83,369)	-4.5%	State collections have slowed down due to reduced economic activity as a result of the COVID-19 global pandemic.
2 Corporate Income Taxes	2,243,000	-	2,243,000	1,923,569	1,972,881	49,312	2.6%	Outperformance in corporate income tax collections can be attributed to a one-time tax payment related to MBA activity in the first quarter of the fiscal year.
3 Non-Resident Withholdings	654,000	-	654,000	592,517	348,353	(244,163)	-41.2%	State collections have slowed down due to reduced economic activity as a result of the COVID-19 global pandemic.
4 Alcoholic Beverages	262,000	-	262,000	232,266	216,312	(15,954)	-6.9%	
5 Cigarettes	173,000	-	173,000	158,583	73,534	(85,049)	-53.6%	State collections have slowed down due to reduced economic activity as a result of the COVID-19 global pandemic.
6 Motor Vehicles	370,000	-	370,000	334,513	340,523	6,009	1.8%	
7 Excises on Off-Shore Shipment Rum	213,000	-	213,000	198,689	212,114	13,425	6.8%	
8 Other General Fund Revenue	487,999	-	487,999	394,639	477,995	83,356	21.1%	
9 SUT Collections (excl. PSTBA, FAM & CINE)	2,187,016	-	2,187,016	1,962,254	1,502,010	(460,244)	-23.5%	Unfavorable variance is attributable to COVID-19 and related government measures, such as the lockdown imposed by Orders 2020-23 & 2020-29, which has slowed economic activity and depressed collections. In addition, a process change instituted by the Department of Treasury to more accurately reconcile tax filings to cash collections resulted in a longer revenue recognition time. This may account for a portion of the unfavorable variance, as the sweep account holding SUT cash receipts pending reconciliation as of May 31, 2020 was \$56M.
10 Act 154 Collections	1,831,000	-	1,831,000	1,607,818	1,629,763	21,946	1.4%	
Other General Fund Revenue	-	-	-	-	-	-	-	
Total General Fund Revenue¹	\$ 10,404,972	\$ -	\$ 10,404,972	\$ 9,243,332	\$ 8,528,600	\$ (714,732)	-8%	
General Fund Expenses	Expense Budget	Adjustments & Revisions	Revised Budget	YTD Budget	YTD Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %	Comments
1 Payroll	\$ 2,724,251	\$ 45,470	\$ 2,769,721	2,538,910.83	\$ 2,485,289	\$ 53,622	2%	
2 Facilities	367,988	(864)	367,124	336,530	260,265	76,265	23%	
3 Purchased Services	306,025	16,612	322,637	295,751	227,449	68,302	23%	
4 Donations and Subsidies	308,552	(5,508)	303,044	277,790	147,224	130,567	47%	
5 Transportation	83,227	1,168	84,395	77,362	50,032	27,330	35%	
6 Professional Services	383,885	21,484	405,369	371,588	226,543	145,045	39%	
7 Other Operating	186,241	(20,299)	165,942	152,114	119,889	32,225	21%	
8 Capital Expenditures	297,583	(44,437)	253,146	232,051	12,396	219,655	95%	
9 Payments of current & prior period obligations	131,435	64	131,499	120,541	-	120,541	100%	Variance mainly driven by a DSP/Police specific appropriation of \$122M that was budgeted under concept number 9 (nine); and is being expensed under concept 89 (eighty-nine)
10 Materials and Supplies	76,219	3,650	79,869	73,213	36,535	36,679	50%	
11 Equipment Purchases	6,771	30,092	36,863	33,791	18,652	15,139	45%	
12 Media and Advertisements	1,966	(752)	1,214	1,113	219	894	80%	
13 Social Wellbeing for Puerto Rico	1,592,879	(2,350)	1,590,529	1,457,985	146,613	1,311,372	90%	Variance mainly driven by UPRI appropriations that were budgeted under concept 13, and is being expensed in PRIFAS under concept 81.
14 Appropriations to non-governmental entities	156,500	6,717	163,217	149,616	77,317	72,298	48%	
30 PayGo	1,996,703	(54,139)	1,942,564	1,780,684	1,576,162	204,521	11%	AAFAF/advisors continue to reconcile differences between PayGo Report and actuals in PRIFAS; it appears PRIFAS has not registered all YTD PayGo related disbursements. A portion of the PayGo was budgeted/distributed amongst the various Government entities, but is however being expensed under three Hacienda Custody expense accounts, ERS, TSS and BRG, causing mapping and variance issues.
81 Undistributed Appropriations	163,756	-	163,756	150,110	879,153	(729,043)	-486%	Variance mainly driven by UPRI appropriations that were budgeted under concept 13, and is being expensed in PRIFAS under concept 81.
82 Federal Fund Matching	137,137	(476)	136,661	125,273	22,825	102,448	82%	
89 Prior Period Debts	-	-	-	-	125,233	(125,233)		Variance mainly driven by a DSP/Police specific appropriation of \$122M that was budgeted under concept number 9 (nine); and is being expensed under concept 89 (eighty-nine)
98 Budgetary Reserve	130,000	-	130,000	119,167	-	119,167	100%	
700 Other Undistributed Appropriations	-	-	-	-	31,528	(31,528)		
Total General Fund Expenditures	\$ 9,051,118	\$ (3,568)	\$ 9,047,550	\$ 8,293,588	\$ 6,443,322	\$ 1,850,265	22%	

Note: Refer to page 9 for footnote reference descriptions.

(1) Beginning the week ended 12/10, a new collections account was established to collect revenues through the SURI system. SURI is the new digital tool of the Department of Treasury that will allow integration and streamlining of the administration of taxes and revenues and eliminate the complexity of the current systems for the benefit of the Treasury and the taxpayers. The transition of gross tax collections from Hacienda Colecturia to SURI is ongoing and as such, revenue concept detail for the general tax SURI collections is not available at this time for the portion of collections received by the new general tax SURI account. The central government continues to work to validate revenue concept data contained within the new SURI system and will report this detail as soon as it becomes available.

(2) General Fund Revenue figures for the months of April and May are preliminary.

Puerto Rico Department of Treasury | AAFAF
Monthly FY20 General Revenue Fund Budget v. Actual
Month:
5/29/20
Period:
11
By Concept
(figures in \$000s)

	FY20 Certified Budget			Actual		Variance		Comments
	Revenue Forecast	Adjustments & Revisions	Reforecast	Monthly Budget	Monthly Actuals ¹	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %	
General Fund Revenue								
1 Individual Income Taxes	\$ 1,983,957	\$ -	\$ 1,983,957	\$ 134,165	\$ 115,871	\$ (18,294)	-13.6%	
2 Corporate Income Taxes	2,243,000	-	2,243,000	97,120	18,268	(78,852)	-81.2%	
3 Non-Resident Withholdings	654,000	-	654,000	87,430	16,178	(71,251)	-81.5%	
4 Alcoholic Beverages	262,000	-	262,000	21,114	13,608	(7,507)	-35.6%	
5 Cigarettes	173,000	-	173,000	14,417	(2,487)	(16,903)	-117.2%	
6 Motor Vehicles	370,000	-	370,000	31,573	4,700	(26,873)	-85.1%	
7 Excises on Off-Shore Shipment Rum	213,000	-	213,000	14,541	-	(14,541)	-100.0%	
8 Other General Fund Revenue	487,999	-	487,999	27,382	22,029	(5,354)	-19.6%	
9 SUT Collections (excl. PSTBA, FAM & CINE)	2,187,016	-	2,187,016	202,758	107,579	(95,179)	-46.9%	Unfavorable variance is attributable to COVID-19 and related government measures, such as the lockdown imposed by Orders 2020-23 & 2020-29, which has slowed economic activity and depressed collections. In addition, a process change instituted by the Department of Treasury to more accurately reconcile tax filings to cash collections resulted in a longer revenue recognition time. This may account for a portion of the unfavorable variance, as the sweep account holding SUT cash receipts pending reconciliation as of May 31, 2020 was \$56M.
10 Act 154 Collections	1,831,000	-	1,831,000	176,955	192,057	15,102	8.5%	
Other General Fund Revenue	-	-	-	-	-	-	-	
Total General Fund Revenue²	\$ 10,404,972	\$ -	\$ 10,404,972	\$ 807,456	\$ 487,803	\$ (319,653)	-40%	State collections have slowed down due to reduced economic activity as a result of the COVID-19 global pandemic.
General Fund Expenses								
1 Payroll	\$ 2,724,251	\$ 45,470	\$ 2,769,721	\$ 230,810	\$ 223,706	\$ 7,104	3%	
2 Facilities	367,988	(864)	367,124	30,594	24,776	5,818	19%	
3 Purchased Services	306,025	16,612	322,637	26,886	23,237	3,649	14%	
4 Donations and Subsidies	308,552	(5,508)	303,044	25,254	14,187	11,066	44%	
5 Transportation	83,227	1,168	84,395	7,033	3,333	3,700	53%	
6 Professional Services	383,885	21,484	405,369	33,781	22,897	10,884	32%	
7 Other Operating	186,241	(20,299)	165,942	13,829	9,101	4,727	34%	
8 Capital Expenditures	297,583	(44,437)	253,146	21,096	491	20,604	98%	
9 Payments of current & prior period obligations	131,435	64	131,499	10,958	-	10,958	100%	Variance mainly driven by a DSP/Police specific appropriation of \$122M that was budgeted under concept number 9 (nine); and is being expensed under concept 89 (eighty-nine)
10 Materials and Supplies	76,219	3,650	79,869	6,656	4,279	2,377	36%	
11 Equipment Purchases	6,771	30,092	36,863	3,072	1,748	1,324	43%	
12 Media and Advertisements	1,966	(752)	1,214	101	22	79	78%	
13 Social Wellbeing for Puerto Rico	1,592,879	(2,350)	1,590,529	132,544	15,419	117,125	88%	Variance mainly driven by UPR appropriations that were budgeted under concept 13, and is being expensed in PRIFAS under concept 81.
14 Appropriations to non-governmental entities	156,500	6,717	163,217	13,601	4,855	8,747	64%	
30 PayGo	1,996,703	(54,139)	1,942,564	161,880	4,690	157,191	97%	AAFAF/advisors continue to reconcile differences between PayGo Report and actuals in PRIFAS; it appears PRIFAS has not registered all YTD PayGo related disbursements. A portion of the PayGo was budgeted/distributed amongst the various Government entities, but is however being expensed under three Hacienda Custody expense accounts: ERS, TSS and BR; causing mapping and variance issues.
81 Undistributed Appropriations	163,756	-	163,756	13,646	101,072	(87,426)	-641%	Variance mainly driven by UPR appropriations that were budgeted under concept 13, and is being expensed in PRIFAS under concept 81.
82 Federal Fund Matching	137,137	(476)	136,661	11,388	561	10,828	95%	
89 Prior Period Debts	-	-	-	-	6,061	(6,061)		Variance mainly driven by a DSP/Police specific appropriation of \$122M that was budgeted under concept number 9 (nine); and is being expensed under concept 89 (eighty-nine)
98 Budgetary Reserve	130,000	-	130,000	10,833	-	10,833	100%	
700 Other Undistributed Appropriations	-	-	-	-	1,005	(1,005)		
Total General Fund Expenditures	\$ 9,051,118	\$ (3,568)	\$ 9,047,550	\$ 753,963	\$ 461,440	\$ 292,523	39%	

Note: Refer to page 9 for footnote reference descriptions.

(1) Beginning the week ended 12/10, a new collections account was established to collect revenues through the SURI system. SURI is the new digital tool of the Department of Treasury that will allow integration and streamlining of the administration of taxes and revenues and eliminate the complexity of the current systems for the benefit of the Treasury and the taxpayers. The transition of gross tax collections from Hacienda Colecturia to SURI is ongoing and as such, revenue concept detail for the general tax SURI collections is not available at this time for the portion of collections received by the new general tax SURI account. The central government continues to work to validate revenue concept data contained within the new SURI system and will report this detail as soon as it becomes available.

(2) General Fund Revenue figures for the month of May are preliminary.

Puerto Rico Department of Treasury | AAFAF

FY20 - By Concept Budget-to-Actual Report

Full Year Budget and YTD Actuals for FY20 General and Special Revenue Fund Expense Budget v. Actual

All Entities Included in the Commonwealth Budget

5/29/20

(figures in \$000s)

		Certified Budget	Adjustments & Revisions	Revised Budget	Total YTD Actuals	Total Remaining Balance
1	Payroll	\$ 3,386,343	\$ 19,146	\$ 3,405,489	\$ 2,936,939	\$ 468,550
2	Facilities	456,251	7,900	464,151	311,523	152,628
3	Purchased Services	560,736	27,621	588,357	369,363	218,994
4	Donations and Subsidies	382,181	12,417	394,598	191,409	203,188
5	Transportation	96,938	1,565	98,503	54,295	44,208
6	Professional Services	462,179	81,419	543,598	325,880	217,719
7	Other Operating	480,028	(57,160)	422,868	282,675	140,193
8	Capital Expenditures	382,077	(43,488)	338,589	33,286	305,303
9	Payments of current and prior period obligations	134,096	64	134,160	7,787	126,373
10	Materials and Supplies	174,618	4,346	178,964	75,564	103,400
11	Equipment Purchases	14,920	34,177	49,097	29,334	19,764
12	Media and Advertisements	13,683	(749)	12,934	3,651	9,283
13	Social Wellbeing for Puerto Rico	2,007,196	(3,891)	2,003,305	519,875	1,483,430
14	Appropriations to non-governmental entities	196,589	18,844	215,433	113,112	102,322
30	PayGo	2,575,476	(53,796)	2,521,680	1,696,808	824,872
81	Undistributed Appropriations	605,772	(646)	605,126	3,114,212	(2,509,086)
82	Federal Fund Matching	137,305	(476)	136,829	22,881	113,948
89	Prior Period Debts	-	-	-	125,594	(125,594)
98	Budgetary Reserve	130,000	-	130,000	-	130,000
700	Other Undistributed Appropriations	-	-	-	396,094	(396,094)
		\$ 12,196,388	\$ 47,294	\$ 12,243,682	\$ 10,610,280	\$ 1,633,401

Note:

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

Puerto Rico Department of Treasury | AAFAP

FY20 - By Concept Budget-to-Actual Report

Monthly Budget and Monthly Actuals for FY20 General and Special Revenue Fund Expense Budget v. Actual

All Entities Included in the Commonwealth Budget

5/29/20

11

(figures in \$000s)

		Certified Budget	Adjustments & Revisions	Revised Budget	Total Monthly Actuals	Total (Unfavorable) / Favorable \$
1	Payroll	\$ 282,195	\$ 1,596	\$ 283,791	\$ 447,411	\$ (163,620)
2	Facilities	38,021	658	38,679	49,552	(10,872)
3	Purchased Services	46,728	2,302	49,030	46,474	2,556
4	Donations and Subsidies	31,848	1,035	32,883	28,375	4,509
5	Transportation	8,078	130	8,209	6,666	1,542
6	Professional Services	38,515	6,785	45,300	45,794	(494)
7	Other Operating	40,002	(4,763)	35,239	18,202	17,037
8	Capital Expenditures	31,840	(3,624)	28,216	982	27,233
9	Payments of current & prior period obligations	11,175	5	11,180	-	11,180
10	Materials and Supplies	14,552	362	14,914	8,558	6,355
11	Equipment Purchases	1,243	2,848	4,091	3,496	596
12	Media and Advertisements	1,140	(62)	1,078	45	1,033
13	Social Wellbeing for Puerto Rico	167,266	(324)	166,942	30,838	136,104
14	Appropriations to non-governmental entities	16,382	1,570	17,953	9,709	8,243
30	PayGo	214,623	(4,483)	210,140	9,379	200,761
81	Undistributed Appropriations	50,481	(54)	50,427	202,144	(151,717)
82	Federal Fund Matching	11,442	(40)	11,402	1,121	10,281
89	Prior Period Debts	-	-	-	12,121	(12,121)
98	Budgetary Reserve	10,833	-	10,833	-	10,833
700	Other Undistributed Appropriations	-	-	-	2,010	(2,010)
		\$ 1,016,366	\$ 3,941	\$ 1,020,307	\$ 922,879	\$ 97,427

Note:

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

Puerto Rico Department of Treasury | AAFAF

Full Year Budget and YTD Actual Results for FY20 General, Special Revenue and Federal Fund Expense Budget v. Actual

By Agency

YTD from 7/1/2019 through:

May-20

5/29/20

(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	\$ 1,614	\$ 14	\$ 1,628	\$ -	\$ 1,628
14 Puerto Rico Environmental Quality Board	38,182	168	38,350	-	38,350
15 Office of the Governor	23,648	128	23,776	11,133	12,643
16 Office of Management and Budget	61,427	(3,608)	57,819	38,688	19,131
18 Puerto Rico Planning Board	12,487	103	12,590	7,963	4,626
23 Puerto Rico Department of State	18,641	1,138	19,779	11,575	8,204
24 Puerto Rico Department of the Treasury	236,336	16,109	252,445	76,825	175,620
28 State Elections Commission	28,096	450	28,546	28,704	(158)
30 Human Resources Management & Transformation	5,051	47	5,098	2,837	2,261
31 General Services Administration	13,314	3,443	16,757	19,317	(2,560)
34 Commission of Investigation, Processing and Appeals	483	3	486	203	283
35 Office of Industrial Tax Exemption	2,496	-	2,496	-	2,496
37 Civil Rights Commission	821	7	828	538	290
38 Puerto Rico Department of Justice	116,341	8,586	124,927	72,923	52,004
45 Department of Public Safety	1,262,159	12,716	1,274,875	933,308	341,567
49 Department of Transportation and Public Works	90,460	10,783	101,243	55,715	45,528
50 Department of Natural and Environmental Resources	51,562	154	51,716	57,358	(5,642)
55 Puerto Rico Department of Agriculture	35,193	121	35,314	20,773	14,541
60 Office of the Citizen's Ombudsman	3,036	41	3,077	2,266	811
62 Cooperative Development Commission of Puerto Rico	1,625	17	1,642	1,066	576
65 Public Service Commission	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	343,292	462	343,754	379,498	(35,744)
68 Puerto Rico Labor Relations Board	1,472	11	1,483	788	695
69 Puerto Rico Department of Consumer Affairs	13,265	82	13,347	6,091	7,256
71 Department of Health	449,835	1,643	451,478	290,234	161,244
78 Department of Housing	50,485	131	50,616	28,422	22,194
81 Department of Education	2,416,107	18,430	2,434,537	1,889,970	544,567
82 Institute of Puerto Rican Culture	15,408	92	15,500	11,333	4,167
87 Department of Recreation and Sports	31,856	16,418	48,274	22,947	25,327
89 Horse Racing Industry and Sport Administration	3,513	786	4,299	2,807	1,492
95 Mental Health and Drug Addiction Services Administration	107,195	21,313	128,508	62,493	66,015
96 Office of the Women's Advocate	2,019	26	2,045	1,675	370
117 Act 70	-	-	-	36	(36)
120 Veteran's Advocate Office	2,345	10	2,355	6,746	(4,391)
122 Secretariat of the Department of the Family	41,811	231	42,042	24,171	17,871
123 Family and Children Administration	181,159	1,077	182,236	146,440	35,796
124 Child Support Administration (ASUME)	10,985	78	11,063	7,588	3,475
126 Vocational Rehabilitation Administration	24,156	7	24,163	10,635	13,528
127 Socioeconomic Development of the Family	81,394	553	81,947	38,645	43,302
133 Natural Resources Administration	36,945	545	37,490	-	37,490
137 Department of Correction and Rehabilitation	378,372	4,202	382,574	304,180	78,394
139 Parole Board	2,305	25	2,330	1,506	824
152 Elderly and Retired People Advocate Office	2,537	11	2,548	1,439	1,109
153 Office for People with Disabilities	1,599	17	1,616	825	791
155 State Historic Preservation Office of Puerto Rico	2,218	9	2,227	1,259	968
189 Bureau of Forensic Sciences Institute	19,141	-	19,141	-	19,141
221 Emergency Medical Corps Bureau	30,918	415	31,333	-	31,333
231 Office for the Patient's Advocate	1,577	15	1,592	1,102	490
241 Administration for Integral Development of Childhood	6,773	48	6,821	2,562	4,259
273 Permits Management Office	15,308	-	15,308	-	15,308
279 Public Service Appeals Commission	2,589	24	2,613	1,908	705
281 Office of the Election Comptroller	2,465	26	2,491	2,124	367
298 Bureaus Transport and Telecom	-	-	-	-	-
290 State Office of Energy Policy	6,439	-	6,439	-	6,439
Total - Entities Operating in PRIFAS 7.5	\$ 6,288,455	\$ 117,106	\$ 6,405,561	\$ 4,588,615	\$ 1,816,945

Puerto Rico Department of Treasury | AAFAF

Full Year Budget and YTD Actual Results for FY20 General, Special Revenue and Federal Fund Expense Budget v. Actual

By Agency

YTD from 7/1/2019 through:

May-20

5/29/20

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Core Component Units					
70 State Insurance Fund Corporation	\$ 453,355	\$ 1,643	\$ 454,998	\$ 303,939	\$ 151,059
79 Automobile Accident Compensation Administration	86,604	193	86,797	110,533	(23,736)
90 Administration of Medical Services of Puerto Rico	184,485	946	185,431	172,803	12,628
119 Department of Economic Development and Commerce	16,167	94	16,261	4,921	11,340
162 Public Buildings Authority	126,758	632	127,390	41,845	85,545
166 Industrial Development Company	41,878	94	41,972	-	41,972
168 Ports Authority	135,820	25,288	161,108	32,345	128,763
180 Tourism Company of Puerto Rico	104,618	6,965	111,583	83,491	28,092
187 Health Insurance Administration of Puerto Rico	1,281,233	37	1,281,270	330,998	950,272
188 Corp. of the Cardiovascular Center of Puerto Rico and the Caribbean	72,234	341	72,575	-	72,575
235 Housing Financing Authority	37,805	92	37,897	19,618	18,279
277 Administration for the Development of Agricultural Enterprises	125,782	246	126,028	30,448	95,580
285 Integrated Transport Authority	91,863	542	92,405	32,461	59,944
295 Financial Advisory Authority and Fiscal Agency of Puerto Rico	103,536	2,454	105,990	39,199	66,791
303 District Authority of the Convention Center	28,009	7	28,016	29,092	(1,076)
Total - Core Component Units	\$ 2,890,147	\$ 39,574	\$ 2,929,721	\$ 1,231,693	\$ 1,698,028
Secondary Component Units					
22 Office of The Commissioner of Insurance	\$ 14,069	\$ 49	\$ 14,118	\$ 5,266	\$ 8,852
29 Puerto Rico Federal Affairs Administration	2,857	8	2,865	-	2,865
75 Commissioner of Financial Institutions	11,848	47	11,895	5,036	6,859
105 Industrial Commission	17,897	120	18,017	12,138	5,879
109 Puerto Rico School of Plastic Arts	4,512	24	4,536	-	4,536
121 Government Board of the 911 Service	20,579	11,721	32,300	17,067	15,233
138 Institutional Trust of the National Guard of Puerto Rico	6,628	3	6,631	4,441	2,190
141 Telecommunications Regulatory Board	8,706	(100)	8,606	3,835	4,771
161 Puerto Rico Infrastructure Financing Authority	7,841	1,349	9,190	4,524	4,666
165 Land Authority	22,803	70	22,873	6,798	16,075
167 Integral Development of the "Península de Cantera"	1,100	12	1,112	585	527
177 Land Authority of Puerto Rico	8,318	38	8,356	5,327	3,029
184 Solid Waste Authority	3,558	18	3,576	1,636	1,940
186 Culebra Conservation and Development Authority	444	1	445	-	445
191 Musical Arts Corporation	7,766	64	7,830	5,308	2,522
192 Fine Arts Center Corporation	5,862	31	5,893	4,299	1,594
195 Economic Development Bank of PR	12,008	55	12,063	9,272	2,791
196 Puerto Rico Public Broadcasting Corporation	8,876	81	8,957	27,720	(18,763)
198 Agricultural Insurance Corporation	3,167	18	3,185	3,820	(635)
215 Puerto Rico Conservatory of Music Corporation	8,776	36	8,812	7,819	993
238 The Port of the Americas Authority	191	-	191	-	191
258 Trade & Export Company	14,026	67	14,093	67,023	(52,930)
264 Corporation for the "Caño Martín Peña" Enlace Project	14,451	16	14,467	4,250	10,217
265 Redevelopment Authority of Roosevelt Roads	1,710	213	1,923	1,310	613
276 Puerto Rico Public Private Partnership Authority	13,329	9,556	22,885	14,389	8,496
286 Authority of the Port of Ponce	954	-	954	-	954
288 University of Puerto Rico Comprehensive Cancer Center	41,465	120	41,585	20,265	21,320
293 Center for Diabetes	779	6	785	732	53
329 Office of Socio-Economic & Community Development	18,247	2,032	20,279	13,290	6,989
928 Government Employees and Judiciary Retirement System	46,890	488	47,378	29,757	17,621
929 Teacher's Retirement System	15,889	71	15,960	8,281	7,679
TBD1 COFINA	-	-	-	-	-
TBD2 COFIM	-	-	-	-	-
Total - Secondary Component Units	\$ 345,546	\$ 26,214	\$ 371,760	\$ 284,187	\$ 87,573

Puerto Rico Department of Treasury | AAFAF

Full Year Budget and YTD Actual Results for FY20 General, Special Revenue and Federal Fund Expense Budget v. Actual

By Agency

YTD from 7/1/2019 through:

May-20

5/29/20

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
OMB and Hacienda Custodies					
17 Custody of the Office of Management and Budget	\$ 514,722	\$ (87,371)	\$ 427,352	\$ -	\$ 427,352
25 Custody of the Department of the Treasury	854,492	(54,039)	800,453	3,226,081	(2,425,627)
Total - OMB and Hacienda Custodies	\$ 1,369,214	\$ (141,409)	\$ 1,227,805	\$ 3,226,081	\$ (1,998,276)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Out of Scope Entities					
1 Senado de Puerto Rico	\$ -	\$ -	\$ -	\$ 25,445	\$ (25,445)
2 Cámara de Representantes de PR	-	-	-	29,058	(29,058)
8 Office of the Comptroller	43,308	28	43,336	34,133	9,203
10 The General Court of Justice	307,352	3,185	310,537	272,491	38,046
100 Legislative Assembly of the Commonwealth	95,903	570	96,473	-	96,473
106 Public Housing Administration	24,727	10	24,737	15,080	9,657
176 University of Puerto Rico	559,874	-	559,874	520,552	39,322
193 Government Ethics Board	9,027	78	9,105	8,371	733
200 Special Independent Prosecutor's Panel	2,197	353	2,550	2,032	517
208 Contributions to the Municipalities	131,838	-	131,838	234,305	(102,467)
220 Correctional Health Services Corporation	43,896	1,499	45,395	46,146	(751)
222 Oficina de Serv. Legislativos	-	-	-	5,372	(5,372)
223 Superintendencia del Capitolio	-	-	-	9,306	(9,306)
224 Com. Conjunta Inf. Contralor	-	-	-	410	(410)
225 Estudios de Don. Legislativos	-	-	-	20,751	(20,751)
268 Puerto Rico Institute of Statistics	1,667	7	1,674	1,539	135
272 Office of the Inspector General	5,305	11	5,316	1,771	3,545
289 Energy Commission	19,903	(646)	19,257	-	19,257
292 Independent Office for Consumer Protection	404	796	1,200	-	1,200
297 Financial Oversight and Management Board	57,625	-	57,625	52,943	4,682
Total - Out of Scope Entities	\$ 1,303,026	\$ 5,890	\$ 1,308,916	\$ 1,279,704	\$ 29,212

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Recap					
Entities Operating in PRIFAS 7.5	\$ 6,288,455	\$ 117,106	\$ 6,405,561	\$ 4,588,615	\$ 1,816,945
Core Component Units	2,890,147	39,574	2,929,721	1,231,693	1,698,028
Secondary Component Units	345,546	26,214	371,760	284,187	87,573
OMB and Hacienda Custodies	1,369,214	(141,409)	1,227,805	3,226,081	(1,998,276)
Out of Scope Entities	1,303,026	5,890	1,308,916	1,279,704	29,212
Total	\$ 12,196,388	\$ 47,375	\$ 12,243,763	\$ 10,610,280	\$ 1,633,482

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) Department of the Treasury (Hacienda/Entity 24) has not uploaded interfaces for March and April into PRIFAS 7.5; for no actuals will be captured for such periods.
- 3) SIFC shows a favorable variance, as various other CORE CU have shown; but is due to the fact that no actuals have been provided for some time.
- 4) Please refer to the Appendix for a summary of actuals by month, and compliance, for CORE and Secondary Component Units.
- 5) Ports Authority is showing a favorable variance which is mainly driven by delayed use of the CapEx budget and to a DDEC project on the Aguadilla airport.

Puerto Rico Department of Treasury | AAFAP

Full Year Budget and YTD Actuals Results for FY20 General Fund Expense Budget v. Actual

By Agency

YTD from 7/1/2019 through:

May-20

5/29/20

(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	\$ 120	\$ 14	\$ 134	\$ -	\$ 134
14 Puerto Rico Environmental Quality Board	20,425	168	20,593	-	20,593
15 Office of the Governor	23,648	128	23,776	11,133	12,643
16 Office of Management and Budget	59,474	(3,608)	55,866	38,646	17,220
18 Puerto Rico Planning Board	12,474	103	12,577	7,962	4,615
23 Puerto Rico Department of State	15,083	98	15,181	9,447	5,734
24 Puerto Rico Department of the Treasury	210,874	16,109	226,983	76,575	150,408
28 State Elections Commission	28,096	450	28,546	28,704	(158)
30 Human Resources Management & Transformation	4,018	47	4,065	2,485	1,580
31 General Services Administration	6,413	3,443	9,856	513	9,343
34 Commission of Investigation, Processing and Appeals	483	3	486	203	283
35 Office of Industrial Tax Exemption	-	-	-	-	-
37 Civil Rights Commission	821	7	828	538	290
38 Puerto Rico Department of Justice	110,491	8,586	119,077	70,737	48,340
45 Department of Public Safety	1,240,641	8,207	1,248,848	926,319	322,529
49 Department of Transportation and Public Works	42,849	10,783	53,632	28,200	25,432
50 Department of Natural and Environmental Resources	45,672	154	45,826	45,003	823
55 Puerto Rico Department of Agriculture	32,884	121	33,005	20,020	12,985
60 Office of the Citizen's Ombudsman	3,036	41	3,077	2,266	811
62 Cooperative Development Commission of Puerto Rico	1,625	17	1,642	1,066	576
65 Public Service Commission	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	30,936	462	31,398	5,371	26,027
68 Puerto Rico Labor Relations Board	1,011	11	1,022	525	497
69 Puerto Rico Department of Consumer Affairs	11,490	82	11,572	5,215	6,357
71 Department of Health	328,528	1,643	330,171	200,300	129,871
78 Department of Housing	29,039	131	29,170	16,114	13,056
81 Department of Education	2,400,800	18,430	2,419,230	1,133,231	1,285,999
82 Institute of Puerto Rican Culture	15,081	92	15,173	11,333	3,840
87 Department of Recreation and Sports	31,856	168	32,024	16,865	15,159
89 Horse Racing Industry and Sport Administration	2,257	32	2,289	1,521	768
95 Mental Health and Drug Addiction Services Administration	100,412	21,313	121,725	58,661	63,064
96 Office of the Women's Advocate	2,019	26	2,045	1,675	370
117 Act 70	-	-	-	36	(36)
120 Veteran's Advocate Office	2,345	10	2,355	1,859	496
122 Secretariat of the Department of the Family	41,811	231	42,042	24,171	17,871
123 Family and Children Administration	181,159	1,077	182,236	146,440	35,796
124 Child Support Administration (ASUME)	10,977	78	11,055	7,587	3,468
126 Vocational Rehabilitation Administration	23,428	7	23,435	10,322	13,113
127 Socioeconomic Development of the Family	81,394	553	81,947	38,645	43,302
133 Natural Resources Administration	21,691	545	22,236	-	22,236
137 Department of Correction and Rehabilitation	352,140	4,202	356,342	298,140	58,202
139 Parole Board	2,305	25	2,330	1,506	824
152 Elderly and Retired People Advocate Office	2,537	11	2,548	1,439	1,109
153 Office for People with Disabilities	1,599	17	1,616	825	791
155 State Historic Preservation Office of Puerto Rico	1,407	9	1,416	970	446
189 Bureau of Forensic Sciences Institute	18,666	-	18,666	-	18,666
221 Emergency Medical Corps Bureau	21,433	415	21,848	-	21,848
231 Office for the Patient's Advocate	1,577	15	1,592	1,102	490
241 Administration for Integral Development of Childhood	6,773	48	6,821	2,562	4,259
273 Permits Management Office	8,412	-	8,412	-	8,412
279 Public Service Appeals Commission	2,589	24	2,613	1,908	705
281 Office of the Election Comptroller	2,465	26	2,491	2,121	370
298 Bureaus Transport and Telecom	-	-	-	-	-
290 State Office of Energy Policy	669	-	669	-	669
Total - Entities Operating in PRIFAS 7.5	\$ 5,597,933	\$ 94,553	\$ 5,692,486	\$ 3,260,258	\$ 2,432,228

Puerto Rico Department of Treasury | AAFAF

Full Year Budget and YTD Actuals Results for FY20 General Fund Expense Budget v. Actual

By Agency

YTD from 7/1/2019 through:

May-20

5/29/20

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Core Component Units					
70 State Insurance Fund Corporation	\$ -	\$ 1,643	\$ 1,643	\$ -	\$ 1,643
79 Automobile Accident Compensation Administration	-	193	193	-	193
90 Administration of Medical Services of Puerto Rico	71,910	946	72,856	65,918	6,939
119 Department of Economic Development and Commerce	1,150	94	1,244	405	839
162 Public Buildings Authority	-	632	632	-	632
166 Industrial Development Company	-	94	94	-	94
168 Ports Authority	-	25,288	25,288	-	25,288
180 Tourism Company of Puerto Rico	-	240	240	-	240
187 Health Insurance Administration of Puerto Rico	917,293	37	917,330	3,474	913,856
188 Corp. of the Cardiovascular Center of Puerto Rico & Caribbean	-	341	341	-	341
235 Housing Financing Authority	8,229	92	8,321	6,737	1,584
277 Administration for the Development of Agricultural Enterprises	65,366	246	65,612	15,749	49,863
285 Integrated Transport Authority	54,306	542	54,848	18,989	35,859
295 Financial Advisory Authority and Fiscal Agency of Puerto Rico	103,536	2,454	105,990	39,199	66,791
303 District Authority of the Convention Center	-	7	7	-	7
Total - Core Component Units	\$ 1,221,790	\$ 32,849	\$ 1,254,639	\$ 150,470	\$ 1,104,169
Secondary Component Units					
22 Office of The Commissioner of Insurance	\$ -	\$ 49	\$ 49	\$ -	\$ 49
29 Puerto Rico Federal Affairs Administration	2,857	8	2,865	-	2,865
75 Commissioner of Financial Institutions	-	47	47	-	47
105 Industrial Commission	-	120	120	-	120
109 Puerto Rico School of Plastic Arts	2,426	24	2,450	-	2,450
121 Government Board of the 911 Service	-	153	153	-	153
138 Institutional Trust of the National Guard of Puerto Rico	-	3	3	-	3
141 Telecommunications Regulatory Board	-	-	-	-	-
161 Puerto Rico Infrastructure Financing Authority	2,188	1,349	3,537	1,526	2,011
165 Land Authority	-	70	70	-	70
167 Integral Development of the "Península de Cantera"	495	12	507	222	285
177 Land Authority of Puerto Rico	-	38	38	-	38
184 Solid Waste Authority	2,939	18	2,957	1,425	1,532
186 Culebra Conservation and Development Authority	250	1	251	-	251
191 Musical Arts Corporation	5,339	64	5,403	4,519	884
192 Fine Arts Center Corporation	3,304	31	3,335	2,987	348
195 Economic Development Bank of PR	-	55	55	-	55
196 Puerto Rico Public Broadcasting Corporation	6,780	81	6,861	27,551	(20,690)
198 Agricultural Insurance Corporation	-	18	18	-	18
215 Puerto Rico Conservatory of Music Corporation	4,982	36	5,018	4,709	309
238 The Port of the Americas Authority	191	-	191	-	191
258 Trade & Export Company	580	67	647	141	506
264 Corporation for the "Caño Martín Peña" Enlace Project	10,436	16	10,452	1,524	8,928
265 Redevelopment Authority of Roosevelt Roads	953	90	1,043	754	289
276 Puerto Rico Public Private Partnership Authority	13,329	56	13,385	8,074	5,311
286 Authority of the Port of Ponce	954	-	954	-	954
288 University of Puerto Rico Comprehensive Cancer Center	14,777	120	14,897	9,557	5,340
293 Center for Diabetes	333	6	339	388	(49)
329 Office of Socio-Economic & Community Development	18,247	2,032	20,279	4,709	15,570
928 Government Employees and Judiciary Retirement System	8,681	145	8,826	7,780	1,046
929 Teacher's Retirement System	-	71	71	-	71
TBD1 COFINA	-	-	-	-	-
TBD2 COFIM	-	-	-	-	-
Total - Secondary Component Units	\$ 100,041	\$ 4,780	\$ 104,821	\$ 75,866	\$ 28,954

Puerto Rico Department of Treasury | AAFAF

Full Year Budget and YTD Actuals Results for FY20 General Fund Expense Budget v. Actual

By Agency

YTD from 7/1/2019 through:

May-20

5/29/20

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
OMB and Hacienda Custodies					
17 Custody of the Office of Management and Budget	\$ 514,722	\$ (87,371)	\$ 427,352	\$ -	\$ 427,352
25 Custody of the Department of the Treasury	362,888	(54,039)	308,849	1,720,251	(1,411,402)
Total - OMB and Hacienda Custodies	\$ 877,610	\$ (141,409)	\$ 736,201	\$ 1,720,251	\$ (984,050)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Out of Scope Entities					
1 Senado de Puerto Rico	\$ -	\$ -	\$ -	\$ 25,445	\$ (25,445)
2 Cámara de Representantes de PR	-	-	-	29,058	(29,058)
8 Office of the Comptroller	43,308	28	43,336	34,133	9,203
10 General Court of Justice	293,352	3,185	296,537	244,334	52,203
100 Legislative Assembly of the Commonwealth	95,903	570	96,473	-	96,473
106 Public Housing Administration	9,752	10	9,762	9	9,753
176 University of Puerto Rico	559,874	-	559,874	520,552	39,322
193 Government Ethics Board	9,027	78	9,105	8,371	733
200 Special Independent Prosecutor's Panel	2,197	353	2,550	2,032	517
208 Contributions to the Municipalities	131,838	-	131,838	234,305	(102,467)
220 Correctional Health Services Corporation	43,896	1,499	45,395	46,146	(751)
222 Oficina de Serv. Legislativos	-	-	-	5,372	(5,372)
223 Superintendencia del Capitolio	-	-	-	9,306	(9,306)
224 Comisión Conjunta Sobre Informes Especiales del Contralor	-	-	-	410	(410)
225 Estudios de Don. Legislativos	-	-	-	20,751	(20,751)
268 Puerto Rico Institute of Statistics	1,667	7	1,674	1,539	135
272 Office of the Inspector General	5,305	11	5,316	1,771	3,545
289 Energy Commission	-	-	-	-	-
292 Independent Office for Consumer Protection	-	-	-	-	-
297 Financial Oversight and Management Board	57,625	-	57,625	52,943	4,682
Total - Out of Scope Entities	\$ 1,253,744	\$ 5,740	\$ 1,259,484	\$ 1,236,476	\$ 23,008

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Recap					
Entities Operating in PRIFAS 7.5	\$ 5,597,933	\$ 94,553	\$ 5,692,486	\$ 3,260,258	\$ 2,432,228
Core Component Units	1,221,790	32,849	1,254,639	150,470	1,104,169
Secondary Component Units	100,041	4,780	104,821	75,866	28,954
OMB and Hacienda Custodies	877,610	(141,409)	736,201	1,720,251	(984,050)
Out of Scope Entities	1,253,744	5,740	1,259,484	1,236,476	23,008
Total	\$ 9,051,118	\$ (3,487)	\$ 9,047,631	\$ 6,443,322	\$ 2,604,309

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) Department of the Treasury (Hacienda/Entity 24) has not uploaded interfaces for March and April into PRIFAS 7.5; for no actuals will be captured for such periods.
- 3) SIFC shows a favorable variance, as various other CORE CU have shown; but is due to the fact that no actuals have been provided for some time.
- 4) Please refer to the Appendix for a summary of actuals by month, and compliance, for CORE and Secondary Component Units.
- 5) Ports Authority is showing a favorable variance which is mainly driven by delayed use of the CapEx budget and to a DDEC project on the Aguadilla airport.

Puerto Rico Department of Treasury | AAFAF

Full Year Budget and YTD Actual Results for FY20 Special Revenue Fund Expense Budget v. Actual
By Agency

YTD from 7/1/2019 through:

May-20

5/29/20

(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	\$ 1,494	\$ -	\$ 1,494	\$ -	\$ 1,494
14 Puerto Rico Environmental Quality Board	17,757	-	17,757	-	17,757
15 Office of the Governor	-	-	-	-	-
16 Office of Management and Budget	1,953	-	1,953	42	1,911
18 Puerto Rico Planning Board	13	-	13	1	12
23 Puerto Rico Department of State	3,558	1,040	4,598	2,129	2,469
24 Puerto Rico Department of the Treasury	25,462	-	25,462	250	25,212
28 State Elections Commission	-	-	-	-	-
30 Human Resources Management & Transformation	1,033	-	1,033	352	681
31 General Services Administration	6,901	-	6,901	18,804	(11,903)
34 Commission of Investigation, Processing and Appeals	-	-	-	-	-
35 Office of Industrial Tax Exemption	2,496	-	2,496	-	2,496
37 Civil Rights Commission	-	-	-	-	-
38 Puerto Rico Department of Justice	5,850	-	5,850	2,186	3,664
45 Department of Public Safety	21,518	4,509	26,027	6,990	19,037
49 Department of Transportation and Public Works	47,611	-	47,611	27,516	20,095
50 Department of Natural and Environmental Resources	5,890	-	5,890	12,355	(6,465)
55 Puerto Rico Department of Agriculture	2,309	-	2,309	753	1,556
60 Office of the Citizen's Ombudsman	-	-	-	-	-
62 Cooperative Development Commission of Puerto Rico	-	-	-	-	-
65 Public Service Commission	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	312,356	-	312,356	374,128	(61,772)
68 Puerto Rico Labor Relations Board	461	-	461	262	199
69 Puerto Rico Department of Consumer Affairs	1,775	-	1,775	876	899
71 Department of Health	121,307	-	121,307	89,934	31,373
78 Department of Housing	21,446	-	21,446	12,307	9,139
81 Department of Education	15,307	-	15,307	756,739	(741,432)
82 Institute of Puerto Rican Culture	327	-	327	-	327
87 Department of Recreation and Sports	-	16,250	16,250	6,083	10,167
89 Horse Racing Industry and Sport Administration	1,256	754	2,010	1,286	724
95 Mental Health and Drug Addiction Services Administration	6,783	-	6,783	3,831	2,952
96 Office of the Women's Advocate	-	-	-	-	-
117 Act 70	-	-	-	-	-
120 Veteran's Advocate Office	-	-	-	4,888	(4,888)
122 Secretariat of the Department of the Family	-	-	-	-	-
123 Family and Children Administration	-	-	-	-	-
124 Child Support Administration (ASUME)	8	-	8	1	7
126 Vocational Rehabilitation Administration	728	-	728	314	414
127 Socioeconomic Development of the Family	-	-	-	-	-
133 Natural Resources Administration	15,254	-	15,254	-	15,254
137 Department of Correction and Rehabilitation	26,232	-	26,232	6,040	20,192
139 Parole Board	-	-	-	-	-
152 Elderly and Retired People Advocate Office	-	-	-	-	-
153 Office for People with Disabilities	-	-	-	-	-
155 State Historic Preservation Office of Puerto Rico	811	-	811	289	522
189 Bureau of Forensic Sciences Institute	475	-	475	-	475
221 Emergency Medical Corps Bureau	9,485	-	9,485	-	9,485
231 Office for the Patient's Advocate	-	-	-	-	-
241 Administration for Integral Development of Childhood	-	-	-	-	-
273 Permits Management Office	6,896	-	6,896	-	6,896
279 Public Service Appeals Commission	-	-	-	-	-
281 Office of the Election Comptroller	-	-	-	3	(3)
298 Bureaus Transport and Telecom	-	-	-	-	-
290 State Office of Energy Policy	5,770	-	5,770	-	5,770
Total - Entities Operating in PRIFAS 7.5	\$ 690,522	\$ 22,553	\$ 713,075	\$ 1,328,357	\$ (615,283)

Puerto Rico Department of Treasury | AAFAF

Full Year Budget and YTD Actual Results for FY20 Special Revenue Fund Expense Budget v. Actual

By Agency

YTD from 7/1/2019 through:

May-20

5/29/20

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Core Component Units					
70 State Insurance Fund Corporation	\$ 453,355	\$ -	\$ 453,355	\$ 303,939	\$ 149,416
79 Automobile Accident Compensation Administration	86,604	-	86,604	110,533	(23,929)
90 Administration of Medical Services of Puerto Rico	112,575	-	112,575	106,885	5,690
119 Department of Economic Development and Commerce	15,017	-	15,017	4,516	10,501
162 Public Buildings Authority	126,758	-	126,758	41,845	84,913
166 Industrial Development Company	41,878	-	41,878	-	41,878
168 Ports Authority	135,820	-	135,820	32,345	103,475
180 Tourism Company of Puerto Rico	104,618	6,725	111,343	83,491	27,852
187 Health Insurance Administration of Puerto Rico	363,940	-	363,940	327,525	36,415
188 Corp. of the Cardiovascular Center of Puerto Rico & Caribbean	72,234	-	72,234	-	72,234
235 Housing Financing Authority	29,576	-	29,576	12,881	16,695
277 Administration for the Development of Agricultural Enterprises	60,416	-	60,416	14,699	45,717
285 Integrated Transport Authority	37,557	-	37,557	13,472	24,085
295 Financial Advisory Authority and Fiscal Agency of Puerto Rico	-	-	-	-	-
303 District Authority of the Convention Center	28,009	-	28,009	29,092	(1,083)
Total - Core Component Units	\$ 1,668,357	\$ 6,725	\$ 1,675,082	\$ 1,081,223	\$ 593,859
Secondary Component Units					
22 Office of The Commissioner of Insurance	\$ 14,069	\$ -	\$ 14,069	\$ 5,266	\$ 8,803
29 Puerto Rico Federal Affairs Administration	-	-	-	-	-
75 Commissioner of Financial Institutions	11,848	-	11,848	5,036	6,812
105 Industrial Commission	17,897	-	17,897	12,138	5,759
109 Puerto Rico School of Plastic Arts	2,086	-	2,086	-	2,086
121 Government Board of the 911 Service	20,579	11,568	32,147	17,067	15,080
138 Institutional Trust of the National Guard of Puerto Rico	6,628	-	6,628	4,441	2,187
141 Telecommunications Regulatory Board	8,706	(100)	8,606	3,835	4,771
161 Puerto Rico Infrastructure Financing Authority	5,653	0	5,653	2,997	2,656
165 Land Authority	22,803	-	22,803	6,798	16,005
167 Integral Development of the "Península de Cantera"	605	-	605	363	242
177 Land Authority of Puerto Rico	8,318	-	8,318	5,327	2,991
184 Solid Waste Authority	619	-	619	211	408
186 Culebra Conservation and Development Authority	194	-	194	-	194
191 Musical Arts Corporation	2,427	-	2,427	789	1,638
192 Fine Arts Center Corporation	2,558	-	2,558	1,312	1,246
195 Economic Development Bank of PR	12,008	-	12,008	9,272	2,736
196 Puerto Rico Public Broadcasting Corporation	2,096	-	2,096	169	1,927
198 Agricultural Insurance Corporation	3,167	-	3,167	3,820	(653)
215 Puerto Rico Conservatory of Music Corporation	3,794	-	3,794	3,109	685
238 The Port of the Americas Authority	-	-	-	-	-
258 Trade & Export Company	13,446	-	13,446	66,882	(53,436)
264 Corporation for the "Caño Martín Peña" Enlace Project	4,015	-	4,015	2,726	1,289
265 Redevelopment Authority of Roosevelt Roads	757	123	880	556	324
276 Puerto Rico Public Private Partnership Authority	-	9,500	9,500	6,315	3,185
286 Authority of the Port of Ponce	-	-	-	-	-
288 University of Puerto Rico Comprehensive Cancer Center	26,688	-	26,688	10,708	15,980
293 Center for Diabetes	446	-	446	344	102
329 Office of Socio-Economic & Community Development	-	-	-	8,581	(8,581)
928 Government Employees and Judiciary Retirement System	38,209	343	38,552	21,977	16,575
929 Teacher's Retirement System	15,889	-	15,889	8,281	7,608
TBD1 COFINA	-	-	-	-	-
TBD2 COFIM	-	-	-	-	-
Total - Secondary Component Units	\$ 245,505	\$ 21,434	\$ 266,939	\$ 208,321	\$ 58,618

Puerto Rico Department of Treasury | AAFAF

Full Year Budget and YTD Actual Results for FY20 Special Revenue Fund Expense Budget v. Actual

By Agency

YTD from 7/1/2019 through:

May-20

5/29/20

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
OMB and Hacienda Custodies					
17 Custody of the Office of Management and Budget	\$ -	\$ -	\$ -	\$ -	\$ -
25 Custody of the Department of the Treasury	491,604	-	491,604	1,505,829	(1,014,225)
Total - OMB and Hacienda Custodies	\$ 491,604	\$ -	\$ 491,604	\$ 1,505,829	\$ (1,014,225)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Out of Scope Entities					
1 Senado de Puerto Rico	\$ -	\$ -	\$ -	\$ -	\$ -
2 Cámara de Representantes de PR	-	-	-	-	-
8 Office of the Comptroller	-	-	-	-	-
10 General Court of Justice	14,000	-	14,000	28,157	(14,157)
100 Legislative Assembly of the Commonwealth	-	-	-	-	-
106 Public Housing Administration	14,975	-	14,975	15,071	(96)
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 Serv. Legislativos	-	-	-	-	-
223 Superintendencia del Capitolio	-	-	-	-	-
224 Comisión Conjunta Sobre Informes Especiales del Contralor	-	-	-	-	-
225 Estudios de Don. Legislativos	-	-	-	-	-
268 Puerto Rico Institute of Statistics	-	-	-	-	-
272 Office of the Inspector General	-	-	-	-	-
289 Energy Commission	19,903	(646)	19,257	-	19,257
292 Independent Office for Consumer Protection	404	796	1,200	-	1,200
297 Financial Oversight and Management Board	-	-	-	-	-
Total - Out of Scope Entities	\$ 49,282	\$ 150	\$ 49,432	\$ 43,228	\$ 6,204

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Recap					
Entities Operating in PRIFAS 7.5	\$ 690,522	\$ 22,553	\$ 713,075	\$ 1,328,357	\$ (615,283)
Core Component Units	1,668,357	6,725	1,675,082	1,081,223	593,859
Secondary Component Units	245,505	21,434	266,939	208,321	58,618
OMB and Hacienda Custodies	491,604	-	491,604	1,505,829	(1,014,225)
Out of Scope Entities	49,282	150	49,432	43,228	6,204
Total	\$ 3,145,270	\$ 50,862	\$ 3,196,132	\$ 4,166,958	\$ (970,827)

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) Department of the Treasury (Hacienda/Entity 24) has not uploaded interfaces for March and April into PRIFAS 7.5; for no actuals will be captured for such periods.
- 3) SIFC shows a favorable variance, as various other CORE CU have shown; but is due to the fact that no actuals have been provided for some time.
- 4) Please refer to the Appendix for a summary of actuals by month, and compliance, for CORE and Secondary Component Units.
- 5) Ports Authority is showing a favorable variance which is mainly driven by delayed use of the CapEx budget and to a DDEC project on the Aguadilla airport.

Puerto Rico Department of Treasury | AAFAF

YTD Budget and YTD Actual Results for FY20 General, Special Revenue and Federal Fund Expense Budget v. Actual

By Agency

YTD from 7/1/2019 through:

May-20

5/29/20

11

(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	\$ 1,480	\$ 13	\$ 1,492	\$ -	\$ 1,492	100%
14 Puerto Rico Environmental Quality Board	35,000	154	35,154	-	35,154	100%
15 Office of the Governor	21,677	117	21,795	11,133	10,662	49%
16 Office of Management and Budget	56,308	(3,307)	53,001	38,688	14,313	27%
18 Puerto Rico Planning Board	11,446	94	11,540	7,963	3,577	31%
23 Puerto Rico Department of State	17,088	1,043	18,131	11,575	6,555	36%
24 Puerto Rico Department of the Treasury	216,641	14,767	231,408	76,825	154,583	67%
28 State Elections Commission	25,755	413	26,167	28,704	(2,537)	-10%
30 Human Resources Management & Transformation	4,630	43	4,673	2,837	1,836	39%
31 General Services Administration	12,205	3,156	15,361	19,317	(3,956)	-26%
34 Commission of Investigation, Processing and Appeals	443	3	446	203	242	54%
35 Office of Industrial Tax Exemption	2,288	-	2,288	-	2,288	100%
37 Civil Rights Commission	753	6	759	538	221	29%
38 Puerto Rico Department of Justice	106,646	7,871	114,516	72,923	41,594	36%
45 Department of Public Safety	1,156,979	11,656	1,168,635	933,308	235,327	20%
49 Department of Transportation and Public Works	82,922	9,884	92,806	55,715	37,091	40%
50 Department of Natural and Environmental Resources	47,265	141	47,406	57,358	(9,952)	-21%
55 Puerto Rico Department of Agriculture	32,260	111	32,371	20,773	11,599	36%
60 Office of the Citizen's Ombudsman	2,783	38	2,821	2,266	555	20%
62 Cooperative Development Commission of Puerto Rico	1,490	16	1,505	1,066	439	29%
65 Public Service Commission	-	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	314,684	424	315,108	379,498	(64,391)	-20%
68 Puerto Rico Labor Relations Board	1,349	10	1,359	788	572	42%
69 Puerto Rico Department of Consumer Affairs	12,160	75	12,235	6,091	6,144	50%
71 Department of Health	412,349	1,506	413,855	290,234	123,621	30%
78 Department of Housing	46,278	120	46,398	28,422	17,976	39%
81 Department of Education	2,214,765	16,894	2,231,659	1,889,970	341,689	15%
82 Institute of Puerto Rican Culture	14,124	84	14,208	11,333	2,875	20%
87 Department of Recreation and Sports	29,201	15,050	44,251	22,947	21,304	48%
89 Horse Racing Industry and Sport Administration	3,220	720	3,940	2,807	1,133	29%
95 Mental Health and Drug Addiction Services Administration	98,262	19,537	117,799	62,493	55,306	47%
96 Office of the Women's Advocate	1,851	24	1,875	1,675	199	11%
117 Act 70	-	-	-	36	(36)	-
120 Veteran's Advocate Office	2,150	9	2,159	6,746	(4,588)	-213%
122 Secretariat of the Department of the Family	38,327	212	38,539	24,171	14,367	37%
123 Family and Children Administration	166,062	987	167,050	146,440	20,610	12%
124 Child Support Administration (ASUME)	10,070	72	10,141	7,588	2,553	25%
126 Vocational Rehabilitation Administration	22,143	6	22,149	10,635	11,514	52%
127 Socioeconomic Development of the Family	74,611	507	75,118	38,645	36,473	49%
133 Natural Resources Administration	33,866	500	34,366	-	34,366	100%
137 Department of Correction and Rehabilitation	346,841	3,852	350,693	304,180	46,513	13%
139 Parole Board	2,113	23	2,136	1,506	630	29%
152 Elderly and Retired People Advocate Office	2,326	10	2,336	1,439	897	38%
153 Office for People with Disabilities	1,466	16	1,481	825	656	44%
155 State Historic Preservation Office of Puerto Rico	2,033	8	2,041	1,259	782	38%
189 Bureau of Forensic Sciences Institute	17,546	-	17,546	-	17,546	100%
221 Emergency Medical Corps Bureau	28,342	380	28,722	-	28,722	100%
231 Office for the Patient's Advocate	1,446	14	1,459	1,102	358	25%
241 Administration for Integral Development of Childhood	6,209	44	6,253	2,562	3,690	59%
273 Permits Management Office	14,032	-	14,032	-	14,032	100%
279 Public Service Appeals Commission	2,373	22	2,395	1,908	488	20%
281 Office of the Election Comptroller	2,260	24	2,283	2,124	159	7%
298 Bureaus Transport and Telecom	-	-	-	-	-	-
290 State Office of Energy Policy	5,902	-	5,902	-	5,902	100%
Total - Entities Operating in PRIFAS 7.5	\$ 5,764,417	\$ 107,347	\$ 5,871,764	\$ 4,588,615	\$ 1,283,149	22%

Puerto Rico Department of Treasury | AAFAF

YTD Budget and YTD Actual Results for FY20 General, Special Revenue and Federal Fund Expense Budget v. Actual

By Agency

YTD from 7/1/2019 through:

May-20

5/29/20

11

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Core Component Units						
70 State Insurance Fund Corporation	\$ 415,575	\$ 1,506	\$ 417,082	\$ 303,939	\$ 113,142	27%
79 Automobile Accident Compensation Administration	79,387	177	79,564	110,533	(30,969)	-39%
90 Administration of Medical Services of Puerto Rico	169,111	867	169,978	172,803	(2,824)	-2%
119 Department of Economic Development and Commerce	14,820	86	14,906	4,921	9,985	67%
162 Public Buildings Authority	116,195	579	116,774	41,845	74,929	64%
166 Industrial Development Company	38,388	86	38,474	-	38,474	100%
168 Ports Authority	124,502	23,181	147,682	32,345	115,337	78%
180 Tourism Company of Puerto Rico	95,900	6,385	102,284	83,491	18,793	18%
187 Health Insurance Administration of Puerto Rico	1,174,464	34	1,174,498	330,998	843,499	72%
188 Corp. of the Cardiovascular Center of Puerto Rico & Caribbean	66,215	313	66,527	-	66,527	100%
235 Housing Financing Authority	34,655	85	34,739	19,618	15,121	44%
277 Administration for the Development of Agricultural Enterprises	115,300	226	115,526	30,448	85,078	74%
285 Integrated Transport Authority	84,208	497	84,705	32,461	52,244	62%
295 Financial Advisory Authority and Fiscal Agency of Puerto Rico	94,908	2,250	97,158	39,199	57,959	60%
303 District Authority of the Convention Center	25,675	6	25,681	29,092	(3,411)	-13%
Total - Core Component Units	\$ 2,649,301	\$ 36,277	\$ 2,685,578	\$ 1,231,693	\$ 1,453,885	54%
Secondary Component Units						
22 Office of The Commissioner of Insurance	\$ 12,897	\$ 45	\$ 12,942	\$ 5,266	\$ 7,676	59%
29 Puerto Rico Federal Affairs Administration	2,619	7	2,626	-	2,626	100%
75 Commissioner of Financial Institutions	10,861	43	10,904	5,036	5,868	54%
105 Industrial Commission	16,406	110	16,516	12,138	4,378	27%
109 Puerto Rico School of Plastic Arts	4,136	22	4,158	-	4,158	100%
121 Government Board of the 911 Service	18,864	10,744	29,608	17,067	12,541	42%
138 Institutional Trust of the National Guard of Puerto Rico	6,076	3	6,078	4,441	1,637	27%
141 Telecommunications Regulatory Board	7,981	(92)	7,889	3,835	4,054	51%
161 Puerto Rico Infrastructure Financing Authority	7,188	1,237	8,424	4,524	3,901	46%
165 Land Authority	20,903	64	20,967	6,798	14,169	68%
167 Integral Development of the "Península de Cantera"	1,008	11	1,019	585	434	43%
177 Land Authority of Puerto Rico	7,625	35	7,660	5,327	2,333	30%
184 Solid Waste Authority	3,262	17	3,278	1,636	1,642	50%
186 Culebra Conservation and Development Authority	407	1	408	-	408	100%
191 Musical Arts Corporation	7,119	59	7,178	5,308	1,870	26%
192 Fine Arts Center Corporation	5,374	28	5,402	4,299	1,103	20%
195 Economic Development Bank of PR	11,007	50	11,057	9,272	1,785	16%
196 Puerto Rico Public Broadcasting Corporation	8,136	74	8,211	27,720	(19,509)	-238%
198 Agricultural Insurance Corporation	2,903	17	2,920	3,820	(900)	-31%
215 Puerto Rico Conservatory of Music Corporation	8,045	33	8,078	7,819	259	3%
238 The Port of the Americas Authority	175	-	175	-	175	100%
258 Trade & Export Company	12,857	61	12,919	67,023	(54,104)	-419%
264 Corporation for the "Caño Martín Peña" Enlace Project	13,247	15	13,261	4,250	9,011	68%
265 Redevelopment Authority of Roosevelt Roads	1,568	195	1,763	1,310	453	26%
276 Puerto Rico Public Private Partnership Authority	12,218	8,760	20,978	14,389	6,589	31%
286 Authority of the Port of Ponce	875	-	875	-	875	100%
288 University of Puerto Rico Comprehensive Cancer Center	38,010	110	38,120	20,265	17,855	47%
293 Center for Diabetes	714	6	720	732	(12)	-2%
329 Office of Socio-Economic & Community Development	16,726	1,863	18,589	13,290	5,299	29%
928 Government Employees and Judiciary Retirement System	42,983	447	43,430	29,757	13,673	31%
929 Teacher's Retirement System	14,565	65	14,630	8,281	6,349	43%
TBD1 COFINA	-	-	-	-	-	-
TBD2 COFIM	-	-	-	-	-	-
Total - Secondary Component Units	\$ 316,751	\$ 24,029	\$ 340,780	\$ 284,187	\$ 56,593	17%

Puerto Rico Department of Treasury | AAFAF

YTD Budget and YTD Actual Results for FY20 General, Special Revenue and Federal Fund Expense Budget v. Actual

By Agency

YTD from 7/1/2019 through:

May-20

5/29/20

11

(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	\$ 471,829	\$ (80,090)	\$ 391,739	\$ -	\$ 391,739	100%
25 Custody of the Department of the Treasury	783,284	(49,536)	733,749	3,226,081	(2,492,332)	-340%
Total - OMB and Hacienda Custodies	\$ 1,255,113	\$ (129,625)	\$ 1,125,488	\$ 3,226,081	\$ (2,100,593)	-187%

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Out of Scope Entities						
1 Senado de Puerto Rico	\$ -	\$ -	\$ -	\$ 25,445	\$ (25,445)	
2 Cámara de Representantes de PR	-	-	-	29,058	(29,058)	
8 Office of the Comptroller	39,699	26	39,725	34,133	5,592	14%
10 The General Court of Justice	281,739	2,920	284,659	272,491	12,168	4%
100 Legislative Assembly of the Commonwealth	87,911	522	88,433	-	88,433	100%
106 Public Housing Administration	22,666	9	22,676	15,080	7,595	33%
176 University of Puerto Rico	513,218	-	513,218	520,552	(7,334)	-1%
193 Government Ethics Board	8,275	71	8,346	8,371	(25)	0%
200 Special Independent Prosecutor's Panel	2,014	324	2,337	2,032	305	13%
208 Contributions to the Municipalities	120,852	-	120,852	234,305	(113,454)	-94%
220 Correctional Health Services Corporation	40,238	1,374	41,612	46,146	(4,533)	-11%
222 Oficina de Serv. Legislativos	-	-	-	5,372	(5,372)	
223 Superintendencia del Capitolio	-	-	-	9,306	(9,306)	
224 Com. Conjunta Inf. Contralor	-	-	-	410	(410)	
225 Estudios de Don. Legislativos	-	-	-	20,751	(20,751)	
268 Puerto Rico Institute of Statistics	1,528	6	1,535	1,539	(4)	0%
272 Office of the Inspector General	4,863	10	4,873	1,771	3,102	64%
289 Energy Commission	18,244	(592)	17,652	-	17,652	100%
292 Independent Office for Consumer Protection	370	730	1,100	-	1,100	100%
297 Financial Oversight and Management Board	52,823	-	52,823	52,943	(120)	0%
Total - Out of Scope Entities	\$ 1,194,441	\$ 5,399	\$ 1,199,840	\$ 1,279,704	\$ (79,865)	-7%

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Recap						
Entities Operating in PRIFAS 7.5	\$ 5,764,417	\$ 107,347	\$ 5,871,764	\$ 4,588,615	\$ 1,283,149	22%
Core Component Units	2,649,301	36,277	2,685,578	1,231,693	1,453,885	54%
Secondary Component Units	316,751	24,029	340,780	284,187	56,593	17%
OMB and Hacienda Custodies	1,255,113	(129,625)	1,125,488	3,226,081	(2,100,593)	-187%
Out of Scope Entities	1,194,441	5,399	1,199,840	1,279,704	(79,865)	-7%
Total	\$ 11,180,022	\$ 43,427	\$ 11,223,449	\$ 10,610,280	\$ 613,169	5%

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) Department of the Treasury (Hacienda/Entity 24) has not uploaded interfaces for March and April into PRIFAS 7.5; for no actuals will be captured for such periods.
- 3) SIFC shows a favorable variance, as various other CORE CU have shown; but is due to the fact that no actuals have been provided for some time.
- 4) Please refer to the Appendix for a summary of actuals by month, and compliance, for CORE and Secondary Component Units.
- 5) Ports Authority is showing a favorable variance which is mainly driven by delayed use of the CapEx budget and to a DDEC project on the Aguadilla airport.

Puerto Rico Department of Treasury | AAFAF

YTD Budget and YTD Actual Results for FY20 General Fund Expense Budget v. Actual

By Agency

YTD from 7/1/2019 through:

May-20

5/29/20

11

(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	\$ 110	\$ 13	\$ 123	\$ -	\$ 123	100%
14 Puerto Rico Environmental Quality Board	18,723	154	18,877	-	18,877	100%
15 Office of the Governor	21,677	117	21,795	11,133	10,662	49%
16 Office of Management and Budget	54,518	(3,307)	51,211	38,646	12,564	25%
18 Puerto Rico Planning Board	11,435	94	11,528	7,962	3,567	31%
23 Puerto Rico Department of State	13,826	90	13,916	9,447	4,469	32%
24 Puerto Rico Department of the Treasury	193,301	14,767	208,068	76,575	131,493	63%
28 State Elections Commission	25,755	413	26,167	28,704	(2,537)	-10%
30 Human Resources Management & Transformation	3,683	43	3,726	2,485	1,241	33%
31 General Services Administration	5,879	3,156	9,035	513	8,522	94%
34 Commission of Investigation, Processing and Appeals	443	3	446	203	242	54%
35 Office of Industrial Tax Exemption	-	-	-	-	-	-
37 Civil Rights Commission	753	6	759	538	221	29%
38 Puerto Rico Department of Justice	101,283	7,871	109,154	70,737	38,417	35%
45 Department of Public Safety	1,137,254	7,523	1,144,777	926,319	218,459	19%
49 Department of Transportation and Public Works	39,278	9,884	49,163	28,200	20,963	43%
50 Department of Natural and Environmental Resources	41,866	141	42,007	45,003	(2,995)	-7%
55 Puerto Rico Department of Agriculture	30,144	111	30,255	20,020	10,235	34%
60 Office of the Citizen's Ombudsman	2,783	38	2,821	2,266	555	20%
62 Cooperative Development Commission of Puerto Rico	1,490	16	1,505	1,066	439	29%
65 Public Service Commission	-	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	28,358	424	28,782	5,371	23,411	81%
68 Puerto Rico Labor Relations Board	927	10	937	525	412	44%
69 Puerto Rico Department of Consumer Affairs	10,533	75	10,608	5,215	5,393	51%
71 Department of Health	301,151	1,506	302,657	200,300	102,357	34%
78 Department of Housing	26,619	120	26,739	16,114	10,625	40%
81 Department of Education	2,200,733	16,894	2,217,628	1,133,231	1,084,397	49%
82 Institute of Puerto Rican Culture	13,824	84	13,909	11,333	2,575	19%
87 Department of Recreation and Sports	29,201	154	29,355	16,865	12,491	43%
89 Horse Racing Industry and Sport Administration	2,069	29	2,098	1,521	577	28%
95 Mental Health and Drug Addiction Services Administration	92,044	19,537	111,581	58,661	52,920	47%
96 Office of the Women's Advocate	1,851	24	1,875	1,675	199	11%
117 Act 70	-	-	-	36	(36)	-
120 Veteran's Advocate Office	2,150	9	2,159	1,859	300	14%
122 Secretariat of the Department of the Family	38,327	212	38,539	24,171	14,367	37%
123 Family and Children Administration	166,062	987	167,050	146,440	20,610	12%
124 Child Support Administration (ASUME)	10,062	72	10,134	7,587	2,547	25%
126 Vocational Rehabilitation Administration	21,476	6	21,482	10,322	11,161	52%
127 Socioeconomic Development of the Family	74,611	507	75,118	38,645	36,473	49%
133 Natural Resources Administration	19,883	500	20,383	-	20,383	100%
137 Department of Correction and Rehabilitation	322,795	3,852	326,647	298,140	28,507	9%
139 Parole Board	2,113	23	2,136	1,506	630	29%
152 Elderly and Retired People Advocate Office	2,326	10	2,336	1,439	897	38%
153 Office for People with Disabilities	1,466	16	1,481	825	656	44%
155 State Historic Preservation Office of Puerto Rico	1,290	8	1,298	970	328	25%
189 Bureau of Forensic Sciences Institute	17,111	-	17,111	-	17,111	100%
221 Emergency Medical Corps Bureau	19,647	380	20,027	-	20,027	100%
231 Office for the Patient's Advocate	1,446	14	1,459	1,102	358	25%
241 Administration for Integral Development of Childhood	6,209	44	6,253	2,562	3,690	59%
273 Permits Management Office	7,711	-	7,711	-	7,711	100%
279 Public Service Appeals Commission	2,373	22	2,395	1,908	488	20%
281 Office of the Election Comptroller	2,260	24	2,283	2,121	162	7%
298 Bureaus Transport and Telecom	-	-	-	-	-	-
290 State Office of Energy Policy	613	-	613	-	613	100%
Total - Entities Operating in PRIFAS 7.5	\$ 5,131,439	\$ 86,674	\$ 5,218,112	\$ 3,260,258	\$ 1,957,854	38%

Puerto Rico Department of Treasury | AAFAF

YTD Budget and YTD Actual Results for FY20 General Fund Expense Budget v. Actual

By Agency

YTD from 7/1/2019 through:

May-20

5/29/20

11

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Core Component Units						
70 State Insurance Fund Corporation	\$ -	\$ 1,506	\$ 1,506	\$ -	\$ 1,506	100%
79 Automobile Accident Compensation Administration	-	177	177	-	177	100%
90 Administration of Medical Services of Puerto Rico	65,918	867	66,785	65,918	867	1%
119 Department of Economic Development and Commerce	1,054	86	1,140	405	735	64%
162 Public Buildings Authority	-	579	579	-	579	100%
166 Industrial Development Company	-	86	86	-	86	100%
168 Ports Authority	-	23,181	23,181	-	23,181	100%
180 Tourism Company of Puerto Rico	-	220	220	-	220	100%
187 Health Insurance Administration of Puerto Rico	840,852	34	840,886	3,474	837,412	100%
188 Corp. of the Cardiovascular Center of Puerto Rico & Caribbean	-	313	313	-	313	100%
235 Housing Financing Authority	7,543	85	7,628	6,737	891	12%
277 Administration for the Development of Agricultural Enterprises	59,919	226	60,144	15,749	44,395	74%
285 Integrated Transport Authority	49,781	497	50,277	18,989	31,288	62%
295 Financial Advisory Authority and Fiscal Agency of Puerto Rico	94,908	2,250	97,158	39,199	57,959	60%
303 District Authority of the Convention Center	-	6	6	-	6	100%
Total - Core Component Units	\$ 1,119,974	\$ 30,112	\$ 1,150,086	\$ 150,470	\$ 999,616	87%
Secondary Component Units						
22 Office of The Commissioner of Insurance	\$ -	\$ 45	\$ 45	\$ -	\$ 45	100%
29 Puerto Rico Federal Affairs Administration	2,619	7	2,626	-	2,626	100%
75 Commissioner of Financial Institutions	-	43	43	-	43	100%
105 Industrial Commission	-	110	110	-	110	100%
109 Puerto Rico School of Plastic Arts	2,224	22	2,246	-	2,246	100%
121 Government Board of the 911 Service	-	140	140	-	140	100%
138 Institutional Trust of the National Guard of Puerto Rico	-	3	3	-	3	100%
141 Telecommunications Regulatory Board	-	-	-	-	-	-
161 Puerto Rico Infrastructure Financing Authority	2,006	1,237	3,242	1,526	1,716	53%
165 Land Authority	-	64	64	-	64	100%
167 Integral Development of the "Península de Cañeras"	454	11	465	222	243	52%
177 Land Authority of Puerto Rico	-	35	35	-	35	100%
184 Solid Waste Authority	2,694	17	2,711	1,425	1,286	47%
186 Culebra Conservation and Development Authority	229	1	230	-	230	100%
191 Musical Arts Corporation	4,894	59	4,953	4,519	434	9%
192 Fine Arts Center Corporation	3,029	28	3,057	2,987	70	2%
195 Economic Development Bank of PR	-	50	50	-	50	100%
196 Puerto Rico Public Broadcasting Corporation	6,215	74	6,289	27,551	(21,262)	-338%
198 Agricultural Insurance Corporation	-	17	17	-	17	100%
215 Puerto Rico Conservatory of Music Corporation	4,567	33	4,600	4,709	(109)	-2%
238 The Port of the Americas Authority	175	-	175	-	175	100%
258 Trade & Export Company	532	61	593	141	452	76%
264 Corporation for the "Caño Martín Peña" Enlace Project	9,566	15	9,581	1,524	8,057	84%
265 Redevelopment Authority of Roosevelt Roads	874	83	956	754	202	21%
276 Puerto Rico Public Private Partnership Authority	12,218	51	12,270	8,074	4,196	34%
286 Authority of the Port of Ponce	875	-	875	-	875	100%
288 University of Puerto Rico Comprehensive Cancer Center	13,546	110	13,656	9,557	4,099	30%
293 Center for Diabetes	305	6	311	388	(77)	-25%
329 Office of Socio-Economic & Community Development	16,726	1,863	18,589	4,709	13,880	75%
928 Government Employees and Judiciary Retirement System	7,958	133	8,091	7,780	311	4%
929 Teacher's Retirement System	-	65	65	-	65	100%
TBD1 COFINA	-	-	-	-	-	-
TBD2 COFIM	-	-	-	-	-	-
Total - Secondary Component Units	\$ 91,704	\$ 4,381	\$ 96,086	\$ 75,866	\$ 20,219	21%

Puerto Rico Department of Treasury | AAFAF

YTD Budget and YTD Actual Results for FY20 General Fund Expense Budget v. Actual

By Agency

YTD from 7/1/2019 through:

May-20

5/29/20

11

(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	\$ 471,829	\$ (80,090)	\$ 391,739	\$ -	\$ 391,739	100%
25 Custody of the Department of the Treasury	332,647	(49,536)	283,112	1,720,251	(1,437,139)	-508%
Total - OMB and Hacienda Custodies	\$ 804,476	\$ (129,625)	\$ 674,851	\$ 1,720,251	\$ (1,045,400)	-155%

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Out of Scope Entities						
1 Senado de Puerto Rico	\$ -	\$ -	\$ -	\$ 25,445	\$ (25,445)	
2 Cámara de Representantes de PR	-	-	-	29,058	(29,058)	
8 Office of the Comptroller	39,699	26	39,725	34,133	5,592	14%
10 General Court of Justice	268,906	2,920	271,826	244,334	27,492	10%
100 Legislative Assembly of the Commonwealth	87,911	522	88,433	-	88,433	100%
106 Public Housing Administration	8,939	9	8,949	9	8,939	100%
176 University of Puerto Rico	513,218	-	513,218	520,552	(7,334)	-1%
193 Government Ethics Board	8,275	71	8,346	8,371	(25)	0%
200 Special Independent Prosecutor's Panel	2,014	324	2,337	2,032	305	13%
208 Contributions to the Municipalities	120,852	-	120,852	234,305	(113,454)	-94%
220 Correctional Health Services Corporation	40,238	1,374	41,612	46,146	(4,533)	-11%
222 Oficina de Serv. Legislativos	-	-	-	5,372	(5,372)	
223 Superintendencia del Capitolio	-	-	-	9,306	(9,306)	
224 Comisión Conjunta Sobre Informes Especiales del Contralor	-	-	-	410	(410)	
225 Estudios de Don. Legislativos	-	-	-	20,751	(20,751)	
268 Puerto Rico Institute of Statistics	1,528	6	1,535	1,539	(4)	0%
272 Office of the Inspector General	4,863	10	4,873	1,771	3,102	64%
289 Energy Commission	-	-	-	-	-	
292 Independent Office for Consumer Protection	-	-	-	-	-	
297 Financial Oversight and Management Board	52,823	-	52,823	52,943	(120)	0%
Total - Out of Scope Entities	\$ 1,149,265	\$ 5,262	\$ 1,154,527	\$ 1,236,476	\$ (81,949)	-7%

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Recap						
Entities Operating in PRIFAS 7.5	\$ 5,131,439	\$ 86,674	\$ 5,218,112	\$ 3,260,258	\$ 1,957,854	38%
Core Component Units	1,119,974	30,112	1,150,086	150,470	999,616	87%
Secondary Component Units	91,704	4,381	96,086	75,866	20,219	21%
OMB and Hacienda Custodies	804,476	(129,625)	674,851	1,720,251	(1,045,400)	-155%
Out of Scope Entities	1,149,265	5,262	1,154,527	1,236,476	(81,949)	-7%
Total	\$ 8,296,858	\$ (3,196)	\$ 8,293,662	\$ 6,443,322	\$ 1,850,340	22%

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) Department of the Treasury (Hacienda/Entity 24) has not uploaded interfaces for March and April into PRIFAS 7.5; for no actuals will be captured for such periods.
- 3) SIFC shows a favorable variance, as various other CORE CU have shown; but is due to the fact that no actuals have been provided for some time.
- 4) Please refer to the Appendix for a summary of actuals by month, and compliance, for CORE and Secondary Component Units.
- 5) Ports Authority is showing a favorable variance which is mainly driven by delayed use of the CapEx budget and to a DDEC project on the Aguadilla airport.

Puerto Rico Department of Treasury | AAFAF

YTD Budget and YTD Actual Results for FY20 Special Revenue Fund Expense Budget v. Actual

By Agency

YTD from 7/1/2019 through:

May-20

5/29/20

11

(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	\$ 1,370	\$ -	\$ 1,370	\$ -	\$ 1,370	100%
14 Puerto Rico Environmental Quality Board	16,277	-	16,277	-	16,277	100%
15 Office of the Governor	-	-	-	-	-	-
16 Office of Management and Budget	1,790	-	1,790	42	1,749	98%
18 Puerto Rico Planning Board	12	-	12	1	11	89%
23 Puerto Rico Department of State	3,262	953	4,215	2,129	2,086	49%
24 Puerto Rico Department of the Treasury	23,340	-	23,340	250	23,090	99%
28 State Elections Commission	-	-	-	-	-	-
30 Human Resources Management & Transformation	947	-	947	352	595	63%
31 General Services Administration	6,326	-	6,326	18,804	(12,478)	-197%
34 Commission of Investigation, Processing and Appeals	-	-	-	-	-	-
35 Office of Industrial Tax Exemption	2,288	-	2,288	-	2,288	100%
37 Civil Rights Commission	-	-	-	-	-	-
38 Puerto Rico Department of Justice	5,363	-	5,363	2,186	3,177	59%
45 Department of Public Safety	19,725	4,133	23,858	6,990	16,868	71%
49 Department of Transportation and Public Works	43,643	-	43,643	27,516	16,128	37%
50 Department of Natural and Environmental Resources	5,399	-	5,399	12,355	(6,956)	-129%
55 Puerto Rico Department of Agriculture	2,117	-	2,117	753	1,364	64%
60 Office of the Citizen's Ombudsman	-	-	-	-	-	-
62 Cooperative Development Commission of Puerto Rico	-	-	-	-	-	-
65 Public Service Commission	-	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	286,326	-	286,326	374,128	(87,801)	-31%
68 Puerto Rico Labor Relations Board	423	-	423	262	160	38%
69 Puerto Rico Department of Consumer Affairs	1,627	-	1,627	876	751	46%
71 Department of Health	111,198	-	111,198	89,934	21,264	19%
78 Department of Housing	19,659	-	19,659	12,307	7,352	37%
81 Department of Education	14,031	-	14,031	756,739	(742,707)	-5293%
82 Institute of Puerto Rican Culture	300	-	300	-	300	100%
87 Department of Recreation and Sports	-	14,896	14,896	6,083	8,813	59%
89 Horse Racing Industry and Sport Administration	1,151	691	1,842	1,286	556	30%
95 Mental Health and Drug Addiction Services Administration	6,218	-	6,218	3,831	2,386	38%
96 Office of the Women's Advocate	-	-	-	-	-	-
117 Act 70	-	-	-	-	-	-
120 Veteran's Advocate Office	-	-	-	4,888	(4,888)	-
122 Secretariat of the Department of the Family	-	-	-	-	-	-
123 Family and Children Administration	-	-	-	-	-	-
124 Child Support Administration (ASUME)	7	-	7	1	6	85%
126 Vocational Rehabilitation Administration	667	-	667	314	354	53%
127 Socioeconomic Development of the Family	-	-	-	-	-	-
133 Natural Resources Administration	13,983	-	13,983	-	13,983	100%
137 Department of Correction and Rehabilitation	24,046	-	24,046	6,040	18,006	75%
139 Parole Board	-	-	-	-	-	-
152 Elderly and Retired People Advocate Office	-	-	-	-	-	-
153 Office for People with Disabilities	-	-	-	-	-	-
155 State Historic Preservation Office of Puerto Rico	743	-	743	289	455	61%
189 Bureau of Forensic Sciences Institute	435	-	435	-	435	100%
221 Emergency Medical Corps Bureau	8,695	-	8,695	-	8,695	100%
231 Office for the Patient's Advocate	-	-	-	-	-	-
241 Administration for Integral Development of Childhood	-	-	-	-	-	-
273 Permits Management Office	6,321	-	6,321	-	6,321	100%
279 Public Service Appeals Commission	-	-	-	-	-	-
281 Office of the Election Comptroller	-	-	-	3	(3)	-
298 Bureaus Transport and Telecom	-	-	-	-	-	-
290 State Office of Energy Policy	5,289	-	5,289	-	5,289	100%
Total - Entities Operating in PRIFAS 7.5	\$ 632,979	\$ 20,673	\$ 653,652	\$ 1,328,357	\$ (674,705)	-103%

Puerto Rico Department of Treasury | AAFAF

YTD Budget and YTD Actual Results for FY20 Special Revenue Fund Expense Budget v. Actual

By Agency

YTD from 7/1/2019 through:

May-20

5/29/20

11

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Core Component Units						
70 State Insurance Fund Corporation	\$ 415,575	\$ -	\$ 415,575	\$ 303,939	\$ 111,636	27%
79 Automobile Accident Compensation Administration	79,387	-	79,387	110,533	(31,146)	-39%
90 Administration of Medical Services of Puerto Rico	103,194	-	103,194	106,885	(3,691)	-4%
119 Department of Economic Development and Commerce	13,766	-	13,766	4,516	9,250	67%
162 Public Buildings Authority	116,195	-	116,195	41,845	74,350	64%
166 Industrial Development Company	38,388	-	38,388	-	38,388	100%
168 Ports Authority	124,502	-	124,502	32,345	92,156	74%
180 Tourism Company of Puerto Rico	95,900	6,165	102,064	83,491	18,573	18%
187 Health Insurance Administration of Puerto Rico	333,612	-	333,612	327,525	6,087	2%
188 Corp. of the Cardiovascular Center of Puerto Rico & Caribbean	66,215	-	66,215	-	66,215	100%
235 Housing Financing Authority	27,111	-	27,111	12,881	14,230	52%
277 Administration for the Development of Agricultural Enterprises	55,381	-	55,381	14,699	40,683	73%
285 Integrated Transport Authority	34,427	-	34,427	13,472	20,955	61%
295 Financial Advisory Authority and Fiscal Agency of Puerto Rico	-	-	-	-	-	-
303 District Authority of the Convention Center	25,675	-	25,675	29,092	(3,417)	-13%
Total - Core Component Units	\$ 1,529,327	\$ 6,165	\$ 1,535,492	\$ 1,081,223	\$ 454,269	30%
Secondary Component Units						
22 Office of The Commissioner of Insurance	\$ 12,897	\$ -	\$ 12,897	\$ 5,266	\$ 7,631	59%
29 Puerto Rico Federal Affairs Administration	-	-	-	-	-	-
75 Commissioner of Financial Institutions	10,861	-	10,861	5,036	5,825	54%
105 Industrial Commission	16,406	-	16,406	12,138	4,268	26%
109 Puerto Rico School of Plastic Arts	1,912	-	1,912	-	1,912	100%
121 Government Board of the 911 Service	18,864	10,604	29,468	17,067	12,401	42%
138 Institutional Trust of the National Guard of Puerto Rico	6,076	-	6,076	4,441	1,635	27%
141 Telecommunications Regulatory Board	7,981	(92)	7,889	3,835	4,054	51%
161 Puerto Rico Infrastructure Financing Authority	5,182	0	5,182	2,997	2,184	42%
165 Land Authority	20,903	-	20,903	6,798	14,105	67%
167 Integral Development of the "Península de Cantera"	555	-	555	363	192	35%
177 Land Authority of Puerto Rico	7,625	-	7,625	5,327	2,298	30%
184 Solid Waste Authority	567	-	567	211	356	63%
186 Culebra Conservation and Development Authority	178	-	178	-	178	100%
191 Musical Arts Corporation	2,225	-	2,225	789	1,436	65%
192 Fine Arts Center Corporation	2,345	-	2,345	1,312	1,033	44%
195 Economic Development Bank of PR	11,007	-	11,007	9,272	1,735	16%
196 Puerto Rico Public Broadcasting Corporation	1,921	-	1,921	169	1,752	91%
198 Agricultural Insurance Corporation	2,903	-	2,903	3,820	(917)	-32%
215 Puerto Rico Conservatory of Music Corporation	3,478	-	3,478	3,109	368	11%
238 The Port of the Americas Authority	-	-	-	-	-	-
258 Trade & Export Company	12,326	-	12,326	66,882	(54,557)	-443%
264 Corporation for the "Caño Martín Peña" Enlace Project	3,680	-	3,680	2,726	954	26%
265 Redevelopment Authority of Roosevelt Roads	694	113	807	556	251	31%
276 Puerto Rico Public Private Partnership Authority	-	8,708	8,708	6,315	2,394	27%
286 Authority of the Port of Ponce	-	-	-	-	-	-
288 University of Puerto Rico Comprehensive Cancer Center	24,464	-	24,464	10,708	13,756	56%
293 Center for Diabetes	409	-	409	344	65	16%
329 Office of Socio-Economic & Community Development	-	-	-	8,581	(8,581)	-
928 Government Employees and Judiciary Retirement System	35,025	314	35,339	21,977	13,362	38%
929 Teacher's Retirement System	14,565	-	14,565	8,281	6,284	43%
TBD1 COFINA	-	-	-	-	-	-
TBD2 COFIM	-	-	-	-	-	-
Total - Secondary Component Units	\$ 225,046	\$ 19,648	\$ 244,694	\$ 208,321	\$ 36,374	15%

Puerto Rico Department of Treasury | AAFAF

YTD Budget and YTD Actual Results for FY20 Special Revenue Fund Expense Budget v. Actual

By Agency

YTD from 7/1/2019 through:

May-20

5/29/20

11

(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	\$ -	\$ -	\$ -	\$ -	\$ -	
25 Custody of the Department of the Treasury	450,637	-	450,637	1,505,829	(1,055,192)	-234%
Total - OMB and Hacienda Custodies	\$ 450,637	\$ -	\$ 450,637	\$ 1,505,829	\$ (1,055,192)	-234%

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Out of Scope Entities						
1 Senado de Puerto Rico	\$ -	\$ -	\$ -	\$ -	\$ -	
2 Cámara de Representantes de PR	-	-	-	-	-	
8 Office of the Comptroller	-	-	-	-	-	
10 General Court of Justice	12,833	-	12,833	28,157	(15,324)	-119%
100 Legislative Assembly of the Commonwealth	-	-	-	-	-	
106 Public Housing Administration	13,727	-	13,727	15,071	(1,344)	-10%
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 Serv. Legislativos	-	-	-	-	-	
223 Superintendencia del Capitolio	-	-	-	-	-	
224 Comisión Conjunta Sobre Informes Especiales del Contralor	-	-	-	-	-	
225 Estudios de Don. Legislativos	-	-	-	-	-	
268 Puerto Rico Institute of Statistics	-	-	-	-	-	
272 Office of the Inspector General	-	-	-	-	-	
289 Energy Commission	18,244	(592)	17,652	-	17,652	100%
292 Independent Office for Consumer Protection	370	730	1,100	-	1,100	100%
297 Financial Oversight and Management Board	-	-	-	-	-	
Total - Out of Scope Entities	\$ 45,175	\$ 138	\$ 45,313	\$ 43,228	\$ 2,085	5%

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Recap						
Entities Operating in PRIFAS 7.5	\$ 632,979	\$ 20,673	\$ 653,652	\$ 1,328,357	\$ (674,705)	-103%
Core Component Units	1,529,327	6,165	1,535,492	1,081,223	454,269	30%
Secondary Component Units	225,046	19,648	244,694	208,321	36,374	15%
OMB and Hacienda Custodies	450,637	-	450,637	1,505,829	(1,055,192)	-234%
Out of Scope Entities	45,175	138	45,313	43,228	2,085	5%
Total	\$ 2,883,164	\$ 46,623	\$ 2,929,787	\$ 4,166,958	\$ (1,237,171)	-42%

Notes:

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- 3) SIFC shows a favorable variance, as various other CORE CU have shown; but is due to the fact that no actuals have been provided for some time.
- 4) Please refer to the Appendix for a summary of actuals by month, and compliance, for CORE and Secondary Component Units.
- 5) Ports Authority is showing a favorable variance which is mainly driven by delayed use of the CapEx budget and to a DDEC project on the Aguadilla airport.

Puerto Rico Department of Treasury | AAFAP

Monthly Budget and Actual Results for FY20 General, Special Revenue and Federal Fund Expense Budget v. Actual

By Agency

For the month of:

May-20

5/29/20

11

(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	\$ 135	\$ 4	\$ 138	\$ -	\$ 138	100%
14 Puerto Rico Environmental Quality Board	3,182	42	3,224	-	3,224	100%
15 Office of the Governor	1,971	32	2,003	976	1,026	51%
16 Office of Management and Budget	5,119	(902)	4,217	1,917	2,300	55%
18 Puerto Rico Planning Board	1,041	26	1,066	607	459	43%
23 Puerto Rico Department of State	1,553	285	1,838	1,180	658	36%
24 Puerto Rico Department of the Treasury	19,695	4,027	23,722	-	23,722	100%
28 State Elections Commission	2,341	113	2,454	1,649	805	33%
30 Human Resources Management & Transformation	421	12	433	237	196	45%
31 General Services Administration	1,110	861	1,970	1,288	682	35%
34 Commission of Investigation, Processing and Appeals	40	1	41	15	26	62%
35 Office of Industrial Tax Exemption	208	-	208	-	208	100%
37 Civil Rights Commission	68	2	70	32	38	54%
38 Puerto Rico Department of Justice	9,695	2,147	11,842	6,028	5,813	49%
45 Department of Public Safety	105,180	3,179	108,359	86,028	22,331	21%
49 Department of Transportation and Public Works	7,538	2,696	10,234	4,473	5,761	56%
50 Department of Natural and Environmental Resources	4,297	39	4,335	2,952	1,383	32%
55 Puerto Rico Department of Agriculture	2,933	30	2,963	683	2,280	77%
60 Office of the Citizen's Ombudsman	253	10	263	178	85	32%
62 Cooperative Development Commission of Puerto Rico	135	4	140	79	61	43%
65 Public Service Commission	-	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	28,608	116	28,723	4,101	24,622	86%
68 Puerto Rico Labor Relations Board	123	3	125	66	60	48%
69 Puerto Rico Department of Consumer Affairs	1,105	21	1,126	472	654	58%
71 Department of Health	37,486	411	37,897	28,348	9,549	25%
78 Department of Housing	4,207	33	4,240	2,100	2,140	50%
81 Department of Education	201,342	4,608	205,950	128,787	77,163	37%
82 Institute of Puerto Rican Culture	1,284	23	1,307	3,527	(2,220)	-170%
87 Department of Recreation and Sports	2,655	4,105	6,759	879	5,880	87%
89 Horse Racing Industry and Sport Administration	293	196	489	146	344	70%
95 Mental Health and Drug Addiction Services Administration	8,933	5,328	14,261	5,641	8,620	60%
96 Office of the Women's Advocate	168	7	175	168	7	4%
117 Act 70	-	-	-	-	-	-
120 Veteran's Advocate Office	195	3	198	575	(377)	-190%
122 Secretariat of the Department of the Family	3,484	58	3,542	2,126	1,416	40%
123 Family and Children Administration	15,097	269	15,366	17,102	(1,736)	-11%
124 Child Support Administration (ASUME)	915	20	935	2,028	(1,093)	-117%
126 Vocational Rehabilitation Administration	2,013	2	2,015	110	1,905	95%
127 Socioeconomic Development of the Family	6,783	138	6,921	3,505	3,416	49%
133 Natural Resources Administration	3,079	136	3,215	-	3,215	100%
137 Department of Correction and Rehabilitation	31,531	1,051	32,582	45,716	(13,135)	-40%
139 Parole Board	192	6	198	144	55	28%
152 Elderly and Retired People Advocate Office	211	3	214	117	97	45%
153 Office for People with Disabilities	133	4	138	60	78	57%
155 State Historic Preservation Office of Puerto Rico	185	2	187	157	30	16%
189 Bureau of Forensic Sciences Institute	1,595	-	1,595	-	1,595	100%
221 Emergency Medical Corps Bureau	2,577	104	2,680	-	2,680	100%
231 Office for the Patient's Advocate	131	4	135	92	43	32%
241 Administration for Integral Development of Childhood	564	12	576	153	423	73%
273 Permits Management Office	1,276	-	1,276	-	1,276	100%
279 Public Service Appeals Commission	216	6	222	164	57	26%
281 Office of the Election Comptroller	205	7	212	195	17	8%
298 Bureaus Transport and Telecom	-	-	-	-	-	-
290 State Office of Energy Policy	537	-	537	-	537	100%
Total - Entities Operating in PRIFAS 7.5	\$ 524,038	\$ 29,276	\$ 553,314	\$ 354,800	\$ 198,515	36%

Puerto Rico Department of Treasury | AAFAF

Monthly Budget and Actual Results for FY20 General, Special Revenue and Federal Fund Expense Budget v. Actual

By Agency

For the month of:

May-20

5/29/20

11

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Core Component Units						
70 State Insurance Fund Corporation	\$ 37,780	\$ 411	\$ 38,190	\$ -	\$ 38,190	100%
79 Automobile Accident Compensation Administration	7,217	48	7,265	5,826	1,439	20%
90 Administration of Medical Services of Puerto Rico	15,374	237	15,610	15,755	(144)	-1%
119 Department of Economic Development and Commerce	1,347	24	1,371	-	1,371	100%
162 Public Buildings Authority	10,563	158	10,721	9,346	1,375	13%
166 Industrial Development Company	3,490	24	3,513	-	3,513	100%
168 Ports Authority	11,318	6,322	17,640	8,195	9,445	54%
180 Tourism Company of Puerto Rico	8,718	1,741	10,459	1,651	8,808	84%
187 Health Insurance Administration of Puerto Rico	106,769	9	106,779	56,342	50,437	47%
188 Corp. of the Cardiovascular Center of Puerto Rico & Caribbean	6,020	85	6,105	-	6,105	100%
235 Housing Financing Authority	3,150	23	3,174	1,421	1,753	55%
277 Administration for the Development of Agricultural Enterprises	10,482	62	10,543	11,639	(1,096)	-10%
285 Integrated Transport Authority	7,655	136	7,791	6,213	1,578	20%
295 Financial Advisory Authority and Fiscal Agency of Puerto Rico	8,628	614	9,242	9,686	(445)	-5%
303 District Authority of the Convention Center	2,334	2	2,336	-	2,336	100%
Total - Core Component Units	\$ 240,846	\$ 9,894	\$ 250,739	\$ 126,074	\$ 124,666	50%
Secondary Component Units						
22 Office of The Commissioner of Insurance	\$ 1,172	\$ 12	\$ 1,185	\$ 512	\$ 673	57%
29 Puerto Rico Federal Affairs Administration	238	2	240	-	240	100%
75 Commissioner of Financial Institutions	987	12	999	407	592	59%
105 Industrial Commission	1,491	30	1,521	881	640	42%
109 Puerto Rico School of Plastic Arts	376	6	382	-	382	100%
121 Government Board of the 911 Service	1,715	2,930	4,645	718	3,928	85%
138 Institutional Trust of the National Guard of Puerto Rico	552	1	553	484	69	12%
141 Telecommunications Regulatory Board	726	(25)	701	-	701	100%
161 Puerto Rico Infrastructure Financing Authority	653	337	991	398	593	60%
165 Land Authority	1,900	18	1,918	-	1,918	100%
167 Integral Development of the "Península de Cantera"	92	3	95	-	95	100%
177 Land Authority of Puerto Rico	693	10	703	-	703	100%
184 Solid Waste Authority	297	5	301	129	172	57%
186 Culebra Conservation and Development Authority	37	0	37	-	37	100%
191 Musical Arts Corporation	647	16	663	82	581	88%
192 Fine Arts Center Corporation	489	8	496	302	194	39%
195 Economic Development Bank of PR	1,001	14	1,014	691	323	32%
196 Puerto Rico Public Broadcasting Corporation	740	20	760	-	760	100%
198 Agricultural Insurance Corporation	264	5	268	163	106	39%
215 Puerto Rico Conservatory of Music Corporation	731	9	740	705	35	5%
238 The Port of the Americas Authority	16	-	16	-	16	100%
258 Trade & Export Company	1,169	17	1,186	12,892	(11,706)	-987%
264 Corporation for the "Caño Martín Peña" Enlace Project	1,204	4	1,208	381	827	68%
265 Redevelopment Authority of Roosevelt Roads	143	53	196	140	56	28%
276 Puerto Rico Public Private Partnership Authority	1,111	2,389	3,500	1,686	1,814	52%
286 Authority of the Port of Ponce	80	-	80	-	80	100%
288 University of Puerto Rico Comprehensive Cancer Center	3,455	30	3,485	-	3,485	100%
293 Center for Diabetes	65	2	66	67	(1)	-1%
329 Office of Socio-Economic & Community Development	1,521	508	2,029	238	1,791	88%
928 Government Employees and Judiciary Retirement System	3,908	122	4,030	1,967	2,063	51%
929 Teacher's Retirement System	1,324	18	1,342	661	681	51%
TBD1 COFINA	-	-	-	-	-	-
TBD2 COFIM	-	-	-	-	-	-
Total - Secondary Component Units	\$ 28,796	\$ 6,553	\$ 35,349	\$ 23,503	\$ 11,846	34%

Puerto Rico Department of Treasury | AAFAF

Monthly Budget and Actual Results for FY20 General, Special Revenue and Federal Fund Expense Budget v. Actual

By Agency

For the month of:

May-20

5/29/20

11

(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	\$ 42,894	\$ (21,843)	\$ 21,051	\$ -	\$ 21,051	100%
25 Custody of the Department of the Treasury	71,208	(13,510)	57,698	1,459,843	(1,402,145)	-2430%
Total - OMB and Hacienda Custodies	\$ 114,101	\$ (35,352)	\$ 78,749	\$ 1,459,843	\$ (1,381,094)	-1754%

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Out of Scope Entities						
1 Senado de Puerto Rico	\$ -	\$ -	\$ -	\$ 2,219	\$ (2,219)	
2 Cámara de Representantes de PR	-	-	-	2,408	(2,408)	
8 Office of the Comptroller	3,609	7	3,616	3,016	600	17%
10 The General Court of Justice	25,613	796	26,409	27,413	(1,004)	-4%
100 Legislative Assembly of the Commonwealth	7,992	142	8,134	-	8,134	100%
106 Public Housing Administration	2,061	3	2,063	1,329	734	36%
176 University of Puerto Rico	46,656	-	46,656	46,502	154	0%
193 Government Ethics Board	752	19	772	733	38	5%
200 Special Independent Prosecutor's Panel	183	88	271	179	93	34%
208 Contributions to the Municipalities	10,987	-	10,987	22,293	(11,307)	-103%
220 Correctional Health Services Corporation	3,658	375	4,033	5,311	(1,278)	-32%
222 Oficina de Serv. Legislativos	-	-	-	349	(349)	
223 Superintendencia del Capitolio	-	-	-	811	(811)	
224 Com. Conjunta Inf. Contralor	-	-	-	33	(33)	
225 Estudios de Don. Legislativos	-	-	-	83	(83)	
268 Puerto Rico Institute of Statistics	139	2	141	135	5	4%
272 Office of the Inspector General	442	3	445	133	312	70%
289 Energy Commission	1,659	(162)	1,497	-	1,497	100%
292 Independent Office for Consumer Protection	34	199	233	-	233	100%
297 Financial Oversight and Management Board	4,802	-	4,802	4,682	120	2%
Total - Out of Scope Entities	\$ 108,586	\$ 1,473	\$ 110,058	\$ 117,630	\$ (7,572)	-7%

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Recap						
Entities Operating in PRIFAS 7.5	\$ 524,038	\$ 29,276	\$ 553,314	\$ 354,800	\$ 198,515	36%
Core Component Units	240,846	9,894	250,739	126,074	124,666	50%
Secondary Component Units	28,796	6,553	35,349	23,503	11,846	34%
OMB and Hacienda Custodies	114,101	(35,352)	78,749	1,459,843	(1,381,094)	-1754%
Out of Scope Entities	108,586	1,473	110,058	117,630	(7,572)	-7%
Total	\$ 1,016,366	\$ 11,844	\$ 1,028,209	\$ 2,081,849	\$ (1,053,640)	-102%

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) Department of the Treasury (Hacienda/Entity 24) has not uploaded interfaces for March and April into PRIFAS 7.5; for no actuals will be captured for such periods.
- 3) SIFC shows a favorable variance, as various other CORE CU have shown; but is due to the fact that no actuals have been provided for some time.
- 4) Please refer to the Appendix for a summary of actuals by month, and compliance, for CORE and Secondary Component Units.
- 5) Ports Authority is showing a favorable variance which is mainly driven by delayed use of the CapEx budget and to a DDEC project on the Aguadilla airport.

Puerto Rico Department of Treasury | AAFAF

Monthly Budget and Actual Results for FY20 General Fund Expense Budget v. Actual

By Agency

For the month of:

May-20

5/29/20

11

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Entities Operating in PRIFAS 7.5						
11 Puerto Rico Traffic Safety Commission	\$ 10	\$ 4	\$ 14	\$ -	\$ 14	100%
14 Puerto Rico Environmental Quality Board	1,702	42	1,744	-	1,744	100%
15 Office of the Governor	1,971	32	2,003	976	1,026	51%
16 Office of Management and Budget	4,956	(902)	4,054	1,915	2,140	53%
18 Puerto Rico Planning Board	1,040	26	1,065	607	458	43%
23 Puerto Rico Department of State	1,257	25	1,281	1,019	263	21%
24 Puerto Rico Department of the Treasury	17,573	4,027	21,600	-	21,600	100%
28 State Elections Commission	2,341	113	2,454	1,649	805	33%
30 Human Resources Management & Transformation	335	12	347	225	122	35%
31 General Services Administration	534	861	1,395	513	882	63%
34 Commission of Investigation, Processing and Appeals	40	1	41	15	26	62%
35 Office of Industrial Tax Exemption	-	-	-	-	-	-
37 Civil Rights Commission	68	2	70	32	38	54%
38 Puerto Rico Department of Justice	9,208	2,147	11,354	5,955	5,399	48%
45 Department of Public Safety	103,387	2,052	105,439	85,234	20,204	19%
49 Department of Transportation and Public Works	3,571	2,696	6,267	1,449	4,818	77%
50 Department of Natural and Environmental Resources	3,806	39	3,845	2,426	1,419	37%
55 Puerto Rico Department of Agriculture	2,740	30	2,771	651	2,120	77%
60 Office of the Citizen's Ombudsman	253	10	263	178	85	32%
62 Cooperative Development Commission of Puerto Rico	135	4	140	79	61	43%
65 Public Service Commission	-	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	2,578	116	2,694	395	2,298	85%
68 Puerto Rico Labor Relations Board	84	3	87	50	37	42%
69 Puerto Rico Department of Consumer Affairs	958	21	978	405	573	59%
71 Department of Health	27,377	411	27,788	13,856	13,933	50%
78 Department of Housing	2,420	33	2,453	693	1,760	72%
81 Department of Education	200,067	4,608	204,674	110,679	93,995	46%
82 Institute of Puerto Rican Culture	1,257	23	1,280	3,527	(2,247)	-176%
87 Department of Recreation and Sports	2,655	42	2,697	834	1,863	69%
89 Horse Racing Industry and Sport Administration	188	8	196	102	95	48%
95 Mental Health and Drug Addiction Services Administration	8,368	5,328	13,696	5,380	8,316	61%
96 Office of the Women's Advocate	168	7	175	168	7	4%
117 Act 70	-	-	-	-	-	-
120 Veteran's Advocate Office	195	3	198	126	72	36%
122 Secretariat of the Department of the Family	3,484	58	3,542	2,126	1,416	40%
123 Family and Children Administration	15,097	269	15,366	17,102	(1,736)	-11%
124 Child Support Administration (ASUME)	915	20	934	2,028	(1,093)	-117%
126 Vocational Rehabilitation Administration	1,952	2	1,954	110	1,844	94%
127 Socioeconomic Development of the Family	6,783	138	6,921	3,505	3,416	49%
133 Natural Resources Administration	1,808	136	1,944	-	1,944	100%
137 Department of Correction and Rehabilitation	29,345	1,051	30,396	45,140	(14,745)	-49%
139 Parole Board	192	6	198	144	55	28%
152 Elderly and Retired People Advocate Office	211	3	214	117	97	45%
153 Office for People with Disabilities	133	4	138	60	78	57%
155 State Historic Preservation Office of Puerto Rico	117	2	120	65	55	46%
189 Bureau of Forensic Sciences Institute	1,556	-	1,556	-	1,556	100%
221 Emergency Medical Corps Bureau	1,786	104	1,890	-	1,890	100%
231 Office for the Patient's Advocate	131	4	135	92	43	32%
241 Administration for Integral Development of Childhood	564	12	576	153	423	73%
273 Permits Management Office	701	-	701	-	701	100%
279 Public Service Appeals Commission	216	6	222	164	57	26%
281 Office of the Election Comptroller	205	7	212	192	20	10%
298 Bureaus Transport and Telecom	-	-	-	-	-	-
290 State Office of Energy Policy	56	-	56	-	56	100%
Total - Entities Operating in PRIFAS 7.5	\$ 466,494	\$ 23,638	\$ 490,133	\$ 310,132	\$ 180,000	37%

Puerto Rico Department of Treasury | AAFAF

Monthly Budget and Actual Results for FY20 General Fund Expense Budget v. Actual

By Agency

For the month of:

May-20

5/29/20

11

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Core Component Units						
70 State Insurance Fund Corporation	\$ -	\$ 411	\$ 411	\$ -	\$ 411	100%
79 Automobile Accident Compensation Administration	-	48	48	-	48	100%
90 Administration of Medical Services of Puerto Rico	5,993	237	6,229	5,993	237	4%
119 Department of Economic Development and Commerce	96	24	119	-	119	100%
162 Public Buildings Authority	-	158	158	-	158	100%
166 Industrial Development Company	-	24	24	-	24	100%
168 Ports Authority	-	6,322	6,322	-	6,322	100%
180 Tourism Company of Puerto Rico	-	60	60	-	60	100%
187 Health Insurance Administration of Puerto Rico	76,441	9	76,450	714	75,736	99%
188 Corp. of the Cardiovascular Center of Puerto Rico & Caribbean	-	85	85	-	85	100%
235 Housing Financing Authority	686	23	709	457	252	36%
277 Administration for the Development of Agricultural Enterprises	5,447	62	5,509	6,399	(891)	-16%
285 Integrated Transport Authority	4,526	136	4,661	3,640	1,021	22%
295 Financial Advisory Authority and Fiscal Agency of Puerto Rico	8,628	614	9,242	9,686	(445)	-5%
303 District Authority of the Convention Center	-	2	2	-	2	100%
Total - Core Component Units	\$ 101,816	\$ 8,212	\$ 110,028	\$ 26,889	\$ 83,139	76%
Secondary Component Units						
22 Office of The Commissioner of Insurance	\$ -	\$ 12	\$ 12	\$ -	\$ 12	100%
29 Puerto Rico Federal Affairs Administration	238	2	240	-	240	100%
75 Commissioner of Financial Institutions	-	12	12	-	12	100%
105 Industrial Commission	-	30	30	-	30	100%
109 Puerto Rico School of Plastic Arts	202	6	208	-	208	100%
121 Government Board of the 911 Service	-	38	38	-	38	100%
138 Institutional Trust of the National Guard of Puerto Rico	-	1	1	-	1	100%
141 Telecommunications Regulatory Board	-	-	-	-	-	-
161 Puerto Rico Infrastructure Financing Authority	182	337	520	124	396	76%
165 Land Authority	-	18	18	-	18	100%
167 Integral Development of the "Península de Cantera"	41	3	44	-	44	100%
177 Land Authority of Puerto Rico	-	10	10	-	10	100%
184 Solid Waste Authority	245	5	249	123	126	51%
186 Culebra Conservation and Development Authority	21	0	21	-	21	100%
191 Musical Arts Corporation	445	16	461	-	461	100%
192 Fine Arts Center Corporation	275	8	283	234	49	17%
195 Economic Development Bank of PR	-	14	14	-	14	100%
196 Puerto Rico Public Broadcasting Corporation	565	20	585	-	585	100%
198 Agricultural Insurance Corporation	-	5	5	-	5	100%
215 Puerto Rico Conservatory of Music Corporation	415	9	424	238	186	44%
238 The Port of the Americas Authority	16	-	16	-	16	100%
258 Trade & Export Company	48	17	65	55	10	15%
264 Corporation for the "Caño Martín Peña" Enlace Project	870	4	874	256	618	71%
265 Redevelopment Authority of Roosevelt Roads	79	23	102	140	(38)	-37%
276 Puerto Rico Public Private Partnership Authority	1,111	14	1,125	483	642	57%
286 Authority of the Port of Ponce	80	-	80	-	80	100%
288 University of Puerto Rico Comprehensive Cancer Center	1,231	30	1,261	-	1,261	100%
293 Center for Diabetes	28	2	29	30	(1)	-3%
329 Office of Socio-Economic & Community Development	1,521	508	2,029	238	1,791	88%
928 Government Employees and Judiciary Retirement System	723	36	760	694	66	9%
929 Teacher's Retirement System	-	18	18	-	18	100%
TBD1 COFINA	-	-	-	-	-	-
TBD2 COFIM	-	-	-	-	-	-
Total - Secondary Component Units	\$ 8,337	\$ 1,195	\$ 9,532	\$ 2,615	\$ 6,917	73%

Puerto Rico Department of Treasury | AAFAF

Monthly Budget and Actual Results for FY20 General Fund Expense Budget v. Actual

By Agency

For the month of:

May-20

5/29/20

11

(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	\$ 42,894	\$ (21,843)	\$ 21,051	\$ -	\$ 21,051	100%
25 Custody of the Department of the Treasury	30,241	(13,510)	16,731	6,519	10,212	61%
Total - OMB and Hacienda Custodies	\$ 73,134	\$ (35,352)	\$ 37,782	\$ 6,519	\$ 31,262	83%

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Out of Scope Entities						
1 Senado de Puerto Rico	\$ -	\$ -	\$ -	\$ 2,219	\$ (2,219)	
2 Cámara de Representantes de PR	-	-	-	2,408	(2,408)	
8 Office of the Comptroller	3,609	7	3,616	3,016	600	17%
10 General Court of Justice	24,446	796	25,242	26,396	(1,154)	-5%
100 Legislative Assembly of the Commonwealth	7,992	142	8,134	-	8,134	100%
106 Public Housing Administration	813	3	815	-	815	100%
176 University of Puerto Rico	46,656	-	46,656	46,502	154	0%
193 Government Ethics Board	752	19	772	733	38	5%
200 Special Independent Prosecutor's Panel	183	88	271	179	93	34%
208 Contributions to the Municipalities	10,987	-	10,987	22,293	(11,307)	-103%
220 Correctional Health Services Corporation	3,658	375	4,033	5,311	(1,278)	-32%
222 Oficina de Serv. Legislativos	-	-	-	349	(349)	
223 Superintendencia del Capitolio	-	-	-	811	(811)	
224 Comisión Conjunta Sobre Informes Especiales del Contralor	-	-	-	33	(33)	
225 Estudios de Don. Legislativos	-	-	-	83	(83)	
268 Puerto Rico Institute of Statistics	139	2	141	135	5	4%
272 Office of the Inspector General	442	3	445	133	312	70%
289 Energy Commission	-	-	-	-	-	
292 Independent Office for Consumer Protection	-	-	-	-	-	
297 Financial Oversight and Management Board	4,802	-	4,802	4,682	120	2%
Total - Out of Scope Entities	\$ 104,479	\$ 1,435	\$ 105,914	\$ 115,284	\$ (9,370)	-9%

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Recap						
Entities Operating in PRIFAS 7.5	\$ 466,494	\$ 23,638	\$ 490,133	\$ 310,132	\$ 180,000	37%
Core Component Units	101,816	8,212	110,028	26,889	83,139	76%
Secondary Component Units	8,337	1,195	9,532	2,615	6,917	73%
OMB and Hacienda Custodies	73,134	(35,352)	37,782	6,519	31,262	83%
Out of Scope Entities	104,479	1,435	105,914	115,284	(9,370)	-9%
Total	\$ 754,260	\$ (872)	\$ 753,388	\$ 461,440	\$ 291,948	39%

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) Department of the Treasury (Hacienda/Entity 24) has not uploaded interfaces for March and April into PRIFAS 7.5; for no actuals will be captured for such periods.
- 3) SIFC shows a favorable variance, as various other CORE CU have shown; but is due to the fact that no actuals have been provided for some time.
- 4) Please refer to the Appendix for a summary of actuals by month, and compliance, for CORE and Secondary Component Units.
- 5) Ports Authority is showing a favorable variance which is mainly driven by delayed use of the CapEx budget and to a DDEC project on the Aguadilla airport.

Puerto Rico Department of Treasury | AAFAF

Monthly Budget and Actual Results for FY20 Special Revenue Fund Expense Budget v. Actual

By Agency

For the month of:

May-20

5/29/20

11

(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	\$ 125	\$ -	\$ 125	\$ -	\$ 125	100%
14 Puerto Rico Environmental Quality Board	1,480	-	1,480	-	1,480	100%
15 Office of the Governor	-	-	-	-	-	-
16 Office of Management and Budget	163	-	163	2	161	99%
18 Puerto Rico Planning Board	1	-	1	-	1	100%
23 Puerto Rico Department of State	297	260	557	162	395	71%
24 Puerto Rico Department of the Treasury	2,122	-	2,122	-	2,122	100%
28 State Elections Commission	-	-	-	-	-	-
30 Human Resources Management & Transformation	86	-	86	12	74	86%
31 General Services Administration	575	-	575	775	(200)	-35%
34 Commission of Investigation, Processing and Appeals	-	-	-	-	-	-
35 Office of Industrial Tax Exemption	208	-	208	-	208	100%
37 Civil Rights Commission	-	-	-	-	-	-
38 Puerto Rico Department of Justice	488	-	488	73	414	85%
45 Department of Public Safety	1,793	1,127	2,920	794	2,127	73%
49 Department of Transportation and Public Works	3,968	-	3,968	3,024	943	24%
50 Department of Natural and Environmental Resources	491	-	491	526	(35)	-7%
55 Puerto Rico Department of Agriculture	192	-	192	32	160	83%
60 Office of the Citizen's Ombudsman	-	-	-	-	-	-
62 Cooperative Development Commission of Puerto Rico	-	-	-	-	-	-
65 Public Service Commission	-	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	26,030	-	26,030	3,706	22,324	86%
68 Puerto Rico Labor Relations Board	38	-	38	15	23	60%
69 Puerto Rico Department of Consumer Affairs	148	-	148	68	80	54%
71 Department of Health	10,109	-	10,109	14,492	(4,383)	-43%
78 Department of Housing	1,787	-	1,787	1,407	381	21%
81 Department of Education	1,276	-	1,276	18,109	(16,833)	-1320%
82 Institute of Puerto Rican Culture	27	-	27	-	27	100%
87 Department of Recreation and Sports	-	4,063	4,063	45	4,018	99%
89 Horse Racing Industry and Sport Administration	105	188	293	44	249	85%
95 Mental Health and Drug Addiction Services Administration	565	-	565	261	304	54%
96 Office of the Women's Advocate	-	-	-	-	-	-
117 Act 70	-	-	-	-	-	-
120 Veteran's Advocate Office	-	-	-	449	(449)	-
122 Secretariat of the Department of the Family	-	-	-	-	-	-
123 Family and Children Administration	-	-	-	-	-	-
124 Child Support Administration (ASUME)	1	-	1	-	1	100%
126 Vocational Rehabilitation Administration	61	-	61	-	61	100%
127 Socioeconomic Development of the Family	-	-	-	-	-	-
133 Natural Resources Administration	1,271	-	1,271	-	1,271	100%
137 Department of Correction and Rehabilitation	2,186	-	2,186	576	1,610	74%
139 Parole Board	-	-	-	-	-	-
152 Elderly and Retired People Advocate Office	-	-	-	-	-	-
153 Office for People with Disabilities	-	-	-	-	-	-
155 State Historic Preservation Office of Puerto Rico	68	-	68	92	(25)	-37%
189 Bureau of Forensic Sciences Institute	40	-	40	-	40	100%
221 Emergency Medical Corps Bureau	790	-	790	-	790	100%
231 Office for the Patient's Advocate	-	-	-	-	-	-
241 Administration for Integral Development of Childhood	-	-	-	-	-	-
273 Permits Management Office	575	-	575	-	575	100%
279 Public Service Appeals Commission	-	-	-	-	-	-
281 Office of the Election Comptroller	-	-	-	3	(3)	-
298 Bureaus Transport and Telecom	-	-	-	-	-	-
290 State Office of Energy Policy	481	-	481	-	481	100%
Total - Entities Operating in PRIFAS 7.5	\$ 57,544	\$ 5,638	\$ 63,182	\$ 44,667	\$ 18,514	29%

Puerto Rico Department of Treasury | AAFAF

Monthly Budget and Actual Results for FY20 Special Revenue Fund Expense Budget v. Actual

By Agency

For the month of:

May-20

5/29/20

11

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Core Component Units						
70 State Insurance Fund Corporation	\$ 37,780	\$ -	\$ 37,780	\$ -	\$ 37,780	100%
79 Automobile Accident Compensation Administration	7,217	-	7,217	5,826	1,391	19%
90 Administration of Medical Services of Puerto Rico	9,381	-	9,381	9,762	(381)	-4%
119 Department of Economic Development and Commerce	1,251	-	1,251	-	1,251	100%
162 Public Buildings Authority	10,563	-	10,563	9,346	1,217	12%
166 Industrial Development Company	3,490	-	3,490	-	3,490	100%
168 Ports Authority	11,318	-	11,318	8,195	3,123	28%
180 Tourism Company of Puerto Rico	8,718	1,681	10,399	1,651	8,748	84%
187 Health Insurance Administration of Puerto Rico	30,328	-	30,328	55,628	(25,300)	-83%
188 Corp. of the Cardiovascular Center of Puerto Rico & Caribbean	6,020	-	6,020	-	6,020	100%
235 Housing Financing Authority	2,465	-	2,465	964	1,501	61%
277 Administration for the Development of Agricultural Enterprises	5,035	-	5,035	5,240	(205)	-4%
285 Integrated Transport Authority	3,130	-	3,130	2,572	557	18%
295 Financial Advisory Authority and Fiscal Agency of Puerto Rico	-	-	-	-	-	-
303 District Authority of the Convention Center	2,334	-	2,334	-	2,334	100%
Total - Core Component Units	\$ 139,030	\$ 1,681	\$ 140,711	\$ 99,185	\$ 41,526	30%
Secondary Component Units						
22 Office of The Commissioner of Insurance	\$ 1,172	\$ -	\$ 1,172	\$ 512	\$ 660	56%
29 Puerto Rico Federal Affairs Administration	-	-	-	-	-	-
75 Commissioner of Financial Institutions	987	-	987	407	580	59%
105 Industrial Commission	1,491	-	1,491	881	610	41%
109 Puerto Rico School of Plastic Arts	174	-	174	-	174	100%
121 Government Board of the 911 Service	1,715	2,892	4,607	718	3,889	84%
138 Institutional Trust of the National Guard of Puerto Rico	552	-	552	484	68	12%
141 Telecommunications Regulatory Board	726	(25)	701	-	701	100%
161 Puerto Rico Infrastructure Financing Authority	471	0	471	274	197	42%
165 Land Authority	1,900	-	1,900	-	1,900	100%
167 Integral Development of the "Península de Cantera"	50	-	50	-	50	100%
177 Land Authority of Puerto Rico	693	-	693	-	693	100%
184 Solid Waste Authority	52	-	52	6	46	88%
186 Culebra Conservation and Development Authority	16	-	16	-	16	100%
191 Musical Arts Corporation	202	-	202	82	120	59%
192 Fine Arts Center Corporation	213	-	213	68	145	68%
195 Economic Development Bank of PR	1,001	-	1,001	691	310	31%
196 Puerto Rico Public Broadcasting Corporation	175	-	175	-	175	100%
198 Agricultural Insurance Corporation	264	-	264	163	101	38%
215 Puerto Rico Conservatory of Music Corporation	316	-	316	467	(151)	-48%
238 The Port of the Americas Authority	-	-	-	-	-	-
258 Trade & Export Company	1,121	-	1,121	12,837	(11,717)	-1046%
264 Corporation for the "Caño Martín Peña" Enlace Project	335	-	335	125	210	63%
265 Redevelopment Authority of Roosevelt Roads	63	31	94	-	94	100%
276 Puerto Rico Public Private Partnership Authority	-	2,375	2,375	1,203	1,172	49%
286 Authority of the Port of Ponce	-	-	-	-	-	-
288 University of Puerto Rico Comprehensive Cancer Center	2,224	-	2,224	-	2,224	100%
293 Center for Diabetes	37	-	37	37	0	0%
329 Office of Socio-Economic & Community Development	-	-	-	-	-	-
928 Government Employees and Judiciary Retirement System	3,184	86	3,270	1,273	1,997	61%
929 Teacher's Retirement System	1,324	-	1,324	661	663	50%
TBD1 COFINA	-	-	-	-	-	-
TBD2 COFIM	-	-	-	-	-	-
Total - Secondary Component Units	\$ 20,459	\$ 5,359	\$ 25,817	\$ 20,888	\$ 4,930	19%

Puerto Rico Department of Treasury | AAFAF

Monthly Budget and Actual Results for FY20 Special Revenue Fund Expense Budget v. Actual

By Agency

For the month of:

May-20

5/29/20

11

(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	\$ -	\$ -	\$ -	\$ -	\$ -	
25 Custody of the Department of the Treasury	40,967	-	40,967	1,453,324	(1,412,357)	-3448%
Total - OMB and Hacienda Custodies	\$ 40,967	\$ -	\$ 40,967	\$ 1,453,324	\$ (1,412,357)	-3448%

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Out of Scope Entities						
1 Senado de Puerto Rico	\$ -	\$ -	\$ -	\$ -	\$ -	
2 Cámara de Representantes de PR	-	-	-	-	-	
8 Office of the Comptroller	-	-	-	-	-	
10 General Court of Justice	1,167	-	1,167	1,017	150	13%
100 Legislative Assembly of the Commonwealth	-	-	-	-	-	
106 Public Housing Administration	1,248	-	1,248	1,329	(82)	-7%
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 Serv. Legislativos	-	-	-	-	-	
223 Superintendencia del Capitolio	-	-	-	-	-	
224 Comisión Conjunta Sobre Informes Especiales del Contralor	-	-	-	-	-	
225 Estudios de Don. Legislativos	-	-	-	-	-	
268 Puerto Rico Institute of Statistics	-	-	-	-	-	
272 Office of the Inspector General	-	-	-	-	-	
289 Energy Commission	1,659	(162)	1,497	-	1,497	100%
292 Independent Office for Consumer Protection	34	199	233	-	233	100%
297 Financial Oversight and Management Board	-	-	-	-	-	
Total - Out of Scope Entities	\$ 4,107	\$ 38	\$ 4,144	\$ 2,346	\$ 1,798	43%

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Recap						
Entities Operating in PRIFAS 7.5	\$ 57,544	\$ 5,638	\$ 63,182	\$ 44,667	\$ 18,514	29%
Core Component Units	139,030	1,681	140,711	99,185	41,526	30%
Secondary Component Units	20,459	5,359	25,817	20,888	4,930	19%
OMB and Hacienda Custodies	40,967	-	40,967	1,453,324	(1,412,357)	-3448%
Out of Scope Entities	4,107	38	4,144	2,346	1,798	43%
Total	\$ 262,106	\$ 12,715	\$ 274,821	\$ 1,620,410	\$ (1,345,588)	-490%

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) Department of the Treasury (Hacienda/Entity 24) has not uploaded interfaces for March and April into PRIFAS 7.5; for no actuals will be captured for such periods.
- 3) SIFC shows a favorable variance, as various other CORE CU have shown; but is due to the fact that no actuals have been provided for some time.
- 4) Please refer to the Appendix for a summary of actuals by month, and compliance, for CORE and Secondary Component Units.
- 5) Ports Authority is showing a favorable variance which is mainly driven by delayed use of the CapEx budget and to a DDEC project on the Aguadilla airport.

Appendix

Core and Secondary Component Unit Consolidated Actuals by Month

	Q1 1	Q1 2	Q1 3	Q2 4	Q2 5	Q2 6	Q3 7	Q3 8	Q3 9	Q4 10	Q4 11	Q4 12	Q4 13	FY20
	7/31/2019	8/31/2019	9/30/2019	10/31/2019	11/30/2019	12/31/2019	1/31/2020	2/28/2020	3/31/2020	4/30/2020	5/31/2020	6/30/2020	Subsequent Periods FY20	YTD Totals
Core Component Units														
70 State Insurance Fund Corporation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 168,016	\$ 135,923	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 303,939
79 Automobile Accident Compensation Administration	11,365	12,479	11,891	11,197	11,297	12,480	11,096	9,445	7,706	5,750	5,826	-	-	110,533
90 Administration of Medical Services of Puerto Rico	-	-	-	-	-	86,207	14,956	19,545	17,695	15,755	-	-	-	172,803
119 Department of Economic Development and Commerce	504	532	594	781	841	659	1,010	-	-	-	-	-	-	4,921
162 Public Buildings Authority	-	-	-	-	-	-	8,251	11,285	6,835	-	-	-	-	41,845
166 Industrial Development Company	-	-	-	-	-	-	-	-	-	-	-	-	-	-
168 Ports Authority	-	-	-	-	-	-	8,879	5,017	5,764	4,491	8,195	-	-	32,345
180 Tourism Company of Puerto Rico	-	-	-	-	-	62,530	3,994	8,996	5,984	336	1,651	-	-	83,491
187 Health Insurance Administration of Puerto Rico	28,628	28,628	28,628	28,628	28,628	30,366	28,940	39,215	32,994	-	56,342	-	-	330,998
188 Corp. of the Cardiovascular Center of Puerto Rico & Caribbean	-	-	-	-	-	-	-	-	-	-	-	-	-	-
235 Housing Financing Authority	1,684	1,619	2,283	1,904	1,882	1,982	1,859	1,664	1,509	1,811	1,421	-	-	19,618
277 Administration for the Development of Agricultural Enterprises	-	-	-	-	-	-	6,530	8,884	1,784	1,611	11,639	-	-	30,448
285 Integrated Transport Authority	-	-	-	-	-	-	6,592	6,320	5,776	7,560	6,213	-	-	32,461
295 Financial Advisory Authority and Fiscal Agency of Puerto Rico	628	536	1,725	2,354	2,339	7,963	4,616	4,834	1,967	2,551	9,686	-	-	39,199
303 District Authority of the Convention Center	2,314	2,788	2,760	3,196	2,787	4,203	1,224	2,763	3,529	3,529	-	-	-	29,092
Other 2	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total - Core Component Units	\$ 45,123	\$ 46,582	\$ 47,881	\$ 48,059	\$ 47,774	\$ 374,406	\$ 232,970	\$ 117,969	\$ 93,392	\$ 51,462	\$ 126,074	\$ -	\$ -	\$ 1,231,693
Secondary Component Units														
22 Office of The Commissioner of Insurance	\$ 356	\$ 647	\$ 568	\$ 562	\$ 585	\$ 667	\$ 206	\$ 557	\$ 268	\$ 338	\$ 512	\$ -	\$ -	\$ 5,266
29 Puerto Rico Federal Affairs Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Commissioner of Financial Institutions	367	540	439	546	513	484	435	467	450	388	407	-	-	5,036
105 Industrial Commission	-	1,450	1,603	1,052	1,473	666	1,117	1,686	885	1,325	881	-	-	12,138
109 Puerto Rico School of Plastic Arts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
121 Government Board of the 911 Service	3,121	206	3,161	(1,182)	869	2,500	961	5,333	721	659	718	-	-	17,067
138 Institutional Trust of the National Guard of Puerto Rico	370	625	524	801	(207)	621	1,024	(517)	274	442	484	-	-	4,441
141 Telecommunications Regulatory Board	289	432	461	469	408	366	303	423	334	350	-	-	-	3,835
161 Puerto Rico Infrastructure Financing Authority	312	433	348	645	361	387	381	624	349	284	398	-	-	4,524
165 Land Authority	901	796	761	804	827	866	528	490	414	411	-	-	-	6,798
167 Integral Development of the "Peninsula de Cantera"	65	75	79	90	97	84	95	-	-	-	-	-	-	585
177 Land Authority of Puerto Rico	488	486	518	510	521	453	769	463	538	581	-	-	-	5,327
184 Solid Waste Authority	145	156	152	194	156	140	143	159	132	130	129	-	-	1,636
186 Culebra Conservation and Development Authority	-	-	-	-	-	-	-	-	-	-	-	-	-	-
191 Musical Arts Corporation	371	490	483	546	546	882	549	472	434	453	82	-	-	5,308
192 Fine Arts Center Corporation	399	391	431	484	486	384	404	377	357	284	302	-	-	4,299
195 Economic Development Bank of PR	897	756	918	968	846	1,017	907	812	810	650	691	-	-	9,272
196 Puerto Rico Public Broadcasting Corporation	650	1,403	2,115	2,611	3,223	3,757	4,234	4,808	4,919	-	-	-	-	27,720
198 Agricultural Insurance Corporation	166	187	168	136	233	164	2,128	140	200	134	163	-	-	3,820
215 Puerto Rico Conservatory of Music Corporation	785	558	677	779	1,063	696	513	632	722	689	705	-	-	7,819
238 The Port of the Americas Authority	-	-	-	-	-	-	-	-	-	-	-	-	-	-
258 Trade & Export Company	1,025	1,831	2,700	3,483	4,794	5,556	6,669	7,658	8,488	11,927	12,892	-	-	67,023
264 Corporation for the "Caño Martín Peña" Enlace Project	102	143	110	187	226	2,487	180	201	135	98	381	-	-	4,250
265 Redevelopment Authority of Roosevelt Roads	154	142	77	32	27	149	296	132	44	116	140	-	-	1,310
276 Puerto Rico Public Private Partnership Authority	177	82	1,110	981	875	3,853	869	1,547	2,059	1,150	1,686	-	-	14,389
286 Authority of the Port of Ponce	-	-	-	-	-	-	-	-	-	-	-	-	-	-
288 University of Puerto Rico Comprehensive Cancer Center	2,961	2,460	2,418	2,568	4,140	2,356	3,362	-	-	-	-	-	-	20,265
293 Center for Diabetes	58	63	65	70	81	61	87	62	58	60	67	-	-	732
329 Office of Socio-Economic & Community Development	1,582	1,092	1,338	1,493	1,461	1,513	1,243	1,026	1,269	1,037	238	-	-	13,290
928 Government Employees and Judiciary Retirement System	1,752	1,827	1,881	2,052	2,031	2,787	2,268	8,699	2,276	2,217	1,967	-	-	29,757
929 Teacher's Retirement System	757	697	837	725	826	662	821	780	717	798	661	-	-	8,281
T8D1 COFINA	-	-	-	-	-	-	-	-	-	-	-	-	-	-
T8D2 COFIM	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other 3	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total - Secondary Component Units	\$ 18,250	\$ 17,967	\$ 23,943	\$ 21,606	\$ 26,462	\$ 33,557	\$ 30,492	\$ 37,032	\$ 26,853	\$ 24,520	\$ 23,503	\$ -	\$ -	\$ 284,187
Core Component Units	\$ 45,123	\$ 46,582	\$ 47,881	\$ 48,059	\$ 47,774	\$ 374,406	\$ 232,970	\$ 117,969	\$ 93,392	\$ 51,462	\$ 126,074	\$ -	\$ -	\$ 1,231,693
Secondary Component Units	18,250	17,967	23,943	21,606	26,462	33,557	30,492	37,032	26,853	24,520	23,503	-	-	284,187
Combined Component Units Monthly Actuals	\$ 63,373	\$ 64,550	\$ 71,825	\$ 69,666	\$ 74,237	\$ 407,963	\$ 263,462	\$ 155,001	\$ 120,246	\$ 75,982	\$ 149,576	\$ -	\$ -	\$ 1,515,880

Notes:

Non-Compliance List

Entity Code: Core Component Units

	70	State Insurance Fund Corporation
	119	Department of Economic Development and Commerce
*	166	Industrial Development Company
*	188	Corp. of the Cardiovascular Center of Puerto Rico & Caribbean
	303	District Authority of the Convention Center

Entity Code: Secondary Component Units

*	29	Puerto Rico Federal Affairs Administration
*	109	Puerto Rico School of Plastic Arts
	141	Telecommunications Regulatory Board
	165	Land Authority
	167	Integral Development of the "Península de Cantera"
	177	Land Authority of Puerto Rico
*	186	Culebra Conservation and Development Authority
	196	Puerto Rico Public Broadcasting Corporation
	238	The Port of the Americas Authority
*	286	Authority of the Port of Ponce
	288	University of Puerto Rico Comprehensive Cancer Center
*	TBD1	COFINA
*	TBD2	COFIM

Notes:

- 1) The above listed entities did not provide B2A individual submissions for YTD actuals through May
- 2) Starred entities listed above have not provided any B2A individual submissions throughout the course of the year.