



Government of Puerto Rico

General Fund & Special Revenue

Budget to Recorded Revenue and Expenditure Variance Reporting

For the month of October FY20

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Additional Disclaimers

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

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

Additional Disclaimers

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

- Budget figures are presented as net of accounting transfers as of the date of the report for all periods.
- 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.
- Budget information obtained from PRIFAS doesn't tie with the OMB budget report (Sabana file).
- There is no visibility of budget distribution from agency 17 (appropriations under custody of OMB) to other agencies.
- There is no visibility of actuals pertaining to Component Units with separate accounting systems except to the entities engaged with OCFO cash flow reporting.
- No support was provided from Central Government agencies related to the variance explanations.
- There is no visibility of budget transfer amounts between agencies during the course of the year.
- Component Unit ("CU") receipt and expenditure figures presented in this report are based on information obtained from the Puerto Rico Integrated Financial Accounting System 'PRIFAS 7.5' and directly from the individual CUs.
- Actual Revenue and Expenditure Information provided by the CUs is on a cash basis.
- There are limitations in the reporting from 'PRIFAS 7.5' and from the CUs relating to identifying expenses by funding source. As a result, some assumptions were made to allocate expenses by fund source and by expense concept.
- CU expense allocations for General Fund expenses are based on information reported in 'PRIFAS 7.5'. Expense allocations are based on total expenses reported less General Fund expenses per 'PRIFAS 7.5', with remaining expenses allocated to Special Revenue Funds pro-rata based on revenues.
- Expense allocations by concept are allocated based on mapping of actual spend at the CUs to each expense concept and fund type.

Assumptions/Resources:

General Fund

1. YTD FY20 budgeted expenses assumed an even distribution across months, and did not incorporate any seasonality.
2. The FY20 revenue forecast was sourced from the Certified Fiscal Plan.
3. The monthly / quarterly FY20 revenue forecast was based on Hacienda's monthly distribution of the Certified Fiscal Plan and incorporates actual results through as of the date of the report.
4. FY20 actuals results were sourced from the Puerto Rico Integrated Financial Accounting System 'PRIFAS 7.5'.

Special Revenue Fund

1. Special Revenue Fund ("SRF") receipts and expenditures figures presented in this report are based on information obtained from PRIFAS.
2. During the process of data validation there were identified agencies within PRIFAS where the budgeted amount presented was different from the Certified Budget (OMB report - Sabana file). As of the date of this report there has been no additional clarification from OMB relating to these differences.
3. YTD budgeted expenses assumed an even distribution across months, and did not incorporate any seasonality.

Component Units

1. With respect to Component Units with separate accounting systems, there is no visibility into the accounting records except with respect to the 16 Component Units engaged in OCFO cash flow reporting. For these component units, the allocation of general and special revenue funds across expense concepts was modified from what was indicated by PRIFAS 7.5 to an allocation based on cash flow data provided by those Component Units. The Highway and Transportation Authority (HTA) was excluded from this allocation as it reports budget to actual information separately as a Title III entity. The relevant component units are:

- Puerto Rico Health Insurance Administration
- Puerto Rico Integrated Transit Authority (PRITA)
- State Insurance Fund Corporation
- Medical Service Administration of Puerto Rico
- Department of Economic Development and Commerce of Puerto Rico
- Public Building Authority (PBA)
- Puerto Rico Industrial Development Company (PRIDCO)
- Puerto Rico Ports Authority
- Puerto Rico Tourism Company
- Cardiovascular Center Corporation of Puerto Rico and the Caribbean
- The Puerto Rico Housing Finance Corporation
- Agricultural Enterprises Development Administration (ADEA)
- Fiscal Agency & Financial Advisory Authority (AAFAP / FAFAA)
- Automobile Accidents Compensation Adm. (ACAA)
- Puerto Rico Public Housing Administration (PHA)
- Convention Center of District Authority

General Revenue Fund Variance

Puerto Rico Department of Treasury | AAFAF
October FY20 General Revenue Fund Budget v. Actual
By Concept
(figures in \$000s)

		FY 20 Certified Budget			Actual		Variance		
General Fund Revenue		Revenue Forecast	Adjustments & Revisions	Reforecast	October Budget	October Actual ³	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %	Comments
1	Individual Income Taxes	\$ 1,984,357	\$ -	\$ 1,984,357	\$ 127,695	\$ 146,747	\$ 19,053	15%	
2	Corporate Income Taxes	2,243,251	-	2,243,251	71,748	212,487	140,739	196%	
3	Non-Resident Withholdings	653,697	-	653,697	39,115	22,607	(16,508)	-42%	
4	Alcoholic Beverages	261,441	-	261,441	26,032	23,723	(2,309)	-9%	
5	Cigarettes	172,646	-	172,646	13,182	6,253	(6,929)	-53%	
6	Motor Vehicles	370,262	-	370,262	40,605	28,981	(11,624)	-29%	
7	Excises on Off-Shore Shipment Rum	213,209	-	213,209	36,617	41,538	4,921	13%	
8	Other General Fund Revenue	472,198	-	472,198	25,247	37,415	12,167	48%	
9	SUT Collections (excl. PSTBA, FAM & CINE)	2,199,962	-	2,199,962	101,389	99,582	(1,806)	-2%	
10	Act 154 Collections	1,831,058	-	1,831,058	205,525	165,305	(40,220)	-20%	
	Other General Fund Revenue	-	-	-	-	-	-		
	Total General Fund Revenue¹	\$ 10,402,080	\$ -	\$ 10,402,080	\$ 687,153	\$ 784,637	\$ 97,484	14%	

		FY 20 Certified Budget			Actual		Variance		
General Fund Expenses		Expense Budget	Adjustments & Revisions	Revised Budget	October Budget	October Actual	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %	Comments
1	Payroll and Related Costs	\$ 2,724,251	\$ (54,619)	\$ 2,669,633	\$ 222,469.38	\$ 214,764	\$ 7,706	3%	
2	Facilities and Rent	367,988	(8,861)	359,127	29,927	26,480	3,447	12%	
3	Contracted Services	306,025	12,436	318,461	26,538	20,607	5,931	22%	
4	Donations and Subsidies	308,552	(33,186)	275,366	22,947	10,471	12,476	54%	
5	Transportation	83,227	(2,338)	80,889	6,741	7,489	(749)	-11%	
6	Professional Services	383,885	592	384,477	32,040	47,924	(15,884)	-50%	
7	Other Operating Expenses	186,241	30,786	217,027	18,086	12,417	5,669	31%	
8	Capital Expenditures	297,583	(41,209)	256,374	21,365	4,250	17,115	80%	
9	Payments of current & prior period obligations	131,435	(124,535)	6,900	575	-	575	100%	
10	Materials	76,219	71	76,290	6,358	2,164	4,193	66%	
11	Equipment Purchases	6,771	24,137	30,908	2,576	414	2,162	84%	
12	Advertisement	1,966	(37)	1,929	161	82	79	49%	
13	Social Wellness	1,592,879	(565,219)	1,027,660	85,638	84,850	788	1%	
14	Non Government Entities	156,500	4,025	160,525	13,377	14,584	(1,207)	-9%	
30	Pensions and Related ²	1,996,703	-	1,996,703	166,392	167,710	(1,318)	-1%	
81	Undistributed Appropriations	163,756	498,348	662,104	55,175	53,144	2,031	4%	
82	Federal Fund Matching	137,137	(3,125)	134,012	11,168	2,304	8,863	79%	
89	Prior Period Debt	-	123,487	123,487	10,291	35,010	(24,719)	-240%	
98	Budgetary Reserve	130,000	107,498	237,498	19,792	-	19,792	100%	
700	Other Expenses	-	31,748	31,748	2,646	957	1,689	64%	
	Total General Fund Expenditures	\$9,051,118	\$0	\$9,051,118	\$754,260	\$705,620	\$48,640	6%	

Note: Refer to page 9 for footnote reference descriptions.

Puerto Rico Department of Treasury | AAFAF

October YTD FY20 General Revenue Fund Budget v. Actual

By Concept

(figures in \$000s)

		FY 20 Certified Budget			Actual		Variance		
		Revenue Forecast	Adjustments & Revisions	Reforecast	YTD Budgeted Revenue	YTD October ³	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %	Comments
General Fund Revenue									
1	Individual Income Taxes	\$ 1,984,357	\$ -	\$ 1,984,357	\$ 264,275	\$ 290,003	\$ 25,728	9.7%	
2	Corporate Income Taxes	2,243,251	-	2,243,251	176,632	468,187	291,555	165.1%	
3	Non-Resident Withholdings	653,697	-	653,697	90,454	58,355	(32,099)	-35.5%	
4	Alcoholic Beverages	261,441	-	261,441	48,355	44,459	(3,896)	-8.1%	
5	Cigarettes	172,646	-	172,646	23,349	12,927	(10,422)	-44.6%	
6	Motor Vehicles	370,262	-	370,262	83,665	63,157	(20,508)	-24.5%	
7	Excises on Off-Shore Shipment Rum	213,209	-	213,209	57,557	68,826	11,268	19.6%	
8	Other General Fund Revenue	472,198	-	472,198	46,312	85,356	39,044	84.3%	
9	SUT Collections (excl. PSTBA, FAM & CINE)	2,199,962	-	2,199,962	202,883	191,210	(11,673)	-5.8%	
10	Act 154 Collections	1,831,058	-	1,831,058	455,632	548,725	93,093	20.4%	
	Other General Fund Revenue	-	-	-	-	-	NA	NA	
Total General Fund Revenue¹		\$ 10,402,080	\$ -	\$ 10,402,080	\$ 1,449,112	\$ 1,831,204	\$ 382,092	26%	

		FY 20 Certified Budget			Actual		Variance		
		Expense Budget	Adjustments & Revisions	Revised Budget	YTD October	YTD October	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %	Comments
General Fund Expenses									
1	Payroll and Related Costs	\$ 2,724,251	\$ (54,619)	\$ 2,669,633	\$ 889,878	\$ 866,487	\$ 23,390	3%	
2	Facilities and Rent	367,988	(8,861)	359,127	119,709	92,360	27,349	23%	
3	Contracted Services	306,025	12,436	318,461	106,154	69,930	36,223	34%	
4	Donations and Subsidies	308,552	(33,186)	275,366	91,789	39,749	52,039	57%	
5	Transportation	83,227	(2,338)	80,889	26,963	9,241	17,722	66%	
6	Professional Services	383,885	592	384,477	128,159	117,590	10,569	8%	
7	Other Operating Expenses	186,241	30,786	217,027	72,342	52,128	20,214	28%	
8	Capital Expenditures	297,583	(41,209)	256,374	85,458	4,542	80,916	95%	
9	Payments of current & prior period obligations	131,435	(124,535)	6,900	2,300	-	2,300	100%	
10	Materials	76,219	71	76,290	25,430	7,157	18,273	72%	
11	Equipment Purchases	6,771	24,137	30,908	10,303	1,759	8,543	83%	
12	Advertisement	1,966	(37)	1,929	643	266	378	59%	
13	Social Wellness	1,592,879	(565,219)	1,027,660	342,553	338,587	3,967	1%	
14	Non Government Entities	156,500	4,025	160,525	53,508	38,159	15,350	29%	
30	Pensions and Related ²	1,996,703	-	1,996,703	665,568	717,408	(51,840)	-8%	
81	Undistributed Appropriations	163,756	498,348	662,104	220,701	212,621	8,080	4%	
82	Federal Fund Matching	137,137	(3,125)	134,012	44,671	3,767	40,904	92%	
89	Prior Period Debt	-	123,487	123,487	41,162	110,331	(69,168)	-168%	
98	Budgetary Reserve	130,000	107,498	237,498	79,166	-	79,166	100%	
700	Other Expenses	-	31,748	31,748	10,583	23,315	(12,732)	-120%	
Total General Fund Expenditures		\$9,051,118	\$0	\$9,051,118	\$3,017,039	\$2,705,398	\$311,642	10%	

Note: Refer to page 9 for footnote reference descriptions.

Puerto Rico Department of Treasury | AAFAF*FY20 General Fund Budget v. Actual**By Concept**Footnotes*

- (1) Beginning the week ended 12/10/19, a new collections account was established to collect revenues through the SURI system. SURI is the new digital tool of the Department of the 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) As per Act No. 106-2017, the pay-as-you-go system is established, whereby disbursements shall continue to be made for all current pensions of the Retirement Systems by using the resources of the General Fund, as provided in the certified Fiscal Plan.
- (3) October GF Revenues are preliminary and subject to change. The relevant schedules will be updated once October GF revenues are finalized and published.

Puerto Rico Department of Treasury | AAFAF
October FY20 General Revenue Fund Budget v. Actual
By Agency
(figures in \$000s)

General Fund Expenses	FY 20 Certified Budget			October Budget	October Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %	Comments
	Certified Budget ¹	Adjustments & Revisions	Revised Budget	August Budget	Expenditures			
Full Visibility								
11 Puerto Rico Traffic Safety Commission	\$ 120.00	\$ -	\$ 120	\$ 10	\$ -	\$ 10	100%	
15 Office of the Governor	23,648	-	23,648	1,971	869	1,102	56%	
16 Office of Management and Budget	59,474	-	59,474	4,956	957	3,999	81%	
18 Puerto Rico Planning Board	12,474	6	12,480	1,040	615	425	41%	
21 Puerto Rico Emergency Management Agency (PREMA)	9,492	(9,492)	-	-	-	-	NA	
23 Puerto Rico Department of State	15,083	-	15,083	1,257	324	933	74%	
24 Puerto Rico Department of the Treasury	210,874	14,804	225,678	18,807	10,966	7,840	42%	
28 Commonwealth Elections Commission	28,096	-	28,096	2,341	1,744	598	26%	
30 Puerto Rico Office of Human Resources Mgt. and Transformation	4,018	-	4,018	335	71	264	79%	
31 General Services Administration	6,413	3,384	9,797	816	-	816	100%	
34 Commission of Investigation, Processing and Appeals Board	483	-	483	40	17	24	58%	
37 Civil Rights Commission	821	-	821	68	53	15	22%	
38 Puerto Rico Department of Justice	110,491	-	110,491	9,208	5,621	3,586	39%	
41 Negociado de Investigaciones Especiales	6,014	(6,014)	-	-	-	-	NA	
42 Firefighters Corps of Puerto Rico	84,135	(84,135)	-	-	-	-	NA	
43 Puerto Rico National Guard	16,388	-	16,388	1,366	2,587	(1,222)	-89%	
49 Puerto Rico Department of Transportation and Public Works	42,849	-	42,849	3,571	1,496	2,074	58%	
50 Puerto Rico Department of Natural and Environmental Resources	45,672	45,055	90,727	7,561	2,492	5,068	67%	
55 Puerto Rico Department of Agriculture	32,884	-	32,884	2,740	2,666	74	3%	
60 Office of the Citizen's Ombudsman	3,036	-	3,036	253	230	23	9%	
62 Cooperative Development Commission of Puerto Rico	1,625	-	1,625	135	88	48	35%	
65 Public Service Commission	8,703	(8,703)	-	-	-	-	NA	
67 Puerto Rico Department of Labor and Human Resources	30,936	-	30,936	2,578	587	1,991	77%	
68 Puerto Rico Labor Relations Board	1,011	-	1,011	84	51	33	39%	
71 Department of Health	328,528	-	328,528	27,377	6,301	21,076	77%	
69 Puerto Rico Department of Consumer Affairs	11,490	-	11,490	958	399	559	58%	
78 Department of Housing	29,039	-	29,039	2,420	1,014	1,406	58%	
81 Department of Education	2,400,800	-	2,400,800	200,067	117,047	83,020	41%	
82 Institute of Puerto Rican Culture	15,081	-	15,081	1,257	346	910	72%	
87 Department of Recreation and Sports	31,856	-	31,856	2,655	1,155	1,500	56%	
89 Administration for the Horse Racing Sport and Industry	2,257	-	2,257	188	146	42	22%	
95 Mental Health and Drug Addiction Services Administration	100,412	-	100,412	8,368	7,283	1,085	13%	
96 Office of the Women's Advocate	2,019	-	2,019	168	152	16	10%	
106 PRPHA: Puerto Rico Public Housing Administration	9,752	-	9,752	813	-	813	100%	

Puerto Rico Department of Treasury | AAFAF
October FY20 General Revenue Fund Budget v. Actual
 By Agency
 (figures in \$000s)

General Fund Expenses	FY 20 Certified Budget			October Budget	October Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %	Comments
	Certified Budget ¹	Adjustments & Revisions	Revised Budget	August Budget	Expenditures			
117 Law 70	-	-	-	-	-	-	NA	
120 Office of the Veteran's Advocate Of Puerto Rico	2,345	-	2,345	195	144	51	26%	
122 Secretariat of the Department of the Family	41,811	-	41,811	3,484	2,021	1,463	42%	
123 Family and Children Administration	181,159	-	181,159	15,097	13,890	1,207	8%	
124 Child Support Office	10,977	-	10,977	915	543	371	41%	
126 Vocational Rehabilitation Administration	23,428	-	23,428	1,952	1,158	794	41%	
127 Administration for Socioeconomic Development of the Family	81,394	-	81,394	6,783	4,764	2,019	30%	
133 Natural Resource Management Administration	21,691	(21,691)	-	-	-	-	NA	
137 Department of Correction and Rehabilitation	352,140	-	352,140	29,345	20,071	9,274	32%	
139 Parole Board	2,305	-	2,305	192	141	51	27%	
152 Office for the Elderly's Advocate	2,537	-	2,537	211	80	132	62%	
153 Office for People with Disabilities	1,599	-	1,599	133	78	56	42%	
155 State Historic Preservation Office of Puerto Rico	1,407	-	1,407	117	65	53	45%	
221 Puerto Rico Emergency Medical Corps	21,433	(21,433)	-	-	-	-	NA	
231 Office for the Patient's Advocate	1,577	-	1,577	131	110	22	16%	
241 Administration for the Childhood Care and Integral Development	6,773	-	6,773	564	207	358	63%	
273 Permits Management Office	8,412	(8,412)	-	-	-	-	NA	
279 Public Service Commission	2,589	-	2,589	216	176	39	18%	
281 Office of the Election Comptroller	2,465	-	2,465	205	188	18	9%	
290 State Office of Public Policy Energy	669	(669)	-	-	-	-	NA	
Subtotal	\$ 4,452,685	\$ (97,301)	\$ 4,355,385	\$ 362,949	\$ 208,913	\$ 154,036	NA	

Puerto Rico Department of Treasury | AAFAP
October FY20 General Revenue Fund Budget v. Actual
By Agency
(figures in \$000s)

General Fund Expenses	FY 20 Certified Budget			October Budget	October Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %	Comments
	Certified Budget ¹	Adjustments & Revisions	Revised Budget	August Budget	Expenditures			
1/12 Cash Transfers³								
1 Puerto Rico Senate	-	27,320	27,320	2,277	2,170	107	5%	
2 House of Representatives of Puerto Rico	-	29,627	29,627	2,469	2,405	64	3%	
8 Office of the Comptroller	43,308	-	43,308	3,609	3,016	593	16%	
26 Central Retirement System	-	8,681	8,681	723	-	723	100%	
29 Puerto Rico Federal Affairs Administration (PRFAA)	2,857	-	2,857	238	144	94	40%	
66 Highway Transportation Authority	-	-	-	-	-	-	NA	
90 Medical Service Administration of Puerto Rico	71,910	-	71,910	5,993	4,150	1,843	31%	
100 Legislative Assembly of the Commonwealth	95,903	(95,903)	-	-	-	-	NA	
109 Puerto Rico School of Plastic Arts	2,426	-	2,426	202	179	23	11%	
119 Department of Economic Development and Commerce of Puerto Rico	1,150	9,081	10,231	853	552	301	35%	
161 Puerto Rico Infrastructure Financing Authority	2,188	-	2,188	182	165	18	10%	
162 Public Building Authority (PBA)	-	-	-	-	-	-	NA	A.
163 PRASA	-	-	-	-	-	-	NA	
167 Company for the Integral Development of the Peninsula de Cantera	495	-	495	41	40	1	3%	
168 Autoridad de los Puertos	-	25,000	25,000	2,083	-	2,083	100%	
176 University of Puerto Rico	559,874	-	559,874	46,656	45,490	1,166	3%	
178 Maritime Transportation	-	-	-	-	-	-	NA	
184 The Solid Waste Authority	2,939	(2,939)	-	-	-	-	NA	
186 Culebra Conservation and Development Authority	250	-	250	21	19	2	10%	
187 Puerto Rico Health Insurance Administration	917,293	-	917,293	76,441	76,432	9	0%	
189 Forensic Sciences Institute	18,666	(18,666)	-	-	-	-	NA	
191 Musical Arts Corporation	5,339	-	5,339	445	401	44	10%	
192 Fine Arts Center Corporation	3,304	-	3,304	275	242	33	12%	
193 Government Ethics Board	9,027	-	9,027	752	733	19	3%	
196 Puerto Rico Public Broadcasting Corporation	6,780	-	6,780	565	582	(17)	-3%	
200 Special Independent Prosecutor's Panel	2,197	-	2,197	183	179	5	2%	
208 Contributions to the Municipalities	131,838	-	131,838	10,987	10,712	275	3%	
215 Puerto Rico Conservatory of Music Corporation	4,982	-	4,982	415	378	37	9%	
220 Correctional Health Services Corporation (CHSC)	43,896	-	43,896	3,658	3,076	582	16%	
222 Office of Legislative Services	-	7,142	7,142	595	566	29	5%	
223 Superintendent of the Capitol	-	9,985	9,985	832	883	(50)	-6%	
224 Controller	-	512	512	43	38	4	10%	
225 Legislative Studies	-	21,317	21,317	1,776	95	1,682	95%	
235 The Puerto Rico Housing Finance Corporation	8,229	-	8,229	686	669	17	2%	

Puerto Rico Department of Treasury | AAFAF
October FY20 General Revenue Fund Budget v. Actual
By Agency
(figures in \$000s)

General Fund Expenses	FY 20 Certified Budget			October Budget	October Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %	Comments
	Certified Budget ¹	Adjustments & Revisions	Revised Budget	August Budget	Expenditures			
238 The Port of the Americas Authority	191	-	191	16	16	0	3%	
258 Trade & Export Company	580	-	580	48	47	1	3%	
264 Corporation for the "Caño Martin Peña" Enlace Project	10,436	-	10,436	870	848	22	3%	
265 Local Redevelopment Authority of Naval Station Roosevelt Rds.	953	-	953	79	77	2	3%	
268 Puerto Rico Institute of Statistics	1,667	-	1,667	139	135	3	2%	
276 Puerto Rico Public Private Partnership Authority	5,305	8,024	13,329	1,111	1,083	28	3%	
272 Ofic Inspector General de PR	13,329	(8,024)	5,305	442	215	227	51%	
277 Agricultural Enterprises Development Administration (ADEA)	65,366	-	65,366	5,447	4,263	1,185	22%	
278 Puerto Rico Council on Education	-	-	-	-	-	-	NA	
285 Puerto Rico Integrated Transit Authority (PRITA)	54,306	-	54,306	4,526	2,088	2,437	54%	
286 Autoridad del Puerto de Ponce	954	-	954	80	78	2	3%	
288 University of Puerto Rico Comprehensive Cancer Center	14,777	-	14,777	1,231	949	282	23%	
293 Center for Research, Edu. and Services Medical Care and Diabetes	333	-	333	28	28	-	0%	
294 Model Forest Of Puerto Rico	-	-	-	-	-	-	NA	
295 Fiscal Agency & Financial Advisory Authority	103,536	2,400	105,936	8,828	8,412	416	5%	
297 Fiscal Oversight and Management Board	57,625	-	57,625	4,802	4,682	120	2%	
298 Neg de Transporte y Otros Serv	-	8,703	8,703	725	203	522	72%	
329 Office of Socio-economic and Community Development	18,247	2,000	20,247	1,687	4,451	(2,763)	-164%	
928 Government Employees and Judiciary Retirement System Adm.	8,681	(8,681)	-	-	-	-	NA	
Subtotal	\$ 2,291,137	\$ 25,579	\$ 2,316,716	\$ 193,060	\$ 180,888	\$ 12,172	6%	

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 (figures in \$000s)

General Fund Expenses	FY 20 Certified Budget			October Budget	October Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %	Comments
	Certified Budget ¹	Adjustments & Revisions	Revised Budget	August Budget	Expenditures			
Partial Visibility								
14 Puerto Rico Environmental Quality Board	20,425	(20,425)	-	-	-	-	-	NA
45 Department of Public Security	-	1,255,649	1,255,649	104,637	95,660	8,977	9%	
40 Puerto Rico Police Department	1,115,909	(1,115,909)	-	-	-	-	-	NA
10 The General Court of Justice	293,352	-	293,352	24,446	23,463	983	4%	
Subtotal	\$ 1,429,686	\$ 119,315	\$ 1,549,001	\$ 129,083	\$ 119,123	\$ 9,960	8%	
Custody Accounts								
17 Custody of the Office of Management and Budget	514,722	(47,694)	467,029	38,919	-	38,919	100%	
25 Custody of the Department of the Treasury	362,888	100	362,988	30,249	196,696	(166,447)	-550%	
Subtotal	\$ 877,610	\$ (47,594)	\$ 830,017	\$ 69,168	\$ 196,696	\$ (127,528)	-184%	
Total General Fund Expenditures	\$ 9,051,118	\$ -	\$ 9,051,118	\$ 754,260	\$ 705,620	\$ 48,640	6%	

Footnotes

- (1) Budget is computed based on annual budget allocated uniformly over each quarter/month.
- (2) Refers to General Fund Budgeted Appropriation Transfers in Cash to Separated Bank Accounts and for which Hacienda has no financial visibility.

Comments:

A. PBA government appropriations are embedded in rent transfers received from Hacienda and are not broken out separately.

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By Agency

(figures in \$000s)

General Fund Expenses	FY 20 Certified Budget			Actual		Variance		Comments
	Certified Budget ¹	Adjustments & Revisions	Revised Budget	YTD October Budget2	YTD Expenditures	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %	
Full Visibility								
11 Puerto Rico Traffic Safety Commission	\$ 120	\$ -	\$ 120	\$ 40	\$ -	\$ 40	100%	
15 Office of the Governor	23,648	-	23,648	7,883	3,995	3,887	49%	
16 Office of Management and Budget	59,474	-	59,474	19,825	3,653	16,171	82%	
18 Puerto Rico Planning Board	12,474	6	12,480	4,160	3,022	1,138	27%	
21 Puerto Rico Emergency Management Agency (PREMA)	9,492	(9,492)	-	-	-	-	NA	
23 Puerto Rico Department of State	15,083	-	15,083	5,028	1,467	3,560	71%	
24 Puerto Rico Department of the Treasury	210,874	14,804	225,678	75,226	38,158	37,068	49%	
28 Commonwealth Elections Commission	28,096	-	28,096	9,365	12,013	(2,648)	-28%	
30 Puerto Rico Office of Human Resources Mgt. and Transformation	4,018	-	4,018	1,339	794	545	41%	
31 General Services Administration	6,413	3,384	9,797	3,266	-	3,266	100%	
34 Commission of Investigation, Processing and Appeals Board	483	-	483	161	74	87	54%	
37 Civil Rights Commission	821	-	821	274	208	65	24%	
38 Puerto Rico Department of Justice	110,491	-	110,491	36,830	26,437	10,393	28%	
41 Negociado de Investigaciones Especiales	6,014	(6,014)	-	-	-	-	NA	
42 Firefighters Corps of Puerto Rico	84,135	(84,135)	-	-	-	-	NA	
43 Puerto Rico National Guard	16,388	-	16,388	5,463	3,794	1,669	31%	
49 Puerto Rico Department of Transportation and Public Works	42,849	-	42,849	14,283	8,105	6,178	43%	
50 Puerto Rico Department of Natural and Environmental Resources	45,672	45,055	90,727	30,242	10,782	19,460	64%	
55 Puerto Rico Department of Agriculture	32,884	-	32,884	10,961	6,952	4,009	37%	
60 Office of the Citizen's Ombudsman	3,036	-	3,036	1,012	811	201	20%	
62 Cooperative Development Commission of Puerto Rico	1,625	-	1,625	542	356	186	34%	
65 Public Service Commission	8,703	(8,703)	-	-	-	-	NA	
67 Puerto Rico Department of Labor and Human Resources	30,936	-	30,936	10,312	1,763	8,549	83%	
68 Puerto Rico Labor Relations Board	1,011	-	1,011	337	219	118	35%	
71 Department of Health	328,528	-	328,528	109,509	55,127	54,383	50%	
69 Puerto Rico Department of Consumer Affairs	11,490	-	11,490	3,830	1,965	1,865	49%	
78 Department of Housing	29,039	-	29,039	9,680	9,376	303	3%	
81 Department of Education	2,400,800	-	2,400,800	800,267	341,251	459,016	57%	
82 Institute of Puerto Rican Culture	15,081	-	15,081	5,027	4,435	592	12%	
87 Department of Recreation and Sports	31,856	-	31,856	10,619	7,734	2,885	27%	
89 Administration for the Horse Racing Sport and Industry	2,257	-	2,257	752	576	176	23%	
95 Mental Health and Drug Addiction Services Administration	100,412	-	100,412	33,471	18,481	14,990	45%	
96 Office of the Women's Advocate	2,019	-	2,019	673	612	61	9%	
106 PRPHA: Puerto Rico Public Housing Administration	9,752	-	9,752	3,251	-	3,251	100%	
117 Law 70	-	-	-	-	36	(36)	NA	
120 Office of the Veteran's Advocate Of Puerto Rico	2,345	-	2,345	782	690	92	12%	

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By Agency

(figures in \$000s)

General Fund Expenses	FY 20 Certified Budget			YTD October Budget2	Actual	Variance		Comments
	Certified Budget ¹	Adjustments & Revisions	Revised Budget		YTD Expenditures	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %	
122 Secretariat of the Department of the Family	41,811	-	41,811	13,937	9,555	4,382	31%	
123 Family and Children Administration	181,159	-	181,159	60,386	40,754	19,632	33%	
124 Child Support Office	10,977	-	10,977	3,659	2,210	1,449	40%	
126 Vocational Rehabilitation Administration	23,428	-	23,428	7,809	3,331	4,478	57%	
127 Administration for Socioeconomic Development of the Family	81,394	-	81,394	27,131	14,094	13,037	48%	
133 Natural Resource Management Administration	21,691	(21,691)	-	-	-	-	NA	
137 Department of Correction and Rehabilitation	352,140	-	352,140	117,380	100,999	16,381	14%	
139 Parole Board	2,305	-	2,305	768	537	231	30%	
152 Office for the Elderly's Advocate	2,537	-	2,537	846	334	512	61%	
153 Office for People with Disabilities	1,599	-	1,599	533	315	218	41%	
155 State Historic Preservation Office of Puerto Rico	1,407	-	1,407	469	376	93	20%	
221 Puerto Rico Emergency Medical Corps	21,433	(21,433)	-	-	-	-	NA	
231 Office for the Patient's Advocate	1,577	-	1,577	526	411	114	22%	
241 Administration for the Childhood Care and Integral Development	6,773	-	6,773	2,258	1,011	1,247	55%	
273 Permits Management Office	8,412	(8,412)	-	-	-	-	NA	
279 Public Service Commission	2,589	-	2,589	863	698	165	19%	
281 Office of the Election Comptroller	2,465	-	2,465	822	736	86	10%	
290 State Office of Public Policy Energy	669	(669)	-	-	-	-	NA	
Subtotal	\$ 4,452,685	\$ (97,301)	\$ 4,355,385	\$ 1,451,795	\$ 738,249	\$ 713,545	49%	

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YTD FY20 General Fund Budget v. Actual

By Agency

(figures in \$000s)

General Fund Expenses	FY 20 Certified Budget			Actual		Variance		Comments
	Certified Budget ¹	Adjustments & Revisions	Revised Budget	YTD October Budget2	YTD Expenditures	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %	
1/12 Cash Transfers³								
1 Puerto Rico Senate	-	27,320	27,320	9,107	8,678	428	5%	
2 House of Representatives of Puerto Rico	-	29,627	29,627	9,876	9,620	256	3%	
8 Office of the Comptroller	43,308	-	43,308	14,436	12,064	2,372	16%	
26 Central Retirement System	-	8,681	8,681	2,894	-	2,894	100%	
29 Puerto Rico Federal Affairs Administration (PRFAA)	2,857	-	2,857	952	640	312	33%	
66 Highway Transportation Authority	-	-	-	-	-	-	NA	
90 Medical Service Administration of Puerto Rico	71,910	-	71,910	23,970	16,598	7,372	31%	
100 Legislative Assembly of the Commonwealth	95,903	(95,903)	-	-	-	-	NA	
109 Puerto Rico School of Plastic Arts	2,426	-	2,426	809	717	91	11%	
119 Dept. of Economic Development and Commerce of Puerto Rico	1,150	9,081	10,231	3,410	2,198	1,212	36%	
161 Puerto Rico Infrastructure Financing Authority	2,188	-	2,188	729	659	71	10%	
162 Public Building Authority (PBA)	-	-	-	-	-	-	NA	
163 PRASA	-	-	-	-	-	-	NA	
167 Company for the Integral Development of the Península de Cantera	495	-	495	165	161	4	3%	
168 Autoridad de los Puertos	-	25,000	25,000	8,333	-	8,333	100%	
176 University of Puerto Rico	559,874	-	559,874	186,625	181,959	4,666	3%	
178 Maritime Transportation	-	-	-	-	-	-	NA	
184 The Solid Waste Authority	2,939	(2,939)	-	-	-	-	NA	
186 Culebra Conservation and Development Authority	250	-	250	83	75	8	10%	
187 Puerto Rico Health Insurance Administration	917,293	-	917,293	305,764	305,728	36	0%	
189 Forensic Sciences Institute	18,666	(18,666)	-	-	-	-	NA	
191 Musical Arts Corporation	5,339	-	5,339	1,780	1,603	176	10%	
192 Fine Arts Center Corporation	3,304	-	3,304	1,101	969	133	12%	
193 Government Ethics Board	9,027	-	9,027	3,009	2,934	75	3%	
196 Puerto Rico Public Broadcasting Corporation	6,780	-	6,780	2,260	2,676	(416)	-18%	
200 Special Independent Prosecutor's Panel	2,197	-	2,197	732	714	18	2%	
208 Contributions to the Municipalities	131,838	-	131,838	43,946	42,847	1,099	3%	
215 Puerto Rico Conservatory of Music Corporation	4,982	-	4,982	1,661	1,511	150	9%	
220 Correctional Health Services Corporation (CHSC)	43,896	-	43,896	14,632	13,775	857	6%	
222 Office of Legislative Services	-	7,142	7,142	2,381	2,264	116	5%	
223 Superintendent of the Capitol	-	9,985	9,985	3,328	3,530	(202)	-6%	
224 Controller	-	512	512	171	144	27	16%	
225 Legislative Studies	-	21,317	21,317	7,106	19,887	(12,782)	-180%	

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By Agency

(figures in \$000s)

General Fund Expenses	FY 20 Certified Budget			YTD October Budget2	Actual	Variance		Comments
	Certified Budget ¹	Adjustments & Revisions	Revised Budget		YTD Expenditures	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %	
235 The Puerto Rico Housing Finance Corporation	8,229	-	8,229	2,743	2,674	69	2%	
238 The Port of the Americas Authority	191	-	191	64	62	2	2%	
258 Trade & Export Company	580	-	580	193	189	5	2%	
264 Corporation for the "Caño Martin Peña" Enlace Project	10,436	-	10,436	3,479	3,392	87	3%	
265 Local Redevelopment Authority of Naval Station Roosevelt Rds.	953	-	953	318	310	8	3%	
268 Puerto Rico Institute of Statistics	1,667	-	1,667	556	542	14	2%	
272 Ofic Inspector General de PR	5,305	-	5,305	1,768	535	1,233	70%	
276 Puerto Rico Public Private Partnership Authority	13,329	-	13,329	4,443	4,332	111	3%	
277 Agricultural Enterprises Development Administration (ADEA)	65,366	-	65,366	21,789	17,050	4,738	22%	
278 Puerto Rico Council on Education	-	-	-	-	-	-	NA	
285 Puerto Rico Integrated Transit Authority (PRITA)	54,306	-	54,306	18,102	6,335	11,767	65%	
286 Autoridad del Puerto de Ponce	954	-	954	318	310	8	3%	
288 University of Puerto Rico Comprehensive Cancer Center	14,777	-	14,777	4,926	3,796	1,130	23%	
293 Center for Research, Edu. and Services Medical Care and Diabetes	333	-	333	111	111	-	0%	
294 Model Forest Of Puerto Rico	-	-	-	-	-	-	NA	
295 Fiscal Agency & Financial Advisory Authority	103,536	2,400	105,936	35,312	33,693	1,619	5%	
297 Fiscal Oversight and Management Board	57,625	-	57,625	19,208	18,728	480	2%	
298 Neg de Transporte y Otros Serv	-	8,703	8,703	2,901	1,072	1,829	63%	
329 Office of Socio-economic and Community Development	18,247	2,000	20,247	6,749	5,147	1,602	24%	
928 Government Employees and Judiciary Retirement System Adm.	8,681	(8,681)	-	-	-	-	NA	
Subtotal	\$ 2,291,137	\$ 25,579	\$ 2,316,716	\$ 772,239	\$ 730,231	\$ 42,007	5%	

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By Agency

(figures in \$000s)

General Fund Expenses	FY 20 Certified Budget			YTD October Budget2	Actual	Variance		Comments
	Certified Budget ¹	Adjustments & Revisions	Revised Budget		YTD Expenditures	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %	
Partial Visibility								
14 Puerto Rico Environmental Quality Board	20,425	(20,425)	-	-	-	-	-	NA
45 Department of Public Security	-	1,255,649	1,255,649	418,550	363,627	54,922	13%	
40 Puerto Rico Police Department	1,115,909	(1,115,909)	-	-	-	-	NA	
10 The General Court of Justice	293,352	-	293,352	97,784	88,099	9,685	10%	
Subtotal	\$ 1,429,686	\$ 119,315	\$ 1,549,001	\$ 516,334	\$ 451,726	\$ 64,608	13%	
Custody Accounts								
17 Custody of the Office of Management and Budget	514,722	(47,694)	467,029	155,676	-	155,676	100%	
25 Custody of the Department of the Treasury	362,888	100	362,988	120,996	785,191	(664,195)	-549%	
Subtotal	\$ 877,610	\$ (47,594)	\$ 830,017	\$ 276,672	\$ 785,191	\$ (508,519)	-184%	
Total General Fund Expenditures	\$ 9,051,118	\$ -	\$ 9,051,118	\$ 3,017,039	\$ 2,705,398	\$ 311,642	10%	

Footnotes

- (1) Budget is computed based on annual budget allocated uniformly over each quarter.
- (2) Refers to General Fund Budgeted Appropriation Transfers in Cash to Separated Bank Accounts and for which Hacienda has no financial visibility.

Special Revenue Fund Variance

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October FY20 Special Revenue Fund Budget v. Actual
By Concept
(figures in \$000s)

SRF Expenses	FY 20 Certified Budget				Actual	Variance		Comments
	Expense Budget ¹	Adjustments & Revisions	Revised Budget	October Budget ²	October Expenditures ³	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %	
1 Payroll and Related Costs	\$ 199,600	\$ -	\$ 199,600	\$ 16,633	\$ 8,721	\$ 7,913	48%	
2 Facilities and Rent	43,855	-	43,855	3,655	589	3,066	84%	
3 Contracted Services	327,646	-	327,646	27,304	6,792	20,512	75%	
4 Donations, Subsidies and Distributions	33,147	-	33,147	2,762	36	2,727	99%	
5 Transportation	5,554	-	5,554	463	155	308	66%	
6 Professional Services	31,209	-	31,209	2,601	1,832	769	30%	
7 Other Operating Expenses	88,356	-	88,356	7,363	19,958	(12,595)	-171%	
8 Capital Expenditures	10,884	-	10,884	907	-	907	100%	
10 Materials	38,565	-	38,565	3,214	486	2,728	85%	
11 Equipment Purchases	2,125	-	2,125	177	39	138	78%	
12 Advertisement	3,234	-	3,234	270	32	237	88%	
13 Incentives and Subsidies - Social Wellness	12,765	-	12,765	1,064	2,551	(1,487)	-140%	
14 Non Government Entities	10,831	-	10,831	903	93	809	90%	
30 Pensions and Related ⁴	366,677	-	366,677	30,556	-	30,556	100%	
81 Undistributed Appropriations	396,253	-	396,253	33,021	15,974	17,047	52%	
82 Federal Fund Matching	-	-	-	-	-	-	N/A	
89 Prior Periods Debts	1,567	-	1,567	131	7	123	95%	
Total Special Revenue Fund Expenditures	\$ 1,572,268	\$ -	\$ 1,572,268	\$ 131,022	\$ 57,264	\$ 73,758	56%	

Footnotes

- (1) Certified Budget is based on file received in June 2019, in which the Government allocated the approved budget to specific spend concepts. The budget presented above only includes agencies with SRF budget in PRIFAS and Component Units with Full Visibility
- (2) Budget is computed based on annual budget allocated uniformly over each quarter/month.
- (3) Actual results for Component units are only available on a quarterly basis, hence not included in the above table.
- (4) As per Act No. 106-2017, the pay-as-you-go system is established, whereby disbursements shall continue to be made for all current pensions of the Retirement Systems by using the resources of the General Fund, as provided in the certified Fiscal Plan.

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October YTD FY20 Special Revenue Fund Budget v. Actual
By Concept
(figures in \$000s)

SRF Expenses	FY 20 Certified Budget			Actual		Variance		Comments
	Expense Budget ¹	Adjustments & Revisions	Revised Budget	YTD Budget ²	YTD Expenditures ³	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %	
1 Payroll and Related Costs	\$ 199,600	\$ -	\$ 199,600	\$ 66,533	\$ 35,889	\$ 30,644	46%	
2 Facilities and Rent	43,855	-	43,855	14,618	2,063	12,556	86%	
3 Contracted Services	327,646	-	327,646	109,215	26,872	82,343	75%	
4 Donations, Subsidies and Distributions	33,147	-	33,147	11,049	1,911	9,138	83%	
5 Transportation	5,554	-	5,554	1,851	404	1,448	78%	
6 Professional Services	31,209	-	31,209	10,403	3,626	6,777	65%	
7 Other Operating Expenses	88,356	-	88,356	29,452	95,944	(66,492)	-226%	
8 Capital Expenditures	10,884	-	10,884	3,628	-	3,628	100%	
10 Materials	38,565	-	38,565	12,855	1,959	10,896	85%	
11 Equipment Purchases	2,125	-	2,125	708	47	661	93%	
12 Advertisement	3,234	-	3,234	1,078	56	1,022	95%	
13 Incentives and Subsidies - Social Wellness	12,765	-	12,765	4,255	2,551	1,704	40%	
14 Non Government Entities	10,831	-	10,831	3,610	104	3,506	97%	
30 Pensions and Related ⁴	366,677	-	366,677	122,226	-	122,226	100%	
81 Undistributed Appropriations	396,253	-	396,253	132,084	68,254	63,830	48%	
82 Federal Fund Matching	-	-	-	-	-	-	N/A	
89 Prior Periods Debts	1,567	-	1,567	522	296	227	43%	
Total Special Revenue Fund Expenditures	\$ 1,572,268	\$ -	\$ 1,572,268	\$ 524,089	\$ 239,975	\$ 284,114	54%	

Footnotes

- (1) *Certified Budget is based on file received in June 2019, in which the Government allocated the approved budget to specific spend concepts. The budget presented above only includes agencies with SRF budget in PRIFAS and Component Units with Full Visibility*
- (2) *Budget is computed based on annual budget allocated uniformly over each quarter/month.*
- (3) *Actual results for Component units are only available on a quarterly basis, hence not included in the above table.*
- (4) *As per Act No. 106-2017, the pay-as-you-go system is established, whereby disbursements shall continue to be made for all current pensions of the Retirement Systems by using the resources of the General Fund, as provided in the certified Fiscal Plan.*

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 (figures in \$000s)

SRF Expenses	Actual	Budget			Actual	Variance		Comments
	October Receipts	Certified Budget ³	Adjustments & Revisions	Revised Budget	October Budget ³	October Expenditures	(Unfavorable) / Favorable \$	
PRIFAS Agencies¹								
10 General Court of Justice	\$ 15,939	\$ 14,000	\$ -	\$ 14,000	\$ 1,167	\$ -	\$ 1,167	100%
16 Office of Management and Budget	-	1,953	-	1,953	163	4	159	98%
18 Planning Board	1	13	-	13	1	0	1	98%
22 Office of the Insurance Commissioner	582	14,069	-	14,069	1,172	217	955	81%
23 Department of State	213	3,558	-	3,558	297	277	20	7%
24 Department of Finance	-	25,462	-	25,462	2,122	-	2,122	100%
25 Assignments under the Treasury Custody	23,342	491,604	-	491,604	40,967	15,649	25,318	62%
26 Contributions for Pensions and Social Security - Retirement System for G	2,931	-	-	-	-	927	(927)	N/A
30 Office of Administration and Transformation of Human Resources in the	235	1,033	-	1,033	86	195	(109)	-127%
31 General Services Administration	577	6,901	-	6,901	575	1,049	(474)	-82%
38 Justice Department	1,850	5,850	-	5,850	488	301	186	38%
45 Public Security Department	1,772	-	-	-	-	796	(796)	N/A
49 Department of Transportation and Public Works	4,365	47,611	-	47,611	3,968	3,119	848	21%
50 Department of Natural and Environmental Resources	534	5,890	-	5,890	491	105	386	79%
55 Agriculture department	186	2,309	-	2,309	192	99	93	48%
66 Highway and Transportation Authority	57,337	405,493	-	405,493	33,791	11,222	22,569	67%
67 Department of labor and human resources	6,217	312,356	-	312,356	26,030	15,255	10,775	41%
68 Labor Relations Board	46	461	-	461	38	17	21	55%
69 Department of Consumer Affairs	199	1,775	-	1,775	148	136	12	8%
71 Health Department	1,454	121,307	-	121,307	10,109	881	9,228	91%
75 Office of the Commissioner of Financial Institutions	917	11,848	-	11,848	987	546	441	45%
78 Department of Housing	3,322	21,446	-	21,446	1,787	2,828	(1,041)	-58%
81 Education department	1,928	15,307	-	15,307	1,276	108	1,168	92%
87 Department of Recreation and Sports	-	-	-	-	-	1	(1)	N/A
89 Administration of the Horse Racing Industry and Sport	-	1,256	-	1,256	105	21	84	80%
91 Contributions for Pensions and Social Security - Teacher Retirement Syst	-	-	-	-	-	520	(520)	N/A
95 Administration of Mental Health and Anti-Addiction Services	518	6,783	-	6,783	565	591	(25)	-4%
105 Industrial Commission	4,768	17,897	-	17,897	1,491	1,183	308	21%
109 School of Plastic Arts	50	2,086	-	2,086	174	50	124	71%
120 Office of the Veteran's Attorney of Puerto Rico	-	-	-	-	-	-	-	N/A
122 Secretariat of the Department of the Family	-	-	-	-	-	-	-	N/A
124 Administration for the Support of Minors	0	8	-	8	1	0	1	94%
126 Vocational Rehabilitation Administration	7	728	-	728	61	0	61	100%
137 Department of Correction and Rehabilitation	1,559	26,232	-	26,232	2,186	427	1,759	80%
155 State Office of Historic Conservation	63	811	-	811	68	44	24	35%
191 Musical Arts Corporation	51	2,427	-	2,427	202	51	151	75%
215 Corporation of the Conservatory of Music of Puerto Rico	50	3,794	-	3,794	316	50	266	84%
298 Telecommunications Bureau	429	-	-	-	-	586	(586)	N/A
329 Office of Socioeconomic Development	-	-	-	-	-	10	(10)	N/A
Subtotal	\$ 131,442	\$ 1,572,268	\$ -	\$ 1,572,268	\$ 131,022	\$ 57,264	73,758	56%

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SRF Expenses	Actual	Budget			Actual	Variance		Comments	
	October Receipts	Certified Budget ³	Adjustments & Revisions	Revised Budget	October Budget ³	October Expenditures	(Unfavorable) / Favorable \$		(Unfavorable) / Favorable %
Agencies without PRIFAS Budget²									
11 Commission for Traffic Safety	-	1,494	N/A	N/A	N/A	N/A	N/A	N/A	N/A
14 Environmental Quality Board	-	17,757	N/A	N/A	N/A	N/A	N/A	N/A	N/A
21 Bureau of Emergency Management and Disaster Management	-	300	N/A	N/A	N/A	N/A	N/A	N/A	N/A
35 Office of Industrial Tax Exemption	-	2,496	N/A	N/A	N/A	N/A	N/A	N/A	N/A
40 Bureau of the Puerto Rico Police	-	11,789	N/A	N/A	N/A	N/A	N/A	N/A	N/A
42 Bureau of the Fire Department of Puerto Rico	-	8,272	N/A	N/A	N/A	N/A	N/A	N/A	N/A
65 Public Service Commission	-	1,157	N/A	N/A	N/A	N/A	N/A	N/A	N/A
82 Institute of Puerto Rican Culture	-	327	N/A	N/A	N/A	N/A	N/A	N/A	N/A
121 Bureau of Emergency Systems 9-1-1	-	20,579	N/A	N/A	N/A	N/A	N/A	N/A	N/A
133 Natural Resources Administration	-	15,254	N/A	N/A	N/A	N/A	N/A	N/A	N/A
138 Institutional Trust of the National Guard of Puerto Rico	-	6,628	N/A	N/A	N/A	N/A	N/A	N/A	N/A
141 Telecommunications Regulatory Board	-	8,706	N/A	N/A	N/A	N/A	N/A	N/A	N/A
161 Authority for the Financing of the Infrastructure of Puerto Rico	-	5,653	N/A	N/A	N/A	N/A	N/A	N/A	N/A
165 Land Authority of Puerto Rico	-	22,803	N/A	N/A	N/A	N/A	N/A	N/A	N/A
167 Company for the Integral Development of the Cantera Peninsula	-	605	N/A	N/A	N/A	N/A	N/A	N/A	N/A
177 Land Administration	-	8,318	N/A	N/A	N/A	N/A	N/A	N/A	N/A
184 Solid Waste Authority of Puerto Rico	-	619	N/A	N/A	N/A	N/A	N/A	N/A	N/A
186 Culebra Conservation and Development Authority	-	194	N/A	N/A	N/A	N/A	N/A	N/A	N/A
189 Bureau of Forensic Sciences	-	475	N/A	N/A	N/A	N/A	N/A	N/A	N/A
192 Corporation of the Center of Fine Arts of Puerto Rico	-	2,558	N/A	N/A	N/A	N/A	N/A	N/A	N/A
195 Economic Development Bank for Puerto Rico	-	12,008	N/A	N/A	N/A	N/A	N/A	N/A	N/A
196 Puerto Rico Corporation for Public Broadcasting	-	2,096	N/A	N/A	N/A	N/A	N/A	N/A	N/A
198 Agricultural Insurance Corporation	-	3,167	N/A	N/A	N/A	N/A	N/A	N/A	N/A
221 Bureau of the Medical Emergency Corps of Puerto Rico	-	9,485	N/A	N/A	N/A	N/A	N/A	N/A	N/A
258 Puerto Rico Trade and Export Company	-	13,446	N/A	N/A	N/A	N/A	N/A	N/A	N/A
264 Corporación del Proyecto Proyecto ENLACE del Caño Martín Peña	-	4,015	N/A	N/A	N/A	N/A	N/A	N/A	N/A
265 Authority for the Redevelopment of the Naval Station Roosevelt Rd.	-	757	N/A	N/A	N/A	N/A	N/A	N/A	N/A
273 Permit Management Office	-	6,896	N/A	N/A	N/A	N/A	N/A	N/A	N/A
288 Comprehensive Cancer Center (UPR)	-	26,688	N/A	N/A	N/A	N/A	N/A	N/A	N/A
289 Energy Commission	-	19,903	N/A	N/A	N/A	N/A	N/A	N/A	N/A
290 State Office of Public Energy Policy	-	5,770	N/A	N/A	N/A	N/A	N/A	N/A	N/A
292 Independent Office of Consumer Protection	-	404	N/A	N/A	N/A	N/A	N/A	N/A	N/A
293 Center for Research, Education and Medical Services for Diabetes	-	446	N/A	N/A	N/A	N/A	N/A	N/A	N/A
928 Administration of the Retirement System (Central System)	-	38,209	N/A	N/A	N/A	N/A	N/A	N/A	N/A
929 Teacher Retirement System	-	15,889	N/A	N/A	N/A	N/A	N/A	N/A	N/A
999 Reserve	-	418,192	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Subtotal	\$ -	\$ 713,355	N/A	N/A	N/A	N/A	N/A	N/A	N/A

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SRF Expenses	Actual	Budget			Actual	Variance		Comments
	October Receipts	Certified Budget ³	Adjustments & Revisions	Revised Budget	October Budget ³	October Expenditures	(Unfavorable) / Favorable \$	
Component Units with Full Visibility⁴								
70 State Insurance Fund Corporation	264,816	453,355	-	453,355	N/A	N/A	N/A	N/A
79 Automobile Accident Compensation Administration	13,670	86,604	-	86,604	N/A	N/A	N/A	N/A
90 Administration of Medical Services of Puerto Rico	23,269	112,575	-	112,575	N/A	N/A	N/A	N/A
106 Public Housing Administration	-	14,975	-	14,975	N/A	N/A	N/A	N/A
119 Department of Economic Development and Commerce	5,937	15,017	-	15,017	N/A	N/A	N/A	N/A
162 Public Buildings Authority	9,154	126,758	-	126,758	N/A	N/A	N/A	N/A
166 Industrial Development Company	13,874	41,878	-	41,878	N/A	N/A	N/A	N/A
168 Ports Authority	25,076	135,820	-	135,820	N/A	N/A	N/A	N/A
180 Tourism Company of Puerto Rico	33,149	104,618	-	104,618	N/A	N/A	N/A	N/A
187 Health Insurance Administration of Puerto Rico	75,281	363,940	-	363,940	N/A	N/A	N/A	N/A
188 Corp. of the Cardiovascular Center of Puerto Rico and the Caribbean	-	72,234	-	72,234	N/A	N/A	N/A	N/A
235 Housing Financing Authority	7,073	29,576	-	29,576	N/A	N/A	N/A	N/A
277 Administration for the Development of Agricultural Enterprises	24,863	60,416	-	60,416	N/A	N/A	N/A	N/A
285 Integrated Transport Authority	11,381	37,557	-	37,557	N/A	N/A	N/A	N/A
295 Financial Advisory Authority and Fiscal Agency of Puerto Rico	1,459	-	-	-	N/A	N/A	N/A	N/A
303 District Authority of the Convention Center	11,483	28,009	-	28,009	N/A	N/A	N/A	N/A
Subtotal	\$ 520,485	\$ 1,683,332	\$ -	\$ 1,683,332	\$ -	\$ -	\$ -	N/A
Total Special Revenue Fund Expenditures	\$ 651,926	\$ 3,968,955	\$ -	\$ 3,255,600	\$ 131,022	\$ 57,264	\$ 73,758	56%

Footnotes

- (1) Agencies with SRF budget in PRIFAS.
- (2) Agencies with no SRF budget in PRIFAS, of which most are related to component units with no cash flow visibility.
- (3) Certified Budget is based on file received in June 2019, in which the Government allocated the approved budget to specific spend concepts. Monthly / YTD Budget is computed based on annual budget allocated uniformly over each period.
- (4) Actual results for Component units are only available on a quarterly basis, hence not included in the above table.

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SRF Expenses	Actual		Budget			Actual		Variance		Comments
	YTD Receipts	Certified Budget ³	Adjustments & Revisions	Revised Budget	YTD Budget ³	YTD Expenditures	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %		
PRIFAS Agencies¹										
10 General Court of Justice	\$ 18,647	\$ 14,000	\$ -	\$ 14,000	\$ 4,667	\$ 2,700	\$ 1,967	42%		
16 Office of Management and Budget	858	1,953	-	1,953	651	14	637	98%		
18 Planning Board	9	13	-	13	4	1	3	80%		
22 Office of the Insurance Commissioner	1,972	14,069	-	14,069	4,690	1,479	3,211	68%		
23 Department of State	1,022	3,558	-	3,558	1,186	688	498	42%		
24 Department of Finance	550	25,462	-	25,462	8,487	250	8,237	97%		
25 Assignments under the Treasury Custody	67,735	491,604	-	491,604	163,868	26,696	137,172	84%		
26 Contributions for Pensions and Social Security - Retirement System for G	5,901	-	-	-	-	3,814	(3,814)	N/A		
30 Office of Administration and Transformation of Human Resources in the	389	1,033	-	1,033	344	237	108	31%		
31 General Services Administration	1,982	6,901	-	6,901	2,300	2,387	(87)	-4%		
38 Justice Department	1,957	5,850	-	5,850	1,950	409	1,541	79%		
45 Public Security Department	5,471	-	-	-	-	1,704	(1,704)	N/A		
49 Department of Transportation and Public Works	9,443	47,611	-	47,611	15,870	8,200	7,671	48%		
50 Department of Natural and Environmental Resources	2,697	5,890	-	5,890	1,963	456	1,508	77%		
55 Agriculture department	611	2,309	-	2,309	770	200	570	74%		
66 Highway and Transportation Authority	193,112	405,493	-	405,493	135,164	105,748	29,417	22%		
67 Department of labor and human resources	64,056	312,356	-	312,356	104,119	57,310	46,809	45%		
68 Labor Relations Board	461	461	-	461	154	64	90	58%		
69 Department of Consumer Affairs	409	1,775	-	1,775	592	316	276	47%		
71 Health Department	39,217	121,307	-	121,307	40,436	8,938	31,498	78%		
75 Office of the Commissioner of Financial Institutions	8,940	11,848	-	11,848	3,949	1,891	2,058	52%		
78 Department of Housing	3,742	21,446	-	21,446	7,149	3,448	3,700	52%		
81 Education department	17,618	15,307	-	15,307	5,102	271	4,832	95%		
87 Department of Recreation and Sports	40	-	-	-	-	1	(1)	N/A		
89 Administration of the Horse Racing Industry and Sport	305	1,256	-	1,256	419	242	177	42%		
91 Contributions for Pensions and Social Security - Teacher Retirement Syst	3,425	-	-	-	-	2,282	(2,282)	N/A		
95 Administration of Mental Health and Anti-Addiction Services	1,989	6,783	-	6,783	2,261	1,168	1,093	48%		
105 Industrial Commission	8,929	17,897	-	17,897	5,966	4,133	1,832	31%		
109 School of Plastic Arts	199	2,086	-	2,086	695	149	546	79%		
120 Office of the Veteran's Attorney of Puerto Rico	1,359	-	-	-	-	1,329	(1,329)	N/A		
122 Secretariat of the Department of the Family	100	-	-	-	-	-	-	N/A		
124 Administration for the Support of Minors	2	8	-	8	3	0	3	94%		
126 Vocational Rehabilitation Administration	77	728	-	728	243	0	243	100%		
137 Department of Correction and Rehabilitation	6,284	26,232	-	26,232	8,744	1,213	7,531	86%		
155 State Office of Historic Conservation	188	811	-	811	270	82	189	70%		
191 Musical Arts Corporation	205	2,427	-	2,427	809	154	655	81%		
215 Corporation of the Conservatory of Music of Puerto Rico	199	3,794	-	3,794	1,265	149	1,115	88%		
298 Telecommunications Bureau	3,472	-	-	-	-	1,844	(1,844)	N/A		
329 Office of Socioeconomic Development	4,828	-	-	-	-	10	(10)	N/A		
Subtotal	\$ 478,399	\$ 1,572,268	\$ -	\$ 1,572,268	\$ 524,089	\$ 239,975	284,114	54%		

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SRF Expenses	Actual	Budget			Actual	Variance		Comments	
	YTD Receipts	Certified Budget ³	Adjustments & Revisions	Revised Budget	YTD Budget ³	YTD Expenditures	(Unfavorable) / Favorable \$		(Unfavorable) / Favorable %
Agencies without PRIFAS Budget²									
11 Commission for Traffic Safety	-	1,494	N/A	N/A	N/A	N/A	N/A	N/A	
14 Environmental Quality Board	-	17,757	N/A	N/A	N/A	N/A	N/A	N/A	
21 Bureau of Emergency Management and Disaster Management	-	300	N/A	N/A	N/A	N/A	N/A	N/A	
35 Office of Industrial Tax Exemption	-	2,496	N/A	N/A	N/A	N/A	N/A	N/A	
40 Bureau of the Puerto Rico Police	-	11,789	N/A	N/A	N/A	N/A	N/A	N/A	
42 Bureau of the Fire Department of Puerto Rico	-	8,272	N/A	N/A	N/A	N/A	N/A	N/A	
65 Public Service Commission	-	1,157	N/A	N/A	N/A	N/A	N/A	N/A	
82 Institute of Puerto Rican Culture	-	327	N/A	N/A	N/A	N/A	N/A	N/A	
121 Bureau of Emergency Systems 9-1-1	-	20,579	N/A	N/A	N/A	N/A	N/A	N/A	
133 Natural Resources Administration	-	15,254	N/A	N/A	N/A	N/A	N/A	N/A	
138 Institutional Trust of the National Guard of Puerto Rico	-	6,628	N/A	N/A	N/A	N/A	N/A	N/A	
141 Telecommunications Regulatory Board	-	8,706	N/A	N/A	N/A	N/A	N/A	N/A	
161 Authority for the Financing of the Infrastructure of Puerto Rico	-	5,653	N/A	N/A	N/A	N/A	N/A	N/A	
165 Land Authority of Puerto Rico	-	22,803	N/A	N/A	N/A	N/A	N/A	N/A	
167 Company for the Integral Development of the Cantera Peninsula	-	605	N/A	N/A	N/A	N/A	N/A	N/A	
177 Land Administration	-	8,318	N/A	N/A	N/A	N/A	N/A	N/A	
184 Solid Waste Authority of Puerto Rico	-	619	N/A	N/A	N/A	N/A	N/A	N/A	
186 Culebra Conservation and Development Authority	-	194	N/A	N/A	N/A	N/A	N/A	N/A	
189 Bureau of Forensic Sciences	-	475	N/A	N/A	N/A	N/A	N/A	N/A	
192 Corporation of the Center of Fine Arts of Puerto Rico	-	2,558	N/A	N/A	N/A	N/A	N/A	N/A	
195 Economic Development Bank for Puerto Rico	-	12,008	N/A	N/A	N/A	N/A	N/A	N/A	
196 Puerto Rico Corporation for Public Broadcasting	-	2,096	N/A	N/A	N/A	N/A	N/A	N/A	
198 Agricultural Insurance Corporation	-	3,167	N/A	N/A	N/A	N/A	N/A	N/A	
221 Bureau of the Medical Emergency Corps of Puerto Rico	-	9,485	N/A	N/A	N/A	N/A	N/A	N/A	
258 Puerto Rico Trade and Export Company	-	13,446	N/A	N/A	N/A	N/A	N/A	N/A	
264 Corporación del Proyecto Proyecto ENLACE del Caño Martín Peña	-	4,015	N/A	N/A	N/A	N/A	N/A	N/A	
265 Authority for the Redevelopment of the Naval Station Roosevelt Rd.	-	757	N/A	N/A	N/A	N/A	N/A	N/A	
273 Permit Management Office	-	6,896	N/A	N/A	N/A	N/A	N/A	N/A	
288 Comprehensive Cancer Center (UPR)	-	26,688	N/A	N/A	N/A	N/A	N/A	N/A	
289 Energy Commission	-	19,903	N/A	N/A	N/A	N/A	N/A	N/A	
290 State Office of Public Energy Policy	-	5,770	N/A	N/A	N/A	N/A	N/A	N/A	
292 Independent Office of Consumer Protection	-	404	N/A	N/A	N/A	N/A	N/A	N/A	
293 Center for Research, Education and Medical Services for Diabetes	-	446	N/A	N/A	N/A	N/A	N/A	N/A	
928 Administration of the Retirement System (Central System)	-	38,209	N/A	N/A	N/A	N/A	N/A	N/A	
929 Teacher Retirement System	-	15,889	N/A	N/A	N/A	N/A	N/A	N/A	
999 Reserve	-	418,192	N/A	N/A	N/A	N/A	N/A	N/A	
Subtotal	\$ -	\$ 713,355	N/A	N/A	N/A	N/A	N/A	N/A	

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SRF Expenses	Actual	Budget			Actual	Variance		Comments
	YTD Receipts	Certified Budget ³	Adjustments & Revisions	Revised Budget	YTD Budget ³	YTD Expenditures	(Unfavorable) / Favorable \$	
Component Units with Full Visibility⁴								
70 State Insurance Fund Corporation	264,816	453,355	-	453,355	N/A	N/A	N/A	N/A
79 Automobile Accident Compensation Administration	13,670	86,604	-	86,604	N/A	N/A	N/A	N/A
90 Administration of Medical Services of Puerto Rico	23,269	112,575	-	112,575	N/A	N/A	N/A	N/A
106 Public Housing Administration	-	14,975	-	14,975	N/A	N/A	N/A	N/A
119 Department of Economic Development and Commerce	5,937	15,017	-	15,017	N/A	N/A	N/A	N/A
162 Public Buildings Authority	9,154	126,758	-	126,758	N/A	N/A	N/A	N/A
166 Industrial Development Company	13,874	41,878	-	41,878	N/A	N/A	N/A	N/A
168 Ports Authority	25,076	135,820	-	135,820	N/A	N/A	N/A	N/A
180 Tourism Company of Puerto Rico	33,149	104,618	-	104,618	N/A	N/A	N/A	N/A
187 Health Insurance Administration of Puerto Rico	75,281	363,940	-	363,940	N/A	N/A	N/A	N/A
188 Corp. of the Cardiovascular Center of Puerto Rico and the Caribbean	-	72,234	-	72,234	N/A	N/A	N/A	N/A
235 Housing Financing Authority	7,073	29,576	-	29,576	N/A	N/A	N/A	N/A
277 Administration for the Development of Agricultural Enterprises	24,863	60,416	-	60,416	N/A	N/A	N/A	N/A
285 Integrated Transport Authority	11,381	37,557	-	37,557	N/A	N/A	N/A	N/A
295 Financial Advisory Authority and Fiscal Agency of Puerto Rico	1,459	-	-	-	N/A	N/A	N/A	N/A
303 District Authority of the Convention Center	11,483	28,009	-	28,009	N/A	N/A	N/A	N/A
Subtotal	\$ 520,485	\$ 1,683,332	\$ -	\$ 1,683,332	\$ -	\$ -	\$ -	N/A
Total Special Revenue Fund Expenditures	\$ 998,884	\$ 3,968,955	\$ -	\$ 3,255,600	\$ 524,089	\$ 239,975	\$ 284,114	54%

Footnotes

- (1) Agencies with SRF budget in PRIFAS.
- (2) Agencies with no SRF budget in PRIFAS, of which most are related to component units with no cash flow visibility.
- (3) Certified Budget is based on file received in June 2019, in which the Government allocated the approved budget to specific spend concepts. Monthly / YTD Budget is computed based on annual budget allocated uniformly over each period.
- (4) Actual results for Component units are only available on a quarterly basis, hence not included in the above table.