



***Government of Puerto Rico***

*General Fund & Special Revenue*

*Budget to Recorded Revenue and Expenditure Variance Reporting*

*For the month of September 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 Fund Variances

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

	FY 20 Certified Budget			Actual		Variance		Comments
	Revenue Forecast	Adjustments & Revisions	Reforecast	September Budget	September Actual	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %	
<b>General Fund Revenue</b>								
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	-	-	-	-	-	-	-	
<b>Total General Fund Revenue<sup>1</sup></b>	<b>\$ 10,402,080</b>	<b>\$ -</b>	<b>\$ 10,402,080</b>	<b>\$ 687,153</b>	<b>\$ 784,637</b>	<b>\$ 97,484</b>	<b>14%</b>	

	FY 20 Certified Budget			Actual		Variance		Comments
	Expense Budget	Adjustments & Revisions	Revised Budget	September Budget	September Actual	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %	
<b>General Fund Expenses</b>								
1 Payroll and Related Costs	\$ 2,724,251	\$ (51,055)	\$ 2,673,197	\$ 222,766.38	\$ 227,645	\$ (4,879)	-2%	
2 Facilities and Rent	367,988	(8,887)	359,101	29,925	20,765	9,160	31%	
3 Contracted Services	306,025	7,999	314,024	26,169	22,915	3,253	12%	
4 Donations and Subsidies	308,552	(25,275)	283,277	23,606	21,615	1,991	8%	
5 Transportation	83,227	(2,744)	80,483	6,707	679	6,028	90%	
6 Professional Services	383,885	(10,019)	373,866	31,156	19,596	11,560	37%	
7 Other Operating Expenses	186,241	45,915	232,156	19,346	15,706	3,640	19%	
8 Capital Expenditures	297,583	(41,209)	256,374	21,365	103	21,261	100%	
9 Payments of current & prior period obligations	131,435	(124,535)	6,900	575	-	575	100%	
10 Materials	76,219	(2,969)	73,250	6,104	1,636	4,468	73%	
11 Equipment Purchases	6,771	23,240	30,011	2,501	1,069	1,432	57%	
12 Advertisement	1,966	(42)	1,924	160	83	77	48%	
13 Social Wellness	1,592,879	(565,219)	1,027,660	85,638	85,345	293	0%	
14 Non Government Entities	156,500	(3,147)	153,353	12,779	9,930	2,849	22%	
30 Pensions and Related	1,996,703	-	1,996,703	166,392	132,899	33,493	20%	
81 Undistributed Appropriations	163,756	499,146	662,902	55,242	52,862	2,380	4%	
82 Federal Fund Matching	137,137	(3,125)	134,012	11,168	525	10,643	95%	
89 Prior Period Debt	-	123,477	123,477	10,290	35,367	(25,078)	-244%	
98 Budgetary Reserve	130,000	107,498	237,498	19,792	-	19,792	100%	
700 Other Expenses	-	30,950	30,950	2,579	17,217	(14,638)	-568%	
<b>Total General Fund Expenditures</b>	<b>\$9,051,118</b>	<b>\$0</b>	<b>\$9,051,118</b>	<b>\$754,260</b>	<b>\$665,959</b>	<b>\$88,301</b>	<b>12%</b>	

*Note: Refer to page 9 for footnote reference descriptions.*

Puerto Rico Department of Treasury | AAFAF

September YTD FY20 General Revenue Fund Budget v. Actual

By Concept

(figures in \$000s)

	FY 20 Certified Budget			Actual		Variance		Comments
	Revenue Forecast	Adjustments & Revisions	Reforecast	YTD Budgeted Revenue	YTD September	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %	
<b>General Fund Revenue</b>								
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	
<b>Total General Fund Revenue<sup>1</sup></b>	<b>\$ 10,402,080</b>	<b>\$ -</b>	<b>\$ 10,402,080</b>	<b>\$ 1,449,112</b>	<b>\$ 1,831,204</b>	<b>\$ 382,092</b>	<b>26%</b>	

	FY 20 Certified Budget			Actual		Variance		Comments
	Expense Budget	Adjustments & Revisions	Revised Budget	YTD August	YTD September	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %	
<b>General Fund Expenses</b>								
1 Payroll and Related Costs	\$ 2,724,251	\$ (51,055)	\$ 2,673,197	\$ 668,299.13	\$ 651,265	\$ 17,034	3%	
2 Facilities and Rent	367,988	(8,887)	359,101	89,775	67,212	22,563	25%	
3 Contracted Services	306,025	7,999	314,024	78,506	49,233	29,273	37%	
4 Donations and Subsidies	308,552	(25,275)	283,277	70,819	29,277	41,542	59%	
5 Transportation	83,227	(2,744)	80,483	20,121	1,743	18,377	91%	
6 Professional Services	383,885	(10,019)	373,866	93,467	69,424	24,043	26%	
7 Other Operating Expenses	186,241	45,915	232,156	58,039	39,418	18,621	32%	
8 Capital Expenditures	297,583	(41,209)	256,374	64,094	292	63,802	100%	
9 Payments of current & prior period obligations	131,435	(124,535)	6,900	1,725	-	1,725	100%	
10 Materials	76,219	(2,969)	73,250	18,313	4,979	13,333	73%	
11 Equipment Purchases	6,771	23,240	30,011	7,503	1,346	6,157	82%	
12 Advertisement	1,966	(42)	1,924	481	184	297	62%	
13 Social Wellness	1,592,879	(565,219)	1,027,660	256,915	253,737	3,178	1%	
14 Non Government Entities	156,500	(3,147)	153,353	38,338	23,575	14,763	39%	
30 Pensions and Related	1,996,703	-	1,996,703	499,176	549,954	(50,779)	-10%	
81 Undistributed Appropriations	163,756	499,146	662,902	165,726	159,463	6,262	4%	
82 Federal Fund Matching	137,137	(3,125)	134,012	33,503	1,462	32,041	96%	
89 Prior Period Debt	-	123,477	123,477	30,869	75,422	(44,553)	-144%	
98 Budgetary Reserve	130,000	107,498	237,498	59,375	-	59,375	100%	
700 Other Expenses	-	30,950	30,950	7,738	22,358	(14,621)	-189%	
<b>Total General Fund Expenditures</b>	<b>\$9,051,118</b>	<b>\$0</b>	<b>\$9,051,118</b>	<b>\$2,262,780</b>	<b>\$2,000,345</b>	<b>\$262,435</b>	<b>12%</b>	

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.

## Puerto Rico Department of Treasury | AAFAF

September FY20 General Revenue Fund Budget v. Actual

By Agency

(figures in \$000s)

General Fund Expenses	FY 20 Certified Budget			September Budget	September Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %	Comments
	Certified Budget <sup>1</sup>	Adjustments & Revisions	Revised Budget	August Budget	Expenditures			
<b>Full Visibility</b>								
11 Puerto Rico Traffic Safety Commission	\$ 120.00	\$ -	\$ 120	\$ 10	\$ -	\$ 10	100%	
15 Office of the Governor	23,648	-	23,648	1,971	904	1,066	54%	
16 Office of Management and Budget	59,474	-	59,474	4,956	1,192	3,764	76%	
18 Puerto Rico Planning Board	12,474	-	12,474	1,040	1,144	(105)	-10%	
21 Puerto Rico Emergency Management Agency (PREMA)	-	-	-	-	-	-	NA	
23 Puerto Rico Department of State	15,083	-	15,083	1,257	395	862	69%	
24 Puerto Rico Department of the Treasury	208,474	-	208,474	17,373	12,006	5,367	31%	
28 Commonwealth Elections Commission	28,096	-	28,096	2,341	5,594	(3,253)	-139%	
30 Puerto Rico Office of Human Resources Mgt. and Transformation	4,018	-	4,018	335	247	88	26%	
31 General Services Administration	9,797	-	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	73	(4)	-6%	
38 Puerto Rico Department of Justice	110,491	-	110,491	9,208	7,162	2,045	22%	
42 Firefighters Corps of Puerto Rico	-	-	-	-	-	-	NA	
43 Puerto Rico National Guard	-	16,388	16,388	1,366	365	1,001	73%	
49 Puerto Rico Department of Transportation and Public Works	16,388	26,461	42,849	3,571	2,299	1,272	36%	
50 Puerto Rico Department of Natural and Environmental Resources	42,849	47,878	90,727	7,561	2,586	4,974	66%	
55 Puerto Rico Department of Agriculture	90,727	(57,843)	32,884	2,740	2,970	(230)	-8%	
60 Office of the Citizen's Ombudsman	32,884	(29,848)	3,036	253	216	37	15%	
62 Cooperative Development Commission of Puerto Rico	3,036	(1,411)	1,625	135	99	37	27%	
65 Public Service Commission	1,625	(1,625)	-	-	-	-	NA	
67 Puerto Rico Department of Labor and Human Resources	-	30,936	30,936	2,578	405	2,173	84%	
68 Puerto Rico Labor Relations Board	30,936	(29,925)	1,011	84	56	28	34%	
71 Department of Health	1,011	327,517	328,528	27,377	25,469	1,909	7%	
69 Puerto Rico Department of Consumer Affairs	328,528	(317,038)	11,490	958	719	239	25%	
78 Department of Housing	11,490	17,549	29,039	2,420	6,340	(3,920)	-162%	
81 Department of Education	29,039	2,371,761	2,400,800	200,067	77,851	122,215	61%	
82 Institute of Puerto Rican Culture	2,400,800	(2,385,719)	15,081	1,257	1,545	(288)	-23%	
87 Department of Recreation and Sports	15,081	16,775	31,856	2,655	1,899	756	28%	
89 Administration for the Horse Racing Sport and Industry	31,856	(29,599)	2,257	188	143	46	24%	
95 Mental Health and Drug Addiction Services Administration	2,257	98,155	100,412	8,368	4,826	3,542	42%	
96 Office of the Women's Advocate	100,412	(98,393)	2,019	168	142	27	16%	
106 PRPHA: Puerto Rico Public Housing Administration	2,019	7,733	9,752	813	-	813	100%	
117 Law 70	9,752	(9,752)	-	-	-	-	NA	
120 Office of the Veteran's Advocate Of Puerto Rico	-	2,345	2,345	195	298	(103)	-53%	

**Puerto Rico Department of Treasury | AAFAF**

September FY20 General Revenue Fund Budget v. Actual

By Agency

(figures in \$000s)

General Fund Expenses	FY 20 Certified Budget			September Budget	September Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %	Comments
	Certified Budget <sup>1</sup>	Adjustments & Revisions	Revised Budget	August Budget	Expenditures			
122 Secretariat of the Department of the Family	2,345	39,466	41,811	3,484	3,894	(410)	-12%	
123 Family and Children Administration	41,811	139,348	181,159	15,097	10,127	4,969	33%	
124 Child Support Office	181,159	(170,182)	10,977	915	724	191	21%	
126 Vocational Rehabilitation Administration	10,977	12,451	23,428	1,952	1,655	298	15%	
127 Administration for Socioeconomic Development of the Family	23,428	57,966	81,394	6,783	3,675	3,108	46%	
133 Natural Resource Management Administration	81,394	(81,394)	-	-	-	-	NA	
137 Department of Correction and Rehabilitation	-	352,140	352,140	29,345	22,794	6,551	22%	
139 Parole Board	352,140	(349,835)	2,305	192	143	49	25%	
152 Office for the Elderly's Advocate	2,305	232	2,537	211	104	107	51%	
153 Office for People with Disabilities	2,537	(938)	1,599	133	115	18	14%	
155 State Historic Preservation Office of Puerto Rico	1,599	(192)	1,407	117	60	57	49%	
221 Puerto Rico Emergency Medical Corps	1,407	(1,407)	-	-	-	-	NA	
231 Office for the Patient's Advocate	-	1,577	1,577	131	106	26	20%	
241 Administration for the Childhood Care and Integral Development	1,577	5,196	6,773	564	305	260	46%	
273 Permits Management Office	6,773	(6,773)	-	-	-	-	NA	
279 Public Service Commission	-	2,589	2,589	216	173	43	20%	
281 Office of the Election Comptroller	2,589	(124)	2,465	205	191	15	7%	
290 State Office of Public Policy Energy	2,465	(2,465)	-	-	-	-	NA	
Subtotal	\$ 4,338,175	\$ -	\$ 4,338,175	\$ 361,515	\$ 201,026	\$ 160,488	NA	

## Puerto Rico Department of Treasury | AAFAF

September FY20 General Revenue Fund Budget v. Actual

By Agency

(figures in \$000s)

General Fund Expenses	FY 20 Certified Budget			September Budget	September Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %	Comments
	Certified Budget <sup>1</sup>	Adjustments & Revisions	Revised Budget	August Budget	Expenditures			
<b>1/12 Cash Transfers<sup>3</sup></b>								
1 Puerto Rico Senate	-	26,703	26,703	2,225	2,170	56	3%	
2 House of Representatives of Puerto Rico	26,703	2,896	29,600	2,467	2,405	62	3%	
8 Office of the Comptroller	29,600	13,709	43,308	3,609	3,016	593	16%	
26 Central Retirement System	43,308	(34,627)	8,681	723	-	723	100%	
29 Puerto Rico Federal Affairs Administration (PRFAA)	8,681	(5,824)	2,857	238	257	(19)	-8%	
66 Highway Transportation Authority	2,857	(2,857)	-	-	-	-	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	71,910	(71,910)	-	-	-	-	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	2,426	7,805	10,231	853	571	281	33%	
161 Puerto Rico Infrastructure Financing Authority	10,231	(8,043)	2,188	182	165	18	10%	
162 Public Building Authority (PBA)	2,188	(2,188)	-	-	-	-	NA	A.
163 PRASA	-	-	-	-	-	-	NA	
167 Company for the Integral Development of the Península de Cantera	-	495	495	41	40	1	3%	
176 University of Puerto Rico	495	559,379	559,874	46,656	45,490	1,166	3%	
178 Maritime Transportation	559,874	(559,874)	-	-	-	-	NA	
184 The Solid Waste Authority	-	-	-	-	-	-	NA	
186 Culebra Conservation and Development Authority	-	250	250	21	19	2	10%	
187 Puerto Rico Health Insurance Administration	250	917,043	917,293	76,441	76,432	9	0%	
189 Forensic Sciences Institute	917,293	(917,293)	-	-	-	-	NA	
191 Musical Arts Corporation	-	5,339	5,339	445	401	44	10%	
192 Fine Arts Center Corporation	5,339	(2,035)	3,304	275	242	33	12%	
193 Government Ethics Board	3,304	5,723	9,027	752	733	19	3%	
196 Puerto Rico Public Broadcasting Corporation	9,027	(2,247)	6,780	565	582	(17)	-3%	
200 Special Independent Prosecutor's Panel	6,780	(4,583)	2,197	183	179	5	2%	
208 Contributions to the Municipalities	2,197	129,641	131,838	10,987	10,712	275	3%	
215 Puerto Rico Conservatory of Music Corporation	131,838	(126,856)	4,982	415	378	37	9%	
220 Correctional Health Services Corporation (CHSC)	4,982	38,914	43,896	3,658	1,992	1,666	46%	
222 Office of Legislative Services	43,896	(36,929)	6,967	581	566	15	2%	
223 Superintendent of the Capitol	6,967	3,895	10,862	905	883	23	3%	
224 Comptroller	10,862	(10,409)	454	38	38	(1)	-2%	
225 Legislative Studies	454	20,863	21,317	1,776	16,350	(14,574)	-820%	
235 The Puerto Rico Housing Finance Corporation	21,317	(13,088)	8,229	686	669	17	2%	
238 The Port of the Americas Authority	8,229	(8,038)	191	16	16	0	3%	
258 Trade & Export Company	191	389	580	48	47	1	3%	

## Puerto Rico Department of Treasury | AAFAF

September FY20 General Revenue Fund Budget v. Actual

By Agency

(figures in \$000s)

General Fund Expenses	FY 20 Certified Budget			September Budget	September Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %	Comments
	Certified Budget <sup>1</sup>	Adjustments & Revisions	Revised Budget	August Budget	Expenditures			
264 Corporation for the "Caño Martin Peña" Enlace Project	580	9,856	10,436	870	848	22	2%	
265 Local Redevelopment Authority of Naval Station Roosevelt Rds.	10,436	(9,483)	953	79	77	2	3%	
268 Puerto Rico Institute of Statistics	953	714	1,667	139	135	3	3%	
276 Puerto Rico Public Private Partnership Authority	1,667	11,662	13,329	1,111	1,083	28	3%	
272 Ofic Inspector General de PR	5,305	-	5,305	442	170	273	62%	
277 Agricultural Enterprises Development Administration (ADEA)	13,329	52,037	65,366	5,447	4,263	1,185	22%	
278 Puerto Rico Council on Education	65,366	(65,366)	-	-	-	-	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	54,306	(53,352)	954	80	78	2	3%	
288 University of Puerto Rico Comprehensive Cancer Center	954	13,823	14,777	1,231	949	282	23%	
293 Center for Research, Edu. and Services Medical Care and Diabetes	14,777	(14,444)	333	28	28	-	0%	
294 Model Forest Of Puerto Rico	333	(333)	-	-	-	-	NA	
295 Fiscal Agency & Financial Advisory Authority	-	105,936	105,936	8,828	8,456	372	4%	
297 Fiscal Oversight and Management Board	105,936	(48,311)	57,625	4,802	4,682	120	3%	
298 Neg de Transporte y Otros Serv	57,625	(48,922)	8,703	725	284	441	61%	
329 Office of Socio-economic and Community Development	8,703	9,544	18,247	1,521	226	1,294	85%	
928 Government Employees and Judiciary Retirement System Adm.	18,247	(18,247)	-	-	-	-	NA	
Subtotal	\$ 2,289,716	\$ -	\$ 2,289,716	\$ 190,810	\$ 192,048	\$ (1,238)	-1%	

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(figures in \$000s)

General Fund Expenses	FY 20 Certified Budget			September Budget	September Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %	Comments
	Certified Budget <sup>1</sup>	Adjustments & Revisions	Revised Budget	August Budget	Expenditures			
<b>Partial Visibility</b>								
14 Puerto Rico Environmental Quality Board	-	-	-	-	-	-	-	NA
45 Department of Public Security	1,255,649	-	1,255,649	104,637	111,632	(6,994)	-7%	
40 Puerto Rico Police Department	-	-	-	-	-	-	-	NA
10 The General Court of Justice	293,352	-	293,352	24,446	19,110	5,336	22%	
Subtotal	<b>\$ 1,549,001</b>	<b>\$ -</b>	<b>\$ 1,549,001</b>	<b>\$ 129,083</b>	<b>\$ 130,742</b>	<b>\$ (1,658)</b>	<b>-1%</b>	
<b>Custody Accounts</b>								
17 Custody of the Office of Management and Budget	511,238	-	511,238	42,603	-	42,603	100%	
25 Custody of the Department of the Treasury	362,988	-	362,988	30,249	142,143	(111,894)	-370%	
Subtotal	<b>\$ 874,226</b>	<b>\$ -</b>	<b>\$ 874,226</b>	<b>\$ 72,852</b>	<b>\$ 142,143</b>	<b>\$ (69,291)</b>	<b>-95%</b>	
<b>Total General Fund Expenditures</b>	<b>\$ 9,051,118</b>	<b>\$ -</b>	<b>\$ 9,051,118</b>	<b>\$ 754,260</b>	<b>\$ 665,959</b>	<b>\$ 88,301</b>	<b>12%</b>	

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.

**Puerto Rico Department of Treasury | AAFAF**

YTD FY20 General Fund Budget v. Actual

By Agency

(figures in \$000s)

General Fund Expenses	FY 20 Certified Budget			Actual		Variance		Comments
	Certified Budget <sup>1</sup>	Adjustments & Revisions	Revised Budget	YTD September	YTD Expenditures	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %	
<b>Full Visibility</b>								
11 Puerto Rico Traffic Safety Commission	\$ 120	\$ -	\$ 120	\$ 30	\$ -	\$ 30	100%	
15 Office of the Governor	23,648	-	23,648	5,912	3,113	2,799	47%	
16 Office of Management and Budget	59,474	-	59,474	14,869	2,696	12,173	82%	
18 Puerto Rico Planning Board	12,474	-	12,474	3,119	2,407	711	23%	
21 Puerto Rico Emergency Management Agency (PREMA)	9,492	(9,492)	-	-	-	-	NA	
23 Puerto Rico Department of State	15,083	-	15,083	3,771	1,143	2,628	70%	
24 Puerto Rico Department of the Treasury	210,874	(2,400)	208,474	52,119	27,192	24,927	48%	
28 Commonwealth Elections Commission	28,096	-	28,096	7,024	10,271	(3,247)	-46%	
30 Puerto Rico Office of Human Resources Mgt. and Transformation	4,018	-	4,018	1,005	735	270	27%	
31 General Services Administration	6,413	3,384	9,797	2,449	-	2,449	100%	
34 Commission of Investigation, Processing and Appeals Board	483	-	483	121	57	64	53%	
37 Civil Rights Commission	821	-	821	205	155	50	24%	
38 Puerto Rico Department of Justice	110,491	-	110,491	27,623	21,221	6,402	23%	
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	4,097	1,207	2,890	71%	
49 Puerto Rico Department of Transportation and Public Works	42,849	-	42,849	10,712	6,608	4,104	38%	
50 Puerto Rico Department of Natural and Environmental Resources	45,672	45,055	90,727	22,682	8,284	14,398	63%	
55 Puerto Rico Department of Agriculture	32,884	-	32,884	8,221	4,391	3,830	47%	
60 Office of the Citizen's Ombudsman	3,036	-	3,036	759	579	180	24%	
62 Cooperative Development Commission of Puerto Rico	1,625	-	1,625	406	259	147	36%	
65 Public Service Commission	8,703	(8,703)	-	-	-	-	NA	
67 Puerto Rico Department of Labor and Human Resources	30,936	-	30,936	7,734	1,176	6,558	85%	
68 Puerto Rico Labor Relations Board	1,011	-	1,011	253	168	85	34%	
71 Department of Health	328,528	-	328,528	82,132	48,600	33,532	41%	
69 Puerto Rico Department of Consumer Affairs	11,490	-	11,490	2,873	1,566	1,307	45%	
78 Department of Housing	29,039	-	29,039	7,260	8,355	(1,095)	-15%	
81 Department of Education	2,400,800	-	2,400,800	600,200	223,783	376,417	63%	
82 Institute of Puerto Rican Culture	15,081	-	15,081	3,770	4,079	(308)	-8%	
87 Department of Recreation and Sports	31,856	-	31,856	7,964	6,553	1,411	18%	
89 Administration for the Horse Racing Sport and Industry	2,257	-	2,257	564	429	135	24%	
95 Mental Health and Drug Addiction Services Administration	100,412	-	100,412	25,103	10,651	14,452	58%	
96 Office of the Women's Advocate	2,019	-	2,019	505	460	45	9%	
106 PRPHA: Puerto Rico Public Housing Administration	9,752	-	9,752	2,438	-	2,438	100%	
117 Law 70	-	-	-	-	36	(36)	NA	
120 Office of the Veteran's Advocate Of Puerto Rico	2,345	-	2,345	586	631	(45)	-8%	

Puerto Rico Department of Treasury | AAFAF

YTD FY20 General Fund Budget v. Actual

By Agency

(figures in \$000s)

General Fund Expenses	FY 20 Certified Budget			Actual		Variance		Comments
	Certified Budget <sup>1</sup>	Adjustments & Revisions	Revised Budget	YTD September	YTD Expenditures	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %	
122 Secretariat of the Department of the Family	41,811	-	41,811	10,453	7,535	2,918	28%	
123 Family and Children Administration	181,159	-	181,159	45,290	26,882	18,407	41%	
124 Child Support Office	10,977	-	10,977	2,744	1,667	1,077	39%	
126 Vocational Rehabilitation Administration	23,428	-	23,428	5,857	2,173	3,684	63%	
127 Administration for Socioeconomic Development of the Family	81,394	-	81,394	20,349	9,334	11,014	54%	
133 Natural Resource Management Administration	21,691	(21,691)	-	-	-	-	NA	
137 Department of Correction and Rehabilitation	352,140	-	352,140	88,035	80,951	7,084	8%	
139 Parole Board	2,305	-	2,305	576	396	180	31%	
152 Office for the Elderly's Advocate	2,537	-	2,537	634	254	380	60%	
153 Office for People with Disabilities	1,599	-	1,599	400	256	144	36%	
155 State Historic Preservation Office of Puerto Rico	1,407	-	1,407	352	311	41	12%	
221 Puerto Rico Emergency Medical Corps	21,433	(21,433)	-	-	-	-	NA	
231 Office for the Patient's Advocate	1,577	-	1,577	394	299	95	24%	
241 Administration for the Childhood Care and Integral Development	6,773	-	6,773	1,693	804	889	53%	
273 Permits Management Office	8,412	(8,412)	-	-	-	-	NA	
279 Public Service Commission	2,589	-	2,589	647	522	125	19%	
281 Office of the Election Comptroller	2,465	-	2,465	616	548	68	11%	
290 State Office of Public Policy Energy	669	(669)	-	-	-	-	NA	
Subtotal	\$ 4,452,685	\$ (114,510)	\$ 4,338,175	\$ 1,084,544	\$ 528,736	\$ 555,807	51%	



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By Agency

(figures in \$000s)

General Fund Expenses	FY 20 Certified Budget			Actual		Variance		Comments
	Certified Budget <sup>1</sup>	Adjustments & Revisions	Revised Budget	YTD September	YTD Expenditures	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %	
<b>1/12 Cash Transfers<sup>3</sup></b>								
1 Puerto Rico Senate	-	26,703	26,703	6,676	6,509	167	3%	
2 House of Representatives of Puerto Rico	-	29,600	29,600	7,400	7,215	185	3%	
8 Office of the Comptroller	43,308	-	43,308	10,827	9,048	1,779	16%	
26 Central Retirement System	-	8,681	8,681	2,170	-	2,170	100%	
29 Puerto Rico Federal Affairs Administration (PRFAA)	2,857	-	2,857	714	497	218	30%	
66 Highway Transportation Authority	-	-	-	-	-	-	NA	
90 Medical Service Administration of Puerto Rico	71,910	-	71,910	17,978	12,449	5,529	31%	
100 Legislative Assembly of the Commonwealth	95,903	(95,903)	-	-	-	-	NA	
109 Puerto Rico School of Plastic Arts	2,426	-	2,426	607	538	69	11%	
119 Dept. of Economic Development and Commerce of Puerto Rico	1,150	9,081	10,231	2,558	1,647	911	36%	
161 Puerto Rico Infrastructure Financing Authority	2,188	-	2,188	547	494	53	10%	
162 Public Building Authority (PBA)	-	-	-	-	-	-	NA	
163 PRASA	-	-	-	-	-	-	NA	
167 Company for the Integral Development of the Península de Cantera	495	-	495	124	121	3	3%	
176 University of Puerto Rico	559,874	-	559,874	139,969	136,469	3,499	3%	
178 Maritime Transportation	-	-	-	-	-	-	NA	
184 The Solid Waste Authority	2,939	(2,939)	-	-	-	-	NA	
186 Culebra Conservation and Development Authority	250	-	250	63	56	6	10%	
187 Puerto Rico Health Insurance Administration	917,293	-	917,293	229,323	229,296	27	0%	
189 Forensic Sciences Institute	18,666	(18,666)	-	-	-	-	NA	
191 Musical Arts Corporation	5,339	-	5,339	1,335	1,202	132	10%	
192 Fine Arts Center Corporation	3,304	-	3,304	826	727	99	12%	
193 Government Ethics Board	9,027	-	9,027	2,257	2,200	56	2%	
196 Puerto Rico Public Broadcasting Corporation	6,780	-	6,780	1,695	2,094	(399)	-24%	
200 Special Independent Prosecutor's Panel	2,197	-	2,197	549	536	14	3%	
208 Contributions to the Municipalities	131,838	-	131,838	32,960	32,136	824	3%	
215 Puerto Rico Conservatory of Music Corporation	4,982	-	4,982	1,246	1,133	112	9%	
220 Correctional Health Services Corporation (CHSC)	43,896	-	43,896	10,974	10,710	264	2%	
222 Office of Legislative Services	-	6,967	6,967	1,742	1,698	44	2%	
223 Superintendent of the Capitol	-	10,862	10,862	2,716	2,648	68	3%	
224 Controller	-	454	454	113	105	8	7%	
225 Legislative Studies	-	21,317	21,317	5,329	19,793	(14,463)	-271%	

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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 <sup>1</sup>	Adjustments & Revisions	Revised Budget	YTD September	YTD Expenditures	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %	
235 The Puerto Rico Housing Finance Corporation	8,229	-	8,229	2,057	2,006	51	3%	
238 The Port of the Americas Authority	191	-	191	48	47	1	3%	
258 Trade & Export Company	580	-	580	145	141	4	3%	
264 Corporation for the "Caño Martin Peña" Enlace Project	10,436	-	10,436	2,609	2,544	65	3%	
265 Local Redevelopment Authority of Naval Station Roosevelt Rds.	953	-	953	238	232	6	3%	
268 Puerto Rico Institute of Statistics	1,667	-	1,667	417	406	10	3%	
272 Ofic Inspector General de PR	5,305	-	5,305	1,326	314	1,012	76%	
276 Puerto Rico Public Private Partnership Authority	13,329	-	13,329	3,332	3,249	83	3%	
277 Agricultural Enterprises Development Administration (ADEA)	65,366	-	65,366	16,342	12,788	3,554	22%	
278 Puerto Rico Council on Education	-	-	-	-	-	-	NA	
285 Puerto Rico Integrated Transit Authority (PRITA)	54,306	-	54,306	13,577	4,247	9,330	69%	
286 Autoridad del Puerto de Ponce	954	-	954	239	233	6	3%	
288 University of Puerto Rico Comprehensive Cancer Center	14,777	-	14,777	3,694	2,847	847	23%	
293 Center for Research, Edu. and Services Medical Care and Diabetes	333	-	333	83	83	-	0%	
294 Model Forest Of Puerto Rico	-	-	-	-	-	-	NA	
295 Fiscal Agency & Financial Advisory Authority	103,536	2,400	105,936	26,484	25,280	1,204	5%	
297 Fiscal Oversight and Management Board	57,625	-	57,625	14,406	14,046	360	3%	
298 Neg de Transporte y Otros Serv	-	8,703	8,703	2,176	861	1,314	60%	
329 Office of Socio-economic and Community Development	18,247	-	18,247	4,562	697	3,865	85%	
928 Government Employees and Judiciary Retirement System Adm.	8,681	(8,681)	-	-	-	-	NA	
Subtotal	\$ 2,291,137	\$ (1,421)	\$ 2,289,716	\$ 572,429	\$ 549,342	\$ 23,087	4%	

**Puerto Rico Department of Treasury | AAFAF**

YTD FY20 General Fund Budget v. Actual

By Agency

(figures in \$000s)

General Fund Expenses	FY 20 Certified Budget			YTD September	Actual	Variance		Comments
	Certified Budget <sup>1</sup>	Adjustments & Revisions	Revised Budget		YTD Expenditures	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %	
<b>Partial Visibility</b>								
14 Puerto Rico Environmental Quality Board	20,425	(20,425)	-	-	-	-	-	NA
45 Department of Public Security	-	1,255,649	1,255,649	313,912	267,932	45,980	15%	
40 Puerto Rico Police Department	1,115,909	(1,115,909)	-	-	-	-	-	NA
10 The General Court of Justice	293,352	-	293,352	73,338	65,582	7,756	11%	
Subtotal	<b>\$ 1,429,686</b>	<b>\$ 119,315</b>	<b>\$ 1,549,001</b>	<b>\$ 387,250</b>	<b>\$ 333,515</b>	<b>\$ 53,736</b>	<b>14%</b>	
<b>Custody Accounts</b>								
17 Custody of the Office of Management and Budget	514,722	(3,484)	511,238	127,810	-	127,810	100%	
25 Custody of the Department of the Treasury	362,888	100	362,988	90,747	588,752	(498,005)	-549%	
Subtotal	<b>\$ 877,610</b>	<b>\$ (3,384)</b>	<b>\$ 874,226</b>	<b>\$ 218,557</b>	<b>\$ 588,752</b>	<b>\$ (370,195)</b>	<b>-169%</b>	
<b>Total General Fund Expenditures</b>	<b>\$ 9,051,118</b>	<b>\$ -</b>	<b>\$ 9,051,118</b>	<b>\$ 2,262,780</b>	<b>\$ 2,000,345</b>	<b>\$ 262,435</b>	<b>12%</b>	

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 Variances

## Puerto Rico Department of Treasury | AAFAF

September FY20 Special Revenue Fund Budget v. Actual

By Concept

(figures in \$000s)

SRF Expenses	FY 20 Certified Budget				Actual	Variance		Comments <sup>3</sup>
	Expense Budget <sup>1</sup>	Adjustments & Revisions	Revised Budget	September Budget <sup>2</sup>	September Expenditures	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %	
1 Payroll and Related Costs	\$ 657,245	\$ -	\$ 657,245	\$ 54,770	\$ 109,987	\$ (55,216)	-101%	
2 Facilities and Rent	93,945	-	93,945	7,829	10,803	(2,975)	-38%	
3 Contracted Services	482,213	-	482,213	40,184	62,363	(22,179)	-55%	
4 Donations, Subsidies and Distributions	66,655	-	66,655	5,555	12,688	(7,133)	-128%	
5 Transportation	12,857	-	12,857	1,071	442	629	59%	
6 Professional Services	69,003	-	69,003	5,750	10,514	(4,764)	-83%	
7 Other Operating Expenses	274,260	-	274,260	22,855	68,621	(45,766)	-200%	
8 Capital Expenditures	73,490	-	73,490	6,124	8,939	(2,815)	-46%	
10 Materials	93,124	-	93,124	7,760	10,601	(2,841)	-37%	
11 Equipment Purchases	7,174	-	7,174	598	285	312	52%	
12 Advertisement	11,130	-	11,130	928	4,566	(3,638)	-392%	
13 Incentives and Subsidies - Social Wellness	409,438	-	409,438	34,120	35,249	(1,130)	-3%	
14 Non Government Entities	40,089	-	40,089	3,341	12,901	(9,561)	-286%	
30 Pensions and Related	567,157	-	567,157	47,263	47,823	(560)	-1%	
81 Undistributed Appropriations	396,253	-	396,253	33,021	12,440	20,582	62%	
82 Federal Fund Matching	-	-	-	-	-	-	N/A	
89 Prior Periods Debts	1,567	-	1,567	131	10	121	93%	
<b>Total Special Revenue Fund Expenditures</b>	<b>\$ 3,255,600</b>	<b>\$ -</b>	<b>\$ 3,255,600</b>	<b>\$ 271,300</b>	<b>\$ 408,233</b>	<b>\$ (136,933)</b>	<b>-50%</b>	

## 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) Refer to page 28 for comments on the variances.

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By Concept

(figures in \$000s)

SRF Expenses	FY 20 Certified Budget			Actual		Variance		Comments <sup>3</sup>
	Expense Budget <sup>1</sup>	Adjustments & Revisions	Revised Budget	YTD Budget <sup>2</sup>	YTD Expenditures	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %	
1 Payroll and Related Costs	\$ 657,245	\$ -	\$ 657,245	\$ 164,311	\$ 128,270	\$ 36,041	22%	
2 Facilities and Rent	93,945	-	93,945	23,486	11,320	12,167	52%	
3 Contracted Services	482,213	-	482,213	120,553	70,507	50,046	42%	
4 Donations, Subsidies and Distributions	66,655	-	66,655	16,664	12,688	3,976	24%	
5 Transportation	12,857	-	12,857	3,214	527	2,687	84%	
6 Professional Services	69,003	-	69,003	17,251	10,945	6,306	37%	
7 Other Operating Expenses	274,260	-	274,260	68,565	104,510	(35,945)	-52%	
8 Capital Expenditures	73,490	-	73,490	18,373	8,939	9,434	51%	
10 Materials	93,124	-	93,124	23,281	11,157	12,124	52%	
11 Equipment Purchases	7,174	-	7,174	1,794	289	1,504	84%	
12 Advertisement	11,130	-	11,130	2,783	4,568	(1,785)	-64%	
13 Incentives and Subsidies - Social Wellness	409,438	-	409,438	102,360	35,249	67,110	66%	
14 Non Government Entities	40,089	-	40,089	10,022	12,899	(2,877)	-29%	
30 Pensions and Related	567,157	-	567,157	141,789	47,823	93,966	66%	
81 Undistributed Appropriations	396,253	-	396,253	99,063	46,385	52,678	53%	
82 Federal Fund Matching	-	-	-	-	-	-	N/A	
89 Prior Periods Debts	1,567	-	1,567	392	288	104	27%	
<b>Total Special Revenue Fund Expenditures</b>	<b>\$ 3,255,600</b>	<b>\$ -</b>	<b>\$ 3,255,600</b>	<b>\$ 813,900</b>	<b>\$ 506,364</b>	<b>\$ 307,536</b>	<b>38%</b>	

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) Refer to page 28 for comments on the variances.

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

SRF Expenses	Actual		Budget			Actual		Variance		Comments <sup>4</sup>
	September Receipts	Certified Budget <sup>3</sup>	Adjustments & Revisions	Revised Budget	September Budget <sup>3</sup>	September Expenditures	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %		
<b>PRIFAS Agencies<sup>1</sup></b>										
10 General Court of Justice	\$ 2,705	\$ 14,000	\$ -	\$ 14,000	\$ 1,167	\$ 2,700	\$ (1,533)	-131%		
16 Office of Management and Budget	-	1,953	-	1,953	163	4	159	98%		
18 Planning Board	-	13	-	13	1	1	0	23%		
22 Office of the Insurance Commissioner	309	14,069	-	14,069	1,172	424	748	64%		
23 Department of State	461	3,558	-	3,558	297	160	136	46%		
24 Department of Finance	-	25,462	-	25,462	2,122	250	1,872	88%		
25 Assignments under the Treasury Custody	11,507	491,604	-	491,604	40,967	2,876	38,091	93%		
26 Contributions for Pensions and Social Security - (Central System)	-	-	-	-	-	972	(972)	N/A		
30 Office of Admin. and Transformation of HR in the Government of PR	-	1,033	-	1,033	86	30	56	65%		
31 General Services Administration	0	6,901	-	6,901	575	268	308	53%		
38 Justice Department	108	5,850	-	5,850	488	108	380	78%		
45 Public Security Department	933	-	-	-	-	545	(545)	N/A		
49 Department of Transportation and Public Works	582	47,611	-	47,611	3,968	1,962	2,006	51%		
50 Department of Natural and Environmental Resources	59	5,890	-	5,890	491	33	458	93%		
55 Agriculture department	208	2,309	-	2,309	192	86	106	55%		
66 Highway and Transportation Authority	27,356	405,493	-	405,493	33,791	-	33,791	100%		
67 Department of labor and human resources	9,030	312,356	-	312,356	26,030	14,320	11,710	45%		
68 Labor Relations Board	30	461	-	461	38	18	21	54%		
69 Department of Consumer Affairs	134	1,775	-	1,775	148	117	31	21%		
71 Health Department	26,731	121,307	-	121,307	10,109	4,511	5,598	55%		
75 Office of the Commissioner of Financial Institutions	2,357	11,848	-	11,848	987	438	549	56%		
78 Department of Housing	420	21,446	-	21,446	1,787	201	1,586	89%		
81 Education department	4,827	15,307	-	15,307	1,276	98	1,178	92%		
87 Department of Recreation and Sports	30	-	-	-	-	-	-	N/A		
89 Administration of the Horse Racing Industry and Sport	183	1,256	-	1,256	105	52	53	50%		
91 Contributions for Pensions and Social Security - TRS	3,425	-	-	-	-	429	(429)	N/A		
95 Administration of Mental Health and Anti-Addiction Services	372	6,783	-	6,783	565	316	249	44%		
105 Industrial Commission	-	17,897	-	17,897	1,491	1,003	488	33%		
109 School of Plastic Arts	-	2,086	-	2,086	174	50	124	71%		
120 Office of the Veteran's Attorney of Puerto Rico	481	-	-	-	-	451	(451)	N/A		
122 Secretariat of the Department of the Family	100	-	-	-	-	-	-	N/A		
124 Administration for the Support of Minors	0	8	-	8	1	0	1	82%		
126 Vocational Rehabilitation Administration	8	728	-	728	61	-	61	100%		
137 Department of Correction and Rehabilitation	2,737	26,232	-	26,232	2,186	722	1,464	67%		
155 State Office of Historic Conservation	-	811	-	811	68	30	37	55%		
191 Musical Arts Corporation	-	2,427	-	2,427	202	103	100	49%		
215 Corporation of the Conservatory of Music of Puerto Rico	-	3,794	-	3,794	316	50	266	84%		
298 Telecommunications Bureau	71	-	-	-	-	569	(569)	N/A		
329 Office of Socioeconomic Development	3,126	-	-	-	-	-	-	N/A		
Subtotal	\$ 98,291	\$ 1,572,268	\$ -	\$ 1,572,268	\$ 131,022	\$ 33,897	97,126	74%		

**Puerto Rico Department of Treasury | AAFAP**  
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 (figures in \$000s)

SRF Expenses	Actual	Budget			Actual	Variance		Comments <sup>4</sup>
	September Receipts	Certified Budget <sup>3</sup>	Adjustments & Revisions	Revised Budget	September Budget <sup>3</sup>	September Expenditures	(Unfavorable) / Favorable \$	
<b>Non-PRIFAS Agencies<sup>2</sup></b>								
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



**Puerto Rico Department of Treasury | AAFAF**  
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 (figures in \$000s)

SRF Expenses	Actual	Budget			Actual	Variance		Comments <sup>4</sup>	
	September Receipts	Certified Budget <sup>3</sup>	Adjustments & Revisions	Revised Budget	September Budget <sup>3</sup>	September Expenditures	(Unfavorable) / Favorable \$		(Unfavorable) / Favorable %
<b>Component Units with Full Visibility</b>									
70 State Insurance Fund Corporation	264,816	453,355	-	453,355	37,780	119,672	(81,892)	-217%	
79 Automobile Accident Compensation Administration	13,670	86,604	-	86,604	7,217	16,069	(8,852)	-123%	
90 Administration of Medical Services of Puerto Rico	23,269	112,575	-	112,575	9,381	24,966	(15,584)	-166%	
106 Public Housing Administration	-	14,975	-	14,975	1,248	-	1,248	100%	
119 Department of Economic Development and Commerce	5,937	15,017	-	15,017	1,251	6,373	(5,122)	-409%	
162 Public Buildings Authority	9,154	126,758	-	126,758	10,563	32,382	(21,819)	-207%	
166 Industrial Development Company	13,874	41,878	-	41,878	3,490	20,256	(16,766)	-480%	
168 Ports Authority	25,076	135,820	-	135,820	11,318	28,566	(17,248)	-152%	
180 Tourism Company of Puerto Rico	33,149	104,618	-	104,618	8,718	32,890	(24,172)	-277%	
187 Health Insurance Administration of Puerto Rico	75,281	363,940	-	363,940	30,328	35,660	(5,332)	-18%	
188 Corp. of the Cardiovascular Center of Puerto Rico and the Caribbean	-	72,234	-	72,234	6,020	-	6,020	100%	
235 Housing Financing Authority	7,073	29,576	-	29,576	2,465	7,132	(4,668)	-189%	
277 Administration for the Development of Agricultural Enterprises	24,863	60,416	-	60,416	5,035	26,126	(21,092)	-419%	
285 Integrated Transport Authority	11,381	37,557	-	37,557	3,130	13,260	(10,130)	-324%	
295 Financial Advisory Authority and Fiscal Agency of Puerto Rico	1,459	-	-	-	-	-	-	N/A	
303 District Authority of the Convention Center	11,483	28,009	-	28,009	2,334	10,984	(8,650)	-371%	
Subtotal	<b>\$ 520,485</b>	<b>\$ 1,683,332</b>	<b>\$ -</b>	<b>\$ 1,683,332</b>	<b>\$ 140,278</b>	<b>\$ 374,336</b>	<b>\$ (234,059)</b>	<b>-167%</b>	
<b>Total Special Revenue Fund Expenditures</b>	<b>\$ 618,775</b>	<b>\$ 3,968,955</b>	<b>\$ -</b>	<b>\$ 3,255,600</b>	<b>\$ 271,300</b>	<b>\$ 408,233</b>	<b>\$ (136,933)</b>	<b>-50%</b>	

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) Refer to page 28 for comments on the variances.

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Septembet YTD FY20 Special Revenue Fund Budget v. Actual

By Agency

(figures in \$000s)

SRF Expenses	Actual	Budget			Actual	Variance		Comments <sup>4</sup>
	YTD Receipts	Certified Budget <sup>3</sup>	Adjustments & Revisions	Revised Budget	YTD Budget <sup>3</sup>	YTD Expenditures	(Unfavorable) / Favorable \$	
<b>PRIFAS Agencies<sup>1</sup></b>								
10 General Court of Justice	\$ 2,705	\$ 14,000	\$ -	\$ 14,000	\$ 3,500	\$ 2,700	\$ 800	23%
16 Office of Management and Budget	858	1,953	-	1,953	488	10	478	98%
18 Planning Board	5	13	-	13	3	1	2	74%
22 Office of the Insurance Commissioner	1,390	14,069	-	14,069	3,517	1,262	2,256	64%
23 Department of State	808	3,558	-	3,558	890	411	479	54%
24 Department of Finance	550	25,462	-	25,462	6,366	250	6,116	96%
25 Assignments under the Treasury Custody	41,778	491,604	-	491,604	122,901	10,300	112,601	92%
26 Contributions for Pensions and Social Security - (Central System)	2,970	-	-	-	-	2,884	(2,884)	N/A
30 Office of Admin. and Transformation of HR in the Government of PR	154	1,033	-	1,033	258	42	217	84%
31 General Services Administration	1,405	6,901	-	6,901	1,725	1,338	387	22%
38 Justice Department	108	5,850	-	5,850	1,463	108	1,355	93%
45 Public Security Department	3,645	-	-	-	-	884	(884)	N/A
49 Department of Transportation and Public Works	5,078	47,611	-	47,611	11,903	5,071	6,832	57%
50 Department of Natural and Environmental Resources	1,935	5,890	-	5,890	1,473	359	1,114	76%
55 Agriculture department	425	2,309	-	2,309	577	101	477	83%
66 Highway and Transportation Authority	127,492	405,493	-	405,493	101,373	44,969	56,404	56%
67 Department of labor and human resources	57,694	312,356	-	312,356	78,089	42,030	36,059	46%
68 Labor Relations Board	415	461	-	461	115	47	69	59%
69 Department of Consumer Affairs	210	1,775	-	1,775	444	150	294	66%
71 Health Department	26,846	121,307	-	121,307	30,327	8,057	22,270	73%
75 Office of the Commissioner of Financial Institutions	8,024	11,848	-	11,848	2,962	1,345	1,617	55%
78 Department of Housing	420	21,446	-	21,446	5,362	618	4,743	88%
81 Education department	15,690	15,307	-	15,307	3,827	151	3,676	96%
87 Department of Recreation and Sports	40	-	-	-	-	-	-	N/A
89 Administration of the Horse Racing Industry and Sport	305	1,256	-	1,256	314	221	93	30%
91 Contributions for Pensions and Social Security - TRS	3,425	-	-	-	-	1,481	(1,481)	N/A
95 Administration of Mental Health and Anti-Addiction Services	1,363	6,783	-	6,783	1,696	569	1,126	66%
105 Industrial Commission	4,160	17,897	-	17,897	4,474	2,950	1,524	34%
109 School of Plastic Arts	100	2,086	-	2,086	522	100	422	81%
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	2	0	2	94%
126 Vocational Rehabilitation Administration	64	728	-	728	182	-	182	100%
137 Department of Correction and Rehabilitation	4,603	26,232	-	26,232	6,558	786	5,772	88%
155 State Office of Historic Conservation	125	811	-	811	203	38	165	81%
191 Musical Arts Corporation	103	2,427	-	2,427	607	103	504	83%
215 Corporation of the Conservatory of Music of Puerto Rico	100	3,794	-	3,794	949	100	849	90%
298 Telecommunications Bureau	3,044	-	-	-	-	1,266	(1,266)	N/A
329 Office of Socioeconomic Development	4,828	-	-	-	-	-	-	N/A
Subtotal	\$ 324,323	\$ 1,572,268	\$ -	\$ 1,572,268	\$ 393,067	\$ 132,028	261,039	66%

**Puerto Rico Department of Treasury | AAFAF**

Septembet YTD FY20 Special Revenue Fund Budget v. Actual

By Agency

(figures in \$000s)

SRF Expenses	Actual	Budget			Actual	Variance		Comments <sup>4</sup>
	YTD Receipts	Certified Budget <sup>3</sup>	Adjustments & Revisions	Revised Budget	YTD Budget <sup>3</sup>	YTD Expenditures	(Unfavorable) / Favorable \$	
<b>Non-PRIFAS Agencies<sup>2</sup></b>								
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

**Puerto Rico Department of Treasury | AAFAF**

Septembet YTD FY20 Special Revenue Fund Budget v. Actual

By Agency

(figures in \$000s)

SRF Expenses	Actual	Budget			Actual	Variance		Comments <sup>4</sup>	
	YTD Receipts	Certified Budget <sup>3</sup>	Adjustments & Revisions	Revised Budget	YTD Budget <sup>3</sup>	YTD Expenditures	(Unfavorable) / Favorable \$		(Unfavorable) / Favorable %
<b>Component Units with Full Visibility</b>									
70 State Insurance Fund Corporation	264,816	453,355	-	453,355	113,339	119,672	(6,333)	-6%	(a)
79 Automobile Accident Compensation Administration	13,670	86,604	-	86,604	21,651	16,069	5,582	26%	(b)
90 Administration of Medical Services of Puerto Rico	23,269	112,575	-	112,575	28,144	24,966	3,178	11%	(d)
106 Public Housing Administration	-	14,975	-	14,975	3,744	-	3,744	100%	(e)
119 Department of Economic Development and Commerce	5,937	15,017	-	15,017	3,754	6,373	(2,619)	-70%	(f)
162 Public Buildings Authority	9,154	126,758	-	126,758	31,690	32,382	(693)	-2%	(g)
166 Industrial Development Company	13,874	41,878	-	41,878	10,470	20,256	(9,786)	-93%	(h)
168 Ports Authority	25,076	135,820	-	135,820	33,955	28,566	5,389	16%	(i)
180 Tourism Company of Puerto Rico	33,149	104,618	-	104,618	26,155	32,890	(6,736)	-26%	(j)
187 Health Insurance Administration of Puerto Rico	75,281	363,940	-	363,940	90,985	35,660	55,325	61%	(k)
188 Corp. of the Cardiovascular Center of Puerto Rico and the Caribbean	-	72,234	-	72,234	18,059	-	18,059	100%	(l)
235 Housing Financing Authority	7,073	29,576	-	29,576	7,394	7,132	262	4%	(m)
277 Administration for the Development of Agricultural Enterprises	24,863	60,416	-	60,416	15,104	26,126	(11,022)	-73%	(n)
285 Integrated Transport Authority	11,381	37,557	-	37,557	9,389	13,260	(3,871)	-41%	(o)
295 Financial Advisory Authority and Fiscal Agency of Puerto Rico	1,459	-	-	-	-	-	-	N/A	
303 District Authority of the Convention Center	11,483	28,009	-	28,009	7,002	10,984	(3,982)	-57%	(p)
Subtotal	<b>\$ 520,485</b>	<b>\$ 1,683,332</b>	<b>\$ -</b>	<b>\$ 1,683,332</b>	<b>\$ 420,833</b>	<b>\$ 374,336</b>	<b>\$ 46,497</b>	<b>11.0%</b>	
<b>Total Special Revenue Fund Expenditures</b>	<b>\$ 844,808</b>	<b>\$ 3,968,955</b>	<b>\$ -</b>	<b>\$ 3,255,600</b>	<b>\$ 813,900</b>	<b>\$ 506,364</b>	<b>\$ 307,536</b>	<b>38%</b>	

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) Comments:
  - (a) SIFC's unfavorable variance is due unfavorable payroll and related costs relative to aggressive budget target for payroll.
  - (b) ACAA's favorable SRF variance is due to fewer claims-related disbursements than budget, which were originally forecast by a third party actuarial analysis.
  - (d) ASEM's variance is driven by favorable payroll and related costs due to declining headcounts and timing of donations and subsidies.
  - (e) On going discussion with PHA management to understand SRF expenses included in the budget.
  - (f) DDEC's variance is mainly driven by greater media and advertising payments and other operating disbursements.
  - (g) PBA's variance is driven by contracted services related to insurance payments.
  - (h) PRIDCO's unfavorable SRF variance is primarily related higher contracted services and pension related expenses
  - (i) Ports' variance is due to low capital expenditure activity for the quarter.
  - (j) Tourism's variance is driven by \$9.1M transfers to restricted account related to room tax waterfall disbursements that were not budgeted.
  - (k) ASES' favorable variance is driven by extension of near 93% FMAP and continued non-reliance on SRF funds to cover premiums and related expenses.
  - (l) Data unavailable. This will be updated once information becomes available.
  - (m) HFA's minor net underspend YTD variance is mainly driven by Pay Go and offset by various other other operating expenses.
  - (n) ADEA's SRF variance due to other operating expenses related to ccoffee market making operations and school cafeteria programs.
  - (o) PRITA's unfavorable variance is mainly driven by materials and supplies in relation to purchase of new buses.
  - (p) CCDA's variance due to greater than expected events held in managed venues, requiring an increased need for contracted services.