



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

Requirement 2(A) Section 1, 2 & 4

Government of Puerto Rico

General and Special Revenue Fund Expenses

Budget to Recorded Expenditures & Variance Reporting

& General Fund Revenue Report

December FY23 YTD

Tuesday, January 17, 2023

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

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

Additional Disclaimers

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

- Budget figures are presented as Certified by the FOMB for FY23 and are adjusted for FOMB-approved reappropriations or adjustments.
- Expense-related journal entry errors were considered as actual expenses, as these can be tied directly to a fund, agency, and spend concept.
- Agency names were obtained from the OMB Budget Module, with the exception of the entities pertaining to the Legislative Assembly and the Maritime Transportation Authority.
- There is no visibility of budget distribution from Agency 17 (appropriations under custody of OMB) to other agencies.
- There are limitations in the reporting from 'PRIFAS 7.5' and from the CUs relating to the identification of expenses by funding source. As a result, some assumptions were made to allocate expenses by fund source and by expense concept.
- Actual results allocations by concept are allocated based on mapping of actual spend at the CUs to each expense concept and fund type.
- Due to COVID-19 Health Emergency situation, information pertaining to individual submissions for 'Budget-to-Actual' reporting from CORE and Secondary Component Units have been difficult to produce at the entity management level.
- The Government is committed to provide and comply with all reporting requirements, and will provide an updated version of the report as information becomes available.
- Efforts are in place to address deficiencies in the proper recording and accounting of PayGo, as issues continue to develop on a monthly basis, as such, the Central Government's primary financial system might be presenting incomplete information.
- Fund 221 'Schoolwide' from the Department of Education, has been excluded from this report, previously reported as SRF, and will be excluded from all reports going forward; as this relates to a combination of General Fund and Federal Funds.
- General Fund Expense Budget presents adjusted figures net of reappropriation transfers as accounted for in PRIFAS, as of the date of the Expense report.

Assumptions/Resources:

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

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

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

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

General Fund Expenses: PRIFAS

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

Special Revenue Fund Expenses: PRIFAS

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

Federal Fund Expenses: PRIFAS

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

General, Special Revenue and Federal Fund Expenses: Component Units

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

Core Component Units:

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

Secondary Component Units:

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

Out of Scope Entities

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

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

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GLOSSARY

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

GLOSSARY

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

GLOSSARY

Term	Definition
SRF	Special Revenue Fund.
Tourism	Tourism Company of Puerto Rico, a public corporation and a component unit of the Commonwealth of Puerto Rico.
Transfers (To)/From Restricted Account	Funds put aside by ASEM management to fund capital expenditures.
Tren Urbano	Urban Train is a 10.7-mile (17.2-km) fully automated rapid transit system that serves the municipalities of San Juan, Guaynabo, and Bayamón in Puerto Rico, consisting of 16 stations operating along a single line.
TSA	Treasury Single Account, the Commonwealth's main operational bank account (concentration account) in which a majority of receipts from Governmental funds are deposited and from which most expenses are disbursed. TSA receipts include tax collections, charges for services, intergovernmental collections, the proceeds of short- and long-term debt issuances and amounts held in custody by the Secretary of the Treasury for the benefit of the Commonwealth's fiduciary funds. A portion of the revenues collected through the TSA corresponds to the General fund. Other revenues include federal funds and special revenues conditionally assigned by law to certain agencies or public corporations that flow through the TSA.
UDH	Hospital Universitario, a hospital affiliated with UPR and part of the Department of Health.
Unrestricted Bank Cash Balance Roll Forward	A roll forward of cash on the Component Unit's unencumbered and unreserved cash balance, and can be used for any purpose.
VTP	Voluntary Transition Program, as established by AAFAF Administrative Orders 2017-05, 2018-03, 2018-04, 2018-05, 2018-06, and 2018-13.
WIOA	The Workforce Innovation and Opportunity Act is a United States public law that replaced the previous Workforce Investment Act of 1998 as the primary federal workforce development legislation to bring about increased coordination among federal workforce development and related programs.
ZBA	Zero balance account.
COVID-19 global pandemic	An infectious disease caused by a newly discovered coronavirus producing symptoms ranging from mild to severe respiratory infection affecting populations worldwide, leading to widespread shutdowns of public and private sector services.
POA	Plan of Adjustment for the Commonwealth of Puerto Rico, the Employees Retirement System of the Government of Puerto Rico (the "ERS"), and the PBA as approved through the order issued by Judge Laura Taylor Swain of the United States District Court for the District of Puerto Rico on January 18, 2022.

Puerto Rico Department of Treasury
Executive Summary - Section 1

YTD FY23 General Fund Revenue - Budget v. Actual
YTD from 7/1/2022 through:
12/31/22
December-22
By Concept

General Fund Revenue	YTD Budgeted Revenue	YTD Revenue Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %	Comments
1 Individual Income Taxes	\$ 977,140	\$ 1,184,204	\$ 207,064	21.2%	At this point in the year, variances are largely assumed to be timing related and due to changes in seasonality. Performance will continue to be monitored in the upcoming months for potential permanent variances.
2 Corporate Income Taxes	917,384	1,246,884	329,500	35.9%	
3 Partnership Income Taxes	156,573	197,523	40,950	26.2%	
4 Non-Resident Withholdings	154,568	251,103	96,535	62.5%	
5 Alcoholic Beverages	137,850	149,093	11,243	8.2%	
6 Cigarettes	55,074	45,937	(9,137)	-16.6%	
7 Motor Vehicles	220,671	310,989	90,318	40.9%	
8 Excises on Off-Shore Shipment Rum	131,675	119,541	(12,134)	-9.2%	
9 Other General Fund Revenue	327,743	238,735	(89,008)	-27.2%	
10 SUT Collections (excl. PSTBA, FAM & CINE)	1,011,468	1,065,374	53,906	5.3%	
11 Act 154 Collections	647,867	575,211	(72,656)	-11.2%	
12 Other Tax Revenue	808,384	499,715	(308,669)	-38.2%	
	\$ 5,546,395	\$ 5,884,308	\$ 337,913	6%	

Puerto Rico Department of Treasury
Executive Summary - Section 2

YTD FY23 General Fund Expenses - Budget v. Actual

YTD from 7/1/2022 through:

12/31/22

December-22

By Concept

	YTD Budget	YTD Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %	Comments
1 Payroll	1,854,766	\$ 2,327,101	\$ (472,334)	-25%	
2 Facilities	204,144	145,334	58,810	29%	
3 Purchased Services	216,551	127,157	89,394	41%	
4 Donations and Subsidies	82,076	72,291	9,785	12%	
5 Transportation	7,140	3,482	3,658	51%	
6 Professional Services	218,112	351,279	(133,167)	-61%	
7 Other Operating	102,926	50,805	52,121	51%	
8 Capital Expenditures	132,953	36,551	96,402	73%	
9 Payments of current & prior period obligations	620,514	203,371	417,143	67%	
10 Materials and Supplies	31,442	21,181	10,261	33%	
11 Equipment Purchases	11,308	4,658	6,650	59%	
12 Media and Advertisements	1,424	342	1,082	76%	
13 Social Wellbeing for Puerto Rico	1,093,514	850,461	243,053	22%	
14 Appropriations to non-governmental entities	697,628	88,505	609,123	87%	
30 PayGo	1,018,376	236,331	782,045	77%	
81 Undistributed Appropriations	105,597	89,437	16,160	15%	
82 Federal Fund Matching	31,653	33,450	(1,797)	-6%	
89 Prior Period Debts	1,470	1,967	(497)	-34%	
98 Budgetary Reserve	87,232	2,931	-	0%	
700 Other Undistributed Appropriations	7,855	9,587	(1,731)	-22%	Other Undistributed Appropriations pertain to Legislative Branch cash transfers being registered in PRIFAS in other concept of spend deviating from the Certified Budget.
Total General Fund Expenditures	\$ 6,526,680	\$ 4,656,219	\$ 1,786,160	27%	

Puerto Rico Department of Treasury
YTD FY23 General Fund Budget v. Actual
YTD from 7/1/2022 through:
12/31/22
December-22
By Concept

(figures in \$000s)

General Fund Revenue	FY23 Certified Budget			YTD Budgeted Revenue	Actual YTD Revenue Actuals	Variance	
	Revenue Forecast	Adjustments & Revisions	Reforecast			(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
1 Individual Income Taxes	\$ 2,374,213	\$ 117,405	\$ 2,491,618	\$ 977,140	\$ 1,184,204	\$ 207,064	21.2%
2 Corporate Income Taxes	2,225,627	48,749	2,274,376	917,384	1,246,884	329,500	35.9%
3 Partnership Income Taxes	415,026	(29,409)	385,618	156,573	197,523	40,950	26.2%
4 Non-Resident Withholdings	368,871	10,511	379,382	154,568	251,103	96,535	62.5%
5 Alcoholic Beverages	282,557	(6,648)	275,910	137,850	149,093	11,243	8.2%
6 Cigarettes	108,776	(1,667)	107,109	55,074	45,937	(9,137)	-16.6%
7 Motor Vehicles	494,201	18,785	512,986	220,671	310,989	90,318	40.9%
8 Excises on Off-Shore Shipment Rum	210,676	26,962	237,638	131,675	119,541	(12,134)	-9.2%
9 Other General Fund Revenue	678,432	46,198	724,630	327,743	238,735	(89,008)	-27.2%
10 SUT Collections (excl. PSTBA, FAM & CINE)	2,539,562	44,454	2,584,015	1,011,468	1,065,374	53,906	5.3%
11 Act 154 Collections	1,447,477	30,960	1,478,437	647,867	575,211	(72,656)	-11.2%
12 Other Tax Revenue	1,392,831	(35,874)	1,356,957	808,384	499,715	(308,669)	-38.2%
i. FEDE Portion of Corp Income Taxes and Non-Resident Withholdings	77,940	-	77,940	30,458	12,092	(18,366)	-60.3%
ii. Excise Taxes on Off-Shore Shipments Rum	166,275	-	166,275	166,275	24,895	(141,380)	-85.0%
iii. Cigarette Excise Taxes	32,858	(1,456)	31,402	15,701	15,471	(230)	-1.5%
iv. Cigarette Excise Taxes (transferred PRITA net of 5% management fee)	36,000	-	36,000	18,000	14,262	(3,738)	-20.8%
v. Petroleum Products (Crudita) Excise Tax - AFI	218,683	-	218,683	117,048	69,266	(47,782)	-40.8%
vi. Petroleum Products (Crudita) Excise Tax - HTA	178,789	-	178,789	95,062	115,314	20,252	21.3%
vii. Gas Oil and Diesel Excise Taxes	184,914	-	184,914	128,281	2,458	(125,824)	-98.1%
viii. Gasoline Excise Tax Revenue	22,428	-	22,428	11,809	48,731	36,922	312.7%
ix. Vehicle License Fees (\$15 Portion)	32,045	-	32,045	18,389	10,589	(7,800)	-42.4%
x. Vehicle License Fees (\$25 Portion)	109,251	-	109,251	62,882	25,154	(37,728)	-60.0%
xi. Other HTA (tolls paid at tax office)	18,979	(18,979)	-	-	16,272	16,272	
xii. CRIM Property Tax Inflows	144,947	-	144,947	67,884	63,442	(4,442)	-6.5%
xiii. FAM & Cine	147,726	(3,240)	144,486	72,157	76,595	4,438	6.2%
xiv. Cruise Ship Incentives (From Slot Machine Revenue)	12,200	(12,200)	-	-	-	-	
xv. Green Energy Initiative	5,547	-	5,547	187	570	383	204.9%
xvi. Export Development	1,927	-	1,927	1,927	3,797	1,871	97.1%
xvii. Development Funds	2,323	-	2,323	2,323	807	(1,516)	-65.3%
Total General Fund Revenue¹	\$ 12,538,250	\$ 270,426	\$ 12,808,675	\$ 5,546,395	\$ 5,884,308	\$ 337,913	6%

General Fund Expenses	Expense Budget	Adjustments & Revisions	Revised Budget	YTD Budget	YTD Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
1 Payroll	\$ 3,285,964	\$ 423,568	\$ 3,709,532	\$ 1,854,766	\$ 2,327,101	\$ (472,334)	-25%
2 Facilities	421,049	(12,762)	408,287	204,144	145,334	58,810	29%
3 Purchased Services	389,817	43,285	433,102	216,551	127,157	89,394	41%
4 Donations and Subsidies	168,238	(4,087)	164,151	82,076	72,291	9,785	12%
5 Transportation	35,453	(21,173)	14,280	7,140	3,482	3,658	51%
6 Professional Services	450,216	(13,991)	436,225	218,112	351,279	(133,167)	-61%
7 Other Operating	227,176	(21,324)	205,852	102,926	50,805	52,121	51%
8 Capital Expenditures	278,137	(12,231)	265,906	132,953	36,551	96,402	73%
9 Payments of current & prior period obligations	1,116,871	124,156	1,241,027	620,514	203,371	417,143	67%
10 Materials and Supplies	63,045	(161)	62,884	31,442	21,181	10,261	33%
11 Equipment Purchases	21,304	1,312	22,616	11,308	4,658	6,650	59%
12 Media and Advertisements	2,438	410	2,848	1,424	342	1,082	76%
13 Social Wellbeing for Puerto Rico	2,193,470	(6,441)	2,187,029	1,093,514	850,461	243,053	22%
14 Appropriations to non-governmental entities	1,407,821	(12,565)	1,395,256	697,628	88,505	609,123	87%
30 PayGo	2,036,751	-	2,036,751	1,018,376	236,331	782,045	77%
81 Undistributed Appropriations	131,868	79,327	211,195	105,597	89,437	16,160	15%
82 Federal Fund Matching	63,933	(627)	63,306	31,653	33,450	(1,797)	-6%
89 Prior Period Debts	2,908	32	2,940	1,470	1,967	(497)	-34%
98 Budgetary Reserve	130,000	44,464	174,464	87,232	2,931	-	0%
700 Other Undistributed Appropriations	-	15,711	15,711	7,855	9,587	(1,731)	-22%
Total General Fund Expenditures	\$ 12,426,459	\$ 626,901	\$ 13,053,360	\$ 6,526,680	\$ 4,656,219	\$ 1,786,160	27%

Note: Refer to page 15 for footnote reference descriptions.

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

Puerto Rico Department of Treasury
Quarterly FY23 General Fund Budget v. Actual
 Quarter:
 Q2

By Concept
(figures in \$000s)

General Fund Revenue	FY23 Certified Budget			Actual		Variance	
	Revenue Forecast	Adjustments & Revisions	Reforecast	Quarterly Budget	Quarterly Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
1 Individual Income Taxes	\$ 2,374,213	\$ 117,405	\$ 2,491,618	\$ 468,834	\$ 640,925	\$ 172,091	36.7%
2 Corporate Income Taxes	2,225,627	48,749	2,274,376	418,860	662,066	243,206	58.1%
3 Partnership Income Taxes	415,026	(29,409)	385,618	83,489	104,129	20,640	24.7%
4 Non-Resident Withholdings	368,871	10,511	379,382	69,571	153,018	83,446	119.9%
5 Alcoholic Beverages	282,557	(6,648)	275,910	64,337	76,842	12,505	19.4%
6 Cigarettes	108,776	(1,667)	107,109	25,840	18,214	(7,626)	-29.5%
7 Motor Vehicles	494,201	18,785	512,986	98,385	158,305	59,920	60.9%
8 Excises on Off-Shore Shipment Rum	210,676	26,962	237,638	72,048	69,193	(2,854)	-4.0%
9 Other General Fund Revenue	678,432	46,198	724,630	144,913	138,790	(6,123)	-4.2%
10 SUT Collections (excl. PSTBA, FAM & CINE)	2,539,562	44,454	2,584,015	349,235	716,329	367,094	105.1%
11 Act 154 Collections	1,447,477	30,960	1,478,437	400,621	274,038	(126,583)	-31.6%
11 Other Tax Revenue	1,392,831	(35,874)	1,356,957	429,429	294,110	(135,320)	-31.5%
i. FEDE Portion of Corp Income Taxes and Non-Resident Withholdings	77,940	-	77,940	13,148	11,101	(2,047)	-15.6%
ii. Excise Taxes on Off-Shore Shipments Rum	166,275	-	166,275	106,304	11,306	(94,998)	-89.4%
iii. Cigarette Excise Taxes	32,858	(1,456)	31,402	7,851	7,760	(90)	-1.1%
iv. Cigarette Excise Taxes (transferred PRITA net of 5% management fee)	36,000	-	36,000	9,000	8,550	(450)	-5.0%
v. Petroleum Products (Crudita) Excise Tax - AFI	218,683	-	218,683	57,065	31,898	(25,167)	-44.1%
vi. Petroleum Products (Crudita) Excise Tax - HTA	178,789	-	178,789	46,717	55,325	8,608	18.4%
vii. Gas Oil and Diesel Excise Taxes	184,914	-	184,914	58,118	1,950	(56,168)	-96.6%
viii. Gasoline Excise Tax Revenue	22,428	-	22,428	5,800	29,574	23,774	409.9%
ix. Vehicle License Fees (\$15 Portion)	32,045	-	32,045	8,885	5,685	(3,200)	-36.0%
x. Vehicle License Fees (\$25 Portion)	109,251	-	109,251	30,186	13,650	(16,536)	-54.8%
xi. Other HTA (tolls paid at tax office)	18,979	(18,979)	-	-	13,538	13,538	
xii. CRIM Property Tax Inflows	144,947	-	144,947	46,807	63,442	16,635	35.5%
xiii. FAM & Cine	147,726	(3,240)	144,486	36,316	37,870	1,554	4.3%
xiv. Cruise Ship Incentives (From Slot Machine Revenue)	12,200	(12,200)	-	-	-	-	
xv. Green Energy Initiative	5,547	-	5,547	93	250	157	168.7%
xvi. Export Development	1,927	-	1,927	1,927	1,802	(125)	-6.5%
xvii. Development Funds	2,323	-	2,323	1,213	409	(804)	-66.3%
Total General Fund Revenue¹	\$ 12,538,250	\$ 270,426	\$ 12,808,675	\$ 2,625,563	\$ 3,305,959	\$ 680,396	26%

General Fund Expenses	Expense Budget	Adjustments & Revisions	Revised Budget	Quarterly Budget	Quarterly Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
1 Payroll	\$ 3,285,964	\$ 423,568	\$ 3,709,532	\$ 927,383	\$ 1,278,489	\$ (351,106)	-38%
2 Facilities	421,049	(12,762)	408,287	102,072	66,815	35,256	35%
3 Purchased Services	389,817	43,285	433,102	108,275	72,888	35,388	33%
4 Donations and Subsidies	168,238	(4,087)	164,151	41,038	35,965	5,073	12%
5 Transportation	35,453	(21,173)	14,280	3,570	1,942	1,628	46%
6 Professional Services	450,216	(13,991)	436,225	109,056	209,654	(100,598)	-92%
7 Other Operating	227,176	(21,324)	205,852	51,463	25,853	25,610	50%
8 Capital Expenditures	278,137	(12,231)	265,906	66,477	15,213	51,264	77%
9 Payments of current & prior period obligations	1,116,871	124,156	1,241,027	310,257	203,371	106,886	34%
10 Materials and Supplies	63,045	(161)	62,884	15,721	12,338	3,382	22%
11 Equipment Purchases	21,304	1,312	22,616	5,654	1,123	4,531	80%
12 Media and Advertisements	2,438	410	2,848	712	295	417	59%
13 Social Wellbeing for Puerto Rico	2,193,470	(6,441)	2,187,029	546,757	392,731	154,026	28%
14 Appropriations to non-governmental entities	1,407,821	(12,565)	1,395,256	348,814	40,200	308,613	88%
30 PayGo	2,036,751	-	2,036,751	509,188	162,402	346,786	68%
81 Undistributed Appropriations	131,868	79,327	211,195	52,799	44,008	8,791	17%
82 Federal Fund Matching	63,933	(627)	63,306	15,826	32,619	(16,793)	-106%
89 Prior Period Debts	2,908	32	2,940	735	613	122	17%
98 Budgetary Reserve	130,000	44,464	174,464	43,616	1,152	42,464	97%
700 Other Undistributed Appropriations	-	15,711	15,711	3,928	7,533	(3,605)	-92%
Total General Fund Expenditures	\$ 12,426,459	\$ 626,901	\$ 13,053,360	\$ 3,263,340	\$ 2,605,203	\$ 658,137	20%

Note: Refer to page 15 for footnote reference descriptions.

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

Puerto Rico Department of Treasury
Monthly FY23 General Fund Budget v. Actual
Month:
12/31/22
Period:
6
By Concept
(figures in \$000s)

General Fund Revenue	FY23 Certified Budget				Actual	Variance	
	Revenue Forecast	Adjustments & Revisions	Reforecast	Monthly Budget	Monthly Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
1 Individual Income Taxes	\$ 2,374,213	\$ 117,405	\$ 2,491,618	\$ 193,725	\$ 269,908	\$ 76,182	39.3%
2 Corporate Income Taxes	2,225,627	48,749	2,274,376	287,959	474,845	186,886	64.9%
3 Partnership Income Taxes	415,026	(29,409)	385,618	60,344	77,382	17,038	28.2%
4 Non-Resident Withholdings	368,871	10,511	379,382	38,180	52,565	14,385	37.7%
5 Alcoholic Beverages	282,557	(6,648)	275,910	28,534	26,711	(1,822)	-6.4%
6 Cigarettes	108,776	(1,667)	107,109	10,336	2,444	(7,892)	-76.4%
7 Motor Vehicles	494,201	18,785	512,986	50,711	55,091	4,380	8.6%
8 Excises on Off-Shore Shipment Rum	210,676	26,962	237,638	24,061	12,897	(11,165)	-46.4%
9 Other General Fund Revenue	678,432	46,198	724,630	69,824	20,999	(48,825)	-69.9%
10 SUT Collections (excl. PSTBA, FAM & CINE)	2,539,562	44,454	2,584,015	255,967	292,375	36,408	14.2%
11 Act 154 Collections	1,447,477	30,960	1,478,437	62,440	82,037	19,597	31.4%
12 Other Tax Revenue	1,392,831	(35,874)	1,356,957	141,628	101,906	(39,722)	-28.0%
i. FEDE Portion of Corp Income Taxes and Non-Resident Withholdings	77,940	-	77,940	6,641	9,339	2,698	40.6%
ii. Excise Taxes on Off-Shore Shipments Rum	166,275	-	166,275	27,676	11,306	(16,370)	-59.1%
iii. Cigarette Excise Taxes	32,858	(1,456)	31,402	2,617	2,620	3	0.1%
iv. Cigarette Excise Taxes (transferred PRITA net of 5% management fee)	36,000	-	36,000	3,000	2,850	(150)	-5.0%
v. Petroleum Products (Crudita) Excise Tax - AFI	218,683	-	218,683	17,774	6,730	(11,044)	-62.1%
vi. Petroleum Products (Crudita) Excise Tax - HTA	178,789	-	178,789	14,436	11,618	(2,818)	-19.5%
vii. Gas Oil and Diesel Excise Taxes	184,914	-	184,914	20,807	411	(20,396)	-98.0%
viii. Gasoline Excise Tax Revenue	22,428	-	22,428	1,866	6,131	4,265	228.5%
ix. Vehicle License Fees (\$15 Portion)	32,045	-	32,045	3,172	2,185	(987)	-31.1%
x. Vehicle License Fees (\$25 Portion)	109,251	-	109,251	10,883	5,182	(5,700)	-52.4%
xi. Other HTA (tolls paid at tax office)	18,979	(18,979)	-	-	13,504	13,504	
xii. CRIM Property Tax Inflows	144,947	-	144,947	21,077	15,671	(5,405)	-25.6%
xiii. FAM & Cine	147,726	(3,240)	144,486	11,594	14,358	2,764	23.8%
xiv. Cruise Ship Incentives (From Slot Machine Revenue)	12,200	(12,200)	-	-	-	-	
xv. Green Energy Initiative	5,547	-	5,547	85	-	(85)	-100.0%
xvi. Export Development	1,927	-	1,927	-	-	-	
xvii. Development Funds	2,323	-	2,323	-	-	-	
Total General Fund Revenue¹	\$ 12,538,250	\$ 270,426	\$ 12,808,675	\$ 1,223,710	\$ 1,469,160	\$ 245,450	20%

General Fund Expenses	Expense Budget	Adjustments & Revisions	Revised Budget	Monthly Budget	Monthly Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
1 Payroll	\$ 3,285,964	\$ 423,568	\$ 3,709,532	\$ 309,128	\$ 523,192	\$ (214,064)	-69%
2 Facilities	421,049	(12,762)	408,287	34,024	13,568	20,456	60%
3 Purchased Services	389,817	43,285	433,102	36,092	17,997	18,095	50%
4 Donations and Subsidies	168,238	(4,087)	164,151	13,679	8,723	4,956	36%
5 Transportation	35,453	(21,173)	14,280	1,190	668	522	44%
6 Professional Services	450,216	(13,991)	436,225	36,352	26,382	9,970	27%
7 Other Operating	227,176	(21,324)	205,852	17,154	6,932	10,222	60%
8 Capital Expenditures	278,137	(12,231)	265,906	22,159	5,738	16,421	74%
9 Payments of current & prior period obligations	1,116,871	124,156	1,241,027	103,419	-	103,419	100%
10 Materials and Supplies	63,045	(161)	62,884	5,240	3,516	1,725	33%
11 Equipment Purchases	21,304	1,312	22,616	1,885	161	1,724	91%
12 Media and Advertisements	2,438	410	2,848	237	51	187	79%
13 Social Wellbeing for Puerto Rico	2,193,470	(6,441)	2,187,029	182,252	77,351	104,902	58%
14 Appropriations to non-governmental entities	1,407,821	(12,565)	1,395,256	116,271	4,465	111,806	96%
30 PayGo	2,036,751	-	2,036,751	169,729	64,560	105,169	62%
81 Undistributed Appropriations	131,868	79,327	211,195	17,600	11,248	6,352	36%
82 Federal Fund Matching	63,933	(627)	63,306	5,275	3,338	1,938	37%
89 Prior Period Debts	2,908	32	2,940	245	89	156	64%
98 Budgetary Reserve	130,000	44,464	174,464	14,539	-	14,539	100%
700 Other Undistributed Appropriations	-	15,711	15,711	1,309	3,763	(2,454)	-187%
Total General Fund Expenditures	\$ 12,426,459	\$ 626,901	\$ 13,053,360	\$ 1,087,780	\$ 771,740	\$ 316,040	29%

Note: Refer to page 15 for footnote reference descriptions.

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

Puerto Rico Department of Treasury

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

By Agency

YTD from 7/1/2022 through:

December-22

12/31/22

(figures in \$000s)

	Certified Budget	YTD Budget	YTD Total Revenue	Over / (Under) Performance
Entities Operating in PRIFAS 7.5				
11 Puerto Rico Traffic Safety Commission	\$ 1,563	\$ 782	\$ -	\$ (782)
15 Office of the Governor	-	-	-	-
16 Office of Management and Budget	1,120	560	1,188	628
18 Planning Board	-	-	84	84
23 Puerto Rico Department of State	3,576	1,788	2,753	965
24 Puerto Rico Department of Treasury	750,719	375,360	139,578	(235,781)
28 State Elections Commission	-	-	-	-
30 Human Resources Management & Transformation	992	496	1,207	711
31 General Services Administration	4,734	2,367	16,910	14,543
34 Commission of Investigation, Processing and Appeals	-	-	-	-
37 Civil Rights Commission	-	-	-	-
38 Puerto Rico Department of Justice	6,086	3,043	4,628	1,585
43 Puerto Rico National Guard	-	-	-	-
45 Department of Public Safety	54,705	27,353	15,724	(11,629)
49 Department of Transportation and Public Works	102,356	51,178	52,983	1,805
50 Department of Natural and Environmental Resources	42,748	21,374	43,463	22,089
55 Puerto Rico Department of Agriculture	3,024	1,512	4,658	3,146
60 Office of the Citizen's Ombudsman	-	-	-	-
62 Cooperative Development Commission of Puerto Rico	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	328,318	164,159	102,890	(61,269)
68 Puerto Rico Labor Relations Board	478	239	470	231
69 Puerto Rico Department of Consumer Affairs	1,866	933	1,137	204
71 Department of Health	140,216	70,108	95,388	25,280
78 Department of Housing	21,449	10,725	6,505	(4,219)
81 Department of Education	14,961	7,481	794	(6,687)
82 Institute of Puerto Rican Culture	1,200	600	-	(600)
87 Department of Recreation and Sports	20,200	10,100	11,781	1,681
95 Mental Health and Drug Addiction Services Administration	4,560	2,280	2,516	236
96 Office of the Women's Advocate	-	-	-	-
117 Act 70	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	-	-	3,065	3,065
122 Secretariat of the Department of the Family	-	-	2	2
123 Family and Children Administration	-	-	-	-
124 Child Support Administration (ASUME)	-	-	4	4
126 Vocational Rehabilitation Administration	750	375	13	(362)
127 Administration for Socioeconomic Development of the Family	-	-	-	-
137 Department of Correction and Rehabilitation	20,000	10,000	6,796	(3,204)
139 Parole Board	-	-	-	-
152 Elderly and Retired People Advocate Office	-	-	-	-
153 Office for People with Disabilities	-	-	-	-
155 State Historic Preservation Office of Puerto Rico	1,082	541	301	(240)
231 Office for the Patient's Advocate	-	-	-	-
241 Administration for Integral Development of Childhood	-	-	-	-
266 Office of Public Safety Affairs	-	-	-	-
279 Public Service Appeals Commission	-	-	-	-
281 Office of the Election Comptroller	30,765	15,383	77	(15,305)
298 Public Service Regulatory Board	-	-	5,979	5,979
Total - Entities Operating in PRIFAS 7.5	\$ 1,557,468	\$ 778,734	\$ 520,896	\$ (257,838)

Puerto Rico Department of Treasury

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

By Agency

YTD from 7/1/2022 through:

December-22

12/31/22

	Certified Budget	YTD Budget	YTD Total Revenue	Over / (Under) Performance
Core Component Units				
70 State Insurance Fund Corporation	\$ 556,276	\$ 278,138	\$ 466,643	\$ 188,505
79 Automobile Accidents Compensation Administration	90,956	45,478	14,791	(30,687)
90 Medical Services Administration of Puerto Rico	138,440	69,220	14,177	(55,043)
119 Department of Economic Development & Commerce	162,079	81,040	18,355	(62,684)
162 Public Building Authority	127,164	63,582	2,148	(61,434)
163 Puerto Rico Aqueduct and Sewer Authority	-	-	-	-
166 Industrial Development Company	-	-	33,673	33,673
168 Puerto Rico Ports Authority	89,845	44,923	43,751	(1,172)
180 Tourism Company	-	-	83,203	83,203
187 Puerto Rico Health Insurance Administration	333,475	166,738	1,407,045	1,240,307
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	82,223	41,112	48,035	6,924
235 Puerto Rico Housing Finance Corporation	89,322	44,661	8,351	(36,310)
277 Agricultural Enterprises Development Administration	81,312	40,656	3,341	(37,315)
285 Puerto Rico Integrated Transit Authority	36,941	18,471	4,197	(14,273)
295 Fiscal Agency & Financial Advisory Authority	6,923	3,462	445	(3,017)
303 Convention Center of District Authority	27,334	13,667	27,961	14,294
Total - Core Component Units	\$ 1,822,290	\$ 911,145	\$ 2,176,117	\$ 1,264,972
Secondary Component Units				
22 Office of The Commissioner of Insurance	\$ 10,324	\$ 5,162	\$ 3,944	\$ (1,218)
29 Puerto Rico Federal Affairs Administration	-	-	-	-
75 Office of the Financial Institutions Commissioner	13,023	6,512	13,699	7,188
105 Industrial Commission	21,101	10,551	-	(10,551)
109 Puerto Rico School of Plastic Arts	2,167	1,084	2,202	1,119
138 Institutional Trust of the National Guard of Puerto Rico	7,392	3,696	805	(2,891)
161 Puerto Rico Infrastructure Financing Authority	1,066	533	23,079	22,546
165 Land Authority of Puerto Rico	9,844	4,922	-	(4,922)
167 Integral Development of the "Península de Cantera"	770	385	-	(385)
177 Land Administration of Puerto Rico	11,560	5,780	11,625	5,845
186 Culebra Conservation and Development Authority	283	142	-	(142)
189 Institute of Forensic Science	472	236	-	(236)
191 Musical Arts Corporation	1,766	883	402	(481)
192 Fine Arts Center Corporation	2,317	1,159	1,765	607
195 Economic Development Bank of PR	13,227	6,614	35,732	29,119
196 Puerto Rico Public Broadcasting Corporation	2,500	1,250	-	(1,250)
198 Agricultural Insurance Corporation	2,818	1,409	-	(1,409)
215 Puerto Rico Conservatory of Music Corporation	4,315	2,158	701	(1,457)
236 Innovation Fund for Agricultural Development of Puerto Rico	13,624	6,812	-	(6,812)
238 Ponce Authority (Authority Of The Port Of The Americas)	-	-	-	-
264 Corporation for the "Caño Martin Peña" Enlace Project	-	-	-	-
265 Roosevelt Roads	-	-	678	678
271 Puerto Rico Technology and Innovation Services	1,208	604	-	(604)
276 Puerto Rico Public Private Partnership Authority	10,128	5,064	-	(5,064)
286 Authority of the Port of Ponce	391	196	-	(196)
288 University of Puerto Rico Comprehensive Cancer Center	19,977	9,989	-	(9,989)
293 Center for Diabetes Research, Education, and Medical Services	250	125	-	(125)
310 Municipal Finance Corporation	201,874	100,937	-	(100,937)
311 Puerto Rico Gaming Commission	347,397	173,699	-	(173,699)
312 Retirement Board of the Government of Puerto Rico	-	-	195	195
329 Office of Socioeconomic Development	-	-	-	-
TBD1 COFINA	-	-	-	-
LTT Lottery - Traditional	-	-	-	-
LTE Lottery - Electronic	-	-	-	-
Total - Secondary Component Units	\$ 699,794	\$ 349,897	\$ 94,827	\$ (255,070)

Puerto Rico Department of Treasury

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

By Agency

YTD from 7/1/2022 through:

December-22

12/31/22

	Certified Budget	YTD Budget	YTD Total Revenue	Over / (Under) Performance
OMB and Hacienda Custodies				
17 Custody of the Office of Management and Budget	\$ 16,950	\$ 8,475	\$ -	\$ (8,475)
25 Custody of the Department of the Treasury	372,753	186,377	135,631	(50,746)
Total - OMB and Hacienda Custodies	\$ 389,703	\$ 194,852	\$ 135,631	\$ (59,221)

	Certified Budget	YTD Budget	YTD Total Revenue	Over / (Under) Performance
Out of Scope Entities				
8 Office of the Comptroller	\$ -	\$ -	\$ -	\$ -
10 The General Court of Justice	16,321	8,161	8,868	708
100 Legislative Assembly of the Commonwealth	-	-	-	-
106 Public Housing Administration	14,627	7,314	-	(7,314)
176 University of Puerto Rico	-	-	0	0
193 Office of Government Ethics	-	-	-	-
200 Special Independent Prosecutor's Panel	-	-	-	-
209 Contributions to Political Parties	-	-	61	61
208 Contributions to the Municipalities	-	-	-	-
220 Correctional Health	-	-	-	-
268 Puerto Rico Institute of Statistics	-	-	-	-
272 Office of the Inspector General	-	-	-	-
289 Energy Commission	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	-	-	-	-
Total - Out of Scope Entities	\$ 30,948	\$ 15,474	\$ 8,929	\$ (6,545)

	Certified Budget	YTD Budget	YTD Total Revenue	Over / (Under) Performance
Recap				
Entities Operating in PRIFAS 7.5	\$ 1,557,468	\$ 778,734	\$ 520,896	\$ (257,838)
Core Component Units	1,822,290	911,145	2,176,117	1,264,972
Secondary Component Units	699,794	349,897	94,827	(255,070)
OMB and Hacienda Custodies	389,703	194,852	135,631	(59,221)
Out of Scope Entities	30,948	15,474	8,929	(6,545)
Total	\$ 4,500,203	\$ 2,250,102	\$ 2,936,400	\$ 686,298

Notes:

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

Puerto Rico Department of Treasury

FY23 - By Concept Budget-to-Actual Report

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

All Entities Included in the Commonwealth Budget

12/31/22

(figures in \$000s)

		Certified Budget	Adjustments & Revisions	Revised Budget	Total YTD Actuals	Total Remaining Balance
1	Payroll	\$ 3,958,289	\$ 423,568	\$ 4,381,857	\$ 2,659,611	\$ 1,722,247
2	Facilities	530,906	(12,762)	518,144	194,851	323,293
3	Purchased Services	705,942	43,285	749,227	250,748	498,479
4	Donations and Subsidies	211,044	(4,087)	206,957	75,228	131,729
5	Transportation	52,346	(21,173)	31,173	6,453	24,719
6	Professional Services	659,887	(13,991)	645,896	408,199	237,697
7	Other Operating	450,397	(21,324)	429,073	160,789	268,284
8	Capital Expenditures	300,137	(12,231)	287,906	37,450	250,456
9	Payments of current and prior period obligations	1,116,871	124,156	1,241,027	205,498	1,035,529
10	Materials and Supplies	186,287	(161)	186,126	61,720	124,405
11	Equipment Purchases	104,911	1,312	106,223	17,076	89,147
12	Media and Advertisements	26,280	410	26,690	11,863	14,827
13	Social Wellbeing for Puerto Rico	2,957,761	(6,441)	2,951,320	1,167,851	1,783,468
14	Appropriations to non-governmental entities	1,717,302	(12,565)	1,704,737	142,814	1,561,922
30	PayGo	2,553,294	-	2,553,294	236,331	2,316,963
81	Undistributed Appropriations	1,190,349	79,327	1,269,676	440,727	828,949
82	Federal Fund Matching	69,400	(627)	68,773	35,044	33,728
89	Prior Period Debts	5,259	32	5,291	8,673	(3,383)
98	Budgetary Reserve	130,000	44,464	174,464	3,037	171,427
700	Other Undistributed Appropriations	-	15,711	15,711	22,465	(6,754)
		\$ 16,926,662	\$ 626,901	\$ 17,553,563	\$ 6,146,429	\$ 11,407,134

Note:

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

Puerto Rico Department of Treasury

FY23 - By Concept Budget-to-Actual Report

Quarterly Budget and Quarterly Actuals for FY23 General and Special Revenue Fund Expense Budget v. Actual

All Entities Included in the Commonwealth Budget

Q2

(figures in \$000s)

		Certified Budget	Adjustments & Revisions	Revised Budget	Total Q Actuals	Total Remaining Balance
1	Payroll	\$ 989,572	\$ 105,892	\$ 1,095,464	\$ 1,462,012	\$ (366,547)
2	Facilities	132,727	(3,190)	129,536	99,234	30,302
3	Purchased Services	176,486	10,821	187,307	143,924	43,383
4	Donations and Subsidies	52,761	(1,022)	51,739	36,393	15,347
5	Transportation	13,087	(5,293)	7,793	3,743	4,051
6	Professional Services	164,972	(3,498)	161,474	245,634	(84,160)
7	Other Operating	112,599	(5,331)	107,268	77,510	29,758
8	Capital Expenditures	75,034	(3,058)	71,977	15,485	56,492
9	Payments of current and prior period obligations	279,218	31,039	310,257	204,270	105,987
10	Materials and Supplies	46,572	(40)	46,531	33,817	12,715
11	Equipment Purchases	26,228	328	26,556	6,884	19,671
12	Media and Advertisements	6,570	103	6,673	9,254	(2,581)
13	Social Wellbeing for Puerto Rico	739,440	(1,610)	737,830	517,242	220,588
14	Appropriations to non-governmental entities	429,326	(3,141)	426,184	68,224	357,961
30	PayGo	638,324	-	638,324	162,402	475,921
81	Undistributed Appropriations	297,587	19,832	317,419	287,557	29,862
82	Federal Fund Matching	17,350	(157)	17,193	33,044	(15,851)
89	Prior Period Debts	1,315	8	1,323	4,473	(3,150)
98	Budgetary Reserve	32,500	11,116	43,616	1,178	42,438
700	Other Undistributed Appropriations	-	3,928	3,928	19,077	(15,149)
		\$ 4,231,666	\$ 156,725	\$ 4,388,391	\$ 3,431,355	\$ 957,035

Note:

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

Puerto Rico Department of Treasury

FY23 - By Concept Budget-to-Actual Report

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

All Entities Included in the Commonwealth Budget

12/31/22

6

(figures in \$000s)

		Certified Budget	Adjustments & Revisions	Revised Budget	Total Monthly Actuals	Total (Unfavorable) / Favorable \$
1	Payroll	\$ 329,857	\$ 35,297	\$ 365,155	\$ 599,031	\$ (233,876)
2	Facilities	44,242	(1,063)	43,179	23,971	19,207
3	Purchased Services	58,829	3,607	62,436	41,112	21,323
4	Donations and Subsidies	17,587	(341)	17,246	8,820	8,427
5	Transportation	4,362	(1,764)	2,598	1,131	1,467
6	Professional Services	54,991	(1,166)	53,825	42,451	11,374
7	Other Operating	37,533	(1,777)	35,756	19,442	16,314
8	Capital Expenditures	25,011	(1,019)	23,992	5,951	18,041
9	Payments of current & prior period obligations	93,073	10,346	103,419	14	103,405
10	Materials and Supplies	15,524	(13)	15,510	9,561	5,950
11	Equipment Purchases	8,743	109	8,852	2,921	5,931
12	Media and Advertisements	2,190	34	2,224	6,370	(4,146)
13	Social Wellbeing for Puerto Rico	246,480	(537)	245,943	99,194	146,749
14	Appropriations to non-governmental entities	143,109	(1,047)	142,061	14,749	127,313
30	PayGo	212,775	-	212,775	64,560	148,214
81	Undistributed Appropriations	99,196	6,611	105,806	45,325	60,481
82	Federal Fund Matching	5,783	(52)	5,731	3,713	2,018
89	Prior Period Debts	438	3	441	2,067	(1,626)
98	Budgetary Reserve	10,833	3,705	14,539	5	14,534
700	Other Undistributed Appropriations	-	1,309	1,309	6,051	(4,742)
		\$ 1,410,555	\$ 52,242	\$ 1,462,797	\$ 996,438	\$ 466,358

Note:

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

Puerto Rico Department of Treasury

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

By Agency

YTD from 7/1/2022 through:

December-22

12/31/22

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Entities Operating in PRIFAS 7.5					
11 Puerto Rico Traffic Safety Commission	\$ 1,563	\$ 115	\$ 1,678	\$ 115	\$ 1,563
15 Office of the Governor	15,996	(1,075)	14,921	7,036	7,884
16 Office of Management and Budget	22,045	(5,757)	16,288	5,597	10,692
18 Planning Board	-	9,785	9,785	5,252	4,533
23 Puerto Rico Department of State	18,626	(2,075)	16,551	7,959	8,592
24 Puerto Rico Department of Treasury	939,423	(25,803)	913,620	348,173	565,447
28 State Elections Commission	31,567	(2,195)	29,372	12,657	16,715
30 Human Resources Management & Transformation	7,401	(3,424)	3,977	2,221	1,756
31 General Services Administration	27,911	(875)	27,036	16,891	10,145
34 Commission of Investigation, Processing and Appeals	476	(96)	380	161	219
37 Civil Rights Commission	847	(39)	808	351	457
38 Puerto Rico Department of Justice	132,116	(24,172)	107,944	45,895	62,049
43 Puerto Rico National Guard	18,453	3,312	21,765	11,826	9,939
45 Department of Public Safety	1,228,774	(160,359)	1,068,415	522,398	546,017
49 Department of Transportation and Public Works	218,065	(3,895)	214,170	65,056	149,114
50 Department of Natural and Environmental Resources	146,715	(11,417)	135,298	54,729	80,570
55 Puerto Rico Department of Agriculture	37,207	(9,885)	27,322	17,882	9,440
60 Office of the Citizen's Ombudsman	3,560	(334)	3,226	1,379	1,847
62 Cooperative Development Commission of Puerto Rico	2,824	(912)	1,912	624	1,288
67 Puerto Rico Department of Labor and Human Resources	378,145	(31,138)	347,007	80,923	266,083
68 Puerto Rico Labor Relations Board	1,440	(261)	1,179	533	646
69 Puerto Rico Department of Consumer Affairs	14,809	(4,130)	10,679	5,152	5,527
71 Department of Health	567,530	(83,974)	483,556	187,143	296,413
78 Department of Housing	52,444	(9,902)	42,542	11,132	31,410
81 Department of Education	2,488,801	(903,985)	1,584,816	528,085	1,056,731
82 Institute of Puerto Rican Culture	19,376	(3,309)	16,067	6,919	9,148
87 Department of Recreation and Sports	51,818	(9,233)	42,585	10,588	31,996
95 Mental Health and Drug Addiction Services Administration	120,201	(23,612)	96,589	34,638	61,951
96 Office of the Women's Advocate	4,304	2,548	6,852	1,339	5,513
117 Act 70	-	22,670	22,670	-	22,670
120 Veteran's Advocate Office of Puerto Rico	3,739	(164)	3,575	970	2,605
122 Secretariat of the Department of the Family	45,914	(14,731)	31,183	16,263	14,920
123 Family and Children Administration	176,970	3,609	180,579	88,776	91,803
124 Child Support Administration (ASUME)	16,489	955	17,444	9,950	7,494
126 Vocational Rehabilitation Administration	24,483	(3,934)	20,549	11,906	8,642
127 Administration for Socioeconomic Development of the Family	91,018	(20,137)	70,881	34,768	36,113
137 Department of Correction and Rehabilitation	413,575	2,486	416,061	197,677	218,385
139 Parole Board	2,648	(178)	2,470	1,175	1,295
152 Elderly and Retired People Advocate Office	2,771	16	2,787	832	1,956
153 Office for People with Disabilities	2,230	(111)	2,119	1,079	1,041
155 State Historic Preservation Office of Puerto Rico	8,101	401	8,502	898	7,604
231 Office for the Patient's Advocate	2,287	(133)	2,154	783	1,371
241 Administration for Integral Development of Childhood	7,207	(699)	6,508	4,050	2,457
266 Office of Public Safety Affairs	2,521	(9)	2,512	1,236	1,276
279 Public Service Appeals Commission	2,482	118	2,600	1,380	1,220
281 Office of the Election Comptroller	39,142	(4,223)	34,919	5,173	29,746
298 Public Service Regulatory Board	-	-	-	-	-
Total - Entities Operating in PRIFAS 7.5	\$ 7,394,014	\$ (1,320,165)	\$ 6,073,849	\$ 2,369,568	\$ 3,704,281

Puerto Rico Department of Treasury

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

By Agency

YTD from 7/1/2022 through:

December-22

12/31/22

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Core Component Units					
70 State Insurance Fund Corporation	\$ 556,276	\$ 7,996	\$ 564,272	\$ 240,008	\$ 324,264
79 Automobile Accidents Compensation Administration	90,956	1,361	92,317	15,739	76,578
90 Medical Services Administration of Puerto Rico	204,416	(16,946)	187,470	97,138	90,332
119 Department of Economic Development & Commerce	205,494	(785)	204,709	47,466	157,243
162 Public Building Authority	158,200	27,948	186,148	72,175	113,973
163 Puerto Rico Aqueduct and Sewer Authority	-	1,633	1,633	11,560	(9,927)
166 Industrial Development Company	-	-	-	9,927	(9,927)
168 Puerto Rico Ports Authority	89,845	2,378	92,223	52,234	39,990
180 Tourism Company	-	622	622	39,219	(38,598)
187 Puerto Rico Health Insurance Administration	1,148,160	(107)	1,148,053	537,923	610,130
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	82,223	1,574	83,797	39,639	44,158
235 Puerto Rico Housing Finance Corporation	97,222	472	97,694	5,955	91,739
277 Agricultural Enterprises Development Administration	134,994	(6,532)	128,462	61,254	67,207
285 Puerto Rico Integrated Transit Authority	79,165	24,886	104,051	64,778	39,273
295 Fiscal Agency & Financial Advisory Authority	58,619	1,320	59,939	14,403	45,536
303 Convention Center of District Authority	27,334	758	28,092	18,460	9,632
Total - Core Component Units	\$ 2,932,904	\$ 46,579	\$ 2,979,483	\$ 1,327,880	\$ 1,651,604
Secondary Component Units					
22 Office of The Commissioner of Insurance	\$ 10,324	\$ 207	\$ 10,531	\$ 3,416	\$ 7,115
29 Puerto Rico Federal Affairs Administration	2,952	(331)	2,621	1,200	1,421
75 Office of the Financial Institutions Commissioner	13,023	246	13,269	3,609	9,661
105 Industrial Commission	21,101	572	21,673	6,585	15,088
109 Puerto Rico School of Plastic Arts	4,866	(206)	4,660	1,495	3,165
121 Government Board of the 911 Service	-	-	-	4,781	(4,781)
138 Institutional Trust of the National Guard of Puerto Rico	7,392	41	7,433	1,997	5,436
161 Puerto Rico Infrastructure Financing Authority	3,253	(79)	3,174	865,224	(862,050)
165 Land Authority of Puerto Rico	9,844	409	10,253	-	10,253
167 Integral Development of the "Península de Cañonero"	1,365	64	1,429	187	1,242
177 Land Administration of Puerto Rico	11,560	159	11,719	1,913	9,806
186 Culebra Conservation and Development Authority	522	3	525	-	525
189 Institute of Forensic Science	19,003	146	19,149	10,317	8,832
191 Musical Arts Corporation	6,994	(68)	6,926	2,587	4,339
192 Fine Arts Center Corporation	6,466	(184)	6,282	2,900	3,382
195 Economic Development Bank of PR	13,227	316	13,543	4,112	9,431
196 Puerto Rico Public Broadcasting Corporation	2,500	713	3,213	1,454	1,759
198 Agricultural Insurance Corporation	2,818	92	2,910	4,688	(1,778)
215 Puerto Rico Conservatory of Music Corporation	9,066	(100)	8,966	1,689	7,277
236 Innovation Fund for Agricultural Development of Puerto Rico	13,624	48	13,672	-	13,672
238 Ponce Authority (Authority Of The Port Of The Americas)	211	-	211	-	211
264 Corporation for the "Caño Martín Peña" Enlace Project	29,456	111	29,567	-	29,567
265 Roosevelt Roads	-	7,540	7,540	945	6,595
271 Puerto Rico Technology and Innovation Services	65,717	183	65,900	-	65,900
276 Puerto Rico Public Private Partnership Authority	23,475	6,771	30,246	5,524	24,722
286 Authority of the Port of Ponce	1,105	6	1,111	-	1,111
288 University of Puerto Rico Comprehensive Cancer Center	40,083	10,996	51,079	-	51,079
293 Center for Diabetes Research, Education, and Medical Services	886	27	913	340	573
310 Municipal Finance Corporation	201,874	-	201,874	56,704	145,170
311 Puerto Rico Gaming Commission	349,726	(141)	349,585	86,438	263,147
312 Retirement Board of the Government of Puerto Rico	59,167	(11,108)	48,059	21,226	26,832
329 Office of Socioeconomic Development	15,866	1,317	17,183	1,995	15,188
TBD1 COFINA	-	-	-	280	(280)
LTT Lottery - Traditional	-	-	-	-	-
LTE Lottery - Electronic	947,466	17,752	965,218	1,091,607	(126,388)
Total - Secondary Component Units	\$ 1,894,932	\$ 35,505	\$ 1,930,437	\$ 2,183,213	\$ (252,776)

Puerto Rico Department of Treasury

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

By Agency

YTD from 7/1/2022 through:

December-22

12/31/22

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
OMB and Hacienda Custodies					
17 Custody of the Office of Management and Budget	\$ 909,417	\$ (262,349)	\$ 647,068	\$ -	\$ 647,068
25 Custody of the Department of the Treasury	3,333,086	2,187,536	5,520,622	687,012	4,833,610
Total - OMB and Hacienda Custodies	\$ 4,242,503	\$ 1,925,187	\$ 6,167,690	\$ 687,012	\$ 5,480,677

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Out of Scope Entities					
8 Office of the Comptroller	\$ 44,813	\$ (4,647)	\$ 40,166	\$ 20,442	\$ 19,725
10 The General Court of Justice	383,544	(54,152)	329,392	152,212	177,180
100 Legislative Assembly of the Commonwealth	133,045	(3,899)	129,146	81,314	47,832
106 Public Housing Administration	20,206	(1,428)	18,778	-	18,778
176 University of Puerto Rico	551,614	-	551,614	268,912	282,702
193 Office of Government Ethics	9,564	(130)	9,434	4,839	4,595
200 Special Independent Prosecutor's Panel	3,224	42	3,266	1,632	1,634
209 Contributions to Political Parties	-	-	-	-	-
208 Contributions to the Municipalities	141,926	22,347	164,273	90,057	74,216
220 Correctional Health	43,811	(781)	43,030	22,304	20,727
268 Puerto Rico Institute of Statistics	2,068	482	2,550	1,490	1,060
272 Office of the Inspector General	16,433	(312)	16,121	8,043	8,078
289 Energy Commission	-	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	59,527	-	59,527	29,019	30,508
Total - Out of Scope Entities	\$ 1,409,775	\$ (42,479)	\$ 1,367,296	\$ 680,263	\$ 687,033

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Recap					
Entities Operating in PRIFAS 7.5	\$ 7,394,014	\$ (1,320,139)	\$ 6,073,875	\$ 2,369,594	\$ 3,704,282
Core Component Units	2,932,904	46,579	2,979,483	1,317,953	1,661,531
Secondary Component Units	947,466	17,752	965,218	1,091,607	(126,389)
OMB and Hacienda Custodies	4,242,503	1,925,187	6,167,690	687,012	5,480,677
Out of Scope Entities	1,409,775	(42,479)	1,367,296	680,263	687,033
Total	\$ 16,926,662	\$ 626,901	\$ 17,553,563	\$ 6,146,429	\$ 11,407,134

Notes:

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

Puerto Rico Department of Treasury

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

By Agency

YTD from 7/1/2022 through:

December-22

12/31/22

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Entities Operating in PRIFAS 7.5					
11 Puerto Rico Traffic Safety Commission	\$ -	\$ 115	\$ 115	\$ 115	\$ -
15 Office of the Governor	15,996	(1,075)	14,921	7,036	7,884
16 Office of Management and Budget	20,925	(5,757)	15,168	5,330	9,839
18 Planning Board	-	9,785	9,785	5,252	4,533
23 Puerto Rico Department of State	15,050	(2,075)	12,975	7,937	5,037
24 Puerto Rico Department of Treasury	188,704	(25,803)	162,901	61,535	101,367
28 State Elections Commission	31,567	(2,195)	29,372	12,657	16,715
30 Human Resources Management & Transformation	6,409	(3,424)	2,985	1,962	1,023
31 General Services Administration	23,177	(875)	22,302	8,427	13,875
34 Commission of Investigation, Processing and Appeals	476	(96)	380	161	219
37 Civil Rights Commission	847	(39)	808	351	457
38 Puerto Rico Department of Justice	126,030	(24,172)	101,858	44,733	57,125
43 Puerto Rico National Guard	18,453	3,312	21,765	11,826	9,939
45 Department of Public Safety	1,174,069	(160,359)	1,013,710	516,844	496,866
49 Department of Transportation and Public Works	115,709	(3,895)	111,814	43,572	68,242
50 Department of Natural and Environmental Resources	103,967	(11,417)	92,550	40,506	52,044
55 Puerto Rico Department of Agriculture	34,183	(9,885)	24,298	17,672	6,626
60 Office of the Citizen's Ombudsman	3,560	(334)	3,226	1,379	1,847
62 Cooperative Development Commission of Puerto Rico	2,824	(912)	1,912	624	1,288
67 Puerto Rico Department of Labor and Human Resources	49,827	(31,138)	18,689	6,809	11,879
68 Puerto Rico Labor Relations Board	962	(261)	701	374	327
69 Puerto Rico Department of Consumer Affairs	12,943	(4,130)	8,813	4,602	4,212
71 Department of Health	427,314	(83,974)	343,340	158,661	184,679
78 Department of Housing	30,995	(9,902)	21,093	11,132	9,961
81 Department of Education	2,473,840	(903,985)	1,569,855	521,182	1,048,673
82 Institute of Puerto Rican Culture	18,176	(3,309)	14,867	6,918	7,949
87 Department of Recreation and Sports	31,618	(9,233)	22,385	10,330	12,055
95 Mental Health and Drug Addiction Services Administration	115,641	(23,612)	92,029	34,160	57,868
96 Office of the Women's Advocate	4,304	2,548	6,852	1,339	5,513
117 Act 70	-	22,670	22,670	-	22,670
120 Veteran's Advocate Office of Puerto Rico	3,739	(164)	3,575	970	2,605
122 Secretariat of the Department of the Family	45,914	(14,731)	31,183	16,263	14,920
123 Family and Children Administration	176,970	3,609	180,579	88,776	91,803
124 Child Support Administration (ASUME)	16,489	955	17,444	9,950	7,494
126 Vocational Rehabilitation Administration	23,733	(3,934)	19,799	11,900	7,899
127 Administration for Socioeconomic Development of the Family	91,018	(20,137)	70,881	34,768	36,113
137 Department of Correction and Rehabilitation	393,575	2,486	396,061	196,025	200,037
139 Parole Board	2,648	(178)	2,470	1,175	1,295
152 Elderly and Retired People Advocate Office	2,771	16	2,787	832	1,956
153 Office for People with Disabilities	2,230	(111)	2,119	1,079	1,041
155 State Historic Preservation Office of Puerto Rico	7,019	401	7,420	775	6,645
231 Office for the Patient's Advocate	2,287	(133)	2,154	783	1,371
241 Administration for Integral Development of Childhood	7,207	(699)	6,508	4,050	2,457
266 Office of Security Public Affairs	-	26	26	26	0
279 Public Service Appeals Commission	2,521	(9)	2,512	1,236	1,276
281 Office of the Election Comptroller	2,482	118	2,600	1,380	1,220
298 Public Service Regulatory Board	8,377	(4,223)	4,154	2,106	2,048
Total - Entities Operating in PRIFAS 7.5	\$ 5,836,546	\$ (1,320,139)	\$ 4,516,407	\$ 1,915,517	\$ 2,600,890

Puerto Rico Department of Treasury

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

By Agency

YTD from 7/1/2022 through:

December-22

12/31/22

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Core Component Units					
70 State Insurance Fund Corporation	\$ -	\$ 7,996	\$ 7,996	\$ -	\$ 7,996
79 Automobile Accidents Compensation Administration	-	1,361	1,361	-	1,361
90 Medical Services Administration of Puerto Rico	65,976	(16,946)	49,030	20,073	28,957
119 Department of Economic Development & Commerce	43,415	(785)	42,630	33,881	8,749
162 Public Building Authority	31,036	27,948	58,984	14,194	44,791
163 Puerto Rico Aqueduct and Sewer Authority	-	1,633	1,633	1,633	-
166 Industrial Development Company	-	-	-	-	-
168 Puerto Rico Ports Authority	-	2,378	2,378	-	2,378
180 Tourism Company	-	622	622	-	622
187 Puerto Rico Health Insurance Administration	814,685	(107)	814,578	381,101	433,477
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	-	1,574	1,574	-	1,574
235 Puerto Rico Housing Finance Corporation	7,900	472	8,372	3,636	4,736
277 Agricultural Enterprises Development Administration	53,682	(6,532)	47,150	20,437	26,712
285 Puerto Rico Integrated Transit Authority	42,224	24,886	67,110	11,538	55,572
295 Fiscal Agency & Financial Advisory Authority	51,696	1,320	53,016	12,408	40,607
303 Convention Center of District Authority	-	758	758	-	758
Total - Core Component Units	\$ 1,110,614	\$ 46,579	\$ 1,157,193	\$ 498,903	\$ 658,290
Secondary Component Units					
22 Office of The Commissioner of Insurance	\$ -	\$ 207	\$ 207	\$ -	\$ 207
29 Puerto Rico Federal Affairs Administration	2,952	(331)	2,621	1,200	1,421
75 Office of the Financial Institutions Commissioner	-	246	246	-	246
105 Industrial Commission	-	572	572	-	572
109 Puerto Rico School of Plastic Arts	2,699	(206)	2,493	789	1,704
121 Government Board of the 911 Service	-	-	-	-	-
138 Institutional Trust of the National Guard of Puerto Rico	-	41	41	-	41
161 Puerto Rico Infrastructure Financing Authority	2,187	(79)	2,108	865,224	(863,116)
165 Land Authority of Puerto Rico	-	409	409	-	409
167 Integral Development of the "Península de Cantera"	595	64	659	147	512
177 Land Administration of Puerto Rico	-	159	159	-	159
186 Culebra Conservation and Development Authority	239	3	242	-	242
189 Institute of Forensic Science	18,531	146	18,677	10,214	8,463
191 Musical Arts Corporation	5,228	(68)	5,160	2,313	2,847
192 Fine Arts Center Corporation	4,149	(184)	3,965	2,059	1,906
195 Economic Development Bank of PR	-	316	316	-	316
196 Puerto Rico Public Broadcasting Corporation	-	713	713	154	559
198 Agricultural Insurance Corporation	-	92	92	-	92
215 Puerto Rico Conservatory of Music Corporation	4,751	(100)	4,651	992	3,659
236 Innovation Fund for Agricultural Development of Puerto Rico	-	48	48	-	48
238 Ponce Authority (Authority Of The Port Of The Americas)	211	-	211	-	211
264 Corporation for the "Caño Martin Peña" Enlace Project	29,456	111	29,567	-	29,567
265 Roosevelt Roads	-	7,540	7,540	511	7,029
271 Puerto Rico Technology and Innovation Services	64,509	183	64,692	-	64,692
276 Puerto Rico Public Private Partnership Authority	13,347	6,771	20,118	3,084	17,034
286 Authority of the Port of Ponce	714	6	720	-	720
288 University of Puerto Rico Comprehensive Cancer Center	20,106	10,996	31,102	-	31,102
293 Center for Diabetes Research, Education, and Medical Services	636	27	663	256	407
310 Municipal Finance Corporation	-	-	-	-	-
311 Puerto Rico Gaming Commission	2,329	(141)	2,188	1,417	771
312 Retirement Board of the Government of Puerto Rico	59,167	(11,108)	48,059	21,226	26,832
329 Office of Socioeconomic Development	15,866	1,317	17,183	1,995	15,188
TBD1 COFINA	-	-	-	-	-
LTT Lottery - Traditional	-	-	-	-	-
LTE Lottery - Electronic	-	-	-	-	-
Total - Secondary Component Units	\$ 247,672	\$ 17,752	\$ 265,424	\$ 911,582	\$ (646,158)

Puerto Rico Department of Treasury

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

By Agency

YTD from 7/1/2022 through:

December-22

12/31/22

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
OMB and Hacienda Custodies					
17 Custody of the Office of Management and Budget	\$ 892,467	\$ (262,349)	\$ 630,118	\$ -	\$ 630,118
25 Custody of the Department of the Treasury	2,960,333	2,187,536	5,147,869	649,953	4,497,916
Total - OMB and Hacienda Custodies	\$ 3,852,800	\$ 1,925,187	\$ 5,777,987	\$ 649,953	\$ 5,128,034

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Out of Scope Entities					
8 Office of the Comptroller	\$ 44,813	\$ (4,647)	\$ 40,166	\$ 20,442	\$ 19,725
10 The General Court of Justice	367,223	(54,152)	313,071	152,212	160,859
100 Legislative Assembly of the Commonwealth	133,045	(3,899)	129,146	81,314	47,832
106 Public Housing Administration	5,579	(1,428)	4,151	-	4,151
176 University of Puerto Rico	551,614	-	551,614	268,912	282,702
193 Office of Government Ethics	9,564	(130)	9,434	4,839	4,595
200 Special Independent Prosecutor's Panel	3,224	42	3,266	1,632	1,634
209 Contributions to Political Parties	-	-	-	-	-
208 Contributions to the Municipalities	141,926	22,347	164,273	90,057	74,216
220 Correctional Health	43,811	(781)	43,030	22,304	20,727
268 Puerto Rico Institute of Statistics	2,068	482	2,550	1,490	1,060
272 Office of the Inspector General	16,433	(312)	16,121	8,043	8,078
289 Energy Commission	-	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	59,527	-	59,527	29,019	30,508
Total - Out of Scope Entities	\$ 1,378,827	\$ (42,479)	\$ 1,336,348	\$ 680,263	\$ 656,085

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Recap					
Entities Operating in PRIFAS 7.5	\$ 5,836,546	\$ (1,320,139)	\$ 4,516,407	\$ 1,915,517	\$ 2,600,890
Core Component Units	1,110,614	46,579	1,157,193	498,903	658,290
Secondary Component Units	247,672	17,752	265,424	911,582	(646,158)
OMB and Hacienda Custodies	3,852,800	1,925,187	5,777,987	649,953	5,128,034
Out of Scope Entities	1,378,827	(42,479)	1,336,348	680,263	656,085
Total	\$ 12,426,459	\$ 626,901	\$ 13,053,360	\$ 4,656,219	\$ 8,397,141

Notes:

- 1) For purposes of actuals reporting, DPS related entities are being combined under entity code 45 (Department of Public Safety) with regards to budget and actual figures.
- 2) For purposes of reporting, Paygo is included under entity code 25 (Custody of the Department of the Treasury).
- 3) Please refer to the Appendix for a summary of actuals by month, and compliance, for CORE and Secondary Component Units.

Puerto Rico Department of Treasury

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

By Agency

YTD from 7/1/2022 through:

December-22

12/31/22

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Entities Operating in PRIFAS 7.5					
11 Puerto Rico Traffic Safety Commission	\$ 1,563	\$ -	\$ 1,563	\$ -	\$ 1,563
15 Office of the Governor	-	-	-	-	-
16 Office of Management and Budget	1,120	-	1,120	267	853
18 Planning Board	-	-	-	-	-
23 Puerto Rico Department of State	3,576	-	3,576	22	3,554
24 Puerto Rico Department of Treasury	750,719	-	750,719	286,638	464,081
28 State Elections Commission	-	-	-	-	-
30 Human Resources Management & Transformation	992	-	992	259	733
31 General Services Administration	4,734	-	4,734	8,464	(3,730)
34 Commission of Investigation, Processing and Appeals	-	-	-	-	-
37 Civil Rights Commission	-	-	-	-	-
38 Puerto Rico Department of Justice	6,086	-	6,086	1,162	4,924
43 Puerto Rico National Guard	-	-	-	-	-
45 Department of Public Safety	54,705	-	54,705	5,554	49,151
49 Department of Transportation and Public Works	102,356	-	102,356	21,484	80,872
50 Department of Natural and Environmental Resources	42,748	-	42,748	14,222	28,526
55 Puerto Rico Department of Agriculture	3,024	-	3,024	209	2,815
60 Office of the Citizen's Ombudsman	-	-	-	-	-
62 Cooperative Development Commission of Puerto Rico	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	328,318	-	328,318	74,114	254,204
68 Puerto Rico Labor Relations Board	478	-	478	159	319
69 Puerto Rico Department of Consumer Affairs	1,866	-	1,866	551	1,315
71 Department of Health	140,216	-	140,216	28,482	111,734
78 Department of Housing	21,449	-	21,449	-	21,449
81 Department of Education	14,961	-	14,961	6,903	8,058
82 Institute of Puerto Rican Culture	1,200	-	1,200	1	1,199
87 Department of Recreation and Sports	20,200	-	20,200	259	19,941
95 Mental Health and Drug Addiction Services Administration	4,560	-	4,560	478	4,082
96 Office of the Women's Advocate	-	-	-	-	-
117 Act 70	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	-	-	-	-	-
122 Secretariat of the Department of the Family	-	-	-	-	-
123 Family and Children Administration	-	-	-	-	-
124 Child Support Administration (ASUME)	-	-	-	-	-
126 Vocational Rehabilitation Administration	750	-	750	7	743
127 Administration for Socioeconomic Development of the Family	-	-	-	-	-
137 Department of Correction and Rehabilitation	20,000	-	20,000	1,652	18,348
139 Parole Board	-	-	-	-	-
152 Elderly and Retired People Advocate Office	-	-	-	-	-
153 Office for People with Disabilities	-	-	-	-	-
155 State Historic Preservation Office of Puerto Rico	1,082	-	1,082	124	958
231 Office for the Patient's Advocate	-	-	-	-	-
241 Administration for Integral Development of Childhood	-	-	-	-	-
266 Office of Public Safety Affairs	-	-	-	-	-
279 Public Service Appeals Commission	-	-	-	-	-
281 Office of the Election Comptroller	-	-	-	-	-
298 Public Service Regulatory Board	30,765	-	30,765	3,068	27,697
Total - Entities Operating in PRIFAS 7.5	\$ 1,557,468	\$ -	\$ 1,557,468	\$ 454,076	\$ 1,103,392

Puerto Rico Department of Treasury

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

By Agency

YTD from 7/1/2022 through:

December-22

12/31/22

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Core Component Units					
70 State Insurance Fund Corporation	\$ 556,276	\$ -	\$ 556,276	\$ 240,008	\$ 316,268
79 Automobile Accidents Compensation Administration	90,956	-	90,956	15,739	75,217
90 Medical Services Administration of Puerto Rico	138,440	-	138,440	77,065	61,375
119 Department of Economic Development & Commerce	162,079	-	162,079	13,585	148,494
162 Public Building Authority	127,164	-	127,164	57,981	69,183
163 Puerto Rico Aqueduct and Sewer Authority	-	-	-	-	-
166 Industrial Development Company	-	-	-	9,927	(9,927)
168 Puerto Rico Ports Authority	89,845	-	89,845	52,234	37,611
180 Tourism Company	-	-	-	39,219	(39,219)
187 Puerto Rico Health Insurance Administration	333,475	-	333,475	156,822	176,653
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	82,223	-	82,223	39,639	42,584
235 Puerto Rico Housing Finance Corporation	89,322	-	89,322	2,319	87,003
277 Agricultural Enterprises Development Administration	81,312	-	81,312	40,817	40,495
285 Puerto Rico Integrated Transit Authority	36,941	-	36,941	53,239	(16,298)
295 Fiscal Agency & Financial Advisory Authority	6,923	-	6,923	1,995	4,928
303 Convention Center of District Authority	27,334	-	27,334	18,460	8,874
Total - Core Component Units	\$ 1,822,290	\$ -	\$ 1,822,290	\$ 819,050	\$ 1,003,240
Secondary Component Units					
22 Office of The Commissioner of Insurance	\$ 10,324	\$ -	\$ 10,324	\$ 3,416	\$ 6,908
29 Puerto Rico Federal Affairs Administration	-	-	-	-	-
75 Office of the Financial Institutions Commissioner	13,023	-	13,023	3,609	9,415
105 Industrial Commission	21,101	-	21,101	6,585	14,516
109 Puerto Rico School of Plastic Arts	2,167	-	2,167	706	1,461
121 Government Board of the 911 Service	-	-	-	4,781	(4,781)
138 Institutional Trust of the National Guard of Puerto Rico	7,392	-	7,392	1,997	5,395
161 Puerto Rico Infrastructure Financing Authority	1,066	-	1,066	-	1,066
165 Land Authority of Puerto Rico	9,844	-	9,844	-	9,844
167 Integral Development of the "Península de Cantera"	770	-	770	40	730
177 Land Administration of Puerto Rico	11,560	-	11,560	1,913	9,647
186 Culebra Conservation and Development Authority	283	-	283	-	283
189 Institute of Forensic Science	472	-	472	103	369
191 Musical Arts Corporation	1,766	-	1,766	274	1,492
192 Fine Arts Center Corporation	2,317	-	2,317	841	1,476
195 Economic Development Bank of PR	13,227	-	13,227	4,112	9,115
196 Puerto Rico Public Broadcasting Corporation	2,500	-	2,500	1,300	1,200
198 Agricultural Insurance Corporation	2,818	-	2,818	4,688	(1,870)
215 Puerto Rico Conservatory of Music Corporation	4,315	-	4,315	697	3,618
236 Innovation Fund for Agricultural Development of Puerto Rico	13,624	-	13,624	-	13,624
238 Ponce Authority (Authority Of The Port Of The Americas)	-	-	-	-	-
264 Corporation for the "Caño Martin Peña" Enlace Project	-	-	-	-	-
265 Roosevelt Roads	-	-	-	434	(434)
271 Puerto Rico Technology and Innovation Services	1,208	-	1,208	-	1,208
276 Puerto Rico Public Private Partnership Authority	10,128	-	10,128	2,440	7,688
286 Authority of the Port of Ponce	391	-	391	-	391
288 University of Puerto Rico Comprehensive Cancer Center	19,977	-	19,977	-	19,977
293 Center for Diabetes Research, Education, and Medical Services	250	-	250	84	166
310 Municipal Finance Corporation	201,874	-	201,874	56,704	145,170
311 Puerto Rico Gaming Commission	347,397	-	347,397	85,021	262,376
312 Retirement Board of the Government of Puerto Rico	-	-	-	-	-
329 Office of Socioeconomic Development	-	-	-	-	-
TBD1 COFINA	-	-	-	280	(280)
LTT Lottery - Traditional	-	-	-	-	-
LTE Lottery - Electronic	-	-	-	-	-
Total - Secondary Component Units	\$ 699,794	\$ -	\$ 699,794	\$ 180,024	\$ 519,770

Puerto Rico Department of Treasury

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

By Agency

YTD from 7/1/2022 through:

December-22

12/31/22

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
OMB and Hacienda Custodies					
17 Custody of the Office of Management and Budget	\$ 16,950	\$ -	\$ 16,950	\$ -	\$ 16,950
25 Custody of the Department of the Treasury	372,753	-	372,753	37,060	335,693
Total - OMB and Hacienda Custodies	\$ 389,703	\$ -	\$ 389,703	\$ 37,060	\$ 352,643

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

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Recap					
Entities Operating in PRIFAS 7.5	\$ 1,557,468	\$ -	\$ 1,557,468	\$ 454,076	\$ 1,103,392
Core Component Units	1,822,290	-	1,822,290	819,050	1,003,240
Secondary Component Units	699,794	-	699,794	180,024	519,770
OMB and Hacienda Custodies	389,703	-	389,703	37,060	352,643
Out of Scope Entities	30,948	-	30,948	-	30,948
Total	\$ 4,500,203	\$ -	\$ 4,500,203	\$ 1,490,210	\$ 3,009,993

Notes:

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

Puerto Rico Department of Treasury

YTD Budget and YTD Actual Results for FY23 General and Special Revenue Fund Budget v. Actual

By Agency

YTD from 7/1/2022 through:

December-22

12/31/22

6

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Entities Operating in PRIFAS 7.5						
11 Puerto Rico Traffic Safety Commission	\$ 782	\$ 58	\$ 839	\$ 115	\$ 724	86%
15 Office of the Governor	7,998	(538)	7,460	7,036	424	6%
16 Office of Management and Budget	11,023	(2,878)	8,144	5,597	2,547	31%
18 Planning Board	-	4,893	4,893	5,252	(359)	-7%
23 Puerto Rico Department of State	9,313	(1,038)	8,275	7,959	316	4%
24 Puerto Rico Department of Treasury	469,712	(12,901)	456,810	348,173	108,637	24%
28 State Elections Commission	15,784	(1,098)	14,686	12,657	2,029	14%
30 Human Resources Management & Transformation	3,701	(1,712)	1,988	2,221	(232)	-12%
31 General Services Administration	13,956	(438)	13,518	16,891	(3,373)	-25%
34 Commission of Investigation, Processing and Appeals	238	(48)	190	161	29	15%
37 Civil Rights Commission	424	(20)	404	351	53	13%
38 Puerto Rico Department of Justice	66,058	(12,086)	53,972	45,895	8,077	15%
43 Puerto Rico National Guard	9,227	1,656	10,882	11,826	(944)	-9%
45 Department of Public Safety	614,387	(80,180)	534,207	522,398	11,810	2%
49 Department of Transportation and Public Works	109,033	(1,948)	107,085	65,056	42,029	39%
50 Department of Natural and Environmental Resources	73,358	(5,708)	67,649	54,729	12,921	19%
55 Puerto Rico Department of Agriculture	18,604	(4,943)	13,661	17,882	(4,221)	-31%
60 Office of the Citizen's Ombudsman	1,780	(167)	1,613	1,379	234	14%
62 Cooperative Development Commission of Puerto Rico	1,412	(456)	956	624	332	35%
67 Puerto Rico Department of Labor and Human Resources	189,073	(15,569)	173,503	80,923	92,580	53%
68 Puerto Rico Labor Relations Board	720	(131)	589	533	56	10%
69 Puerto Rico Department of Consumer Affairs	7,405	(2,065)	5,340	5,152	187	4%
71 Department of Health	283,765	(41,987)	241,778	187,143	54,635	23%
78 Department of Housing	26,222	(4,951)	21,271	11,132	10,139	48%
81 Department of Education	1,244,401	(451,992)	792,408	528,085	264,323	33%
82 Institute of Puerto Rican Culture	9,688	(1,655)	8,033	6,919	1,115	14%
87 Department of Recreation and Sports	25,909	(4,617)	21,292	10,588	10,704	50%
95 Mental Health and Drug Addiction Services Administration	60,101	(11,806)	48,294	34,638	13,656	28%
96 Office of the Women's Advocate	2,152	1,274	3,426	1,339	2,087	61%
117 Act 70	-	11,335	11,335	-	11,335	100%
120 Veteran's Advocate Office of Puerto Rico	1,870	(82)	1,787	970	818	46%
122 Secretariat of the Department of the Family	22,957	(7,366)	15,591	16,263	(671)	-4%
123 Family and Children Administration	88,485	1,804	90,289	88,776	1,513	2%
124 Child Support Administration (ASUME)	8,245	477	8,722	9,950	(1,228)	-14%
126 Vocational Rehabilitation Administration	12,242	(1,967)	10,274	11,906	(1,632)	-16%
127 Administration for Socioeconomic Development of the Family	45,509	(10,068)	35,441	34,768	672	2%
137 Department of Correction and Rehabilitation	206,788	1,243	208,031	197,677	10,354	5%
139 Parole Board	1,324	(89)	1,235	1,175	60	5%
152 Elderly and Retired People Advocate Office	1,386	8	1,394	832	562	40%
153 Office for People with Disabilities	1,115	(55)	1,060	1,079	(19)	-2%
155 State Historic Preservation Office of Puerto Rico	4,051	201	4,251	898	3,353	79%
231 Office for the Patient's Advocate	1,144	(67)	1,077	783	294	27%
241 Administration for Integral Development of Childhood	3,604	(350)	3,254	4,050	(796)	-24%
266 Office of Public Safety Affairs	1,261	(5)	1,256	1,236	20	2%
279 Public Service Appeals Commission	1,241	59	1,300	1,380	(80)	-6%
281 Office of the Election Comptroller	19,571	(2,112)	17,459	5,173	12,286	70%
298 Public Service Regulatory Board	-	-	-	-	-	-
Total - Entities Operating in PRIFAS 7.5	\$ 3,697,007	\$ (660,083)	\$ 3,036,924	\$ 2,369,568	\$ 667,357	22%

Puerto Rico Department of Treasury

YTD Budget and YTD Actual Results for FY23 General and Special Revenue Fund Budget v. Actual

By Agency

YTD from 7/1/2022 through:

December-22

12/31/22

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(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Core Component Units						
70 State Insurance Fund Corporation	\$ 278,138	\$ 3,998	\$ 282,136	\$ 240,008	\$ 42,128	15%
79 Automobile Accidents Compensation Administration	45,478	681	46,159	15,739	30,420	66%
90 Medical Services Administration of Puerto Rico	102,208	(8,473)	93,735	97,138	(3,403)	-4%
119 Department of Economic Development & Commerce	102,747	(392)	102,355	47,466	54,889	54%
162 Public Building Authority	79,100	13,974	93,074	72,175	20,899	22%
163 Puerto Rico Aqueduct and Sewer Authority	-	-	-	9,927	(9,927)	
166 Industrial Development Company	21,865	-	-	9,927	(9,927)	
168 Puerto Rico Ports Authority	44,923	1,189	46,112	52,234	(6,122)	-13%
180 Tourism Company	-	311	311	39,219	(38,909)	-12514%
187 Puerto Rico Health Insurance Administration	574,080	(53)	574,027	537,923	36,103	6%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	41,112	787	41,899	39,639	2,260	5%
235 Puerto Rico Housing Finance Corporation	48,611	236	48,847	5,955	42,892	88%
277 Agricultural Enterprises Development Administration	67,497	(3,266)	64,231	61,254	2,976	5%
285 Puerto Rico Integrated Transit Authority	39,583	12,443	52,026	64,778	(12,752)	-25%
295 Fiscal Agency & Financial Advisory Authority	29,310	660	29,969	14,403	15,566	52%
303 Convention Center of District Authority	13,667	379	14,046	18,460	(4,414)	-31%
Total - Core Component Units	\$ 1,488,317	\$ 22,473	\$ 1,488,925	\$ 1,326,246	\$ 162,679	11%
Secondary Component Units						
22 Office of The Commissioner of Insurance	\$ 5,162	\$ 104	\$ 5,266	\$ 3,416	\$ 1,850	35%
29 Puerto Rico Federal Affairs Administration	1,476	(166)	1,310	1,200	110	8%
75 Office of the Financial Institutions Commissioner	6,512	123	6,635	3,609	3,026	46%
105 Industrial Commission	10,551	286	10,837	6,585	4,252	39%
109 Puerto Rico School of Plastic Arts	2,433	(103)	2,330	1,495	835	36%
121 Government Board of the 911 Service	-	-	-	4,781	(4,781)	
138 Institutional Trust of the National Guard of Puerto Rico	3,696	21	3,717	1,997	1,720	46%
161 Puerto Rico Infrastructure Financing Authority	1,627	(40)	1,587	865,224	(863,637)	-54420%
165 Land Authority of Puerto Rico	4,922	205	5,127	-	5,127	100%
167 Integral Development of the "Península de Cantera"	683	32	714	187	527	74%
177 Land Administration of Puerto Rico	5,780	79	5,859	1,913	3,946	67%
186 Culebra Conservation and Development Authority	261	2	263	-	263	100%
189 Institute of Forensic Science	9,502	73	9,575	10,317	(743)	-8%
191 Musical Arts Corporation	3,497	(34)	3,463	2,587	876	25%
192 Fine Arts Center Corporation	3,233	(92)	3,141	2,900	241	8%
195 Economic Development Bank of PR	6,614	158	6,771	4,112	2,659	39%
196 Puerto Rico Public Broadcasting Corporation	1,250	356	1,606	1,454	152	9%
198 Agricultural Insurance Corporation	1,409	46	1,455	4,688	(3,233)	-222%
215 Puerto Rico Conservatory of Music Corporation	4,533	(50)	4,483	1,689	2,794	62%
236 Innovation Fund for Agricultural Development of Puerto Rico	6,812	24	6,836	-	6,836	100%
238 Ponce Authority (Authority Of The Port Of The Americas)	106	-	106	-	106	100%
264 Corporation for the "Caño Martin Peña" Enlace Project	14,728	56	14,784	-	14,784	100%
265 Roosevelt Roads	-	3,770	3,770	945	2,825	75%
271 Puerto Rico Technology and Innovation Services	32,859	92	32,950	-	32,950	100%
276 Puerto Rico Public Private Partnership Authority	11,738	3,385	15,123	5,524	9,599	63%
286 Authority of the Port of Ponce	553	3	556	-	556	100%
288 University of Puerto Rico Comprehensive Cancer Center	20,042	5,498	25,540	-	25,540	100%
293 Center for Diabetes Research, Education, and Medical Services	443	14	457	340	117	26%
310 Municipal Finance Corporation	100,937	-	100,937	56,704	44,233	44%
311 Puerto Rico Gaming Commission	174,863	(70)	174,793	86,438	88,355	51%
312 Retirement Board of the Government of Puerto Rico	29,584	(5,554)	24,029	21,226	2,803	12%
329 Office of Socioeconomic Development	7,933	658	8,591	1,995	6,596	77%
TBD1 COFINA	-	-	-	280	(280)	
LTT Lottery - Traditional	-	-	-	-	-	
LTE Lottery - Electronic	473,733	8,876	482,609	1,091,607	(608,997)	-126%
Total - Secondary Component Units	\$ 947,466	\$ 17,752	\$ 965,218	\$ 2,183,213	\$ (1,217,995)	-126%

Puerto Rico Department of Treasury

YTD Budget and YTD Actual Results for FY23 General and Special Revenue Fund Budget v. Actual

By Agency

YTD from 7/1/2022 through:

December-22

12/31/22

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(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
OMB and Hacienda Custodies						
17 Custody of the Office of Management and Budget	\$ 454,709	\$ (131,175)	\$ 323,534	\$ -	\$ 323,534	100%
25 Custody of the Department of the Treasury	1,666,543	1,093,768	2,760,311	687,012	2,073,299	75%
Total - OMB and Hacienda Custodies	\$ 2,121,252	\$ 962,593	\$ 3,083,845	\$ 687,012	\$ 2,396,832	78%

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Out of Scope Entities						
8 Office of the Comptroller	\$ 22,407	\$ (2,323)	\$ 20,083	\$ 20,442	\$ (359)	-2%
10 The General Court of Justice	191,772	(27,076)	164,696	152,212	12,484	8%
100 Legislative Assembly of the Commonwealth	66,523	(1,949)	64,573	81,314	(16,741)	-26%
106 Public Housing Administration	10,103	(714)	9,389	-	9,389	100%
176 University of Puerto Rico	275,807	-	275,807	268,912	6,895	3%
193 Office of Government Ethics	4,782	(65)	4,717	4,839	(122)	-3%
200 Special Independent Prosecutor's Panel	1,612	21	1,633	1,632	1	0%
209 Contributions to Political Parties	-	-	-	-	-	-
208 Contributions to the Municipalities	70,963	11,173	82,136	90,057	(7,920)	-10%
220 Correctional Health	21,906	(390)	21,515	22,304	(789)	-4%
268 Puerto Rico Institute of Statistics	1,034	241	1,275	1,490	(215)	-17%
272 Office of the Inspector General	8,217	(156)	8,060	8,043	17	0%
289 Energy Commission	-	-	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	29,764	-	29,764	29,019	744	3%
Total - Out of Scope Entities	\$ 704,888	\$ (21,239)	\$ 683,648	\$ 680,263	\$ 3,385	0%

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Recap						
Entities Operating in PRIFAS 7.5	\$ 3,697,007	\$ (660,069)	\$ 3,036,938	\$ 2,369,594	\$ 667,344	22%
Core Component Units	1,466,452	23,290	1,489,742	1,317,953	171,789	12%
Secondary Component Units	473,733	8,876	482,609	1,091,607	(608,997)	-126%
OMB and Hacienda Custodies	2,121,252	962,593	3,083,845	687,012	2,396,832	78%
Out of Scope Entities	704,888	(21,239)	683,648	680,263	3,385	0%
Total	\$ 8,463,331	\$ 313,450	\$ 8,776,781	\$ 6,146,429	\$ 2,630,353	30%

Notes:

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

Puerto Rico Department of Treasury

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

By Agency

YTD from 7/1/2022 through:

December-22

12/31/22

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(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Entities Operating in PRIFAS 7.5						
11 Puerto Rico Traffic Safety Commission	\$ -	\$ 58	\$ 58	\$ 115	\$ (58)	-100%
15 Office of the Governor	7,998	(538)	7,460	7,036	424	6%
16 Office of Management and Budget	10,463	(2,878)	7,584	5,330	2,255	30%
18 Planning Board	-	4,893	4,893	5,252	(359)	-7%
23 Puerto Rico Department of State	7,525	(1,038)	6,487	7,937	(1,450)	-22%
24 Puerto Rico Department of Treasury	94,352	(12,901)	81,451	61,535	19,916	24%
28 State Elections Commission	15,784	(1,098)	14,686	12,657	2,029	14%
30 Human Resources Management & Transformation	3,205	(1,712)	1,492	1,962	(470)	-31%
31 General Services Administration	11,589	(438)	11,151	8,427	2,724	24%
34 Commission of Investigation, Processing and Appeals	238	(48)	190	161	29	15%
37 Civil Rights Commission	424	(20)	404	351	53	13%
38 Puerto Rico Department of Justice	63,015	(12,086)	50,929	44,733	6,196	12%
43 Puerto Rico National Guard	9,227	1,656	10,882	11,826	(944)	-9%
45 Department of Public Safety	587,035	(80,180)	506,855	516,844	(9,989)	-2%
49 Department of Transportation and Public Works	57,855	(1,948)	55,907	43,572	12,335	22%
50 Department of Natural and Environmental Resources	51,984	(5,708)	46,275	40,506	5,769	12%
55 Puerto Rico Department of Agriculture	17,092	(4,943)	12,149	17,672	(5,523)	-45%
60 Office of the Citizen's Ombudsman	1,780	(167)	1,613	1,379	234	14%
62 Cooperative Development Commission of Puerto Rico	1,412	(456)	956	624	332	35%
67 Puerto Rico Department of Labor and Human Resources	24,914	(15,569)	9,344	6,809	2,535	27%
68 Puerto Rico Labor Relations Board	481	(131)	350	374	(23)	-7%
69 Puerto Rico Department of Consumer Affairs	6,472	(2,065)	4,407	4,602	(195)	-4%
71 Department of Health	213,657	(41,987)	171,670	158,661	13,009	8%
78 Department of Housing	15,498	(4,951)	10,546	11,132	(585)	-6%
81 Department of Education	1,236,920	(451,992)	784,928	521,182	263,745	34%
82 Institute of Puerto Rican Culture	9,088	(1,655)	7,433	6,918	516	7%
87 Department of Recreation and Sports	15,809	(4,617)	11,192	10,330	863	8%
95 Mental Health and Drug Addiction Services Administration	57,821	(11,806)	46,014	34,160	11,854	26%
96 Office of the Women's Advocate	2,152	1,274	3,426	1,339	2,087	61%
117 Act 70	-	11,335	11,335	-	11,335	100%
120 Veteran's Advocate Office of Puerto Rico	1,870	(82)	1,787	970	818	46%
122 Secretariat of the Department of the Family	22,957	(7,366)	15,591	16,263	(671)	-4%
123 Family and Children Administration	88,485	1,804	90,289	88,776	1,513	2%
124 Child Support Administration (ASUME)	8,245	477	8,722	9,950	(1,228)	-14%
126 Vocational Rehabilitation Administration	11,867	(1,967)	9,899	11,900	(2,000)	-20%
127 Administration for Socioeconomic Development of the Family	45,509	(10,068)	35,441	34,768	672	2%
137 Department of Correction and Rehabilitation	196,788	1,243	198,031	196,025	2,006	1%
139 Parole Board	1,324	(89)	1,235	1,175	60	5%
152 Elderly and Retired People Advocate Office	1,386	8	1,394	832	562	40%
153 Office for People with Disabilities	1,115	(55)	1,060	1,079	(19)	-2%
155 State Historic Preservation Office of Puerto Rico	3,510	201	3,710	775	2,935	79%
231 Office for the Patient's Advocate	1,144	(67)	1,077	783	294	27%
241 Administration for Integral Development of Childhood	3,604	(350)	3,254	4,050	(796)	-24%
266 Office of Public Safety Affairs	-	13	13	26	(13)	-97%
279 Public Service Appeals Commission	1,261	(5)	1,256	1,236	20	2%
281 Office of the Election Comptroller	1,241	59	1,300	1,380	(80)	-6%
298 Public Service Regulatory Board	4,189	(2,112)	2,077	2,106	(29)	-1%
Total - Entities Operating in PRIFAS 7.5	\$ 2,918,273	\$ (660,069)	\$ 2,258,204	\$ 1,915,517	\$ 342,686	15%

Puerto Rico Department of Treasury

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

By Agency

YTD from 7/1/2022 through:

December-22

12/31/22

6

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Core Component Units						
70 State Insurance Fund Corporation	\$ -	\$ 3,998	\$ 3,998	\$ -	\$ 3,998	100%
79 Automobile Accidents Compensation Administration	-	681	681	-	681	100%
90 Medical Services Administration of Puerto Rico	32,988	(8,473)	24,515	20,073	4,442	18%
119 Department of Economic Development & Commerce	21,708	(392)	21,315	33,881	(12,566)	-59%
162 Public Building Authority	15,518	13,974	29,492	14,194	15,298	52%
163 Puerto Rico Aqueduct and Sewer Authority	-	817	817	1,633	(817)	-100%
166 Industrial Development Company	-	-	-	-	-	-
168 Puerto Rico Ports Authority	-	1,189	1,189	-	1,189	100%
180 Tourism Company	-	311	311	-	311	100%
187 Puerto Rico Health Insurance Administration	407,343	(53)	407,289	381,101	26,188	6%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	-	787	787	-	787	100%
235 Puerto Rico Housing Finance Corporation	3,950	236	4,186	3,636	550	13%
277 Agricultural Enterprises Development Administration	26,841	(3,266)	23,575	20,437	3,138	13%
285 Puerto Rico Integrated Transit Authority	21,112	12,443	33,555	11,538	22,017	66%
295 Fiscal Agency & Financial Advisory Authority	25,848	660	26,508	12,408	14,100	53%
303 Convention Center of District Authority	-	379	379	-	379	100%
Total - Core Component Units	\$ 555,307	\$ 23,290	\$ 578,597	\$ 498,903	\$ 79,694	14%
Secondary Component Units						
22 Office of The Commissioner of Insurance	\$ -	\$ 104	\$ 104	\$ -	\$ 104	100%
29 Puerto Rico Federal Affairs Administration	1,476	(166)	1,310	1,200	110	8%
75 Office of the Financial Institutions Commissioner	-	123	123	-	123	100%
105 Industrial Commission	-	286	286	-	286	100%
109 Puerto Rico School of Plastic Arts	1,350	(103)	1,246	789	457	37%
121 Government Board of the 911 Service	-	-	-	-	-	-
138 Institutional Trust of the National Guard of Puerto Rico	-	21	21	-	21	100%
161 Puerto Rico Infrastructure Financing Authority	1,094	(40)	1,054	865,224	(864,170)	-81991%
165 Land Authority of Puerto Rico	-	205	205	-	205	100%
167 Integral Development of the "Península de Cantera"	298	32	329	147	182	55%
177 Land Administration of Puerto Rico	-	79	79	-	79	100%
186 Culebra Conservation and Development Authority	120	2	121	-	121	100%
189 Institute of Forensic Science	9,266	73	9,339	10,214	(876)	-9%
191 Musical Arts Corporation	2,614	(34)	2,580	2,313	267	10%
192 Fine Arts Center Corporation	2,075	(92)	1,983	2,059	(76)	-4%
195 Economic Development Bank of PR	-	158	158	-	158	100%
196 Puerto Rico Public Broadcasting Corporation	-	356	356	154	202	57%
198 Agricultural Insurance Corporation	-	46	46	-	46	100%
215 Puerto Rico Conservatory of Music Corporation	2,376	(50)	2,325	992	1,333	57%
236 Innovation Fund for Agricultural Development of Puerto Rico	-	24	24	-	24	100%
238 Ponce Authority (Authority Of The Port Of The Americas)	106	-	106	-	106	100%
264 Corporation for the "Caño Martin Peña" Enlace Project	14,728	56	14,784	-	14,784	100%
265 Roosevelt Roads	-	3,770	3,770	511	3,259	86%
271 Puerto Rico Technology and Innovation Services	32,255	92	32,346	-	32,346	100%
276 Puerto Rico Public Private Partnership Authority	6,674	3,385	10,059	3,084	6,975	69%
286 Authority of the Port of Ponce	357	3	360	-	360	100%
288 University of Puerto Rico Comprehensive Cancer Center	10,053	5,498	15,551	-	15,551	100%
293 Center for Diabetes Research, Education, and Medical Services	318	14	332	256	76	23%
310 Municipal Finance Corporation	-	-	-	-	-	-
311 Puerto Rico Gaming Commission	1,165	(70)	1,094	1,417	(323)	-30%
312 Retirement Board of the Government of Puerto Rico	29,584	(5,554)	24,029	21,226	2,803	12%
329 Office of Socioeconomic Development	7,933	658	8,591	1,995	6,596	77%
TBD1 COFINA	-	-	-	-	-	-
LTT Lottery - Traditional	-	-	-	-	-	-
LTE Lottery - Electronic	-	-	-	-	-	-
Total - Secondary Component Units	\$ 123,836	\$ 8,876	\$ 132,712	\$ 911,582	\$ (778,870)	-587%

Puerto Rico Department of Treasury

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

By Agency

YTD from 7/1/2022 through:

December-22

12/31/22

6

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
OMB and Hacienda Custodies						
17 Custody of the Office of Management and Budget	\$ 446,234	\$ (131,175)	\$ 315,059	\$ -	\$ 315,059	100%
25 Custody of the Department of the Treasury	1,480,167	1,093,768	2,573,935	649,953	1,923,982	75%
Total - OMB and Hacienda Custodies	\$ 1,926,400	\$ 962,593	\$ 2,888,993	\$ 649,953	\$ 2,239,041	78%

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Out of Scope Entities						
8 Office of the Comptroller	\$ 22,407	\$ (2,323)	\$ 20,083	\$ 20,442	\$ (359)	-2%
10 The General Court of Justice	183,612	(27,076)	156,536	152,212	4,323	3%
100 Legislative Assembly of the Commonwealth	66,523	(1,949)	64,573	81,314	(16,741)	-26%
106 Public Housing Administration	2,790	(714)	2,075	-	2,075	100%
176 University of Puerto Rico	275,807	-	275,807	268,912	6,895	3%
193 Office of Government Ethics	4,782	(65)	4,717	4,839	(122)	-3%
200 Special Independent Prosecutor's Panel	1,612	21	1,633	1,632	1	0%
209 Contributions to Political Parties	-	-	-	-	-	-
208 Contributions to the Municipalities	70,963	11,173	82,136	90,057	(7,920)	-10%
220 Correctional Health	21,906	(390)	21,515	22,304	(789)	-4%
268 Puerto Rico Institute of Statistics	1,034	241	1,275	1,490	(215)	-17%
272 Office of the Inspector General	8,217	(156)	8,060	8,043	17	0%
289 Energy Commission	-	-	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	29,764	-	29,764	29,019	744	3%
Total - Out of Scope Entities	\$ 689,414	\$ (21,239)	\$ 668,174	\$ 680,263	\$ (12,089)	-2%

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Recap						
Entities Operating in PRIFAS 7.5	\$ 2,918,273	\$ (660,069)	\$ 2,258,204	\$ 1,915,517	\$ 342,686	15%
Core Component Units	555,307	23,290	578,597	498,903	79,694	14%
Secondary Component Units	123,836	8,876	132,712	911,582	(778,870)	-587%
OMB and Hacienda Custodies	1,926,400	962,593	2,888,993	649,953	2,239,041	78%
Out of Scope Entities	689,414	(21,239)	668,174	680,263	(12,089)	-2%
Total	\$ 6,213,230	\$ 313,450	\$ 6,526,680	\$ 4,656,219	\$ 1,870,461	29%

Notes:

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

Puerto Rico Department of Treasury

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

By Agency

YTD from 7/1/2022 through:

December-22

12/31/22

6

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Entities Operating in PRIFAS 7.5						
11 Puerto Rico Traffic Safety Commission	\$ 782	\$ -	\$ 782	\$ -	\$ 782	100%
15 Office of the Governor	-	-	-	-	-	-
16 Office of Management and Budget	560	-	560	267	293	52%
18 Planning Board	-	-	-	-	-	-
23 Puerto Rico Department of State	1,788	-	1,788	22	1,766	99%
24 Puerto Rico Department of Treasury	375,360	-	375,360	286,638	88,721	24%
28 State Elections Commission	-	-	-	-	-	-
30 Human Resources Management & Transformation	496	-	496	259	237	48%
31 General Services Administration	2,367	-	2,367	8,464	(6,097)	-258%
34 Commission of Investigation, Processing and Appeals	-	-	-	-	-	-
37 Civil Rights Commission	-	-	-	-	-	-
38 Puerto Rico Department of Justice	3,043	-	3,043	1,162	1,881	62%
43 Puerto Rico National Guard	-	-	-	-	-	-
45 Department of Public Safety	27,353	-	27,353	5,554	21,799	80%
49 Department of Transportation and Public Works	51,178	-	51,178	21,484	29,694	58%
50 Department of Natural and Environmental Resources	21,374	-	21,374	14,222	7,152	33%
55 Puerto Rico Department of Agriculture	1,512	-	1,512	209	1,303	86%
60 Office of the Citizen's Ombudsman	-	-	-	-	-	-
62 Cooperative Development Commission of Puerto Rico	-	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	164,159	-	164,159	74,114	90,045	55%
68 Puerto Rico Labor Relations Board	239	-	239	159	80	33%
69 Puerto Rico Department of Consumer Affairs	933	-	933	551	382	41%
71 Department of Health	70,108	-	70,108	28,482	41,626	59%
78 Department of Housing	10,725	-	10,725	-	10,725	100%
81 Department of Education	7,481	-	7,481	6,903	578	8%
82 Institute of Puerto Rican Culture	600	-	600	1	599	100%
87 Department of Recreation and Sports	10,100	-	10,100	259	9,841	97%
95 Mental Health and Drug Addiction Services Administration	2,280	-	2,280	478	1,802	79%
96 Office of the Women's Advocate	-	-	-	-	-	-
117 Act 70	-	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	-	-	-	-	-	-
122 Secretariat of the Department of the Family	-	-	-	-	-	-
123 Family and Children Administration	-	-	-	-	-	-
124 Child Support Administration (ASUME)	-	-	-	-	-	-
126 Vocational Rehabilitation Administration	375	-	375	7	368	98%
127 Administration for Socioeconomic Development of the Family	-	-	-	-	-	-
137 Department of Correction and Rehabilitation	10,000	-	10,000	1,652	8,348	83%
139 Parole Board	-	-	-	-	-	-
152 Elderly and Retired People Advocate Office	-	-	-	-	-	-
153 Office for People with Disabilities	-	-	-	-	-	-
155 State Historic Preservation Office of Puerto Rico	541	-	541	124	417	77%
231 Office for the Patient's Advocate	-	-	-	-	-	-
241 Administration for Integral Development of Childhood	-	-	-	-	-	-
266 Office of Public Safety Affairs	-	-	-	-	-	-
279 Public Service Appeals Commission	-	-	-	-	-	-
281 Office of the Election Comptroller	-	-	-	-	-	-
298 Public Service Regulatory Board	15,383	-	15,383	3,068	12,315	80%
Total - Entities Operating in PRIFAS 7.5	\$ 778,734	\$ -	\$ 778,734	\$ 454,076	\$ 324,658	42%

Puerto Rico Department of Treasury

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

By Agency

YTD from 7/1/2022 through:

December-22

12/31/22

6

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Core Component Units						
70 State Insurance Fund Corporation	\$ 278,138	\$ -	\$ 278,138	\$ 240,008	\$ 38,130	14%
79 Automobile Accidents Compensation Administration	45,478	-	45,478	15,739	29,739	65%
90 Medical Services Administration of Puerto Rico	69,220	-	69,220	77,065	(7,845)	-11%
119 Department of Economic Development & Commerce	81,040	-	81,040	13,585	67,455	83%
162 Public Building Authority	63,582	-	63,582	57,981	5,601	9%
163 Puerto Rico Aqueduct and Sewer Authority	-	-	-	-	-	-
166 Industrial Development Company	-	-	-	9,927	(9,927)	-
168 Puerto Rico Ports Authority	44,923	-	44,923	52,234	(7,311)	-16%
180 Tourism Company	-	-	-	39,219	(39,219)	-
187 Puerto Rico Health Insurance Administration	166,738	-	166,738	156,822	9,915	6%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	41,112	-	41,112	39,639	1,473	4%
235 Puerto Rico Housing Finance Corporation	44,661	-	44,661	2,319	42,342	95%
277 Agricultural Enterprises Development Administration	40,656	-	40,656	40,817	(161)	0%
285 Puerto Rico Integrated Transit Authority	18,471	-	18,471	53,239	(34,769)	-188%
295 Fiscal Agency & Financial Advisory Authority	3,462	-	3,462	1,995	1,467	42%
303 Convention Center of District Authority	13,667	-	13,667	18,460	(4,793)	-35%
Total - Core Component Units	\$ 911,145	\$ -	\$ 911,145	\$ 819,050	\$ 92,095	10%
Secondary Component Units						
22 Office of The Commissioner of Insurance	\$ 5,162	\$ -	\$ 5,162	\$ 3,416	\$ 1,746	34%
29 Puerto Rico Federal Affairs Administration	-	-	-	-	-	-
75 Office of the Financial Institutions Commissioner	6,512	-	6,512	3,609	2,903	45%
105 Industrial Commission	10,551	-	10,551	6,585	3,966	38%
109 Puerto Rico School of Plastic Arts	1,084	-	1,084	706	378	35%
121 Government Board of the 911 Service	-	-	-	4,781	(4,781)	-
138 Institutional Trust of the National Guard of Puerto Rico	3,696	-	3,696	1,997	1,699	46%
161 Puerto Rico Infrastructure Financing Authority	533	-	533	-	533	100%
165 Land Authority of Puerto Rico	4,922	-	4,922	-	4,922	100%
167 Integral Development of the "Península de Cantera"	385	-	385	40	345	90%
177 Land Administration of Puerto Rico	5,780	-	5,780	1,913	3,867	67%
186 Culebra Conservation and Development Authority	142	-	142	-	142	100%
189 Institute of Forensic Science	236	-	236	103	133	56%
191 Musical Arts Corporation	883	-	883	274	609	69%
192 Fine Arts Center Corporation	1,159	-	1,159	841	318	27%
195 Economic Development Bank of PR	6,614	-	6,614	4,112	2,502	38%
196 Puerto Rico Public Broadcasting Corporation	1,250	-	1,250	1,300	(50)	-4%
198 Agricultural Insurance Corporation	1,409	-	1,409	4,688	(3,279)	-233%
215 Puerto Rico Conservatory of Music Corporation	2,158	-	2,158	697	1,461	68%
236 Innovation Fund for Agricultural Development of Puerto Rico	6,812	-	6,812	-	6,812	100%
238 Ponce Authority (Authority Of The Port Of The Americas)	-	-	-	-	-	-
264 Corporation for the "Caño Martin Peña" Enlace Project	-	-	-	-	-	-
265 Roosevelt Roads	-	-	-	434	(434)	-
271 Puerto Rico Technology and Innovation Services	604	-	604	-	604	100%
276 Puerto Rico Public Private Partnership Authority	5,064	-	5,064	2,440	2,624	52%
286 Authority of the Port of Ponce	196	-	196	-	196	100%
288 University of Puerto Rico Comprehensive Cancer Center	9,989	-	9,989	-	9,989	100%
293 Center for Diabetes Research, Education, and Medical Services	125	-	125	84	41	33%
310 Municipal Finance Corporation	100,937	-	100,937	56,704	44,233	44%
311 Puerto Rico Gaming Commission	173,699	-	173,699	85,021	88,678	51%
312 Retirement Board of the Government of Puerto Rico	-	-	-	-	-	-
329 Office of Socioeconomic Development	-	-	-	-	-	-
TBD1 COFINA	-	-	-	280	(280)	-
LTT Lottery - Traditional	-	-	-	-	-	-
LTE Lottery - Electronic	-	-	-	-	-	-
Total - Secondary Component Units	\$ 349,897	\$ -	\$ 349,897	\$ 180,024	\$ 169,873	49%

Puerto Rico Department of Treasury

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

By Agency

YTD from 7/1/2022 through:

December-22

12/31/22

6

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
OMB and Hacienda Custodies						
17 Custody of the Office of Management and Budget	\$ 8,475	\$ -	\$ 8,475	\$ -	\$ 8,475	100%
25 Custody of the Department of the Treasury	186,377	-	186,377	37,060	149,317	80%
Total - OMB and Hacienda Custodies	\$ 194,852	\$ -	\$ 194,852	\$ 37,060	\$ 157,792	81%

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Out of Scope Entities						
8 Office of the Comptroller	\$ -	\$ -	\$ -	\$ -	\$ -	
10 The General Court of Justice	8,161	-	8,161	-	8,161	100%
100 Legislative Assembly of the Commonwealth	-	-	-	-	-	
106 Public Housing Administration	7,314	-	7,314	-	7,314	100%
176 University of Puerto Rico	-	-	-	-	-	
193 Office of Government Ethics	-	-	-	-	-	
200 Special Independent Prosecutor's Panel	-	-	-	-	-	
209 Contributions to Political Parties	-	-	-	-	-	
208 Contributions to the Municipalities	-	-	-	-	-	
220 Correctional Health	-	-	-	-	-	
268 Puerto Rico Institute of Statistics	-	-	-	-	-	
272 Office of the Inspector General	-	-	-	-	-	
289 Energy Commission	-	-	-	-	-	
297 Financial Oversight and Management Board for Puerto Rico	-	-	-	-	-	
Total - Out of Scope Entities	\$ 15,474	\$ -	\$ 15,474	\$ -	\$ 15,474	100%

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Recap						
Entities Operating in PRIFAS 7.5	\$ 778,734	\$ -	\$ 778,734	\$ 454,076	\$ 324,658	42%
Core Component Units	911,145	-	911,145	819,050	92,095	10%
Secondary Component Units	349,897	-	349,897	180,024	169,873	49%
OMB and Hacienda Custodies	194,852	-	194,852	37,060	157,792	81%
Out of Scope Entities	15,474	-	15,474	-	15,474	100%
Total	\$ 2,250,102	\$ -	\$ 2,250,102	\$ 1,490,210	\$ 759,892	34%

Notes:

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

Puerto Rico Department of Treasury

Quarterly Budget and Quarterly Actual Results for FY23 General and Special Revenue Fund Budget v. Actual

By Agency

Quarterly:

Q2

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Entities Operating in PRIFAS 7.5						
11 Puerto Rico Traffic Safety Commission	\$ 391	\$ 29	\$ 420	\$ 115	\$ 304	73%
15 Office of the Governor	3,999	(269)	3,730	3,872	(141)	-4%
16 Office of Management and Budget	5,511	(1,439)	4,072	3,266	806	20%
18 Planning Board	-	2,446	2,446	3,078	(631)	-26%
23 Puerto Rico Department of State	4,657	(519)	4,138	3,754	384	9%
24 Puerto Rico Department of Treasury	234,856	(6,451)	228,405	250,928	(22,523)	-10%
28 State Elections Commission	7,892	(549)	7,343	6,397	945	13%
30 Human Resources Management & Transformation	1,850	(856)	994	1,316	(321)	-32%
31 General Services Administration	6,978	(219)	6,759	15,101	(8,342)	-123%
34 Commission of Investigation, Processing and Appeals	119	(24)	95	84	11	12%
37 Civil Rights Commission	212	(10)	202	205	(3)	-1%
38 Puerto Rico Department of Justice	33,029	(6,043)	26,986	25,459	1,527	6%
43 Puerto Rico National Guard	4,613	828	5,441	9,493	(4,051)	-74%
45 Department of Public Safety	307,194	(40,090)	267,104	304,361	(37,258)	-14%
49 Department of Transportation and Public Works	54,516	(974)	53,542	45,799	7,744	14%
50 Department of Natural and Environmental Resources	36,679	(2,854)	33,825	40,490	(6,666)	-20%
55 Puerto Rico Department of Agriculture	9,302	(2,471)	6,830	3,299	3,532	52%
60 Office of the Citizen's Ombudsman	890	(83)	807	790	16	2%
62 Cooperative Development Commission of Puerto Rico	706	(228)	478	359	119	25%
67 Puerto Rico Department of Labor and Human Resources	94,536	(7,785)	86,752	35,591	51,160	59%
68 Puerto Rico Labor Relations Board	360	(65)	295	297	(3)	-1%
69 Puerto Rico Department of Consumer Affairs	3,702	(1,032)	2,670	3,117	(447)	-17%
71 Department of Health	141,883	(20,994)	120,889	127,455	(6,566)	-5%
78 Department of Housing	13,111	(2,476)	10,635	7,668	2,968	28%
81 Department of Education	622,200	(225,996)	396,204	341,294	54,910	14%
82 Institute of Puerto Rican Culture	4,844	(827)	4,017	3,718	299	7%
87 Department of Recreation and Sports	12,955	(2,308)	10,646	4,764	5,882	55%
95 Mental Health and Drug Addiction Services Administration	30,050	(5,903)	24,147	21,347	2,801	12%
96 Office of the Women's Advocate	1,076	637	1,713	831	882	51%
117 Act 70	-	5,668	5,668	-	5,668	100%
120 Veteran's Advocate Office of Puerto Rico	935	(41)	894	555	339	38%
122 Secretariat of the Department of the Family	11,479	(3,683)	7,796	7,310	486	6%
123 Family and Children Administration	44,243	902	45,145	60,181	(15,036)	-33%
124 Child Support Administration (ASUME)	4,122	239	4,361	7,244	(2,883)	-66%
126 Vocational Rehabilitation Administration	6,121	(984)	5,137	11,567	(6,430)	-125%
127 Administration for Socioeconomic Development of the Family	22,755	(5,034)	17,720	26,366	(8,646)	-49%
137 Department of Correction and Rehabilitation	103,394	622	104,015	115,258	(11,242)	-11%
139 Parole Board	662	(45)	617	780	(162)	-26%
152 Elderly and Retired People Advocate Office	693	4	697	638	59	9%
153 Office for People with Disabilities	558	(28)	530	714	(184)	-35%
155 State Historic Preservation Office of Puerto Rico	2,025	100	2,126	403	1,722	81%
231 Office for the Patient's Advocate	572	(33)	538	460	78	14%
241 Administration for Integral Development of Childhood	1,802	(175)	1,627	3,325	(1,698)	-104%
266 Office of Public Safety Affairs	630	(2)	628	701	(73)	-12%
279 Public Service Appeals Commission	621	29	650	763	(113)	-17%
281 Office of the Election Comptroller	9,786	(1,056)	8,730	3,066	5,663	65%
298 Public Service Regulatory Board	-	-	-	-	-	-
Total - Entities Operating in PRIFAS 7.5	\$ 1,848,504	\$ (330,041)	\$ 1,518,462	\$ 1,503,577	\$ 14,885	1%

Puerto Rico Department of Treasury

Quarterly Budget and Quarterly Actual Results for FY23 General and Special Revenue Fund Budget v. Actual

By Agency

Quarterly:

Q2

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Core Component Units						
70 State Insurance Fund Corporation	\$ 139,069	\$ -	\$ 139,069	\$ 108,380	\$ 30,689	22%
79 Automobile Accidents Compensation Administration	22,739	-	22,739	3,076	19,663	86%
90 Medical Services Administration of Puerto Rico	51,104	-	51,104	53,701	(2,597)	-5%
119 Department of Economic Development & Commerce	51,374	-	51,374	23,135	28,239	55%
162 Public Building Authority	39,550	-	39,550	48,362	(8,812)	-22%
163 Puerto Rico Aqueduct and Sewer Authority	-	-	-	674	(674)	
166 Industrial Development Company	-	-	-	4,833	(4,833)	
168 Puerto Rico Ports Authority	22,461	-	22,461	27,219	(4,758)	-21%
180 Tourism Company	-	-	-	25,087	(25,087)	
187 Puerto Rico Health Insurance Administration	287,040	-	287,040	227,194	59,846	21%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	20,556	-	20,556	18,910	1,646	8%
235 Puerto Rico Housing Finance Corporation	24,306	-	24,306	2,684	21,622	89%
277 Agricultural Enterprises Development Administration	33,749	-	33,749	22,210	11,539	34%
285 Puerto Rico Integrated Transit Authority	19,791	-	19,791	32,478	(12,687)	-64%
295 Fiscal Agency & Financial Advisory Authority	14,655	-	14,655	10,510	4,145	28%
303 Convention Center of District Authority	6,834	-	6,834	8,885	(2,052)	-30%
Total - Core Component Units	\$ 733,226	\$ -	\$ 733,226	\$ 617,338	\$ 115,888	16%
Secondary Component Units						
22 Office of The Commissioner of Insurance	\$ 2,581	\$ -	\$ 2,581	\$ 1,786	\$ 795	31%
29 Puerto Rico Federal Affairs Administration	738	-	738	621	117	16%
75 Office of the Financial Institutions Commissioner	3,256	-	3,256	1,904	1,352	42%
105 Industrial Commission	5,275	-	5,275	3,574	1,701	32%
109 Puerto Rico School of Plastic Arts	1,217	-	1,217	682	535	44%
121 Government Board of the 911 Service	-	-	-	-	-	
138 Institutional Trust of the National Guard of Puerto Rico	1,848	-	1,848	892	956	52%
161 Puerto Rico Infrastructure Financing Authority	813	-	813	373,801	(372,988)	-45864%
165 Land Authority of Puerto Rico	2,461	-	2,461	-	2,461	100%
167 Integral Development of the "Península de Cantera"	341	-	341	76	265	78%
177 Land Administration of Puerto Rico	2,890	-	2,890	920	1,970	68%
186 Culebra Conservation and Development Authority	131	-	131	-	131	100%
189 Institute of Forensic Science	4,751	-	4,751	6,020	(1,269)	-27%
191 Musical Arts Corporation	1,749	-	1,749	1,112	637	36%
192 Fine Arts Center Corporation	1,617	-	1,617	1,446	171	11%
195 Economic Development Bank of PR	3,307	-	3,307	2,097	1,210	37%
196 Puerto Rico Public Broadcasting Corporation	625	-	625	62	563	90%
198 Agricultural Insurance Corporation	705	-	705	4,074	(3,370)	-478%
215 Puerto Rico Conservatory of Music Corporation	2,267	-	2,267	-	2,267	100%
236 Innovation Fund for Agricultural Development of Puerto Rico	3,406	-	3,406	-	3,406	100%
238 Ponce Authority (Authority Of The Port Of The Americas)	53	-	53	-	53	100%
264 Corporation for the "Caño Martin Peña" Enlace Project	7,364	-	7,364	-	7,364	100%
265 Roosevelt Roads	-	-	-	668	(668)	
271 Puerto Rico Technology and Innovation Services	16,429	-	16,429	-	16,429	100%
276 Puerto Rico Public Private Partnership Authority	5,869	-	5,869	4,533	1,336	23%
286 Authority of the Port of Ponce	276	-	276	-	276	100%
288 University of Puerto Rico Comprehensive Cancer Center	10,021	-	10,021	-	10,021	100%
293 Center for Diabetes Research, Education, and Medical Services	222	-	222	188	34	15%
310 Municipal Finance Corporation	50,469	-	50,469	15,472	34,997	69%
311 Puerto Rico Gaming Commission	87,432	-	87,432	54,269	33,162	38%
312 Retirement Board of the Government of Puerto Rico	14,792	-	14,792	11,145	3,647	25%
329 Office of Socioeconomic Development	3,967	-	3,967	1,478	2,489	63%
TBD1 COFINA	-	-	-	228	(228)	
LTT Lottery - Traditional	-	-	-	-	-	
LTE Lottery - Electronic	236,867	-	236,867	488,407	(251,540)	-106%
Total - Secondary Component Units	\$ 473,733	\$ -	\$ 473,733	\$ 975,453	\$ (501,720)	-106%

Puerto Rico Department of Treasury

Quarterly Budget and Quarterly Actual Results for FY23 General and Special Revenue Fund Budget v. Actual

By Agency

Quarterly:

Q2

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
OMB and Hacienda Custodies						
17 Custody of the Office of Management and Budget	\$ 227,354	\$ -	\$ 227,354	\$ -	\$ 227,354	100%
25 Custody of the Department of the Treasury	833,272	-	833,272	501,908	331,363	40%
Total - OMB and Hacienda Custodies	\$ 1,060,626	\$ -	\$ 1,060,626	\$ 501,908	\$ 558,717	53%

	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Out of Scope Entities						
8 Office of the Comptroller	\$ 11,203	\$ -	\$ 11,203	\$ 11,048	\$ 155	1%
10 The General Court of Justice	95,886	-	95,886	81,340	14,546	15%
100 Legislative Assembly of the Commonwealth	33,261	-	33,261	25,736	7,526	23%
106 Public Housing Administration	5,052	-	5,052	-	5,052	100%
176 University of Puerto Rico	137,904	-	137,904	134,456	3,448	3%
193 Office of Government Ethics	2,391	-	2,391	2,653	(262)	-11%
200 Special Independent Prosecutor's Panel	806	-	806	854	(48)	-6%
209 Contributions to Political Parties	-	-	-	-	-	-
208 Contributions to the Municipalities	35,482	-	35,482	34,850	632	2%
220 Correctional Health	10,953	-	10,953	9,904	1,049	10%
268 Puerto Rico Institute of Statistics	517	-	517	549	(32)	-6%
272 Office of the Inspector General	4,108	-	4,108	4,201	(93)	-2%
289 Energy Commission	-	-	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	14,882	-	14,882	14,510	372	2%
Total - Out of Scope Entities	\$ 352,444	\$ -	\$ 352,444	\$ 320,100	\$ 32,344	9%

	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Recap						
Entities Operating in PRIFAS 7.5	\$ 1,848,504	\$ (330,035)	\$ 1,518,469	\$ 1,503,603	\$ 14,866	1%
Core Component Units	733,226	-	733,226	617,338	115,888	16%
Secondary Component Units	236,867	-	236,867	488,407	(251,540)	-106%
OMB and Hacienda Custodies	1,060,626	-	1,060,626	501,908	558,717	53%
Out of Scope Entities	352,444	-	352,444	320,100	32,344	9%
Total	\$ 4,231,666	\$ (330,035)	\$ 3,901,631	\$ 3,431,355	\$ 470,275	12%

Notes:

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

Puerto Rico Department of Treasury

Quarterly Budget and Quarterly Actual Results for FY23 General Fund Expense Budget v. Actual

By Agency

Quarterly:

Q2

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Entities Operating in PRIFAS 7.5						
11 Puerto Rico Traffic Safety Commission	\$ -	\$ 29	\$ 29	\$ 115	\$ (86)	-300%
15 Office of the Governor	3,999	(269)	3,730	3,872	(141)	-4%
16 Office of Management and Budget	5,231	(1,439)	3,792	3,040	752	20%
18 Planning Board	-	2,446	2,446	3,078	(631)	-26%
23 Puerto Rico Department of State	3,763	(519)	3,244	3,732	(489)	-15%
24 Puerto Rico Department of Treasury	47,176	(6,451)	40,725	37,614	3,111	8%
28 State Elections Commission	7,892	(549)	7,343	6,397	945	13%
30 Human Resources Management & Transformation	1,602	(856)	746	1,145	(399)	-53%
31 General Services Administration	5,794	(219)	5,575	6,785	(1,209)	-22%
34 Commission of Investigation, Processing and Appeals	119	(24)	95	84	11	12%
37 Civil Rights Commission	212	(10)	202	205	(3)	-1%
38 Puerto Rico Department of Justice	31,508	(6,043)	25,465	24,460	1,004	4%
43 Puerto Rico National Guard	4,613	828	5,441	9,493	(4,051)	-74%
45 Department of Public Safety	293,517	(40,090)	253,427	301,833	(48,406)	-19%
49 Department of Transportation and Public Works	28,927	(974)	27,953	29,694	(1,741)	-6%
50 Department of Natural and Environmental Resources	25,992	(2,854)	23,138	27,451	(4,314)	-19%
55 Puerto Rico Department of Agriculture	8,546	(2,471)	6,074	3,168	2,906	48%
60 Office of the Citizen's Ombudsman	890	(83)	807	790	16	2%
62 Cooperative Development Commission of Puerto Rico	706	(228)	478	359	119	25%
67 Puerto Rico Department of Labor and Human Resources	12,457	(7,785)	4,672	5,036	(364)	-8%
68 Puerto Rico Labor Relations Board	241	(65)	175	183	(7)	-4%
69 Puerto Rico Department of Consumer Affairs	3,236	(1,032)	2,203	2,801	(598)	-27%
71 Department of Health	106,829	(20,994)	85,835	106,618	(20,783)	-24%
78 Department of Housing	7,749	(2,476)	5,273	7,668	(2,395)	-45%
81 Department of Education	618,460	(225,996)	392,464	336,628	55,836	14%
82 Institute of Puerto Rican Culture	4,544	(827)	3,717	3,717	(0)	0%
87 Department of Recreation and Sports	7,905	(2,308)	5,596	4,597	999	18%
95 Mental Health and Drug Addiction Services Administration	28,910	(5,903)	23,007	20,982	2,025	9%
96 Office of the Women's Advocate	1,076	637	1,713	831	882	51%
117 Act 70	-	5,668	5,668	-	5,668	100%
120 Veteran's Advocate Office of Puerto Rico	935	(41)	894	555	339	38%
122 Secretariat of the Department of the Family	11,479	(3,683)	7,796	7,310	486	6%
123 Family and Children Administration	44,243	902	45,145	60,181	(15,036)	-33%
124 Child Support Administration (ASUME)	4,122	239	4,361	7,244	(2,883)	-66%
126 Vocational Rehabilitation Administration	5,933	(984)	4,950	11,565	(6,615)	-134%
127 Administration for Socioeconomic Development of the Family	22,755	(5,034)	17,720	26,366	(8,646)	-49%
137 Department of Correction and Rehabilitation	98,394	622	99,015	113,864	(14,849)	-15%
139 Parole Board	662	(45)	617	780	(162)	-26%
152 Elderly and Retired People Advocate Office	693	4	697	638	59	9%
153 Office for People with Disabilities	558	(28)	530	714	(184)	-35%
155 State Historic Preservation Office of Puerto Rico	1,755	100	1,855	316	1,539	83%
231 Office for the Patient's Advocate	572	(33)	538	460	78	14%
241 Administration for Integral Development of Childhood	1,802	(175)	1,627	3,325	(1,698)	-104%
266 Office of Public Safety Affairs	-	7	7	26	(19)	-293%
279 Public Service Appeals Commission	630	(2)	628	701	(73)	-12%
281 Office of the Election Comptroller	621	29	650	763	(113)	-17%
298 Public Service Regulatory Board	2,094	(1,056)	1,038	1,379	(341)	-33%
Total - Entities Operating in PRIFAS 7.5	\$ 1,459,137	\$ (330,035)	\$ 1,129,102	\$ 1,188,562	\$ (59,460)	-5%

Puerto Rico Department of Treasury

Quarterly Budget and Quarterly Actual Results for FY23 General Fund Expense Budget v. Actual

By Agency

Quarterly:

Q2

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Core Component Units						
70 State Insurance Fund Corporation	\$ -	\$ -	\$ -	\$ -	\$ -	
79 Automobile Accidents Compensation Administration	-	-	-	-	-	
90 Medical Services Administration of Puerto Rico	16,494	-	16,494	10,753	5,741	35%
119 Department of Economic Development & Commerce	10,854	-	10,854	16,636	(5,782)	-53%
162 Public Building Authority	7,759	-	7,759	8,646	(887)	-11%
163 Puerto Rico Aqueduct and Sewer Authority	-	-	-	674	(674)	
166 Industrial Development Company	-	-	-	-	-	
168 Puerto Rico Ports Authority	-	-	-	-	-	
180 Tourism Company	-	-	-	-	-	
187 Puerto Rico Health Insurance Administration	203,671	-	203,671	160,966	42,705	21%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	-	-	-	-	-	
235 Puerto Rico Housing Finance Corporation	1,975	-	1,975	1,548	427	22%
277 Agricultural Enterprises Development Administration	13,421	-	13,421	5,888	7,532	56%
285 Puerto Rico Integrated Transit Authority	10,556	-	10,556	7,383	3,173	30%
295 Fiscal Agency & Financial Advisory Authority	12,924	-	12,924	8,815	4,109	32%
303 Convention Center of District Authority	-	-	-	-	-	
Total - Core Component Units	\$ 277,654	\$ -	\$ 277,654	\$ 221,309	\$ 56,344	20%
Secondary Component Units						
22 Office of The Commissioner of Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	
29 Puerto Rico Federal Affairs Administration	738	-	738	621	117	16%
75 Office of the Financial Institutions Commissioner	-	-	-	-	-	
105 Industrial Commission	-	-	-	-	-	
109 Puerto Rico School of Plastic Arts	675	-	675	328	347	51%
121 Government Board of the 911 Service	-	-	-	-	-	
138 Institutional Trust of the National Guard of Puerto Rico	-	-	-	-	-	
161 Puerto Rico Infrastructure Financing Authority	547	-	547	373,801	(373,254)	-68268%
165 Land Authority of Puerto Rico	-	-	-	-	-	
167 Integral Development of the "Península de Cantera"	149	-	149	58	91	61%
177 Land Administration of Puerto Rico	-	-	-	-	-	
186 Culebra Conservation and Development Authority	60	-	60	-	60	100%
189 Institute of Forensic Science	4,633	-	4,633	5,925	(1,292)	-28%
191 Musical Arts Corporation	1,307	-	1,307	967	340	26%
192 Fine Arts Center Corporation	1,037	-	1,037	1,133	(96)	-9%
195 Economic Development Bank of PR	-	-	-	-	-	
196 Puerto Rico Public Broadcasting Corporation	-	-	-	62	(62)	
198 Agricultural Insurance Corporation	-	-	-	-	-	
215 Puerto Rico Conservatory of Music Corporation	1,188	-	1,188	-	1,188	100%
236 Innovation Fund for Agricultural Development of Puerto Rico	-	-	-	-	-	
238 Ponce Authority (Authority Of The Port Of The Americas)	53	-	53	-	53	100%
264 Corporation for the "Caño Martin Peña" Enlace Project	7,364	-	7,364	-	7,364	100%
265 Roosevelt Roads	-	-	-	288	(288)	
271 Puerto Rico Technology and Innovation Services	16,127	-	16,127	-	16,127	100%
276 Puerto Rico Public Private Partnership Authority	3,337	-	3,337	2,314	1,023	31%
286 Authority of the Port of Ponce	179	-	179	-	179	100%
288 University of Puerto Rico Comprehensive Cancer Center	5,027	-	5,027	-	5,027	100%
293 Center for Diabetes Research, Education, and Medical Services	159	-	159	134	25	16%
310 Municipal Finance Corporation	-	-	-	-	-	
311 Puerto Rico Gaming Commission	582	-	582	1,078	(496)	-85%
312 Retirement Board of the Government of Puerto Rico	14,792	-	14,792	11,145	3,647	25%
329 Office of Socioeconomic Development	3,967	-	3,967	1,478	2,489	63%
TBD1 COFINA	-	-	-	-	-	
LTT Lottery - Traditional	-	-	-	-	-	
LTE Lottery - Electronic	-	-	-	-	-	
Total - Secondary Component Units	\$ 61,918	\$ -	\$ 61,918	\$ 399,332	\$ (337,414)	-545%

Puerto Rico Department of Treasury

Quarterly Budget and Quarterly Actual Results for FY23 General Fund Expense Budget v. Actual

By Agency

Quarterly:

Q2

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
OMB and Hacienda Custodies						
17 Custody of the Office of Management and Budget	\$ 223,117	\$ -	\$ 223,117	\$ -	\$ 223,117	100%
25 Custody of the Department of the Treasury	740,083	-	740,083	475,901	264,182	36%
Total - OMB and Hacienda Custodies	\$ 963,200	\$ -	\$ 963,200	\$ 475,901	\$ 487,299	51%

	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Out of Scope Entities						
8 Office of the Comptroller	\$ 11,203	\$ -	\$ 11,203	\$ 11,048	\$ 155	1%
10 The General Court of Justice	91,806	-	91,806	81,340	10,466	11%
100 Legislative Assembly of the Commonwealth	33,261	-	33,261	25,736	7,526	23%
106 Public Housing Administration	1,395	-	1,395	-	1,395	100%
176 University of Puerto Rico	137,904	-	137,904	134,456	3,448	3%
193 Office of Government Ethics	2,391	-	2,391	2,653	(262)	-11%
200 Special Independent Prosecutor's Panel	806	-	806	854	(48)	-6%
209 Contributions to Political Parties	-	-	-	-	-	-
208 Contributions to the Municipalities	35,482	-	35,482	34,850	632	2%
220 Correctional Health	10,953	-	10,953	9,904	1,049	10%
268 Puerto Rico Institute of Statistics	517	-	517	549	(32)	-6%
272 Office of the Inspector General	4,108	-	4,108	4,201	(93)	-2%
289 Energy Commission	-	-	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	14,882	-	14,882	14,510	372	2%
Total - Out of Scope Entities	\$ 344,707	\$ -	\$ 344,707	\$ 320,100	\$ 24,607	7%

	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Recap						
Entities Operating in PRIFAS 7.5	\$ 1,459,137	\$ (330,035)	\$ 1,129,102	\$ 1,188,562	\$ (59,460)	-5%
Core Component Units	277,654	-	277,654	221,309	56,344	20%
Secondary Component Units	61,918	-	61,918	399,332	(337,414)	-545%
OMB and Hacienda Custodies	963,200	-	963,200	475,901	487,299	51%
Out of Scope Entities	344,707	-	344,707	320,100	24,607	7%
Total	\$ 3,106,615	\$ (330,035)	\$ 2,776,580	\$ 2,605,203	\$ 171,377	6%

Notes:

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

Puerto Rico Department of Treasury

Quarterly Budget and Quarterly Actual Results for FY23 Special Revenue Fund Expense Budget v. Actual

By Agency

Quarterly:

Q2

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Entities Operating in PRIFAS 7.5						
11 Puerto Rico Traffic Safety Commission	\$ 391	\$ -	\$ 391	\$ -	\$ 391	100%
15 Office of the Governor	-	-	-	-	-	-
16 Office of Management and Budget	280	-	280	226	54	19%
18 Planning Board	-	-	-	-	-	-
23 Puerto Rico Department of State	894	-	894	22	872	98%
24 Puerto Rico Department of Treasury	187,680	-	187,680	213,314	(25,634)	-14%
28 State Elections Commission	-	-	-	-	-	-
30 Human Resources Management & Transformation	248	-	248	171	77	31%
31 General Services Administration	1,184	-	1,184	8,317	(7,133)	-603%
34 Commission of Investigation, Processing and Appeals	-	-	-	-	-	-
37 Civil Rights Commission	-	-	-	-	-	-
38 Puerto Rico Department of Justice	1,522	-	1,522	998	523	34%
43 Puerto Rico National Guard	-	-	-	-	-	-
45 Department of Public Safety	13,676	-	13,676	2,528	11,148	82%
49 Department of Transportation and Public Works	25,589	-	25,589	16,104	9,485	37%
50 Department of Natural and Environmental Resources	10,687	-	10,687	13,039	(2,352)	-22%
55 Puerto Rico Department of Agriculture	756	-	756	130	626	83%
60 Office of the Citizen's Ombudsman	-	-	-	-	-	-
62 Cooperative Development Commission of Puerto Rico	-	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	82,080	-	82,080	30,556	51,524	63%
68 Puerto Rico Labor Relations Board	120	-	120	115	5	4%
69 Puerto Rico Department of Consumer Affairs	467	-	467	316	151	32%
71 Department of Health	35,054	-	35,054	20,837	14,217	41%
78 Department of Housing	5,362	-	5,362	-	5,362	100%
81 Department of Education	3,740	-	3,740	4,666	(926)	-25%
82 Institute of Puerto Rican Culture	300	-	300	1	299	100%
87 Department of Recreation and Sports	5,050	-	5,050	167	4,883	97%
95 Mental Health and Drug Addiction Services Administration	1,140	-	1,140	365	775	68%
96 Office of the Women's Advocate	-	-	-	-	-	-
117 Act 70	-	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	-	-	-	-	-	-
122 Secretariat of the Department of the Family	-	-	-	-	-	-
123 Family and Children Administration	-	-	-	-	-	-
124 Child Support Administration (ASUME)	-	-	-	-	-	-
126 Vocational Rehabilitation Administration	188	-	188	2	186	99%
127 Administration for Socioeconomic Development of the Family	-	-	-	-	-	-
137 Department of Correction and Rehabilitation	5,000	-	5,000	1,394	3,606	72%
139 Parole Board	-	-	-	-	-	-
152 Elderly and Retired People Advocate Office	-	-	-	-	-	-
153 Office for People with Disabilities	-	-	-	-	-	-
155 State Historic Preservation Office of Puerto Rico	271	-	271	87	183	68%
231 Office for the Patient's Advocate	-	-	-	-	-	-
241 Administration for Integral Development of Childhood	-	-	-	-	-	-
266 Office of Public Safety Affairs	-	-	-	-	-	-
279 Public Service Appeals Commission	-	-	-	-	-	-
281 Office of the Election Comptroller	-	-	-	-	-	-
298 Public Service Regulatory Board	7,691	-	7,691	1,687	6,004	78%
Total - Entities Operating in PRIFAS 7.5	\$ 389,367	\$ -	\$ 389,367	\$ 315,041	\$ 74,326	19%

Puerto Rico Department of Treasury

Quarterly Budget and Quarterly Actual Results for FY23 Special Revenue Fund Expense Budget v. Actual

By Agency

Quarterly:

Q2

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Core Component Units						
70 State Insurance Fund Corporation	\$ 139,069	\$ -	\$ 139,069	\$ 108,380	\$ 30,689	22%
79 Automobile Accidents Compensation Administration	22,739	-	22,739	3,076	19,663	86%
90 Medical Services Administration of Puerto Rico	34,610	-	34,610	42,949	(8,339)	-24%
119 Department of Economic Development & Commerce	40,520	-	40,520	6,499	34,021	84%
162 Public Building Authority	31,791	-	31,791	39,716	(7,925)	-25%
163 Puerto Rico Aqueduct and Sewer Authority	-	-	-	-	-	-
166 Industrial Development Company	-	-	-	4,833	(4,833)	-
168 Puerto Rico Ports Authority	22,461	-	22,461	27,219	(4,758)	-21%
180 Tourism Company	-	-	-	25,087	(25,087)	-
187 Puerto Rico Health Insurance Administration	83,369	-	83,369	66,228	17,140	21%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	20,556	-	20,556	18,910	1,646	8%
235 Puerto Rico Housing Finance Corporation	22,331	-	22,331	1,136	21,195	95%
277 Agricultural Enterprises Development Administration	20,328	-	20,328	16,322	4,006	20%
285 Puerto Rico Integrated Transit Authority	9,235	-	9,235	25,095	(15,860)	-172%
295 Fiscal Agency & Financial Advisory Authority	1,731	-	1,731	1,695	35	2%
303 Convention Center of District Authority	6,834	-	6,834	8,885	(2,052)	-30%
Total - Core Component Units	\$ 455,573	\$ -	\$ 455,573	\$ 396,029	\$ 59,544	13%
Secondary Component Units						
22 Office of The Commissioner of Insurance	\$ 2,581	\$ -	\$ 2,581	\$ 1,786	\$ 795	31%
29 Puerto Rico Federal Affairs Administration	-	-	-	-	-	-
75 Office of the Financial Institutions Commissioner	3,256	-	3,256	1,904	1,352	42%
105 Industrial Commission	5,275	-	5,275	3,574	1,701	32%
109 Puerto Rico School of Plastic Arts	542	-	542	354	188	35%
121 Government Board of the 911 Service	-	-	-	1,360	(1,360)	-
138 Institutional Trust of the National Guard of Puerto Rico	1,848	-	1,848	892	956	52%
161 Puerto Rico Infrastructure Financing Authority	267	-	267	-	267	100%
165 Land Authority of Puerto Rico	2,461	-	2,461	-	2,461	100%
167 Integral Development of the "Península de Cantera"	193	-	193	18	175	91%
177 Land Administration of Puerto Rico	2,890	-	2,890	920	1,970	68%
186 Culebra Conservation and Development Authority	71	-	71	-	71	100%
189 Institute of Forensic Science	118	-	118	95	23	19%
191 Musical Arts Corporation	442	-	442	145	297	67%
192 Fine Arts Center Corporation	579	-	579	313	266	46%
195 Economic Development Bank of PR	3,307	-	3,307	2,097	1,210	37%
196 Puerto Rico Public Broadcasting Corporation	625	-	625	-	625	100%
198 Agricultural Insurance Corporation	705	-	705	4,074	(3,370)	-478%
215 Puerto Rico Conservatory of Music Corporation	1,079	-	1,079	-	1,079	100%
236 Innovation Fund for Agricultural Development of Puerto Rico	3,406	-	3,406	-	3,406	100%
238 Ponce Authority (Authority Of The Port Of The Americas)	-	-	-	-	-	-
264 Corporation for the "Caño Martin Peña" Enlace Project	-	-	-	-	-	-
265 Roosevelt Roads	-	-	-	380	(380)	-
271 Puerto Rico Technology and Innovation Services	302	-	302	-	302	100%
276 Puerto Rico Public Private Partnership Authority	2,532	-	2,532	2,219	313	12%
286 Authority of the Port of Ponce	98	-	98	-	98	100%
288 University of Puerto Rico Comprehensive Cancer Center	4,994	-	4,994	-	4,994	100%
293 Center for Diabetes Research, Education, and Medical Services	63	-	63	54	9	14%
310 Municipal Finance Corporation	50,469	-	50,469	15,472	34,997	69%
311 Puerto Rico Gaming Commission	86,849	-	86,849	53,191	33,658	39%
312 Retirement Board of the Government of Puerto Rico	-	-	-	-	-	-
329 Office of Socioeconomic Development	-	-	-	-	-	-
TBD1 COFINA	-	-	-	228	(228)	-
LTT Lottery - Traditional	-	-	-	-	-	-
LTE Lottery - Electronic	-	-	-	-	-	-
Total - Secondary Component Units	\$ 174,949	\$ -	\$ 174,949	\$ 89,075	\$ 85,874	49%

Puerto Rico Department of Treasury

Quarterly Budget and Quarterly Actual Results for FY23 Special Revenue Fund Expense Budget v. Actual

By Agency

Quarterly:

Q2

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
OMB and Hacienda Custodies						
17 Custody of the Office of Management and Budget	\$ 4,238	\$ -	\$ 4,238	\$ -	\$ 4,238	100%
25 Custody of the Department of the Treasury	93,188	-	93,188	26,007	67,181	72%
Total - OMB and Hacienda Custodies	\$ 97,426	\$ -	\$ 97,426	\$ 26,007	\$ 71,418	73%

	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Out of Scope Entities						
8 Office of the Comptroller	\$ -	\$ -	\$ -	\$ -	\$ -	
10 The General Court of Justice	4,080	-	4,080	-	4,080	100%
100 Legislative Assembly of the Commonwealth	-	-	-	-	-	
106 Public Housing Administration	3,657	-	3,657	-	3,657	100%
176 University of Puerto Rico	-	-	-	-	-	
193 Office of Government Ethics	-	-	-	-	-	
200 Special Independent Prosecutor's Panel	-	-	-	-	-	
209 Contributions to Political Parties	-	-	-	-	-	
208 Contributions to the Municipalities	-	-	-	-	-	
220 Correctional Health	-	-	-	-	-	
268 Puerto Rico Institute of Statistics	-	-	-	-	-	
272 Office of the Inspector General	-	-	-	-	-	
289 Energy Commission	-	-	-	-	-	
297 Financial Oversight and Management Board for Puerto Rico	-	-	-	-	-	
Total - Out of Scope Entities	\$ 7,737	\$ -	\$ 7,737	\$ -	\$ 7,737	100%

	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Recap						
Entities Operating in PRIFAS 7.5	\$ 389,367	\$ -	\$ 389,367	\$ 315,041	\$ 74,326	19%
Core Component Units	455,573	-	455,573	396,029	59,544	13%
Secondary Component Units	174,949	-	174,949	89,075	85,874	49%
OMB and Hacienda Custodies	97,426	-	97,426	26,007	71,418	73%
Out of Scope Entities	7,737	-	7,737	-	7,737	100%
Total	\$ 1,125,051	\$ -	\$ 1,125,051	\$ 826,152	\$ 298,899	27%

Notes:

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

Puerto Rico Department of Treasury

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

By Agency

For the month of:

December-22

12/31/22

6

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Entities Operating in PRIFAS 7.5						
11 Puerto Rico Traffic Safety Commission	\$ 130	\$ 10	\$ 140	\$ -	\$ 140	100%
15 Office of the Governor	1,333	(90)	1,243	1,619	(376)	-30%
16 Office of Management and Budget	1,837	(480)	1,357	1,148	209	15%
18 Planning Board	-	815	815	1,819	(1,003)	-123%
23 Puerto Rico Department of State	1,552	(173)	1,379	2,955	(1,576)	-114%
24 Puerto Rico Department of Treasury	78,285	(2,150)	76,135	48,034	28,101	37%
28 State Elections Commission	2,631	(183)	2,448	3,216	(768)	-31%
30 Human Resources Management & Transformation	617	(285)	331	565	(233)	-70%
31 General Services Administration	2,326	(73)	2,253	4,627	(2,374)	-105%
34 Commission of Investigation, Processing and Appeals	40	(8)	32	38	(6)	-19%
37 Civil Rights Commission	71	(3)	67	91	(23)	-35%
38 Puerto Rico Department of Justice	11,010	(2,014)	8,995	11,352	(2,357)	-26%
43 Puerto Rico National Guard	1,538	276	1,814	4,557	(2,743)	-151%
45 Department of Public Safety	102,398	(13,363)	89,035	83,973	5,061	6%
49 Department of Transportation and Public Works	18,172	(325)	17,847	24,339	(6,491)	-36%
50 Department of Natural and Environmental Resources	12,226	(951)	11,275	15,609	(4,334)	-38%
55 Puerto Rico Department of Agriculture	3,101	(824)	2,277	1,530	746	33%
60 Office of the Citizen's Ombudsman	297	(28)	269	369	(100)	-37%
62 Cooperative Development Commission of Puerto Rico	235	(76)	159	157	2	1%
67 Puerto Rico Department of Labor and Human Resources	31,512	(2,595)	28,917	6,541	22,376	77%
68 Puerto Rico Labor Relations Board	120	(22)	98	130	(31)	-32%
69 Puerto Rico Department of Consumer Affairs	1,234	(344)	890	1,846	(956)	-107%
71 Department of Health	47,294	(6,998)	40,296	37,320	2,976	7%
78 Department of Housing	4,370	(825)	3,545	2,638	907	26%
81 Department of Education	207,400	(75,332)	132,068	188,275	(56,207)	-43%
82 Institute of Puerto Rican Culture	1,615	(276)	1,339	1,501	(162)	-12%
87 Department of Recreation and Sports	4,318	(769)	3,549	2,271	1,278	36%
95 Mental Health and Drug Addiction Services Administration	10,017	(1,968)	8,049	8,474	(425)	-5%
96 Office of the Women's Advocate	359	212	571	371	200	35%
117 Act 70	-	1,889	1,889	-	1,889	100%
120 Veteran's Advocate Office of Puerto Rico	312	(14)	298	179	119	40%
122 Secretariat of the Department of the Family	3,826	(1,228)	2,599	3,819	(1,221)	-47%
123 Family and Children Administration	14,748	301	15,048	34,701	(19,652)	-131%
124 Child Support Administration (ASUME)	1,374	80	1,454	6,296	(4,842)	-333%
126 Vocational Rehabilitation Administration	2,040	(328)	1,712	7,912	(6,200)	-362%
127 Administration for Socioeconomic Development of the Family	7,585	(1,678)	5,907	17,995	(12,089)	-205%
137 Department of Correction and Rehabilitation	34,465	207	34,672	69,790	(35,118)	-101%
139 Parole Board	221	(15)	206	482	(276)	-134%
152 Elderly and Retired People Advocate Office	231	1	232	481	(249)	-107%
153 Office for People with Disabilities	186	(9)	177	274	(97)	-55%
155 State Historic Preservation Office of Puerto Rico	675	33	709	224	485	68%
231 Office for the Patient's Advocate	191	(11)	179	221	(42)	-23%
241 Administration for Integral Development of Childhood	601	(58)	542	2,819	(2,277)	-420%
266 Office of Public Safety Affairs	210	(1)	209	311	(101)	-48%
279 Public Service Appeals Commission	207	10	217	329	(112)	-52%
281 Office of the Election Comptroller	3,262	(352)	2,910	1,515	1,395	48%
298 Public Service Regulatory Board	-	-	-	-	-	-
Total - Entities Operating in PRIFAS 7.5	\$ 616,168	\$ (110,014)	\$ 506,154	\$ 602,713	\$ (96,559)	-19%

Puerto Rico Department of Treasury

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

By Agency

For the month of:

December-22

12/31/22

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(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Core Component Units						
70 State Insurance Fund Corporation	\$ 46,356	\$ 1,999	\$ 48,355	\$ 46,403	\$ 1,952	4%
79 Automobile Accidents Compensation Administration	7,580	340	7,920	-	7,920	100%
90 Medical Services Administration of Puerto Rico	17,035	(4,236)	12,798	24,856	(12,058)	-94%
119 Department of Economic Development & Commerce	17,125	(196)	16,928	2,140	14,788	87%
162 Public Building Authority	13,183	6,987	20,170	15,176	4,995	25%
163 Puerto Rico Aqueduct and Sewer Authority	-	408	408	-	408	100%
166 Industrial Development Company	-	-	-	2,451	(2,451)	
168 Puerto Rico Ports Authority	7,487	595	8,082	9,747	(1,666)	-21%
180 Tourism Company	-	155	155	11,315	(11,159)	-7179%
187 Puerto Rico Health Insurance Administration	95,680	(27)	95,653	-	95,653	100%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	6,852	394	7,245	5,388	1,857	26%
235 Puerto Rico Housing Finance Corporation	8,102	118	8,220	-	8,220	100%
277 Agricultural Enterprises Development Administration	11,250	(1,633)	9,616	-	9,616	100%
285 Puerto Rico Integrated Transit Authority	6,597	6,222	12,819	15,136	(2,318)	-18%
295 Fiscal Agency & Financial Advisory Authority	4,885	330	5,215	4,929	286	5%
303 Convention Center of District Authority	2,278	189	2,467	3,489	(1,022)	-41%
Total - Core Component Units	\$ 244,409	\$ 11,645	\$ 256,054	\$ 141,031	\$ 115,023	45%
Secondary Component Units						
22 Office of The Commissioner of Insurance	\$ 860	\$ 52	\$ 912	\$ 579	\$ 333	37%
29 Puerto Rico Federal Affairs Administration	246	(83)	163	208	(45)	-27%
75 Office of the Financial Institutions Commissioner	1,085	62	1,147	610	537	47%
105 Industrial Commission	1,758	143	1,902	1,269	633	33%
109 Puerto Rico School of Plastic Arts	406	(52)	354	-	354	100%
121 Government Board of the 911 Service	-	-	-	-	-	
138 Institutional Trust of the National Guard of Puerto Rico	616	10	626	-	626	100%
161 Puerto Rico Infrastructure Financing Authority	271	(20)	251	-	251	100%
165 Land Authority of Puerto Rico	820	102	923	-	923	100%
167 Integral Development of the "Península de Cantera"	114	16	130	-	130	100%
177 Land Administration of Puerto Rico	963	40	1,003	326	677	68%
186 Culebra Conservation and Development Authority	44	1	44	-	44	100%
189 Institute of Forensic Science	1,584	37	1,620	3,445	(1,825)	-113%
191 Musical Arts Corporation	583	(17)	566	-	566	100%
192 Fine Arts Center Corporation	539	(46)	493	534	(41)	-8%
195 Economic Development Bank of PR	1,102	79	1,181	704	477	40%
196 Puerto Rico Public Broadcasting Corporation	208	178	387	-	387	100%
198 Agricultural Insurance Corporation	235	23	258	-	258	100%
215 Puerto Rico Conservatory of Music Corporation	756	(25)	730	-	730	100%
236 Innovation Fund for Agricultural Development of Puerto Rico	1,135	12	1,147	-	1,147	100%
238 Ponce Authority (Authority Of The Port Of The Americas)	18	-	18	-	18	100%
264 Corporation for the "Caño Martin Peña" Enlace Project	2,455	28	2,482	-	2,482	100%
265 Roosevelt Roads	-	1,885	1,885	-	1,885	100%
271 Puerto Rico Technology and Innovation Services	5,476	46	5,522	-	5,522	100%
276 Puerto Rico Public Private Partnership Authority	1,956	1,693	3,649	3,042	607	17%
286 Authority of the Port of Ponce	92	2	94	-	94	100%
288 University of Puerto Rico Comprehensive Cancer Center	3,340	2,749	6,089	-	6,089	100%
293 Center for Diabetes Research, Education, and Medical Services	74	7	81	61	20	24%
310 Municipal Finance Corporation	16,823	-	16,823	-	16,823	100%
311 Puerto Rico Gaming Commission	29,144	(35)	29,109	26,539	2,569	9%
312 Retirement Board of the Government of Puerto Rico	4,931	(2,777)	2,153	4,242	(2,089)	-97%
329 Office of Socioeconomic Development	1,322	329	1,651	-	1,651	100%
TBD1 COFINA	-	-	-	9	(9)	
LTT Lottery - Traditional	-	-	-	-	-	
LTE Lottery - Electronic	78,956	4,438	83,394	41,568	41,825	50%
Total - Secondary Component Units	\$ 157,911	\$ 8,876	\$ 166,787	\$ 83,136	\$ 83,651	50%

Puerto Rico Department of Treasury

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

By Agency

For the month of:

December-22

12/31/22

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(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
OMB and Hacienda Custodies						
17 Custody of the Office of Management and Budget	\$ 75,785	\$ (65,587)	\$ 10,197	\$ -	\$ 10,197	100%
25 Custody of the Department of the Treasury	277,757	546,884	824,641	103,767	720,874	87%
Total - OMB and Hacienda Custodies	\$ 353,542	\$ 481,297	\$ 834,839	\$ 103,767	\$ 731,072	88%

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Out of Scope Entities						
8 Office of the Comptroller	\$ 3,734	\$ (1,162)	\$ 2,573	\$ 3,134	\$ (561)	-22%
10 The General Court of Justice	31,962	(13,538)	18,424	32,096	(13,672)	-74%
100 Legislative Assembly of the Commonwealth	11,087	(975)	10,112	6,986	3,126	31%
106 Public Housing Administration	1,684	(357)	1,327	-	1,327	100%
176 University of Puerto Rico	45,968	-	45,968	44,819	1,149	3%
193 Office of Government Ethics	797	(33)	764	729	36	5%
200 Special Independent Prosecutor's Panel	269	10	279	259	20	7%
209 Contributions to Political Parties	-	-	-	-	-	-
208 Contributions to the Municipalities	11,827	5,587	17,414	10,108	7,306	42%
220 Correctional Health	3,651	(195)	3,456	2,918	538	16%
268 Puerto Rico Institute of Statistics	172	120	293	168	125	43%
272 Office of the Inspector General	1,369	(78)	1,291	1,281	11	1%
289 Energy Commission	-	-	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	4,961	-	4,961	4,837	124	2%
Total - Out of Scope Entities	\$ 117,481	\$ (10,620)	\$ 106,862	\$ 107,334	\$ (473)	0%

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Recap						
Entities Operating in PRIFAS 7.5	\$ 616,168	\$ (110,012)	\$ 506,156	\$ 602,739	\$ (96,582)	-19%
Core Component Units	244,409	11,645	256,054	141,031	115,023	45%
Secondary Component Units	78,956	4,438	83,394	41,568	41,825	50%
OMB and Hacienda Custodies	353,542	481,297	834,839	103,767	731,072	88%
Out of Scope Entities	117,481	(10,620)	106,862	107,334	(473)	0%
Total	\$ 1,410,555	\$ 376,748	\$ 1,787,304	\$ 996,438	\$ 790,865	44%

Notes:

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

Puerto Rico Department of Treasury

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

By Agency

For the month of:

December-22

12/31/22

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(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Entities Operating in PRIFAS 7.5						
11 Puerto Rico Traffic Safety Commission	\$ -	\$ 10	\$ 10	\$ -	\$ 10	100%
15 Office of the Governor	1,333	(90)	1,243	1,619	(376)	-30%
16 Office of Management and Budget	1,744	(480)	1,264	1,139	125	10%
18 Planning Board	-	815	815	1,819	(1,003)	-123%
23 Puerto Rico Department of State	1,254	(173)	1,081	2,933	(1,852)	-171%
24 Puerto Rico Department of Treasury	15,725	(2,150)	13,575	13,877	(302)	-2%
28 State Elections Commission	2,631	(183)	2,448	3,216	(768)	-31%
30 Human Resources Management & Transformation	534	(285)	249	513	(264)	-106%
31 General Services Administration	1,931	(73)	1,858	1,615	243	13%
34 Commission of Investigation, Processing and Appeals	40	(8)	32	38	(6)	-19%
37 Civil Rights Commission	71	(3)	67	91	(23)	-35%
38 Puerto Rico Department of Justice	10,503	(2,014)	8,488	11,026	(2,537)	-30%
43 Puerto Rico National Guard	1,538	276	1,814	4,557	(2,743)	-151%
45 Department of Public Safety	97,839	(13,363)	84,476	83,523	952	1%
49 Department of Transportation and Public Works	9,642	(325)	9,318	15,919	(6,601)	-71%
50 Department of Natural and Environmental Resources	8,664	(951)	7,713	11,259	(3,547)	-46%
55 Puerto Rico Department of Agriculture	2,849	(824)	2,025	1,504	521	26%
60 Office of the Citizen's Ombudsman	297	(28)	269	369	(100)	-37%
62 Cooperative Development Commission of Puerto Rico	235	(76)	159	157	2	1%
67 Puerto Rico Department of Labor and Human Resources	4,152	(2,595)	1,557	3,677	(2,120)	-136%
68 Puerto Rico Labor Relations Board	80	(22)	58	80	(22)	-37%
69 Puerto Rico Department of Consumer Affairs	1,079	(344)	734	1,744	(1,010)	-138%
71 Department of Health	35,610	(6,998)	28,612	30,669	(2,057)	-7%
78 Department of Housing	2,583	(825)	1,758	2,638	(881)	-50%
81 Department of Education	206,153	(75,332)	130,821	186,998	(56,177)	-43%
82 Institute of Puerto Rican Culture	1,515	(276)	1,239	1,500	(261)	-21%
87 Department of Recreation and Sports	2,635	(769)	1,865	2,223	(357)	-19%
95 Mental Health and Drug Addiction Services Administration	9,637	(1,968)	7,669	8,348	(679)	-9%
96 Office of the Women's Advocate	359	212	571	371	200	35%
117 Act 70	-	1,889	1,889	-	1,889	100%
120 Veteran's Advocate Office of Puerto Rico	312	(14)	298	179	119	40%
122 Secretariat of the Department of the Family	3,826	(1,228)	2,599	3,819	(1,221)	-47%
123 Family and Children Administration	14,748	301	15,048	34,701	(19,652)	-131%
124 Child Support Administration (ASUME)	1,374	80	1,454	6,296	(4,842)	-333%
126 Vocational Rehabilitation Administration	1,978	(328)	1,650	7,912	(6,262)	-380%
127 Administration for Socioeconomic Development of the Family	7,585	(1,678)	5,907	17,995	(12,089)	-205%
137 Department of Correction and Rehabilitation	32,798	207	33,005	69,291	(36,286)	-110%
139 Parole Board	221	(15)	206	482	(276)	-134%
152 Elderly and Retired People Advocate Office	231	1	232	481	(249)	-107%
153 Office for People with Disabilities	186	(9)	177	274	(97)	-55%
155 State Historic Preservation Office of Puerto Rico	585	33	618	167	452	73%
231 Office for the Patient's Advocate	191	(11)	179	221	(42)	-23%
241 Administration for Integral Development of Childhood	601	(58)	542	2,819	(2,277)	-420%
266 Office of Public Safety Affairs	-	2	2	26	(24)	-1080%
279 Public Service Appeals Commission	210	(1)	209	311	(101)	-48%
281 Office of the Election Comptroller	207	10	217	329	(112)	-52%
298 Public Service Regulatory Board	698	(352)	346	970	(624)	-180%
Total - Entities Operating in PRIFAS 7.5	\$ 486,379	\$ (110,012)	\$ 376,367	\$ 539,696	\$ (163,329)	-43%

Puerto Rico Department of Treasury

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

By Agency

For the month of:

December-22

12/31/22

6

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Core Component Units						
70 State Insurance Fund Corporation	\$ -	\$ 1,999	\$ 1,999	\$ -	\$ 1,999	100%
79 Automobile Accidents Compensation Administration	-	340	340	-	340	100%
90 Medical Services Administration of Puerto Rico	5,498	(4,236)	1,262	4,745	(3,483)	-276%
119 Department of Economic Development & Commerce	3,618	(196)	3,422	306	3,116	91%
162 Public Building Authority	2,586	6,987	9,573	4,304	5,269	55%
163 Puerto Rico Aqueduct and Sewer Authority	-	408	408	-	408	100%
166 Industrial Development Company	-	-	-	-	-	-
168 Puerto Rico Ports Authority	-	595	595	-	595	100%
180 Tourism Company	-	155	155	-	155	100%
187 Puerto Rico Health Insurance Administration	67,890	(27)	67,864	-	67,864	100%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	-	394	394	-	394	100%
235 Puerto Rico Housing Finance Corporation	658	118	776	-	776	100%
277 Agricultural Enterprises Development Administration	4,474	(1,633)	2,840	-	2,840	100%
285 Puerto Rico Integrated Transit Authority	3,519	6,222	9,740	5,230	4,510	46%
295 Fiscal Agency & Financial Advisory Authority	4,308	330	4,638	4,153	485	10%
303 Convention Center of District Authority	-	189	189	-	189	100%
Total - Core Component Units	\$ 92,551	\$ 11,645	\$ 104,196	\$ 18,738	\$ 85,458	82%
Secondary Component Units						
22 Office of The Commissioner of Insurance	\$ -	\$ 52	\$ 52	\$ -	\$ 52	100%
29 Puerto Rico Federal Affairs Administration	246	(83)	163	208	(45)	-27%
75 Office of the Financial Institutions Commissioner	-	62	62	-	62	100%
105 Industrial Commission	-	143	143	-	143	100%
109 Puerto Rico School of Plastic Arts	225	(52)	173	-	173	100%
121 Government Board of the 911 Service	-	-	-	-	-	-
138 Institutional Trust of the National Guard of Puerto Rico	-	10	10	-	10	100%
161 Puerto Rico Infrastructure Financing Authority	182	(20)	162	-	162	100%
165 Land Authority of Puerto Rico	-	102	102	-	102	100%
167 Integral Development of the "Península de Cantera"	50	16	65	-	65	100%
177 Land Administration of Puerto Rico	-	40	40	-	40	100%
186 Culebra Conservation and Development Authority	20	1	21	-	21	100%
189 Institute of Forensic Science	1,544	37	1,581	3,441	(1,861)	-118%
191 Musical Arts Corporation	436	(17)	419	-	419	100%
192 Fine Arts Center Corporation	346	(46)	300	468	(168)	-56%
195 Economic Development Bank of PR	-	79	79	-	79	100%
196 Puerto Rico Public Broadcasting Corporation	-	178	178	-	178	100%
198 Agricultural Insurance Corporation	-	23	23	-	23	100%
215 Puerto Rico Conservatory of Music Corporation	396	(25)	371	-	371	100%
236 Innovation Fund for Agricultural Development of Puerto Rico	-	12	12	-	12	100%
238 Ponce Authority (Authority Of The Port Of The Americas)	18	-	18	-	18	100%
264 Corporation for the "Caño Martin Peña" Enlace Project	2,455	28	2,482	-	2,482	100%
265 Roosevelt Roads	-	1,885	1,885	-	1,885	100%
271 Puerto Rico Technology and Innovation Services	5,376	46	5,422	-	5,422	100%
276 Puerto Rico Public Private Partnership Authority	1,112	1,693	2,805	854	1,951	70%
286 Authority of the Port of Ponce	60	2	61	-	61	100%
288 University of Puerto Rico Comprehensive Cancer Center	1,676	2,749	4,425	-	4,425	100%
293 Center for Diabetes Research, Education, and Medical Services	53	7	60	38	22	36%
310 Municipal Finance Corporation	-	-	-	-	-	-
311 Puerto Rico Gaming Commission	194	(35)	159	800	(641)	-403%
312 Retirement Board of the Government of Puerto Rico	4,931	(2,777)	2,153	4,242	(2,089)	-97%
329 Office of Socioeconomic Development	1,322	329	1,651	-	1,651	100%
TBD1 COFINA	-	-	-	-	-	-
LTT Lottery - Traditional	-	-	-	-	-	-
LTE Lottery - Electronic	-	-	-	-	-	-
Total - Secondary Component Units	\$ 20,639	\$ 4,438	\$ 25,077	\$ 10,051	\$ 15,026	60%

Puerto Rico Department of Treasury

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

By Agency

For the month of:

December-22

12/31/22

6

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
OMB and Hacienda Custodies						
17 Custody of the Office of Management and Budget	\$ 74,372	\$ (65,587)	\$ 8,785	\$ -	\$ 8,785	100%
25 Custody of the Department of the Treasury	246,694	546,884	793,578	95,920	697,658	88%
Total - OMB and Hacienda Custodies	\$ 321,067	\$ 481,297	\$ 802,363	\$ 95,920	\$ 706,443	88%

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Out of Scope Entities						
8 Office of the Comptroller	\$ 3,734	\$ (1,162)	\$ 2,573	\$ 3,134	\$ (561)	-22%
10 The General Court of Justice	30,602	(13,538)	17,064	32,096	(15,032)	-88%
100 Legislative Assembly of the Commonwealth	11,087	(975)	10,112	6,986	3,126	31%
106 Public Housing Administration	465	(357)	108	-	108	100%
176 University of Puerto Rico	45,968	-	45,968	44,819	1,149	3%
193 Office of Government Ethics	797	(33)	764	729	36	5%
200 Special Independent Prosecutor's Panel	269	10	279	259	20	7%
209 Contributions to Political Parties	-	-	-	-	-	-
208 Contributions to the Municipalities	11,827	5,587	17,414	10,108	7,306	42%
220 Correctional Health	3,651	(195)	3,456	2,918	538	16%
268 Puerto Rico Institute of Statistics	172	120	293	168	125	43%
272 Office of the Inspector General	1,369	(78)	1,291	1,281	11	1%
289 Energy Commission	-	-	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	4,961	-	4,961	4,837	124	2%
Total - Out of Scope Entities	\$ 114,902	\$ (10,620)	\$ 104,283	\$ 107,334	\$ (3,052)	-3%

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Recap						
Entities Operating in PRIFAS 7.5	\$ 486,379	\$ (110,012)	\$ 376,367	\$ 539,696	\$ (163,329)	-43%
Core Component Units	92,551	11,645	104,196	18,738	85,458	82%
Secondary Component Units	20,639	4,438	25,077	10,051	15,026	60%
OMB and Hacienda Custodies	321,067	481,297	802,363	95,920	706,443	88%
Out of Scope Entities	114,902	(10,620)	104,283	107,334	(3,052)	-3%
Total	\$ 1,035,538	\$ 376,748	\$ 1,412,287	\$ 771,740	\$ 640,547	45%

Notes:

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

Puerto Rico Department of Treasury

Monthly Budget and Actual Results for FY23 Special Revenue Fund Expense Budget v. Actual

By Agency

For the month of:

December-22

12/31/22

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(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Entities Operating in PRIFAS 7.5						
11 Puerto Rico Traffic Safety Commission	\$ 130	\$ -	\$ 130	\$ -	\$ 130	100%
15 Office of the Governor	-	-	-	-	-	-
16 Office of Management and Budget	93	-	93	9	84	90%
18 Planning Board	-	-	-	-	-	-
23 Puerto Rico Department of State	298	-	298	22	276	93%
24 Puerto Rico Department of Treasury	62,560	-	62,560	34,157	28,403	45%
28 State Elections Commission	-	-	-	-	-	-
30 Human Resources Management & Transformation	83	-	83	52	31	37%
31 General Services Administration	395	-	395	3,012	(2,618)	-664%
34 Commission of Investigation, Processing and Appeals	-	-	-	-	-	-
37 Civil Rights Commission	-	-	-	-	-	-
38 Puerto Rico Department of Justice	507	-	507	327	181	36%
43 Puerto Rico National Guard	-	-	-	-	-	-
45 Department of Public Safety	4,559	-	4,559	450	4,109	90%
49 Department of Transportation and Public Works	8,530	-	8,530	8,419	110	1%
50 Department of Natural and Environmental Resources	3,562	-	3,562	4,349	(787)	-22%
55 Puerto Rico Department of Agriculture	252	-	252	26	226	90%
60 Office of the Citizen's Ombudsman	-	-	-	-	-	-
62 Cooperative Development Commission of Puerto Rico	-	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	27,360	-	27,360	2,864	24,496	90%
68 Puerto Rico Labor Relations Board	40	-	40	50	(10)	-24%
69 Puerto Rico Department of Consumer Affairs	156	-	156	102	54	35%
71 Department of Health	11,685	-	11,685	6,652	5,033	43%
78 Department of Housing	1,787	-	1,787	-	1,787	100%
81 Department of Education	1,247	-	1,247	1,277	(30)	-2%
82 Institute of Puerto Rican Culture	100	-	100	1	99	99%
87 Department of Recreation and Sports	1,683	-	1,683	48	1,635	97%
95 Mental Health and Drug Addiction Services Administration	380	-	380	126	254	67%
96 Office of the Women's Advocate	-	-	-	-	-	-
117 Act 70	-	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	-	-	-	-	-	-
122 Secretariat of the Department of the Family	-	-	-	-	-	-
123 Family and Children Administration	-	-	-	-	-	-
124 Child Support Administration (ASUME)	-	-	-	-	-	-
126 Vocational Rehabilitation Administration	63	-	63	-	63	100%
127 Administration for Socioeconomic Development of the Family	-	-	-	-	-	-
137 Department of Correction and Rehabilitation	1,667	-	1,667	499	1,168	70%
139 Parole Board	-	-	-	-	-	-
152 Elderly and Retired People Advocate Office	-	-	-	-	-	-
153 Office for People with Disabilities	-	-	-	-	-	-
155 State Historic Preservation Office of Puerto Rico	90	-	90	57	33	37%
231 Office for the Patient's Advocate	-	-	-	-	-	-
241 Administration for Integral Development of Childhood	-	-	-	-	-	-
266 Office of Public Safety Affairs	-	-	-	-	-	-
279 Public Service Appeals Commission	-	-	-	-	-	-
281 Office of the Election Comptroller	-	-	-	-	-	-
298 Public Service Regulatory Board	2,564	-	2,564	545	2,019	79%
Total - Entities Operating in PRIFAS 7.5	\$ 129,789	\$ -	\$ 129,789	\$ 63,043	\$ 66,746	51%

Puerto Rico Department of Treasury

Monthly Budget and Actual Results for FY23 Special Revenue Fund Expense Budget v. Actual

By Agency

For the month of:

December-22

12/31/22

6

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Core Component Units						
70 State Insurance Fund Corporation	\$ 46,356	\$ -	\$ 46,356	\$ 46,403	\$ (47)	0%
79 Automobile Accidents Compensation Administration	7,580	-	7,580	-	7,580	100%
90 Medical Services Administration of Puerto Rico	11,537	-	11,537	20,111	(8,575)	-74%
119 Department of Economic Development & Commerce	13,507	-	13,507	1,834	11,673	86%
162 Public Building Authority	10,597	-	10,597	10,871	(274)	-3%
163 Puerto Rico Aqueduct and Sewer Authority	-	-	-	-	-	-
166 Industrial Development Company	-	-	-	2,451	(2,451)	-
168 Puerto Rico Ports Authority	7,487	-	7,487	9,747	(2,260)	-30%
180 Tourism Company	-	-	-	11,315	(11,315)	-
187 Puerto Rico Health Insurance Administration	27,790	-	27,790	-	27,790	100%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	6,852	-	6,852	5,388	1,464	21%
235 Puerto Rico Housing Finance Corporation	7,444	-	7,444	-	7,444	100%
277 Agricultural Enterprises Development Administration	6,776	-	6,776	-	6,776	100%
285 Puerto Rico Integrated Transit Authority	3,078	-	3,078	9,906	(6,828)	-222%
295 Fiscal Agency & Financial Advisory Authority	577	-	577	776	(199)	-35%
303 Convention Center of District Authority	2,278	-	2,278	3,489	(1,211)	-53%
Total - Core Component Units	\$ 151,858	\$ -	\$ 151,858	\$ 122,292	\$ 29,565	19%
Secondary Component Units						
22 Office of The Commissioner of Insurance	\$ 860	\$ -	\$ 860	\$ 579	\$ 281	33%
29 Puerto Rico Federal Affairs Administration	-	-	-	-	-	-
75 Office of the Financial Institutions Commissioner	1,085	-	1,085	610	475	44%
105 Industrial Commission	1,758	-	1,758	1,269	489	28%
109 Puerto Rico School of Plastic Arts	181	-	181	-	181	100%
121 Government Board of the 911 Service	-	-	-	-	-	-
138 Institutional Trust of the National Guard of Puerto Rico	616	-	616	-	616	100%
161 Puerto Rico Infrastructure Financing Authority	89	-	89	-	89	100%
165 Land Authority of Puerto Rico	820	-	820	-	820	100%
167 Integral Development of the "Península de Cantera"	64	-	64	-	64	100%
177 Land Administration of Puerto Rico	963	-	963	326	637	66%
186 Culebra Conservation and Development Authority	24	-	24	-	24	100%
189 Institute of Forensic Science	39	-	39	3	36	92%
191 Musical Arts Corporation	147	-	147	-	147	100%
192 Fine Arts Center Corporation	193	-	193	66	127	66%
195 Economic Development Bank of PR	1,102	-	1,102	704	398	36%
196 Puerto Rico Public Broadcasting Corporation	208	-	208	-	208	100%
198 Agricultural Insurance Corporation	235	-	235	-	235	100%
215 Puerto Rico Conservatory of Music Corporation	360	-	360	-	360	100%
236 Innovation Fund for Agricultural Development of Puerto Rico	1,135	-	1,135	-	1,135	100%
238 Ponce Authority (Authority Of The Port Of The Americas)	-	-	-	-	-	-
264 Corporation for the "Caño Martin Peña" Enlace Project	-	-	-	-	-	-
265 Roosevelt Roads	-	-	-	-	-	-
271 Puerto Rico Technology and Innovation Services	101	-	101	-	101	100%
276 Puerto Rico Public Private Partnership Authority	844	-	844	2,189	(1,345)	-159%
286 Authority of the Port of Ponce	33	-	33	-	33	100%
288 University of Puerto Rico Comprehensive Cancer Center	1,665	-	1,665	-	1,665	100%
293 Center for Diabetes Research, Education, and Medical Services	21	-	21	23	(2)	-10%
310 Municipal Finance Corporation	16,823	-	16,823	-	16,823	100%
311 Puerto Rico Gaming Commission	28,950	-	28,950	25,739	3,210	11%
312 Retirement Board of the Government of Puerto Rico	-	-	-	-	-	-
329 Office of Socioeconomic Development	-	-	-	-	-	-
TBD1 COFINA	-	-	-	9	(9)	-
LTT Lottery - Traditional	-	-	-	-	-	-
LTE Lottery - Electronic	-	-	-	-	-	-
Total - Secondary Component Units	\$ 58,316	\$ -	\$ 58,316	\$ 31,517	\$ 26,799	46%

Puerto Rico Department of Treasury

Monthly Budget and Actual Results for FY23 Special Revenue Fund Expense Budget v. Actual

By Agency

For the month of:

December-22

12/31/22

6

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
OMB and Hacienda Custodies						
17 Custody of the Office of Management and Budget	\$ 1,413	\$ -	\$ 1,413	\$ -	\$ 1,413	100%
25 Custody of the Department of the Treasury	31,063	-	31,063	7,846	23,217	75%
Total - OMB and Hacienda Custodies	\$ 32,475	\$ -	\$ 32,475	\$ 7,846	\$ 24,629	76%

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Out of Scope Entities						
8 Office of the Comptroller	\$ -	\$ -	\$ -	\$ -	\$ -	
10 The General Court of Justice	1,360	-	1,360	-	1,360	100%
100 Legislative Assembly of the Commonwealth	-	-	-	-	-	
106 Public Housing Administration	1,219	-	1,219	-	1,219	100%
176 University of Puerto Rico	-	-	-	-	-	
193 Office of Government Ethics	-	-	-	-	-	
200 Special Independent Prosecutor's Panel	-	-	-	-	-	
209 Contributions to Political Parties	-	-	-	-	-	
208 Contributions to the Municipalities	-	-	-	-	-	
220 Correctional Health	-	-	-	-	-	
268 Puerto Rico Institute of Statistics	-	-	-	-	-	
272 Office of the Inspector General	-	-	-	-	-	
289 Energy Commission	-	-	-	-	-	
297 Financial Oversight and Management Board for Puerto Rico	-	-	-	-	-	
Total - Out of Scope Entities	\$ 2,579	\$ -	\$ 2,579	\$ -	\$ 2,579	100%

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Recap						
Entities Operating in PRIFAS 7.5	\$ 129,789	\$ -	\$ 129,789	\$ 63,043	\$ 66,746	51%
Core Component Units	151,858	-	151,858	122,292	29,565	19%
Secondary Component Units	58,316	-	58,316	31,517	26,799	46%
OMB and Hacienda Custodies	32,475	-	32,475	7,846	24,629	76%
Out of Scope Entities	2,579	-	2,579	-	2,579	100%
Total	\$ 375,017	\$ -	\$ 375,017	\$ 224,698	\$ 150,318	40%

Notes:

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

Puerto Rico Department of Treasury

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

By Agency

YTD through:

December-22

12/31/22

(figures in \$000s)

	CapEx Certified Budget	Adjustments & Revisions	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
Entities Operating in PRIFAS 7.5					
11 Puerto Rico Traffic Safety Commission	\$ -	\$ -	\$ -	\$ -	\$ -
15 Office of the Governor	-	-	-	-	-
16 Office of Management and Budget	-	-	-	-	-
18 Planning Board	-	-	-	-	-
23 Puerto Rico Department of State	-	-	-	-	-
24 Puerto Rico Department of Treasury	-	-	-	14	(14)
28 State Elections Commission	-	-	-	-	-
30 Human Resources Management & Transformation	-	-	-	-	-
31 General Services Administration	4,434	-	4,434	-	4,434
34 Commission of Investigation, Processing and Appeals	-	-	-	-	-
37 Civil Rights Commission	-	-	-	-	-
38 Puerto Rico Department of Justice	-	-	-	-	-
43 Puerto Rico National Guard	-	-	-	-	-
45 Department of Public Safety	28,300	-	28,300	-	28,300
49 Department of Transportation and Public Works	48,000	-	48,000	13,974	34,026
50 Department of Natural and Environmental Resources	-	-	-	-	-
55 Puerto Rico Department of Agriculture	-	-	-	-	-
60 Office of the Citizen's Ombudsman	245	-	245	-	245
62 Cooperative Development Commission of Puerto Rico	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	6,500	-	6,500	-	6,500
68 Puerto Rico Labor Relations Board	-	-	-	-	-
69 Puerto Rico Department of Consumer Affairs	-	-	-	-	-
71 Department of Health	-	-	-	-	-
78 Department of Housing	-	-	-	-	-
81 Department of Education	-	-	-	-	-
82 Institute of Puerto Rican Culture	1,120	-	1,120	-	1,120
87 Department of Recreation and Sports	250	-	250	-	250
95 Mental Health and Drug Addiction Services Administration	-	-	-	-	-
96 Office of the Women's Advocate	-	-	-	-	-
117 Act 70	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	-	-	-	-	-
122 Secretariat of the Department of the Family	-	-	-	-	-
123 Family and Children Administration	-	-	-	-	-
124 Child Support Administration (ASUME)	947	-	947	-	947
126 Vocational Rehabilitation Administration	-	-	-	-	-
127 Administration for Socioeconomic Development of the Family	-	-	-	-	-
137 Department of Correction and Rehabilitation	15,000	-	15,000	36	14,964
139 Parole Board	-	-	-	-	-
152 Elderly and Retired People Advocate Office	-	-	-	-	-
153 Office for People with Disabilities	231	-	231	-	231
155 State Historic Preservation Office of Puerto Rico	5,000	-	5,000	-	5,000
231 Office for the Patient's Advocate	295	-	295	-	295
241 Administration for Integral Development of Childhood	-	-	-	-	-
266 Office of Public Safety Affairs	-	-	-	-	-
279 Public Service Appeals Commission	-	-	-	-	-
281 Office of the Election Comptroller	-	-	-	-	-
298 Public Service Regulatory Board	-	-	-	-	-
Total - Entities Operating in PRIFAS 7.5	\$ 110,322	\$ -	\$ 110,322	\$ 14,023	\$ 96,299

Puerto Rico Department of Treasury

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

By Agency

YTD through:

December-22

12/31/22

(figures in \$000s)

	CapEx Certified Budget	Adjustments & Revisions	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
Core Component Units					
70 State Insurance Fund Corporation	\$ -	\$ -	\$ -	\$ 103	\$ (103)
79 Automobile Accidents Compensation Administration	-	-	-	-	-
90 Medical Services Administration of Puerto Rico	-	-	-	-	-
119 Department of Economic Development & Commerce	15,000	-	15,000	949	14,051
162 Public Building Authority	2,000	-	2,000	-	2,000
163 Puerto Rico Aqueduct and Sewer Authority	-	-	-	-	-
166 Industrial Development Company	-	-	-	721	(721)
168 Puerto Rico Ports Authority	-	-	-	-	-
180 Tourism Company	-	-	-	-	-
187 Puerto Rico Health Insurance Administration	-	-	-	-	-
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	-	-	-	-	-
235 Puerto Rico Housing Finance Corporation	-	-	-	-	-
277 Agricultural Enterprises Development Administration	3,091	-	3,091	-	3,091
285 Puerto Rico Integrated Transit Authority	16,600	-	16,600	3,881	12,719
295 Fiscal Agency & Financial Advisory Authority	-	-	-	-	-
303 Convention Center of District Authority	-	-	-	-	-
Total - Core Component Units	\$ 36,691	\$ -	\$ 36,691	\$ 5,655	\$ 31,036
Secondary Component Units					
22 Office of The Commissioner of Insurance	\$ -	\$ -	\$ -	\$ -	\$ -
29 Puerto Rico Federal Affairs Administration	-	-	-	-	-
75 Office of the Financial Institutions Commissioner	-	-	-	-	-
105 Industrial Commission	-	-	-	-	-
109 Puerto Rico School of Plastic Arts	-	-	-	-	-
121 Government Board of the 911 Service	-	-	-	-	-
138 Institutional Trust of the National Guard of Puerto Rico	-	-	-	-	-
161 Puerto Rico Infrastructure Financing Authority	-	-	-	-	-
165 Land Authority of Puerto Rico	-	-	-	-	-
167 Integral Development of the "Península de Cantera"	-	-	-	-	-
177 Land Administration of Puerto Rico	3,050	-	3,050	-	3,050
186 Culebra Conservation and Development Authority	-	-	-	-	-
189 Institute of Forensic Science	-	-	-	-	-
191 Musical Arts Corporation	-	-	-	-	-
192 Fine Arts Center Corporation	-	-	-	-	-
195 Economic Development Bank of PR	-	-	-	-	-
196 Puerto Rico Public Broadcasting Corporation	-	-	-	8	(8)
198 Agricultural Insurance Corporation	-	-	-	-	-
215 Puerto Rico Conservatory of Music Corporation	-	-	-	-	-
236 Innovation Fund for Agricultural Development of Puerto Rico	-	-	-	-	-
238 Ponce Authority (Authority Of The Port Of The Americas)	-	-	-	-	-
264 Corporation for the "Caño Martin Peña" Enlace Project	26,400	-	26,400	-	26,400
265 Roosevelt Roads	-	-	-	-	-
271 Puerto Rico Technology and Innovation Services	5,250	-	5,250	-	5,250
276 Puerto Rico Public Private Partnership Authority	-	-	-	-	-
286 Authority of the Port of Ponce	-	-	-	-	-
288 University of Puerto Rico Comprehensive Cancer Center	-	-	-	-	-
293 Center for Diabetes Research, Education, and Medical Services	-	-	-	-	-
310 Municipal Finance Corporation	-	-	-	-	-
311 Puerto Rico Gaming Commission	-	-	-	-	-
312 Retirement Board of the Government of Puerto Rico	-	-	-	-	-
329 Office of Socioeconomic Development	13,200	-	13,200	-	13,200
TBD1 COFINA	-	-	-	-	-
LTT Lottery - Traditional	-	-	-	-	-
LTE Lottery - Electronic	-	-	-	-	-
Total - Secondary Component Units	\$ 47,900	\$ -	\$ 47,900	\$ 8	\$ 47,892

Puerto Rico Department of Treasury

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

By Agency

YTD through:

December-22

12/31/22

(figures in \$000s)

	CapEx Certified Budget	Adjustments & Revisions	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
OMB and Hacienda Custodies					
17 Custody of the Office of Management and Budget	\$ 71,841	\$ -	\$ 71,841	\$ -	\$ 71,841
25 Custody of the Department of the Treasury	-	-	-	-	-
Total - OMB and Hacienda Custodies	\$ 71,841	\$ -	\$ 71,841	\$ -	\$ 71,841

	CapEx Certified Budget	Adjustments & Revisions	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
Out of Scope Entities					
8 Office of the Comptroller	\$ -	\$ -	\$ -	\$ -	\$ -
10 The General Court of Justice	17,700	-	17,700	2,474	15,226
100 Legislative Assembly of the Commonwealth	15,683	-	15,683	15,290	393
106 Public Housing Administration	-	-	-	-	-
176 University of Puerto Rico	-	-	-	-	-
193 Office of Government Ethics	-	-	-	-	-
200 Special Independent Prosecutor's Panel	-	-	-	-	-
208 Contributions to the Municipalities	-	-	-	-	-
209 Contributions to Political Parties	-	-	-	-	-
220 Correctional Health	-	-	-	-	-
268 Puerto Rico Institute of Statistics	-	-	-	-	-
272 Office of the Inspector General	-	-	-	-	-
289 Energy Commission	-	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	-	-	-	-	-
Total - Out of Scope Entities	\$ 33,383	\$ -	\$ 33,383	\$ 17,765	\$ 15,618

	CapEx Certified Budget	Adjustments & Revisions	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
Recap					
Entities Operating in PRIFAS 7.5	\$ 110,322	\$ -	\$ 110,322	\$ 14,023	\$ 96,299
Core Component Units	36,691	-	36,691	5,655	31,036
Secondary Component Units	47,900	-	47,900	8	47,892
OMB and Hacienda Custodies	71,841	-	71,841	-	71,841
Out of Scope Entities	33,383	-	33,383	17,765	15,618
Total	\$ 300,137	\$ -	\$ 300,137	\$ 37,450	\$ 262,687

Notes:

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

Appendix

Core and Secondary Component Unit Consolidated Actuals by Month

	Q1 1	Q1 2	Q1 3	Q2 4	Q2 5	Q2 6	Q3 7	Q3 8	Q3 9	Q4 10	Q4 11	Q4 12	Q4 13	Subsequent Periods FY23	FY23 YTD Totals	FY23 Balance	FY23 Balance
GF+SRF Budget	7/31/2022	8/31/2022	9/30/2022	10/31/2022	11/30/2022	12/31/2022	1/31/2023	2/28/2023	3/31/2023	4/30/2023	5/31/2023	6/30/2023					
Core Component Units																	
70 State Insurance Fund Corporation	\$ 556,276	\$ 25,601	\$ 59,467	\$ 46,560	\$ 28,882	\$ 33,095	\$ 46,403	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 240,008	\$ 316,268	\$ 56.85%
79 Automobile Accident Compensation Administration	90,556	4,632	4,643	3,388	3,076	-	-	-	-	-	-	-	-	-	15,739	75,317	83.70%
90 Administration of Medical Services of Puerto Rico	204,416	14,240	13,507	15,690	13,892	14,953	24,856	-	-	-	-	-	-	-	97,138	107,278	52.48%
119 Department of Economic Development and Commerce	205,494	3,846	11,874	8,611	7,094	13,901	2,140	-	-	-	-	-	-	-	47,466	158,028	76.90%
162 Public Buildings Authority	158,200	6,922	8,631	8,260	24,774	8,412	15,176	-	-	-	-	-	-	-	72,175	86,025	54.38%
163 Puerto Rico Aqueduct and Sewer Authority	-	-	959	674	-	-	-	-	-	-	-	-	-	-	1,633	(1,633)	-
166 Industrial Development Company	-	2,292	1,081	1,721	498	1,884	2,451	-	-	-	-	-	-	-	9,927	(9,927)	-
168 Ports Authority	89,845	5,594	4,774	14,647	11,296	6,176	9,747	-	-	-	-	-	-	-	52,234	37,611	41.86%
180 Tourism Company	-	2,212	5,525	6,396	9,135	4,637	11,315	-	-	-	-	-	-	-	39,219	(39,219)	-
187 Health Insurance Administration of Puerto Rico	1,148,160	110,528	4,259	195,943	109,267	117,928	-	-	-	-	-	-	-	-	537,923	610,237	53.15%
188 Corp. of the Cardiovascular Center of Puerto Rico & Caribbean	82,223	7,906	6,877	5,946	6,208	7,314	5,388	-	-	-	-	-	-	-	39,639	42,584	51.79%
235 Housing Financing Authority	97,222	1,023	1,091	1,157	1,266	1,418	-	-	-	-	-	-	-	-	5,955	91,267	93.87%
277 Administration for the Development of Agricultural Enterprises	124,594	14,106	9,444	15,495	10,913	11,297	-	-	-	-	-	-	-	-	61,254	73,740	54.62%
285 Integrated Transport Authority	79,165	7,347	12,063	12,889	8,540	8,802	15,136	-	-	-	-	-	-	-	64,778	14,387	18.17%
295 Financial Advisory Authority and Fiscal Agency of Puerto Rico	58,619	1,425	1,173	1,295	1,745	3,836	4,929	-	-	-	-	-	-	-	14,403	44,216	75.43%
303 District Authority of the Convention Center	27,334	3,101	3,517	2,957	3,394	2,002	3,489	-	-	-	-	-	-	-	18,460	8,874	32.47%
Total - Core Component Units	\$ 2,932,904	\$ 210,775	\$ 147,925	\$ 341,915	\$ 240,653	\$ 235,655	\$ 141,031	\$ -	\$ 1,317,953	\$ 1,614,951	55%						
Secondary Component Units																	
22 Office of The Commissioner of Insurance	\$ 10,324	\$ 331	\$ 999	\$ 700	\$ 566	\$ 641	\$ 579	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,416	\$ 6,908	66.91%
29 Puerto Rico Federal Affairs Administration	2,552	187	197	185	202	211	208	-	-	-	-	-	-	-	1,200	1,752	59.35%
75 Office of the Financial Institutions Commissioner	13,023	430	695	580	600	694	610	-	-	-	-	-	-	-	3,609	9,415	72.29%
105 Industrial Commission	21,101	905	1,109	997	1,229	1,076	1,269	-	-	-	-	-	-	-	6,585	14,516	68.79%
109 Puerto Rico School of Plastic Arts	4,866	247	246	320	360	322	-	-	-	-	-	-	-	-	1,495	3,371	69.28%
121 Government Board of the S11 Service	-	1,740	958	724	1,360	-	-	-	-	-	-	-	-	-	4,781	(4,781)	-
138 Institutional Trust of the National Guard of Puerto Rico	7,392	316	353	436	473	419	-	-	-	-	-	-	-	-	1,997	5,395	72.98%
161 Puerto Rico Infrastructure Financing Authority	3,253	144,708	162,511	184,205	237,084	136,717	-	-	-	-	-	-	-	-	865,224	(861,971)	-2649.73%
165 Land Authority of Puerto Rico	9,844	-	-	-	-	-	-	-	-	-	-	-	-	-	9,844	100.00%	-
167 Integral Development of the "Península de Cantera"	1,365	46	31	34	32	44	-	-	-	-	-	-	-	-	187	1,178	86.30%
177 Land Administration of Puerto Rico	11,560	316	421	256	323	271	326	-	-	-	-	-	-	-	1,913	9,647	83.45%
186 Culebra Conservation and Development Authority	522	-	-	-	-	-	-	-	-	-	-	-	-	-	522	100.00%	-
189 Institute of Forensic Science	19,003	1,524	1,410	1,364	1,341	1,234	3,445	-	-	-	-	-	-	-	10,317	8,686	45.71%
191 Musical Arts Corporation	6,994	421	460	594	341	771	-	-	-	-	-	-	-	-	2,587	4,407	63.01%
192 Fine Arts Center Corporation	6,466	444	558	452	506	406	534	-	-	-	-	-	-	-	2,900	3,566	55.15%
195 Economic Development Bank of PR	12,227	685	649	681	719	674	704	-	-	-	-	-	-	-	4,112	9,115	68.91%
196 Puerto Rico Public Broadcasting Corporation	2,500	719	615	58	22	40	-	-	-	-	-	-	-	-	1,454	1,046	41.84%
198 Agricultural Insurance Corporation	2,818	160	222	232	4,074	-	-	-	-	-	-	-	-	-	4,688	(1,870)	-66.36%
215 Puerto Rico Conservatory of Music Corporation	9,066	397	537	755	-	-	-	-	-	-	-	-	-	-	1,689	7,377	81.37%
236 Innovation Fund for Agricultural Development of Puerto Rico	13,624	-	-	-	-	-	-	-	-	-	-	-	-	-	13,624	100.00%	-
238 Ponce Authority (Authority Of The Port Of The Americas)	-	211	-	-	-	-	-	-	-	-	-	-	-	-	211	100.00%	-
264 Corporation for the "Caño Martín Peña" Enlace Project	29,456	-	-	-	-	-	-	-	-	-	-	-	-	-	29,456	100.00%	-
265 Roosevelt Roads	-	93	115	69	220	448	-	-	-	-	-	-	-	-	945	(945)	-
271 Puerto Rico Technology and Innovation Services	65,717	-	-	-	-	-	-	-	-	-	-	-	-	-	65,717	100.00%	-
276 Puerto Rico Public Private Partnership Authority	23,475	122	659	210	303	1,187	3,042	-	-	-	-	-	-	-	5,524	17,951	76.47%
286 Authority of the Port of Ponce	1,105	-	-	-	-	-	-	-	-	-	-	-	-	-	1,105	100.00%	-
288 University of Puerto Rico Comprehensive Cancer Center	40,683	-	-	-	-	-	-	-	-	-	-	-	-	-	40,683	100.00%	-
293 Center for Diabetes Research, Education, and Medical Services	886	51	53	48	49	78	61	-	-	-	-	-	-	-	340	546	61.63%
310 Municipal Finance Corporation	201,874	15,764	12,527	12,941	15,472	-	-	-	-	-	-	-	-	-	56,704	145,170	71.91%
311 Puerto Rico Gaming Commission	349,726	903	15,743	15,522	16,016	11,714	26,539	-	-	-	-	-	-	-	86,438	263,288	75.28%
312 Retirement Board of the Government of Puerto Rico	59,167	3,376	3,357	3,348	3,360	3,543	4,242	-	-	-	-	-	-	-	31,226	37,941	64.12%
329 Office of Socioeconomic Development	15,866	216	145	156	977	501	-	-	-	-	-	-	-	-	1,995	13,871	87.43%
TBD1 COFINA	-	7	24	21	70	149	9	-	-	-	-	-	-	-	280	(280)	-
LTT Lottery - Traditional	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LTE Lottery - Electronic	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total - Secondary Component Units	\$ 947,466	\$ 174,118	\$ 204,194	\$ 224,888	\$ 285,698	\$ 161,141	\$ 41,568	\$ -	\$ 1,091,607	\$ (144,141)	-15%						
Core Component Units	\$ 2,932,904	\$ 210,775	\$ 147,925	\$ 341,915	\$ 240,653	\$ 235,655	\$ 141,031	\$ -	\$ 1,317,953	\$ 1,614,951	55.00%						
Secondary Component Units	\$ 947,466	\$ 174,118	\$ 204,194	\$ 224,888	\$ 285,698	\$ 161,141	\$ 41,568	\$ -	\$ 1,091,607	\$ (144,141)	-15.21%						
Combined Component Units Monthly Actuals	\$ 3,880,370	\$ 384,893	\$ 352,119	\$ 566,803	\$ 526,350	\$ 396,795	\$ 182,599	\$ -	\$ 2,409,559	\$ 1,470,811	38%						

Notes:

**Non-Compliance List
Revenues Reporting**

Entity Code: Secondary Component Units

	79	Automobile Accidents Compensation Administration
	109	Puerto Rico School of Plastic Arts
	119	Department of Economic Development & Commerce
	121	Government Board of the 911 Service
	138	Institutional Trust of the National Guard of Puerto Rico
	161	Puerto Rico Infrastructure Financing Authority
*	165	Land Authority of Puerto Rico
	166	Industrial Development Company
	167	Integral Development of the "Península de Cantera"
	187	Puerto Rico Health Insurance Administration
	191	Musical Arts Corporation
	215	Puerto Rico Conservatory of Music Corporation
	235	Puerto Rico Housing Finance Corporation
*	264	Corporation for the "Caño Martín Peña" Enlace Project
	265	Roosevelt Roads
*	271	Puerto Rico Technology and Innovation Services
	277	Agricultural Enterprises Development Administration
*	286	Authority of the Port of Ponce
	288	University of Puerto Rico Comprehensive Cancer Center
	310	Municipal Finance Corporation

Notes:

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

**Non-Compliance List
Expenses Reporting**

Entity Code: Secondary Component Units

	79	Automobile Accident Compensation Administration
	109	Puerto Rico School of Plastic Arts
	121	Government Board of the 911 Service
	138	Institutional Trust of the National Guard of Puerto Rico
	161	Puerto Rico Infrastructure Financing Authority
*	165	Land Authority of Puerto Rico
	167	Integral Development of the "Península de Cantera"
	186	Culebra Conservation and Development Authority
	187	Health Insurance Administration of Puerto Rico
	191	Musical Arts Corporation
	196	Puerto Rico Public Broadcasting Corporation
	198	Agricultural Insurance Corporation
	215	Puerto Rico Conservatory of Music Corporation
	235	Puerto Rico Housing Finance Corporation
	236	Innovation Fund for Agricultural Development of Puerto Rico
	238	Ponce Authority (Authority Of The Port Of The Americas)
*	264	Corporation for the "Caño Martin Peña" Enlace Project
	265	Redevelopment Authority of Roosevelt Roads
*	271	Puerto Rico Technology and Innovation Services
	277	Administration for the Development of Agricultural Enterprises
*	286	Authority of the Port of Ponce
	288	University of Puerto Rico Comprehensive Cancer Center
	310	Municipal Finance Corporation
	329	Office of Socioeconomic Development

Notes:

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

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

As Recorded and Presented by each Entity

Code:	Entity:	Q1	Q1	Q1	Q2	Q2	Q2	Q3	Q3	Q3	Q4	Q4	Q4	FY23
		1	2	3	4	5	6	7	8	9	10	11	12	
		7/31/2022	8/31/2022	9/30/2022	10/31/2022	11/30/2022	12/31/2022	1/31/2023	2/28/2023	3/31/2023	4/30/2023	5/31/2023	6/30/2023	YTD Totals
22	Office of The Commissioner of Insurance	\$ -	\$ -	\$ -	\$ -									\$ -
70	State Insurance Fund Corporation	-	16,575	-	-									16,575
79	Automobile Accidents Compensation Administration	-	1,107	1,116	1,052	1,056								4,331
90	Medical Services Administration of Puerto Rico	-	2,118	-	-									2,118
109	School of Plastic Arts	30	30	30	30	30								150
121	Government Board of the 911 Service	-	22	21	21									65
119	Department of Economic Development & Commerce	-	-	-	-									-
138	Institutional Trust of the National Guard of Puerto Rico	4	5	4	4	3								20
162	Public Building Authority	-	3,742	1,864	1,944	1,907	3,780							13,237
165	Land Authority of Puerto Rico	-	-	-	-									-
166	Industrial Development Company	-	-	-	-									-
168	Puerto Rico Ports Authority	1,974	1,962	2,064	1,947	1,951	1,947							11,845
177	Land Administration of Puerto Rico	-	189	179	179	182	196							925
180	Tourism Company of Puerto Rico	-	481	459	459	54								1,453
187	Health Insurance Administration of Puerto Rico	-	-	-	-									-
188	Cardiovascular Center Corporation of Puerto Rico and the Caribbean	148	147	147	135	151	121							849
191	Musical Arts Corporation	36	36	36	36	36								180
192	Fine Arts Center Corporation	31	31	32	31	31	32							188
195	Economic Development Bank of PR	132	150	151	130									563
198	Agricultural Insurance Corporation	11	11	11	11									44
215	Puerto Rico Conservatory of Music Corporation	324	-	-	-									324
235	Puerto Rico Housing Finance Authority	-	-	-	-									-
277	Agricultural Enterprises Development Administration	-	-	-	-									-
285	Puerto Rico Integrated Transit Authority	55	-	65	50	169	121							460
295	Fiscal Agency & Financial Advisory Authority	-	-	-	-									-
312	Government Employees and Judiciary Retirement System	1,179	1,132	1,133	1,131	1,229	1,136							6,940
		\$ 3,924	\$ 27,738	\$ 7,313	\$ 7,160	\$ 6,799	\$ 7,333	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,266