



Government of Puerto Rico

General Fund & Special Revenue

Budget to Recorded Revenue and Expenditure Variance Reporting

For the month of November FY20

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Additional Disclaimers

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

-Budget vs Recorded Revenue and Expenditure figures are based on information obtained from the Puerto Rico Integrated Financial Accounting System 'PRIFAS 7.5' Financial Accounting System.

-Various Central Government agencies such as the Department of Education, the Department of Health, The Puerto Rico Administration of Mental Health and AntiAddiction Services, the Department of the Treasury and the Environmental Quality Board operate in Financial Systems other than PRIFAS 7.5.

-Such entities operating on external Financial Accounting Systems periodically transfer financial accounting information to PRIFAS 7.5 Central Government System. Therefore, encumbrances from the Department of Education, the Department of Health, The Puerto Rico Administration of Mental Health and Anti-Addiction Services, the Department of the Treasury and the Environmental Quality Board, are not reflected in PRIFAS 7.5, and consequently do not form part of this Revenue and Expenditure report.

-Budget vs Recorded Expenditures figures could potentially be limited to financial information pending to be transferred to PRIFAS 7.5 as well as adjustments of various sorts, including journal entry errors.

-It is the sole responsibility of the Central Government instrumentalities at an agency level to maintain proper and up to date accounting of its operations.

-Current Financial Accounting Systems encounter various deficiencies regarding their controls structure.

-Certain measures are and will be in place to address such controls structure deficiencies.

-The Government of Puerto Rico is committed to providing accurate and complete information.

-There are a variety of periodic and ad-hoc reporting packages currently being distributed for multiple and specific purposes and scopes. It is essential to emphasize the difference in scope and nature of this Budget vs Recorded Revenue and Expenditure report with other reporting. Multiple other reports are being circulated with an alternate scope, such as FY Budget vs Cash Outlays for Central Government and component units, Non-Central Government instrumentalities reports, reports on the use of Federal Funds or Special Revenue Funds, and reports on transfers from/to various entities and sources directly related to the TSA.

-Given timing delays to the processing of accounts payable, information herein may not reflect all encumbrances and commitments incurred to date.

-Throughout time, multiple government instrumentalities and programs have been created, consolidated and/or dissolved.

-This Budget vs Recorded Expenditures exercise might not include all Inter-Agency balances.

-The data herein could potentially lack necessary entries and charges as of the date of this report, affecting its accuracy.

Additional Disclaimers

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

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

Assumptions/Resources:

General Fund

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

Special Revenue Fund

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

Component Units

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

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

General Revenue Fund Variance

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

	FY 20 Certified Budget			Actual		Variance		Comments
	Revenue Forecast	Adjustments & Revisions	Reforecast	November Budget	November Actual ³	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %	
General Fund Revenue								
1 Individual Income Taxes	\$ 1,984,357	\$ -	\$ 1,984,357	\$ 127,695	\$ 126,835	\$ (860)	-1%	
2 Corporate Income Taxes	2,243,251	-	2,243,251	71,748	81,571	9,823	14%	
3 Non-Resident Withholdings	653,697	-	653,697	39,115	23,600	(15,515)	-40%	
4 Alcoholic Beverages	261,441	-	261,441	26,032	18,999	(7,032)	-27%	
5 Cigarettes	172,646	-	172,646	13,182	3,573	(9,608)	-73%	
6 Motor Vehicles	370,262	-	370,262	40,605	43,964	3,359	8%	
7 Excises on Off-Shore Shipment Rum	213,209	-	213,209	36,617	8,531	(28,086)	-77%	
8 Other General Fund Revenue	472,198	-	472,198	25,247	32,019	6,771	27%	
9 SUT Collections (excl. PSTBA, FAM & CINE)	2,199,962	-	2,199,962	101,389	128,582	27,194	27%	
10 Act 154 Collections	1,831,058	-	1,831,058	205,525	63,319	(142,205)	-69%	
Other General Fund Revenue	-	-	-	-	-	-		
Total General Fund Revenue¹	\$ 10,402,080	\$ -	\$ 10,402,080	\$ 687,153	\$ 530,993	\$ (156,160)	-23%	

	FY 20 Certified Budget			Actual		Variance		Comments
	Expense Budget	Adjustments & Revisions	Revised Budget	November Budget	November Actual	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %	
General Fund Expenses								
1 Payroll and Related Costs	\$ 2,724,251	\$ (1,385)	\$ 2,722,866	\$ 226,905.52	\$ 266,813	\$ (39,908)	-18%	
2 Facilities and Rent	367,988	(8,861)	359,127	29,927	23,948	5,979	20%	
3 Contracted Services	306,025	14,203	320,228	26,686	30,292	(3,606)	-14%	
4 Donations and Subsidies	308,552	(33,186)	275,366	22,947	11,172	11,776	51%	
5 Transportation	83,227	(2,308)	80,919	6,743	6,737	6	0%	
6 Professional Services	383,885	(483)	383,402	31,950	23,627	8,323	26%	
7 Other Operating Expenses	186,241	30,405	216,646	18,054	12,270	5,784	32%	
8 Capital Expenditures	297,583	(41,476)	256,107	21,342	-	21,342	100%	
9 Payments of current & prior period obligations	131,435	(124,535)	6,900	575	-	575	100%	
10 Materials	76,219	71	76,290	6,358	2,379	3,978	63%	
11 Equipment Purchases	6,771	24,404	31,175	2,598	500	2,098	81%	
12 Advertisement	1,966	(37)	1,929	161	58	102	64%	
13 Social Wellness	1,592,879	(565,219)	1,027,660	85,638	84,903	735	1%	
14 Non Government Entities	156,500	4,025	160,525	13,377	7,752	5,625	42%	
30 Pensions and Related ²	1,996,703	(54,139)	1,942,564	161,880	70,211	91,670	57%	
81 Undistributed Appropriations	163,756	499,255	663,011	55,251	55,449	(198)	0%	
82 Federal Fund Matching	137,137	(3,601)	133,536	11,128	4,298	6,830	61%	
89 Prior Period Debt	-	123,541	123,541	10,295	-	10,295	100%	
98 Budgetary Reserve	130,000	107,498	237,498	19,792	-	19,792	100%	
700 Other Expenses	-	31,828	31,828	2,652	1,146	1,506	57%	
Total General Fund Expenditures	\$9,051,118	\$0	\$9,051,118	\$754,260	\$601,556	\$152,704	20%	

Note: Refer to page 9 for footnote reference descriptions.

Puerto Rico Department of Treasury | AAFAF

November YTD FY20 General Revenue Fund Budget v. Actual

By Concept

(figures in \$000s)

		FY 20 Certified Budget			Actual	Variance			
		Revenue Forecast	Adjustments & Revisions	Reforecast	YTD Budgeted Revenue	YTD November ³	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %	Comments
General Fund Revenue									
1	Individual Income Taxes	\$ 1,984,357	\$ -	\$ 1,984,357	\$ 264,275	\$ 770,560	\$ 506,285	191.6%	
2	Corporate Income Taxes	2,243,251	-	2,243,251	176,632	1,325,079	1,148,447	650.2%	
3	Non-Resident Withholdings	653,697	-	653,697	90,454	156,040	65,586	72.5%	
4	Alcoholic Beverages	261,441	-	261,441	48,355	106,832	58,477	120.9%	
5	Cigarettes	172,646	-	172,646	23,349	28,723	5,374	23.0%	
6	Motor Vehicles	370,262	-	370,262	83,665	182,936	99,271	118.7%	
7	Excises on Off-Shore Shipment Rum	213,209	-	213,209	57,557	144,288	86,731	150.7%	
8	Other General Fund Revenue	472,198	-	472,198	46,312	223,123	176,811	381.8%	
9	SUT Collections (excl. PSTBA, FAM & CINE)	2,199,962	-	2,199,962	202,883	517,199	314,316	154.9%	
10	Act 154 Collections	1,831,058	-	1,831,058	455,632	765,590	309,959	68.0%	
	Other General Fund Revenue	-	-	-	-	-	NA	NA	
Total General Fund Revenue¹		\$ 10,402,080	\$ -	\$ 10,402,080	\$ 1,449,112	\$ 4,220,370	\$ 2,771,258	191%	

		FY 20 Certified Budget			Actual	Variance			
		Expense Budget	Adjustments & Revisions	Revised Budget	YTD November Budget	YTD November	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %	Comments
General Fund Expenses									
1	Payroll and Related Costs	\$ 2,724,251	\$ (1,385)	\$ 2,722,866	\$ 1,134,528	\$ 1,135,583	\$ (1,055)	0%	
2	Facilities and Rent	367,988	(8,861)	359,127	149,636	116,300	33,336	22%	
3	Contracted Services	306,025	14,203	320,228	133,428	100,253	33,175	25%	
4	Donations and Subsidies	308,552	(33,186)	275,366	114,736	50,917	63,819	56%	
5	Transportation	83,227	(2,308)	80,919	33,716	15,976	17,740	53%	
6	Professional Services	383,885	(483)	383,402	159,751	141,401	18,350	11%	
7	Other Operating Expenses	186,241	30,405	216,646	90,269	65,077	25,192	28%	
8	Capital Expenditures	297,583	(41,476)	256,107	106,711	4,542	102,170	96%	
9	Payments of current & prior period obligations	131,435	(124,535)	6,900	2,875	-	2,875	100%	
10	Materials	76,219	71	76,290	31,788	9,589	22,199	70%	
11	Equipment Purchases	6,771	24,404	31,175	12,990	2,259	10,731	83%	
12	Advertisement	1,966	(37)	1,929	804	324	480	60%	
13	Social Wellness	1,592,879	(565,219)	1,027,660	428,192	423,446	4,746	1%	
14	Non Government Entities	156,500	4,025	160,525	66,885	45,911	20,974	31%	
30	Pensions and Related ²	1,996,703	(54,139)	1,942,564	809,402	787,619	21,783	3%	
81	Undistributed Appropriations	163,756	499,255	663,011	276,254	268,590	7,665	3%	
82	Federal Fund Matching	137,137	(3,601)	133,536	55,640	8,065	47,575	86%	
89	Prior Period Debt	-	123,541	123,541	51,475	110,331	(58,855)	-114%	
98	Budgetary Reserve	130,000	107,498	237,498	98,958	-	98,958	100%	
700	Other Expenses	-	31,828	31,828	13,262	24,461	(11,200)	-84%	
Total General Fund Expenditures		\$9,051,118	\$0	\$9,051,118	\$3,771,299	\$3,310,642	\$460,658	12%	

Note: Refer to page 9 for footnote reference descriptions.

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

- (1) Beginning the week ended 12/10/19, a new collections account was established to collect revenues through the SURI system. SURI is the new digital tool of the Department of the Treasury that will allow integration and streamlining of the administration of taxes and revenues and eliminate the complexity of the current systems for the benefit of the Treasury and the taxpayers. The transition of gross tax collections from Hacienda Colecturia to SURI is ongoing and as such, revenue concept detail for the general tax SURI collections is not available at this time for the portion of collections received by the new general tax SURI account. The central government continues to work to validate revenue concept data contained within the new SURI system and will report this detail as soon as it becomes available.
- (2) As per Act No. 106-2017, the pay-as-you-go system is established, whereby disbursements shall continue to be made for all current pensions of the Retirement Systems by using the resources of the General Fund, as provided in the certified Fiscal Plan.
- (3) October GF Revenues are preliminary and subject to change. The relevant schedules will be updated once October GF revenues are finalized and published.

Puerto Rico Department of Treasury | AAFAF

November FY20 General Revenue Fund Budget v. Actual

By Agency

(figures in \$000s)

General Fund Expenses	FY 20 Certified Budget			November Budget	November Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %	Comments
	Certified Budget ¹	Adjustments & Revisions	Revised Budget	August Budget	Expenditures			
Full Visibility								
11 Puerto Rico Traffic Safety Commission	\$ 120.00	\$ 14	\$ 134	\$ 11	\$ -	\$ 11	100%	
15 Office of the Governor	23,648	128	23,776	1,981	1,042	939	47%	
16 Office of Management and Budget	59,474	91	59,565	4,964	843	4,121	83%	
18 Puerto Rico Planning Board	12,474	103	12,577	1,048	702	346	33%	
21 Puerto Rico Emergency Management Agency (PREMA)	9,492	(9,492)	-	-	-	-	NA	
23 Puerto Rico Department of State	15,083	75	15,158	1,263	439	824	65%	
24 Puerto Rico Department of the Treasury	210,874	16,109	226,983	18,915	9,735	9,180	49%	
28 Commonwealth Elections Commission	28,096	450	28,546	2,379	2,202	177	7%	
30 Puerto Rico Office of Human Resources Mgt. and Transformation	4,018	47	4,065	339	277	61	18%	
31 General Services Administration	6,413	3,443	9,856	821	-	821	100%	
34 Commission of Investigation, Processing and Appeals Board	483	3	486	41	21	19	47%	
37 Civil Rights Commission	821	7	828	69	61	8	12%	
38 Puerto Rico Department of Justice	110,491	838	111,329	9,277	7,025	2,253	24%	
41 Negociado de Investigaciones Especiales	6,014	(6,014)	-	-	-	-	NA	
42 Firefighters Corps of Puerto Rico	84,135	(84,135)	-	-	-	-	NA	
43 Puerto Rico National Guard	16,388	89	16,477	1,373	425	948	69%	
49 Puerto Rico Department of Transportation and Public Works	42,849	783	43,632	3,636	2,448	1,188	33%	
50 Puerto Rico Department of Natural and Environmental Resources	45,672	45,940	91,612	7,634	10,586	(2,952)	-39%	
55 Puerto Rico Department of Agriculture	32,884	121	33,005	2,750	2,778	(28)	-1%	
60 Office of the Citizen's Ombudsman	3,036	41	3,077	256	230	26	10%	
62 Cooperative Development Commission of Puerto Rico	1,625	17	1,642	137	148	(11)	-8%	
65 Public Service Commission	8,703	(8,703)	-	-	-	-	NA	
67 Puerto Rico Department of Labor and Human Resources	30,936	462	31,398	2,617	459	2,158	82%	
68 Puerto Rico Labor Relations Board	1,011	11	1,022	85	28	57	67%	
71 Department of Health	328,528	1,643	330,171	27,514	10,754	16,760	61%	
69 Puerto Rico Department of Consumer Affairs	11,490	82	11,572	964	478	486	50%	
78 Department of Housing	29,039	131	29,170	2,431	816	1,614	66%	
81 Department of Education	2,400,800	18,430	2,419,230	201,603	140,240	61,362	30%	
82 Institute of Puerto Rican Culture	15,081	92	15,173	1,264	450	814	64%	
87 Department of Recreation and Sports	31,856	168	32,024	2,669	1,173	1,496	56%	
89 Administration for the Horse Racing Sport and Industry	2,257	32	2,289	191	159	32	17%	
95 Mental Health and Drug Addiction Services Administration	100,412	503	100,915	8,410	3,962	4,448	53%	
96 Office of the Women's Advocate	2,019	26	2,045	170	168	2	1%	
106 PRPHA: Puerto Rico Public Housing Administration	9,752	10	9,762	814	-	814	100%	

Puerto Rico Department of Treasury | AAFAP

November FY20 General Revenue Fund Budget v. Actual

By Agency

(figures in \$000s)

General Fund Expenses	FY 20 Certified Budget			November Budget	November Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %	Comments
	Certified Budget ¹	Adjustments & Revisions	Revised Budget	August Budget	Expenditures			
117 Law 70	-	-	-	-	-	-	-	NA
120 Office of the Veteran's Advocate Of Puerto Rico	2,345	10	2,355	196	193	4	2%	
122 Secretariat of the Department of the Family	41,811	231	42,042	3,504	1,405	2,098	60%	
123 Family and Children Administration	181,159	1,077	182,236	15,186	16,232	(1,045)	-7%	
124 Child Support Office	10,977	78	11,055	921	564	358	39%	
126 Vocational Rehabilitation Administration	23,428	7	23,435	1,953	1,782	171	9%	
127 Administration for Socioeconomic Development of the Family	81,394	553	81,947	6,829	3,559	3,270	48%	
133 Natural Resource Management Administration	21,691	(21,691)	-	-	-	-	-	NA
137 Department of Correction and Rehabilitation	352,140	4,202	356,342	29,695	22,662	7,033	24%	
139 Parole Board	2,305	25	2,330	194	185	10	5%	
152 Office for the Elderly's Advocate	2,537	11	2,548	212	134	78	37%	
153 Office for People with Disabilities	1,599	17	1,616	135	89	46	34%	
155 State Historic Preservation Office of Puerto Rico	1,407	9	1,416	118	73	45	38%	
221 Puerto Rico Emergency Medical Corps	21,433	(21,433)	-	-	-	-	-	NA
231 Office for the Patient's Advocate	1,577	15	1,592	133	112	20	15%	
241 Administration for the Childhood Care and Integral Development	6,773	48	6,821	568	265	304	53%	
273 Permits Management Office	8,412	(8,412)	-	-	-	-	-	NA
279 Public Service Commission	2,589	24	2,613	218	205	13	6%	
281 Office of the Election Comptroller	2,465	26	2,491	208	209	(1)	-1%	
290 State Office of Public Policy Energy	669	(669)	-	-	-	-	-	NA
Subtotal	\$ 4,452,685	\$ (64,328)	\$ 4,388,357	\$ 365,696	\$ 245,316	\$ 120,380	NA	

Puerto Rico Department of Treasury | AAFAF

November FY20 General Revenue Fund Budget v. Actual

By Agency

(figures in \$000s)

General Fund Expenses	FY 20 Certified Budget			November Budget	November Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %	Comments
	Certified Budget ¹	Adjustments & Revisions	Revised Budget	August Budget	Expenditures			
1/12 Cash Transfers³								
1 Puerto Rico Senate	-	27,663	27,663	2,305	2,323	(18)	-1%	
2 House of Representatives of Puerto Rico	-	29,966	29,966	2,497	2,408	89	4%	
8 Office of the Comptroller	43,308	28	43,336	3,611	3,044	567	16%	
26 Central Retirement System	-	8,826	8,826	736	-	736	100%	
29 Puerto Rico Federal Affairs Administration (PRFAA)	2,857	8	2,865	239	69	169	71%	
66 Highway Transportation Authority	-	-	-	-	-	-	NA	
90 Medical Service Administration of Puerto Rico	71,910	946	72,856	6,071	4,150	1,922	32%	
100 Legislative Assembly of the Commonwealth	95,903	(95,903)	-	-	-	-	NA	
109 Puerto Rico School of Plastic Arts	2,426	24	2,450	204	198	6	3%	
119 Department of Economic Development and Commerce of Puerto Rico	1,150	9,175	10,325	860	539	322	37%	
161 Puerto Rico Infrastructure Financing Authority	2,188	11	2,199	183	176	8	4%	
162 Public Building Authority (PBA)	-	-	-	-	-	-	NA	A.
163 PRASA	-	-	-	-	-	-	NA	
167 Company for the Integral Development of the Península de Cantera	495	12	507	42	47	(5)	-12%	
168 Autoridad de los Puertos	-	25,288	25,288	2,107	-	2,107	100%	
176 University of Puerto Rico	559,874	-	559,874	46,656	45,490	1,166	3%	
178 Maritime Transportation	-	-	-	-	-	-	NA	
184 The Solid Waste Authority	2,939	(2,939)	-	-	-	-	NA	
186 Culebra Conservation and Development Authority	250	1	251	21	20	1	5%	
187 Puerto Rico Health Insurance Administration	917,293	37	917,330	76,444	76,469	(25)	0%	
189 Forensic Sciences Institute	18,666	(18,666)	-	-	-	-	NA	
191 Musical Arts Corporation	5,339	64	5,403	450	465	(15)	-3%	
192 Fine Arts Center Corporation	3,304	31	3,335	278	242	36	13%	
193 Government Ethics Board	9,027	78	9,105	759	811	(52)	-7%	
196 Puerto Rico Public Broadcasting Corporation	6,780	81	6,861	572	663	(91)	-16%	
200 Special Independent Prosecutor's Panel	2,197	14	2,211	184	193	(8)	-4%	
208 Contributions to the Municipalities	131,838	-	131,838	10,987	10,804	182	2%	
215 Puerto Rico Conservatory of Music Corporation	4,982	36	5,018	418	378	40	10%	
220 Correctional Health Services Corporation (CHSC)	43,896	338	44,234	3,686	3,494	193	5%	
222 Office of Legislative Services	-	7,221	7,221	602	609	(7)	-1%	
223 Superintendent of the Capitol	-	10,117	10,117	843	669	174	21%	
224 Controller	-	517	517	43	43	(0)	0%	
225 Legislative Studies	-	21,326	21,326	1,777	121	1,656	93%	
235 The Puerto Rico Housing Finance Corporation	8,229	92	8,321	693	669	25	4%	

Puerto Rico Department of Treasury | AAFAF

November FY20 General Revenue Fund Budget v. Actual

By Agency

(figures in \$000s)

General Fund Expenses	FY 20 Certified Budget			November Budget	November Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %	Comments
	Certified Budget ¹	Adjustments & Revisions	Revised Budget	August Budget	Expenditures			
238 The Port of the Americas Authority	191	-	191	16	16	0	3%	
258 Trade & Export Company	580	67	647	54	47	7	13%	
264 Corporation for the "Caño Martin Peña" Enlace Project	10,436	16	10,452	871	863	8	1%	
265 Local Redevelopment Authority of Naval Station Roosevelt Rds.	953	90	1,043	87	78	8	10%	
268 Puerto Rico Institute of Statistics	1,667	7	1,674	140	142	(3)	-2%	
276 Puerto Rico Public Private Partnership Authority	5,305	8,080	13,385	1,115	1,139	(24)	-2%	
272 Ofic Inspector General de PR	13,329	(8,013)	5,316	443	149	294	66%	
277 Agricultural Enterprises Development Administration (ADEA)	65,366	246	65,612	5,468	4,263	1,205	22%	
278 Puerto Rico Council on Education	-	-	-	-	-	-	NA	
285 Puerto Rico Integrated Transit Authority (PRITA)	54,306	542	54,848	4,571	3,017	1,554	34%	
286 Autoridad del Puerto de Ponce	954	-	954	80	78	2	3%	
288 University of Puerto Rico Comprehensive Cancer Center	14,777	120	14,897	1,241	1,069	172	14%	
293 Center for Research, Edu. and Services Medical Care and Diabetes	333	6	339	28	34	(6)	-19%	
294 Model Forest Of Puerto Rico	-	-	-	-	-	-	NA	
295 Fiscal Agency & Financial Advisory Authority	103,536	2,454	105,990	8,833	9,466	(634)	-7%	
297 Fiscal Oversight and Management Board	57,625	-	57,625	4,802	4,682	120	2%	
298 Neg de Transporte y Otros Serv	-	8,785	8,785	732	291	441	60%	
329 Office of Socio-economic and Community Development	18,247	2,032	20,279	1,690	142	1,548	92%	
928 Government Employees and Judiciary Retirement System Adm.	8,681	(8,681)	-	-	-	-	NA	
Subtotal	\$ 2,291,137	\$ 30,144	\$ 2,321,281	\$ 193,440	\$ 179,566	\$ 13,874	7%	

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

General Fund Expenses	FY 20 Certified Budget			November Budget	November Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %	Comments
	Certified Budget ¹	Adjustments & Revisions	Revised Budget	August Budget	Expenditures			
Partial Visibility								
14 Puerto Rico Environmental Quality Board	20,425	(20,425)	-	-	-	-	-	NA
45 Department of Public Security	-	1,265,437	1,265,437	105,453	70,405	35,048	33%	
40 Puerto Rico Police Department	1,115,909	(1,115,909)	-	-	-	-	-	NA
10 The General Court of Justice	293,352	3,185	296,537	24,711	25,760	(1,049)	-4%	
Subtotal	\$ 1,429,686	\$ 132,288	\$ 1,561,974	\$ 130,165	\$ 96,165	\$ 33,999	26%	
Custody Accounts								
17 Custody of the Office of Management and Budget	514,722	(44,066)	470,656	39,221	-	39,221	100%	
25 Custody of the Department of the Treasury	362,888	(54,039)	308,849	25,737	80,508	(54,771)	-213%	
Subtotal	\$ 877,610	\$ (98,105)	\$ 779,505	\$ 64,959	\$ 80,508	\$ (15,549)	-24%	
Total General Fund Expenditures	\$ 9,051,118	\$ (0)	\$ 9,051,118	\$ 754,260	\$ 601,556	\$ 152,704	20%	

Footnotes

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

Comments:

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

Puerto Rico Department of Treasury | AAFAF

YTD FY20 General Fund Budget v. Actual

By Agency

(figures in \$000s)

General Fund Expenses	FY 20 Certified Budget			Actual		Variance		Comments
	Certified Budget ¹	Adjustments & Revisions	Revised Budget	YTD November Budget2	YTD Expenditures	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %	
Full Visibility								
11 Puerto Rico Traffic Safety Commission	\$ 120	\$ 14	\$ 134	\$ 56	\$ -	\$ 56	100%	
15 Office of the Governor	23,648	128	23,776	9,907	5,035	4,871	49%	
16 Office of Management and Budget	59,474	91	59,565	24,819	4,497	20,322	82%	
18 Puerto Rico Planning Board	12,474	103	12,577	5,240	3,724	1,516	29%	
21 Puerto Rico Emergency Management Agency (PREMA)	9,492	(9,492)	-	-	-	-	NA	
23 Puerto Rico Department of State	15,083	75	15,158	6,316	1,907	4,409	70%	
24 Puerto Rico Department of the Treasury	210,874	16,109	226,983	94,576	47,893	46,683	49%	
28 Commonwealth Elections Commission	28,096	450	28,546	11,894	14,215	(2,321)	-20%	
30 Puerto Rico Office of Human Resources Mgt. and Transformation	4,018	47	4,065	1,694	1,077	616	36%	
31 General Services Administration	6,413	3,443	9,856	4,107	-	4,107	100%	
34 Commission of Investigation, Processing and Appeals Board	483	3	486	203	95	107	53%	
37 Civil Rights Commission	821	7	828	345	269	76	22%	
38 Puerto Rico Department of Justice	110,491	838	111,329	46,387	33,462	12,925	28%	
41 Negociado de Investigaciones Especiales	6,014	(6,014)	-	-	-	-	NA	
42 Firefighters Corps of Puerto Rico	84,135	(84,135)	-	-	-	-	NA	
43 Puerto Rico National Guard	16,388	89	16,477	6,865	4,219	2,646	39%	
49 Puerto Rico Department of Transportation and Public Works	42,849	783	43,632	18,180	10,567	7,613	42%	
50 Puerto Rico Department of Natural and Environmental Resources	45,672	45,940	91,612	38,172	21,391	16,780	44%	
55 Puerto Rico Department of Agriculture	32,884	121	33,005	13,752	9,731	4,022	29%	
60 Office of the Citizen's Ombudsman	3,036	41	3,077	1,282	1,043	239	19%	
62 Cooperative Development Commission of Puerto Rico	1,625	17	1,642	684	503	181	26%	
65 Public Service Commission	8,703	(8,703)	-	-	-	-	NA	
67 Puerto Rico Department of Labor and Human Resources	30,936	462	31,398	13,083	2,226	10,856	83%	
68 Puerto Rico Labor Relations Board	1,011	11	1,022	426	246	179	42%	
71 Department of Health	328,528	1,643	330,171	137,571	66,032	71,539	52%	
69 Puerto Rico Department of Consumer Affairs	11,490	82	11,572	4,822	2,450	2,371	49%	
78 Department of Housing	29,039	131	29,170	12,154	10,208	1,946	16%	
81 Department of Education	2,400,800	18,430	2,419,230	1,008,013	483,456	524,556	52%	
82 Institute of Puerto Rican Culture	15,081	92	15,173	6,322	4,885	1,437	23%	
87 Department of Recreation and Sports	31,856	168	32,024	13,343	8,768	4,575	34%	
89 Administration for the Horse Racing Sport and Industry	2,257	32	2,289	954	735	219	23%	
95 Mental Health and Drug Addiction Services Administration	100,412	503	100,915	42,048	23,481	18,567	44%	
96 Office of the Women's Advocate	2,019	26	2,045	852	781	71	8%	
106 PRPHA: Puerto Rico Public Housing Administration	9,752	10	9,762	4,068	-	4,068	100%	
117 Law 70	-	-	-	-	36	(36)	NA	
120 Office of the Veteran's Advocate Of Puerto Rico	2,345	10	2,355	981	883	98	10%	

Puerto Rico Department of Treasury | AAFAF

YTD FY20 General Fund Budget v. Actual

By Agency

(figures in \$000s)

General Fund Expenses	FY 20 Certified Budget			YTD November Budget2	Actual	Variance		Comments
	Certified Budget ¹	Adjustments & Revisions	Revised Budget		YTD Expenditures	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %	
122 Secretariat of the Department of the Family	41,811	231	42,042	17,518	10,969	6,548	37%	
123 Family and Children Administration	181,159	1,077	182,236	75,932	57,023	18,909	25%	
124 Child Support Office	10,977	78	11,055	4,606	2,774	1,832	40%	
126 Vocational Rehabilitation Administration	23,428	7	23,435	9,765	5,114	4,651	48%	
127 Administration for Socioeconomic Development of the Family	81,394	553	81,947	34,145	17,664	16,480	48%	
133 Natural Resource Management Administration	21,691	(21,691)	-	-	-	-	NA	
137 Department of Correction and Rehabilitation	352,140	4,202	356,342	148,476	124,235	24,241	16%	
139 Parole Board	2,305	25	2,330	971	722	249	26%	
152 Office for the Elderly's Advocate	2,537	11	2,548	1,062	467	594	56%	
153 Office for People with Disabilities	1,599	17	1,616	673	404	269	40%	
155 State Historic Preservation Office of Puerto Rico	1,407	9	1,416	590	448	142	24%	
221 Puerto Rico Emergency Medical Corps	21,433	(21,433)	-	-	-	-	NA	
231 Office for the Patient's Advocate	1,577	15	1,592	663	526	138	21%	
241 Administration for the Childhood Care and Integral Development	6,773	48	6,821	2,842	1,275	1,567	55%	
273 Permits Management Office	8,412	(8,412)	-	-	-	-	NA	
279 Public Service Commission	2,589	24	2,613	1,089	903	186	17%	
281 Office of the Election Comptroller	2,465	26	2,491	1,038	945	93	9%	
290 State Office of Public Policy Energy	669	(669)	-	-	-	-	NA	
Subtotal	\$ 4,452,685	\$ (64,328)	\$ 4,388,357	\$ 1,828,482	\$ 987,287	\$ 841,196	46%	

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YTD FY20 General Fund Budget v. Actual

By Agency

(figures in \$000s)

General Fund Expenses	FY 20 Certified Budget			Actual		Variance		Comments
	Certified Budget ¹	Adjustments & Revisions	Revised Budget	YTD November Budget2	YTD Expenditures	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %	
1/12 Cash Transfers³								
1 Puerto Rico Senate	-	27,663	27,663	11,526	11,002	524	5%	
2 House of Representatives of Puerto Rico	-	29,966	29,966	12,486	12,028	458	4%	
8 Office of the Comptroller	43,308	28	43,336	18,057	15,108	2,948	16%	
26 Central Retirement System	-	8,826	8,826	3,678	-	3,678	100%	
29 Puerto Rico Federal Affairs Administration (PRFAA)	2,857	8	2,865	1,194	710	484	41%	
66 Highway Transportation Authority	-	-	-	-	-	-	NA	
90 Medical Service Administration of Puerto Rico	71,910	946	72,856	30,357	20,748	9,609	32%	
100 Legislative Assembly of the Commonwealth	95,903	(95,903)	-	-	-	-	NA	
109 Puerto Rico School of Plastic Arts	2,426	24	2,450	1,021	916	105	10%	
119 Dept. of Economic Development and Commerce of Puerto Rico	1,150	9,175	10,325	4,302	2,737	1,565	36%	
161 Puerto Rico Infrastructure Financing Authority	2,188	11	2,199	916	834	82	9%	
162 Public Building Authority (PBA)	-	-	-	-	-	-	NA	
163 PRASA	-	-	-	-	-	-	NA	
167 Company for the Integral Development of the Península de Cantera	495	12	507	211	208	3	1%	
168 Autoridad de los Puertos	-	25,288	25,288	10,537	-	10,537	100%	
176 University of Puerto Rico	559,874	-	559,874	233,281	227,449	5,832	3%	
178 Maritime Transportation	-	-	-	-	-	-	NA	
184 The Solid Waste Authority	2,939	(2,939)	-	-	-	-	NA	
186 Culebra Conservation and Development Authority	250	1	251	105	95	10	9%	
187 Puerto Rico Health Insurance Administration	917,293	37	917,330	382,221	382,197	24	0%	
189 Forensic Sciences Institute	18,666	(18,666)	-	-	-	-	NA	
191 Musical Arts Corporation	5,339	64	5,403	2,251	2,068	183	8%	
192 Fine Arts Center Corporation	3,304	31	3,335	1,390	1,211	179	13%	
193 Government Ethics Board	9,027	78	9,105	3,794	3,745	49	1%	
196 Puerto Rico Public Broadcasting Corporation	6,780	81	6,861	2,859	3,339	(480)	-17%	
200 Special Independent Prosecutor's Panel	2,197	14	2,211	921	907	15	2%	
208 Contributions to the Municipalities	131,838	-	131,838	54,933	53,652	1,281	2%	
215 Puerto Rico Conservatory of Music Corporation	4,982	36	5,018	2,091	1,889	202	10%	
220 Correctional Health Services Corporation (CHSC)	43,896	338	44,234	18,431	17,255	1,176	6%	
222 Office of Legislative Services	-	7,221	7,221	3,009	2,873	136	5%	
223 Superintendent of the Capitol	-	10,117	10,117	4,216	4,199	17	0%	
224 Controller	-	517	517	216	187	29	13%	
225 Legislative Studies	-	21,326	21,326	8,886	20,021	(11,135)	-125%	

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YTD FY20 General Fund Budget v. Actual

By Agency

(figures in \$000s)

General Fund Expenses	FY 20 Certified Budget			YTD November Budget2	Actual	Variance		Comments
	Certified Budget ¹	Adjustments & Revisions	Revised Budget		YTD Expenditures	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %	
235 The Puerto Rico Housing Finance Corporation	8,229	92	8,321	3,467	3,343	124	4%	
238 The Port of the Americas Authority	191	-	191	80	78	2	3%	
258 Trade & Export Company	580	67	647	270	236	34	13%	
264 Corporation for the "Caño Martin Peña" Enlace Project	10,436	16	10,452	4,355	4,255	100	2%	
265 Local Redevelopment Authority of Naval Station Roosevelt Rds.	953	90	1,043	435	388	46	11%	
268 Puerto Rico Institute of Statistics	1,667	7	1,674	698	684	13	2%	
272 Ofic Inspector General de PR	5,305	11	5,316	2,215	684	1,531	69%	
276 Puerto Rico Public Private Partnership Authority	13,329	56	13,385	5,577	5,471	106	2%	
277 Agricultural Enterprises Development Administration (ADEA)	65,366	246	65,612	27,338	21,313	6,025	22%	
278 Puerto Rico Council on Education	-	-	-	-	-	-	NA	
285 Puerto Rico Integrated Transit Authority (PRITA)	54,306	542	54,848	22,853	9,352	13,501	59%	
286 Autoridad del Puerto de Ponce	954	-	954	398	388	10	3%	
288 University of Puerto Rico Comprehensive Cancer Center	14,777	120	14,897	6,207	4,865	1,342	22%	
293 Center for Research, Edu. and Services Medical Care and Diabetes	333	6	339	141	145	(4)	-2%	
294 Model Forest Of Puerto Rico	-	-	-	-	-	-	NA	
295 Fiscal Agency & Financial Advisory Authority	103,536	2,454	105,990	44,163	43,116	1,047	2%	
297 Fiscal Oversight and Management Board	57,625	-	57,625	24,010	23,410	600	3%	
298 Neg de Transporte y Otros Serv	-	8,785	8,785	3,660	1,363	2,298	63%	
329 Office of Socio-economic and Community Development	18,247	2,032	20,279	8,450	5,289	3,161	37%	
928 Government Employees and Judiciary Retirement System Adm.	8,681	(8,681)	-	-	-	-	NA	
Subtotal	\$ 2,291,137	\$ 30,144	\$ 2,321,281	\$ 967,201	\$ 909,754	\$ 57,447	6%	

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YTD FY20 General Fund Budget v. Actual

By Agency

(figures in \$000s)

General Fund Expenses	FY 20 Certified Budget			YTD November Budget2	Actual	Variance		Comments
	Certified Budget ¹	Adjustments & Revisions	Revised Budget		YTD Expenditures	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %	
Partial Visibility								
14 Puerto Rico Environmental Quality Board	20,425	(20,425)	-	-	-	-	-	NA
45 Department of Public Security	-	1,265,437	1,265,437	527,265	434,035	93,230	18%	
40 Puerto Rico Police Department	1,115,909	(1,115,909)	-	-	-	-	NA	
10 The General Court of Justice	293,352	3,185	296,537	123,557	113,867	9,690	8%	
Subtotal	\$ 1,429,686	\$ 132,288	\$ 1,561,974	\$ 650,823	\$ 547,902	\$ 102,920	16%	
Custody Accounts								
17 Custody of the Office of Management and Budget	514,722	(44,066)	470,656	196,107	-	196,107	100%	
25 Custody of the Department of the Treasury	362,888	(54,039)	308,849	128,687	865,699	(737,012)	-573%	
Subtotal	\$ 877,610	\$ (98,105)	\$ 779,505	\$ 324,794	\$ 865,699	\$ (540,905)	-167%	
Total General Fund Expenditures	\$ 9,051,118	\$ (0)	\$ 9,051,118	\$ 3,771,299	\$ 3,310,642	\$ 460,658	12%	

Footnotes

(1) Budget is computed based on annual budget allocated uniformly over each quarter.

(2) Refers to General Fund Budgeted Appropriation Transfers in Cash to Separated Bank Accounts and for which Hacienda has no financial visibility.

Special Revenue Fund Variance

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November FY20 Special Revenue Fund Budget v. Actual

By Concept

(figures in \$000s)

SRF Expenses	FY 20 Certified Budget				Actual	Variance		Comments
	Expense Budget ¹	Adjustments & Revisions	Revised Budget	November Budget ²	November Expenditures ³	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %	
1 Payroll and Related Costs	\$ 199,600	\$ -	\$ 199,600	\$ 16,633	\$ 9,676	\$ 6,957	42%	
2 Facilities and Rent	43,855	-	43,855	3,655	500	3,154	86%	
3 Contracted Services	327,646	-	327,646	27,304	12,018	15,286	56%	
4 Donations, Subsidies and Distributions	33,147	-	33,147	2,762	167	2,595	94%	
5 Transportation	5,554	-	5,554	463	121	342	74%	
6 Professional Services	31,209	-	31,209	2,601	1,392	1,209	46%	
7 Other Operating Expenses	88,356	-	88,356	7,363	41,839	(34,476)	-468%	
8 Capital Expenditures	10,884	-	10,884	907	-	907	100%	
10 Materials	38,565	-	38,565	3,214	453	2,761	86%	
11 Equipment Purchases	2,125	-	2,125	177	23	154	87%	
12 Advertisement	3,234	-	3,234	270	9	260	97%	
13 Incentives and Subsidies - Social Wellness	12,765	-	12,765	1,064	394	670	63%	
14 Non Government Entities	10,831	-	10,831	903	75	828	92%	
30 Pensions and Related ⁴	366,677	-	366,677	30,556	-	30,556	100%	
81 Undistributed Appropriations	396,253	-	396,253	33,021	29,188	3,833	12%	
82 Federal Fund Matching	-	-	-	-	-	-	N/A	
89 Prior Periods Debts	1,567	-	1,567	131	1	130	100%	
Total Special Revenue Fund Expenditures	\$ 1,572,268	\$ -	\$ 1,572,268	\$ 131,022	\$ 95,855	\$ 35,167	27%	

Footnotes

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

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November YTD FY20 Special Revenue Fund Budget v. Actual

By Concept

(figures in \$000s)

SRF Expenses	FY 20 Certified Budget			YTD Budget ²	Actual	Variance		Comments
	Expense Budget ¹	Adjustments & Revisions	Revised Budget		YTD Expenditures ³	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %	
1 Payroll and Related Costs	\$ 199,600	\$ -	\$ 199,600	\$ 83,166.67	\$ 46,539	\$ 36,627	44%	
2 Facilities and Rent	43,855	-	43,855	18,273	2,563	15,710	86%	
3 Contracted Services	327,646	-	327,646	136,519	43,719	92,800	68%	
4 Donations, Subsidies and Distributions	33,147	-	33,147	13,811	2,078	11,733	85%	
5 Transportation	5,554	-	5,554	2,314	526	1,788	77%	
6 Professional Services	31,209	-	31,209	13,004	5,164	7,840	60%	
7 Other Operating Expenses	88,356	-	88,356	36,815	203,296	(166,481)	-452%	
8 Capital Expenditures	10,884	-	10,884	4,535	-	4,535	100%	
10 Materials	38,565	-	38,565	16,069	2,496	13,573	84%	
11 Equipment Purchases	2,125	-	2,125	885	70	815	92%	
12 Advertisement	3,234	-	3,234	1,348	65	1,282	95%	
13 Incentives and Subsidies - Social Wellness	12,765	-	12,765	5,319	2,944	2,375	45%	
14 Non Government Entities	10,831	-	10,831	4,513	179	4,334	96%	
30 Pensions and Related ⁴	366,677	-	366,677	152,782	-	152,782	100%	
81 Undistributed Appropriations	396,253	-	396,253	165,105	109,040	56,066	34%	
82 Federal Fund Matching	-	-	-	-	-	-	N/A	
89 Prior Periods Debts	1,567	-	1,567	653	296	357	55%	
Total Special Revenue Fund Expenditures	\$ 1,572,268	\$ -	\$ 1,572,268	\$ 655,112	\$ 418,976	\$ 236,135	36%	

Footnotes

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

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

SRF Expenses	Actual	Budget			Actual	Variance		Comments
	November Receipts	Certified Budget ³	Adjustments & Revisions	Revised Budget	November Budget ³	November Expenditures	(Unfavorable) / Favorable \$	
PRIFAS Agencies¹								
10 General Court of Justice	\$ 2,734	\$ 14,000	\$ -	\$ 14,000	\$ 1,167	\$ 3,498	\$ (2,331)	-200%
16 Office of Management and Budget	-	1,953	-	1,953	163	2	161	99%
18 Planning Board	-	13	-	13	1	-	1	100%
22 Office of the Insurance Commissioner	200	14,069	-	14,069	1,172	47	1,126	96%
23 Department of State	229	3,558	-	3,558	297	160	137	46%
24 Department of Finance	-	25,462	-	25,462	2,122	-	2,122	100%
25 Assignments under the Treasury Custody	11,791	491,604	-	491,604	40,967	3,299	37,668	92%
26 Contributions for Pensions and Social Security - Retirement System for G	-	-	-	-	-	1,052	(1,052)	N/A
30 Office of Administration and Transformation of Human Resources in the	10	1,033	-	1,033	86	(0)	87	101%
31 General Services Administration	3,527	6,901	-	6,901	575	4,000	(3,425)	-596%
38 Justice Department	840	5,850	-	5,850	488	57	430	88%
45 Public Security Department	1,030	-	-	-	-	846	(846)	N/A
49 Department of Transportation and Public Works	2,088	47,611	-	47,611	3,968	2,768	1,199	30%
50 Department of Natural and Environmental Resources	1,422	5,890	-	5,890	491	386	105	21%
55 Agriculture department	101	2,309	-	2,309	192	93	99	52%
66 Highway and Transportation Authority	51,100	405,493	-	405,493	33,791	51,099	(17,308)	-51%
67 Department of labor and human resources	11,289	312,356	-	312,356	26,030	12,159	13,871	53%
68 Labor Relations Board	-	461	-	461	38	57	(18)	-48%
69 Department of Consumer Affairs	64	1,775	-	1,775	148	94	54	37%
71 Health Department	(20,359)	121,307	-	121,307	10,109	2,576	7,533	75%
75 Office of the Commissioner of Financial Institutions	2,908	11,848	-	11,848	987	513	475	48%
78 Department of Housing	10	21,446	-	21,446	1,787	654	1,134	63%
81 Education department	9,993	15,307	-	15,307	1,276	8,794	(7,518)	-589%
87 Department of Recreation and Sports	-	-	-	-	-	-	-	N/A
89 Administration of the Horse Racing Industry and Sport	154	1,256	-	1,256	105	48	57	54%
91 Contributions for Pensions and Social Security - Teacher Retirement Syst	-	-	-	-	-	9	(9)	N/A
95 Administration of Mental Health and Anti-Addiction Services	425	6,783	-	6,783	565	241	325	57%
105 Industrial Commission	-	17,897	-	17,897	1,491	1,318	173	12%
109 School of Plastic Arts	50	2,086	-	2,086	174	50	124	71%
120 Office of the Veteran's Attorney of Puerto Rico	873	-	-	-	-	873	(873)	N/A
122 Secretariat of the Department of the Family	-	-	-	-	-	-	-	N/A
124 Administration for the Support of Minors	0	8	-	8	1	1	(0)	-44%
126 Vocational Rehabilitation Administration	8	728	-	728	61	7	53	88%
137 Department of Correction and Rehabilitation	326	26,232	-	26,232	2,186	472	1,714	78%
155 State Office of Historic Conservation	61	811	-	811	68	5	62	92%
191 Musical Arts Corporation	51	2,427	-	2,427	202	51	151	75%
215 Corporation of the Conservatory of Music of Puerto Rico	50	3,794	-	3,794	316	50	266	84%
298 Telecommunications Bureau	397	-	-	-	-	569	(569)	N/A
329 Office of Socioeconomic Development	-	-	-	-	-	11	(11)	N/A
Subtotal	\$ 81,370	\$ 1,572,268	\$ -	\$ 1,572,268	\$ 131,022	\$ 95,855	35,167	27%

Puerto Rico Department of Treasury | AAFAF
November FY20 Special Revenue Fund Budget v. Actual
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 (figures in \$000s)

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

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 (figures in \$000s)

SRF Expenses	Actual	Budget			Actual	Variance		Comments	
	November Receipts	Certified Budget ³	Adjustments & Revisions	Revised Budget	November Budget ³	November Expenditures	(Unfavorable) / Favorable \$		(Unfavorable) / Favorable %
Component Units with Full Visibility⁴									
70 State Insurance Fund Corporation	N/A	453,355	-	453,355	N/A	N/A	N/A	N/A	
79 Automobile Accident Compensation Administration	N/A	86,604	-	86,604	N/A	N/A	N/A	N/A	
90 Administration of Medical Services of Puerto Rico	N/A	112,575	-	112,575	N/A	N/A	N/A	N/A	
106 Public Housing Administration	N/A	14,975	-	14,975	N/A	N/A	N/A	N/A	
119 Department of Economic Development and Commerce	N/A	15,017	-	15,017	N/A	N/A	N/A	N/A	
162 Public Buildings Authority	N/A	126,758	-	126,758	N/A	N/A	N/A	N/A	
166 Industrial Development Company	N/A	41,878	-	41,878	N/A	N/A	N/A	N/A	
168 Ports Authority	N/A	135,820	-	135,820	N/A	N/A	N/A	N/A	
180 Tourism Company of Puerto Rico	N/A	104,618	-	104,618	N/A	N/A	N/A	N/A	
187 Health Insurance Administration of Puerto Rico	N/A	363,940	-	363,940	N/A	N/A	N/A	N/A	
188 Corp. of the Cardiovascular Center of Puerto Rico and the Caribbean	N/A	72,234	-	72,234	N/A	N/A	N/A	N/A	
235 Housing Financing Authority	N/A	29,576	-	29,576	N/A	N/A	N/A	N/A	
277 Administration for the Development of Agricultural Enterprises	N/A	60,416	-	60,416	N/A	N/A	N/A	N/A	
285 Integrated Transport Authority	N/A	37,557	-	37,557	N/A	N/A	N/A	N/A	
295 Financial Advisory Authority and Fiscal Agency of Puerto Rico	N/A	-	-	-	N/A	N/A	N/A	N/A	
303 District Authority of the Convention Center	N/A	28,009	-	28,009	N/A	N/A	N/A	N/A	
Subtotal	\$ -	\$ 1,683,332	\$ -	\$ 1,683,332	\$ -	\$ -	\$ -	N/A	
Total Special Revenue Fund Expenditures	\$ 81,370	\$ 3,968,955	\$ -	\$ 3,255,600	\$ 131,022	\$ 95,855	\$ 35,167	27%	

Footnotes

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

Puerto Rico Department of Treasury | AAFAF

November YTD FY20 Special Revenue Fund Budget v. Actual

By Agency

(figures in \$000s)

SRF Expenses	Actual		Budget			Actual		Variance		Comments
	YTD Receipts	Certified Budget ³	Adjustments & Revisions	Revised Budget	YTD Budget ³	YTD Expenditures	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %		
PRIFAS Agencies¹										
10 General Court of Justice	\$ 22,681	\$ 14,000	\$ -	\$ 14,000	\$ 5,833	\$ 6,198	\$ (364)	-6%		
16 Office of Management and Budget	858	1,953	-	1,953	814	16	798	98%		
18 Planning Board	11	13	-	13	5	1	5	84%		
22 Office of the Insurance Commissioner	2,171	14,069	-	14,069	5,862	1,714	4,148	71%		
23 Department of State	1,301	3,558	-	3,558	1,483	848	635	43%		
24 Department of Finance	550	25,462	-	25,462	10,609	250	10,359	98%		
25 Assignments under the Treasury Custody	80,346	491,604	-	491,604	204,835	29,997	174,838	85%		
26 Contributions for Pensions and Social Security - Retirement System for G	5,901	-	-	-	-	4,878	(4,878)	N/A		
30 Office of Administration and Transformation of Human Resources in the	399	1,033	-	1,033	430	236	194	45%		
31 General Services Administration	5,509	6,901	-	6,901	2,875	6,387	(3,512)	-122%		
38 Justice Department	2,797	5,850	-	5,850	2,438	466	1,972	81%		
45 Public Security Department	6,588	-	-	-	-	2,550	(2,550)	N/A		
49 Department of Transportation and Public Works	11,532	47,611	-	47,611	19,838	10,975	8,863	45%		
50 Department of Natural and Environmental Resources	4,128	5,890	-	5,890	2,454	1,401	1,053	43%		
55 Agriculture department	712	2,309	-	2,309	962	295	667	69%		
66 Highway and Transportation Authority	244,212	405,493	-	405,493	168,955	238,596	(69,641)	-41%		
67 Department of labor and human resources	75,538	312,356	-	312,356	130,148	69,572	60,576	47%		
68 Labor Relations Board	461	461	-	461	192	121	71	37%		
69 Department of Consumer Affairs	473	1,775	-	1,775	740	410	330	45%		
71 Health Department	30,338	121,307	-	121,307	50,545	11,815	38,729	77%		
75 Office of the Commissioner of Financial Institutions	11,848	11,848	-	11,848	4,937	2,404	2,532	51%		
78 Department of Housing	3,751	21,446	-	21,446	8,936	4,104	4,831	54%		
81 Education department	27,613	15,307	-	15,307	6,378	9,069	(2,691)	-42%		
87 Department of Recreation and Sports	40	-	-	-	-	1	(1)	N/A		
89 Administration of the Horse Racing Industry and Sport	459	1,256	-	1,256	523	345	178	34%		
91 Contributions for Pensions and Social Security - Teacher Retirement Syst	3,425	-	-	-	-	2,320	(2,320)	N/A		
95 Administration of Mental Health and Anti-Addiction Services	2,955	6,783	-	6,783	2,826	1,519	1,307	46%		
105 Industrial Commission	8,929	17,897	-	17,897	7,457	5,466	1,991	27%		
109 School of Plastic Arts	249	2,086	-	2,086	869	199	670	77%		
120 Office of the Veteran's Attorney of Puerto Rico	2,232	-	-	-	-	2,202	(2,202)	N/A		
122 Secretariat of the Department of the Family	100	-	-	-	-	-	-	N/A		
124 Administration for the Support of Minors	2	8	-	8	3	1	2	66%		
126 Vocational Rehabilitation Administration	85	728	-	728	303	7	296	98%		
137 Department of Correction and Rehabilitation	6,611	26,232	-	26,232	10,930	1,685	9,245	85%		
155 State Office of Historic Conservation	249	811	-	811	338	87	251	74%		
191 Musical Arts Corporation	256	2,427	-	2,427	1,011	205	806	80%		
215 Corporation of the Conservatory of Music of Puerto Rico	249	3,794	-	3,794	1,581	199	1,382	87%		
298 Telecommunications Bureau	3,870	-	-	-	-	2,416	(2,416)	N/A		
329 Office of Socioeconomic Development	4,828	-	-	-	-	21	(21)	N/A		
Subtotal	\$ 574,256	\$ 1,572,268	\$ -	\$ 1,572,268	\$ 655,112	\$ 418,976	236,135	36%		

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(figures in \$000s)

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

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SRF Expenses	Actual	Budget			Actual	Variance		Comments
	YTD Receipts	Certified Budget ³	Adjustments & Revisions	Revised Budget	YTD Budget ³	YTD Expenditures	(Unfavorable) / Favorable \$	
Component Units with Full Visibility⁴								
70 State Insurance Fund Corporation	N/A	453,355	-	453,355	N/A	N/A	N/A	N/A
79 Automobile Accident Compensation Administration	N/A	86,604	-	86,604	N/A	N/A	N/A	N/A
90 Administration of Medical Services of Puerto Rico	N/A	112,575	-	112,575	N/A	N/A	N/A	N/A
106 Public Housing Administration	N/A	14,975	-	14,975	N/A	N/A	N/A	N/A
119 Department of Economic Development and Commerce	N/A	15,017	-	15,017	N/A	N/A	N/A	N/A
162 Public Buildings Authority	N/A	126,758	-	126,758	N/A	N/A	N/A	N/A
166 Industrial Development Company	N/A	41,878	-	41,878	N/A	N/A	N/A	N/A
168 Ports Authority	N/A	135,820	-	135,820	N/A	N/A	N/A	N/A
180 Tourism Company of Puerto Rico	N/A	104,618	-	104,618	N/A	N/A	N/A	N/A
187 Health Insurance Administration of Puerto Rico	N/A	363,940	-	363,940	N/A	N/A	N/A	N/A
188 Corp. of the Cardiovascular Center of Puerto Rico and the Caribbean	N/A	72,234	-	72,234	N/A	N/A	N/A	N/A
235 Housing Financing Authority	N/A	29,576	-	29,576	N/A	N/A	N/A	N/A
277 Administration for the Development of Agricultural Enterprises	N/A	60,416	-	60,416	N/A	N/A	N/A	N/A
285 Integrated Transport Authority	N/A	37,557	-	37,557	N/A	N/A	N/A	N/A
295 Financial Advisory Authority and Fiscal Agency of Puerto Rico	N/A	-	-	-	N/A	N/A	N/A	N/A
303 District Authority of the Convention Center	N/A	28,009	-	28,009	N/A	N/A	N/A	N/A
Subtotal	\$ -	\$ 1,683,332	\$ -	\$ 1,683,332	\$ -	\$ -	\$ -	N/A
Total Special Revenue Fund Expenditures	\$ 574,256	\$ 3,968,955	\$ -	\$ 3,255,600	\$ 655,112	\$ 418,976	\$ 236,135	36%

Footnotes

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