

EXHIBIT H

CERTIFIED COMMONWEALTH BUDGET

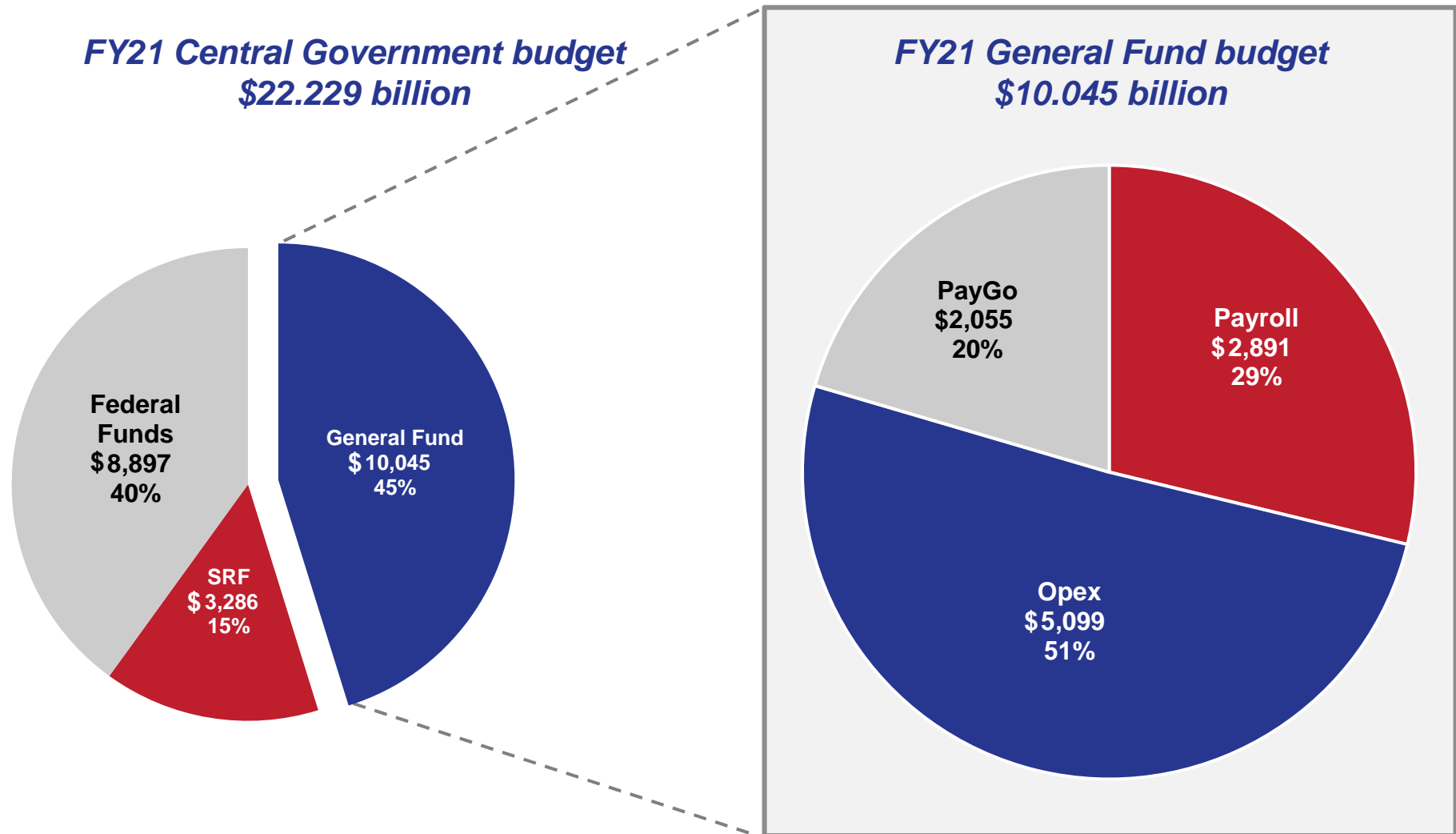


FY21 Certified Budget for the Commonwealth of Puerto Rico

June 30, 2020

Fund	Certified Amount (\$ in billions)	Page Number
General Fund	\$10.045	8
Special Revenue Funds	\$3.286	122
Federal Funds	\$8.897	197
Total	\$22.229	

The FY21 General Fund certified budget by type of spend¹



Note: Due to rounding, numbers presented may not add up precisely to the totals provided.

1. Excludes instrumentalities.

Source: FY21 certified budget

\$ in thousands		GENERAL FUNDS				SPECIAL REVENUE FUNDS				FEDERAL FUNDS			Total
Agency #	Agency Name	Payroll	Opex	PayGo	Subtotal	Payroll	Opex	PayGo	Subtotal	Payroll	Opex	Subtotal	FY21
Department of Public Safety													
45	Department of Public Safety	856,762	200,981	215,783	1,273,526	23,970	28,087	258	52,315	6,349	8,861	15,210	1,341,051
Total Department of Public Safety		856,762	200,981	215,783	1,273,526	23,970	28,087	258	52,315	6,349	8,861	15,210	1,341,051
Health													
71	Department of Health	78,617	396,407	71,391	546,415	9,974	108,718	1,456	120,148	48,337	400,484	448,821	1,115,384
90	Medical Services Administration of Puerto Rico	6,338	10,372	22,226	38,936	90,663	60,906	2,602	154,171	0	0	0	193,107
95	Mental Health and Drug Addiction Services Administration	21,568	61,220	24,919	107,707	0	6,380	0	6,380	8,484	31,153	39,637	153,724
187	Puerto Rico Health Insurance Administration	6,711	323,939	324	330,974	0	316,799	0	316,799	0	2,845,799	2,845,799	3,493,572
188	Cardiovascular Center Corporation of Puerto Rico and the Caribbean	0	0	0	0	28,212	46,357	1,452	76,021	0	0	0	76,021
288	University of Puerto Rico Comprehensive Cancer Center	3,382	7,077	0	10,459	22,613	4,076	0	26,689	2,645	2,182	4,827	41,975
293	Center for Diabetes	338	0	0	338	0	446	0	446	0	0	0	784
Total Health		116,954	799,015	118,860	1,034,829	151,462	543,682	5,510	700,654	59,466	3,279,618	3,339,084	5,074,567
Education													
81	Department of Education	964,474	420,642	1,109,947	2,495,063	958	13,253	0	14,211	393,201	1,066,886	1,460,087	3,969,361
Total Education		964,474	420,642	1,109,947	2,495,063	958	13,253	0	14,211	393,201	1,066,886	1,460,087	3,969,361
UPR													
176	University of Puerto Rico (UPR)	0	559,909	0	559,909	0	0	0	0	0	0	0	559,909
Total UPR		0	559,909	0	559,909	0	0	0	0	0	0	0	559,909
Courts & Legislature													
10	The General Court of Justice	190,972	102,298	29,128	322,398	0	14,018	0	14,018	95	499	594	337,010
100	Legislative Assembly of the Commonwealth	0	95,903	0	95,903	0	0	0	0	0	0	0	95,903
Total Courts & Legislature		190,972	198,201	29,128	418,301	0	14,018	0	14,018	95	499	594	432,913
Families & Children													
122	Secretariat of the Department of the Family	14,348	12,700	17,592	44,640	0	0	0	0	4,398	11,698	16,096	60,736
123	Family and Children Administration	52,874	114,736	15,698	183,308	0	0	0	0	11,245	47,784	59,029	242,337
124	Child Support Administration (ASUME)	6,154	3,171	2,666	11,991	0	8	0	8	9,592	5,339	14,931	26,930
127	Administration for Socioeconomic Development of the Family	30,194	24,770	34,927	89,891	0	0	0	0	26,436	2,018,375	2,044,811	2,134,702
241	Administration for Integral Development of Childhood	3,018	2,103	3,016	8,137	0	0	0	0	11,622	76,095	87,717	95,854
Total Families & Children		106,588	157,480	73,899	337,967	0	8	0	8	63,293	2,159,291	2,222,584	2,560,559
Custody Accounts													
17	Assignments under the custody of the Office of Management and Budget	24,268	959,717	0	983,985	4,125	2,875	0	7,000	0	0	0	990,985
25	Assignments under the custody of the Department of the Treasury	0	838,931	175,588	1,014,519	0	0	347,432	347,432	0	0	0	1,361,951
Total Custody Accounts		24,268	1,798,648	175,588	1,998,504	4,125	2,875	347,432	354,432	0	0	0	2,352,936
Treasury/Office of the Chief Financial Officer													
16	Office of Management and Budget	8,247	5,728	6,282	20,257	323	1,760	0	2,083	0	0	0	22,340
24	Puerto Rico Department of the Treasury	59,316	74,970	47,215	181,501	7,772	25,905	0	33,677	0	0	0	215,178
30	Office of Human Resources Management and Transformation	2,265	920	32	3,217	499	592	0	1,091	0	0	0	4,308
31	General Services Administration	4,491	5,304	6,180	15,975	712	3,293	0	4,005	0	0	0	19,980
295	Fiscal Agency & Financial Advisory Authority	8,905	75,326	25	84,256	0	0	0	0	0	0	0	84,256
Total Treasury/Office of the Chief Financial Officer		83,224	162,248	59,734	305,206	9,306	31,550	0	40,856	0	0	0	346,062

\$ in thousands		GENERAL FUND				SPECIAL REVENUE FUNDS				FEDERAL FUNDS			Total
Agency #	Agency Name	Payroll	Opex	PayGo	Subtotal	Payroll	Opex	PayGo	Subtotal	Payroll	Opex	Subtotal	FY21
Executive Office													
15	Office of the Governor	10,453	3,721	2,148	16,322	0	0	0	0	325	1,723	2,048	18,370
29	Puerto Rico Federal Affairs Administration	1,250	1,236	385	2,871	0	0	0	0	0	0	0	2,871
155	State Historic Preservation Office of Puerto	727	934	280	1,941	0	1,052	0	1,052	1,432	1,867	3,299	6,292
161	Puerto Rico Infrastructure Financing Authority	1,672	461	121	2,254	0	5,387	0	5,387	0	0	0	7,641
162	Public Building Authority (PBA)	0	0	0	0	56,065	48,829	23,774	128,668	0	0	0	128,668
276	Public Private Partnership Authority	2,370	13,133	0	15,503	272	10,004	0	10,276	26,644	132,152	158,796	184,575
329	Office of Socio-Economic and Community Development	1,705	960	2,868	5,533	0	0	0	0	865	29,917	30,782	36,315
Total Executive Office		18,177	20,445	5,802	44,424	56,337	65,272	23,774	145,383	29,266	165,659	194,925	384,732
Municipalities													
208	Contributions to the Municipalities	0	131,838	0	131,838	0	0	0	0	0	0	0	131,838
Total Municipalities		0	131,838	0	131,838	0	0	0	0	0	0	0	131,838
Transparency & Control Entities													
8	Office of the Comptroller	30,217	6,972	6,198	43,387	0	0	0	0	0	0	0	43,387
193	Office of Government Ethics	6,684	2,428	0	9,112	0	0	0	0	0	0	0	9,112
Total Transparency & Control Entities		36,901	9,400	6,198	52,499	0	0	0	0	0	0	0	52,499
Public Works													
11	Puerto Rico Traffic Safety Commission	0	0	88	88	1,003	176	221	1,400	757	9,394	10,151	11,639
49	Department of Transportation and Public Works	16,758	79,981	21,113	117,852	16,768	36,600	2,335	55,703	155	65	220	173,775
168	Puerto Rico Ports Authority	0	0	0	0	22,918	29,292	24,945	77,155	0	144,422	144,422	221,577
285	Puerto Rico Integrated Transit Authority	8,756	8,058	12,337	29,151	27,782	7,508	2,075	37,365	5,122	17,000	22,122	88,638
Total Public Works		25,514	88,039	33,538	147,091	68,471	73,576	29,576	171,623	6,034	170,881	176,915	495,629
Economic Development													
119	Department of Economic Development and Commerce of Puerto Rico	11,938	19,455	7,377	38,770	27,797	71,040	9,859	108,696	7,776	152,742	160,518	307,984
Total Economic Development		11,938	19,455	7,377	38,770	27,797	71,040	9,859	108,696	7,776	152,742	160,518	307,984
State													
23	Puerto Rico Department of State	3,633	8,861	2,214	14,708	1,859	1,810	0	3,669	0	0	0	18,377
Total State		3,633	8,861	2,214	14,708	1,859	1,810	0	3,669	0	0	0	18,377
Labor													
34	Commission of Investigation, Processing and Appeals	291	71	120	482	0	0	0	0	0	0	0	482
67	Puerto Rico Department of Labor and Human Resources	4,296	11,942	24,565	40,803	26,526	276,457	4,354	307,337	18,442	8,121	26,563	374,703
68	Puerto Rico Labor Relations Board	560	56	349	965	127	272	0	399	0	0	0	1,364
126	Vocational Rehabilitation Administration	621	13,347	10,646	24,614	417	315	0	732	25,872	20,569	46,441	71,787
279	Public Service Appeals Commission	2,068	334	131	2,533	0	0	0	0	0	0	0	2,533
Total Labor		7,836	25,750	35,811	69,397	27,070	277,044	4,354	308,468	44,314	28,690	73,004	450,869
Corrections													
137	Department of Correction and Rehabilitation	222,424	113,607	45,826	381,857	0	18,675	0	18,675	16	3,394	3,410	403,942
220	Correctional Health Services Corporation	18,290	31,388	2,073	51,751	0	0	0	0	0	0	0	51,751
Total Corrections		240,714	144,995	47,899	433,608	0	18,675	0	18,675	16	3,394	3,410	455,693
Justice													
38	Puerto Rico Department of Justice	70,991	16,455	30,333	117,779	1,379	4,267	0	5,646	4,703	26,813	31,516	154,941
139	Parole Board	1,825	200	442	2,467	0	0	0	0	0	0	0	2,467
Total Justice		72,816	16,655	30,775	120,246	1,379	4,267	0	5,646	4,703	26,813	31,516	157,408
Agriculture													

\$ in thousands

		GENERAL FUND				SPECIAL REVENUE FUNDS				FEDERAL FUNDS			Total
Agency #	Agency Name	Payroll	Opex	PayGo	Subtotal	Payroll	Opex	PayGo	Subtotal	Payroll	Opex	Subtotal	FY21
55	Puerto Rico Department of Agriculture	7,223	14,527	10,514	32,264	1,067	760	0	1,827	753	214	967	35,058
198	Agricultural Insurance Corporation	0	0	0	0	1,337	1,483	130	2,950	0	0	0	2,950
277	Agricultural Enterprises Development Administration	2,663	59,570	7,493	69,726	6,661	50,614	3,691	60,966	0	0	0	130,692
Total Agriculture		9,886	74,097	18,007	101,990	9,065	52,857	3,821	65,743	753	214	967	168,700
Environmental													
50	Department of Natural and Environmental Resources	36,935	29,338	24,431	90,704	6,534	34,316	0	40,850	12,807	37,898	50,705	182,259
Total Environmental		36,935	29,338	24,431	90,704	6,534	34,316	0	40,850	12,807	37,898	50,705	182,259
Housing													
78	Department of Housing	8,207	14,587	9,097	31,891	685	16,866	1,343	18,894	6,158	471,807	477,965	528,750
106	Public Housing Administration	0	5,712	0	5,712	5,562	8,743	2,853	17,158	31,617	436,146	467,763	490,633
235	Puerto Rico Housing Finance Corporation	0	8,229	0	8,229	7,032	19,176	22	26,230	0	157,222	157,222	191,681
Total Housing		8,207	28,528	9,097	45,832	13,279	44,785	4,218	62,282	37,775	1,065,175	1,102,950	1,211,064
Culture													
82	Institute of Puerto Rican Culture	4,405	8,592	3,739	16,736	0	1,873	0	1,873	0	661	661	19,270
191	Musical Arts Corporation	3,322	1,403	398	5,123	233	753	0	986	0	0	0	6,109
192	Fine Arts Center Corporation	948	4,268	299	5,515	880	1,313	73	2,266	0	0	0	7,781
Total Culture		8,675	14,263	4,436	27,374	1,113	3,939	73	5,125	0	661	661	33,160
Ombudsman													
96	Office of the Women's Advocate	1,290	724	0	2,014	0	0	0	0	461	2,240	2,701	4,715
120	Veteran's Advocate Office	663	1,568	231	2,462	0	0	0	0	0	0	0	2,462
152	Elderly and Retired People Advocate Office	400	1,888	401	2,689	0	0	0	0	3,675	18,671	22,346	25,035
153	Office for People with Disabilities	861	351	473	1,685	0	0	0	0	1,454	788	2,242	3,927
231	Office for the Patient's Advocate	1,103	494	153	1,750	0	0	0	0	0	0	0	1,750
Total Ombudsman		4,317	5,025	1,258	10,600	0	0	0	0	5,590	21,699	27,289	37,889
Universities													
109	Puerto Rico School of Plastic Arts	1,676	581	251	2,508	404	1,598	0	2,002	0	0	0	4,510
215	Puerto Rico Conservatory of Music Corporation	3,084	1,387	285	4,756	1,622	1,881	216	3,719	0	0	0	8,475
Total Universities		4,760	1,968	536	7,264	2,026	3,479	216	5,721	0	0	0	12,985
Independent Agencies													
28	State Elections Commission	14,143	18,330	4,008	36,481	0	0	0	0	0	1,379	1,379	37,860
37	Civil Rights Commission	402	385	72	859	0	0	0	0	0	0	0	859
43	Puerto Rico National Guard	4,077	5,516	7,676	17,269	0	0	0	0	6,528	21,201	27,729	44,998
60	Office of the Citizen's Ombudsman	2,171	458	503	3,132	0	0	0	0	0	0	0	3,132
62	Cooperative Development Commission of Puerto Rico	1,273	376	0	1,649	0	0	0	0	0	0	0	1,649
69	Puerto Rico Department of Consumer Affairs	5,315	756	5,455	11,526	521	1,261	0	1,782	0	0	0	13,308
87	Department of Recreation and Sports	12,118	13,174	9,894	35,186	0	15,966	0	15,966	0	0	0	51,152
105	Puerto Rico Industrial Commission	0	0	0	0	8,932	3,644	4,822	17,398	0	0	0	17,398
167	Company for the Integral Development of the "Peninsula de Cantera"	447	130	0	577	397	274	0	671	0	756	756	2,004
196	Puerto Rico Public Broadcasting Corporation	0	0	0	0	0	3,143	0	3,143	0	1,900	1,900	5,043
200	Special Independent Prosecutor's Panel	1,233	1,845	10	3,088	0	0	0	0	0	0	0	3,088
238	The Port of the Americas Authority	47	141	1,369	1,557	0	0	0	0	0	0	0	1,557

\$ in thousands

		GENERAL FUND				SPECIAL REVENUE FUNDS				FEDERAL FUNDS			Total
Agency #	Agency Name	Payroll	Opex	PayGo	Subtotal	Payroll	Opex	PayGo	Subtotal	Payroll	Opex	Subtotal	FY21
264	Corporation for the "Caño Martin Peña" Enlace Project	1,238	13,305	0	14,543	0	984	0	984	76	3,355	3,431	18,958
268	Puerto Rico Institute of Statistics	580	1,124	0	1,704	0	0	0	0	229	45	274	1,978
271	Puerto Rico Technology and Innovation Services	3,353	66,347	0	69,700	0	0	0	0	0	0	0	69,700
272	Office of the Inspector General	4,569	2,307	616	7,492	4,741	931	0	5,672	0	0	0	13,164
281	Office of the Election Comptroller	2,288	196	38	2,522	0	0	0	0	0	0	0	2,522
286	Authority of the Port of Ponce	136	815	0	951	135	278	0	413	0	0	0	1,364
303	Convention Center of District Authority	0	0	0	0	668	21,340	0	22,008	0	0	0	22,008
311	Puerto Rico Gaming Commission	1,070	283	887	2,240	8,178	186,576	0	194,754	0	0	0	196,994
312	Retirement Board of the Government of Puerto Rico	0	0	8,624	8,624	21,631	45,205	0	66,836	0	0	0	75,460
Total Independent Agencies		54,460	125,488	39,152	219,100	45,203	279,602	4,822	329,627	6,833	28,636	35,469	584,196
Closures - per the government's reorganization plan													
138	Institutional Trust of the National Guard of Puerto Rico	0	0	0	0	343	6,170	45	6,558	0	0	0	6,558
186	Culebra Conservation and Development Authority	145	96	19	260	199	100	0	299	0	0	0	559
195	Economic Development Bank of PR	0	0	0	0	6,205	4,043	1,377	11,625	0	0	0	11,625
Total Closures - per the government's reorganization plan		145	96	19	260	6,747	10,313	1,422	18,482	0	0	0	18,742
Utilities Commission													
298	Public Service Regulatory Board	3,156	282	5,117	8,555	7,808	22,623	652	31,083	665	707	1,372	41,010
Total Utilities Commission		3,156	282	5,117	8,555	7,808	22,623	652	31,083	665	707	1,372	41,010
Instrumentality													
310	Municipal Finance Corporation	0	0	0	0	556	121,859	0	122,415	0	0	0	122,415
Total Instrumentality		0	0	0	0	556	121,859	0	122,415	0	0	0	122,415
Finance Commission													
22	Office of The Commissioner of Insurance	0	0	0	0	5,504	2,055	1,265	8,824	0	0	0	8,824
75	Commissioner of Financial Institutions	0	0	0	0	6,462	2,638	2,360	11,460	0	0	0	11,460
Total Finance Commission		0	0	0	0	11,966	4,693	3,625	20,284	0	0	0	20,284
Land													
165	Land Authority of Puerto Rico	0	0	0	0	4,873	1,887	3,399	10,159	0	0	0	10,159
177	Land Administration of Puerto Rico	0	0	0	0	3,814	1,956	2,236	8,006	0	0	0	8,006
236	Innovation Fund for Agricultural Development of Puerto Rico	0	0	0	0	1,360	11,505	0	12,865	0	0	0	12,865
Total Land		0	0	0	0	10,047	15,348	5,635	31,030	0	0	0	31,030
Other													
70	State Insurance Fund Corporation	0	0	0	0	180,613	252,456	96,918	529,987	0	0	0	529,987
297	Financial Oversight and Management Board for Puerto Rico	0	57,625	0	57,625	0	0	0	0	0	0	0	57,625
79	Automobile Accidents Compensation Administration	0	0	0	0	24,184	47,781	13,089	85,054	0	0	0	85,054
Total Other		0	57,625	0	57,625	204,797	300,237	110,007	615,041	0	0	0	672,666
Total		2,891,312	5,099,272	2,054,606	10,045,190	691,875	2,039,208	555,254	3,286,337	678,936	8,218,324	8,897,260	22,228,787

\$ in thousands			General Fund				Special Revenue Funds				Federal Funds				
PRIFAS #	Program	Name	Payroll	Non-Personnel	PayGo	Subtotal	Payroll	Non-Personnel	PayGo	Subtotal	Payroll	Non-Personnel	PayGo	Subtotal	Total FY21
		Department of Public Safety													
21		Bureau of Emergency and Disaster	2,635	3,107	979	6,721	-	303	-	303	2,949	2,008	-	4,957	11,981
40		Puerto Rico Police Department	746,811	179,906	196,384	1,123,101	7,355	4,307	-	11,662	1,690	1,897	-	3,587	1,138,350
41		Special Investigation's Unit	3,719	693	-	4,412	-	-	-	-	-	-	-	-	4,412
42		Fire Bureau of Puerto Rico	56,427	7,119	13,668	77,214	3,127	6,219	-	9,346	1,199	4,291	-	5,490	92,050
45		Shared Services within Department of Public Safety	18,436	3,612	-	22,048	2,641	-	-	2,641	-	-	-	-	24,689
121		Government Board of the 911 Service	-	-	-	-	9,485	9,625	258	19,368	-	-	-	-	19,368
189		Bureau of Forensic Sciences Institute	10,475	3,436	1,822	15,733	-	455	-	455	511	665	-	1,176	17,364
221		Emergency Medical Corps Bureau	18,259	3,108	2,930	24,297	1,362	7,178	-	8,540	-	-	-	-	32,837
		Total	856,762	200,981	215,783	1,273,526	23,970	28,087	258	52,315	6,349	8,861	-	15,210	1,341,051
71		Department of Health													
	1607	Bayamón University Hospital	6,953	383	-	7,336	131	11,000	-	11,131	-	-	-	-	18,467
	1610	Adults University Hospital	17,889	51,293	71,391	140,573	3,256	30,636	633	34,525	-	13,927	-	13,927	189,025
	1611	Intellectual disability program	12,848	32,252	-	45,100	-	-	-	-	-	-	-	-	45,100
	1612	Pediatric University Hospital	12,202	22,946	-	35,148	2,354	18,821	634	21,809	-	1,803	-	1,803	58,760
	All Other	Other programs	28,725	289,533	-	318,258	4,233	48,261	189	52,683	48,337	384,754	-	433,091	804,032
		Total	78,617	396,407	71,391	546,415	9,974	108,718	1,456	120,148	48,337	400,484	-	448,821	1,115,384
81		Department of Education													
	1009	Special education program	266,084	98,959	-	365,043	-	8,644	-	8,644	26,032	146,375	-	172,407	546,094
	1011	Provisional remedy program	477	22,012	-	22,489	-	-	-	-	-	-	-	-	22,489
	All Other	Other programs	697,913	299,671	1,109,947	2,107,531	958	4,609	-	5,567	367,169	920,511	-	1,287,680	3,400,778
		Total	964,474	420,642	1,109,947	2,495,063	958	13,253	-	14,211	393,201	1,066,886	-	1,460,087	3,969,361
95		Mental Health and Drug Addiction Services Administration													
	1094	Rio Piedras Psychiatric Hospital	2,479	17,661	-	20,140	-	4,438	-	4,438	-	-	-	-	24,578
	All Other	Other programs	19,089	43,559	24,919	87,567	-	1,942	-	1,942	8,484	31,153	-	39,637	129,146
		Total	21,568	61,220	24,919	107,707	-	6,380	-	6,380	8,484	31,153	-	39,637	153,724
		Economic Development													
18		Puerto Rico Planning Board	6,842	1,547	3,846	12,235	-	-	-	-	3,473	27,108	-	30,581	42,816
180		Puerto Rico Tourism Company	-	-	-	-	8,316	56,788	5,880	70,984	-	-	-	-	70,984
265		Local Redevelopment Authority of the Lands and Facilities of Naval Station Roosevelt Roads	29	13,325	-	13,354	901	699	-	1,600	-	-	-	-	14,954
	All Other	Other programs	5,067	4,583	3,531	13,181	18,580	13,553	3,979	36,112	4,303	125,634	-	129,937	179,230
		Total	11,938	19,455	7,377	38,770	27,797	71,040	9,859	108,696	7,776	152,742	-	160,518	307,984
137		Department of Correction and Rehabilitation													
	1215	Juvenile program	16,518	6,039	-	22,557	-	-	-	-	-	-	-	-	22,557
	All Other	Other programs	205,906	107,568	45,826	359,300	-	18,675	-	18,675	16	3,394	-	3,410	381,385
		Total	222,424	113,607	45,826	381,857	-	18,675	-	18,675	16	3,394	-	3,410	403,942

THE GOVERNMENT OF PUERTO RICO

June 30, 2020

Joint Resolution

The amount of \$10,045,190,000 is appropriated from the General Fund of the State Treasury for the expenses of the Government of Puerto Rico set forth in Section 1 herein for the fiscal year ending June 30, 2021.

The following is a summary of the expenditures authorized in this budget organized according to the agency consolidations set forth in the fiscal plan certified by the Financial Oversight and Management Board for Puerto Rico on May 27, 2020 (the “2020 Fiscal Plan”). To the extent any inconsistency exists between the Joint Resolution and any other Puerto Rico law including any standing appropriations, the Joint Resolution shall govern pursuant to PROMESA:

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GENERAL FUND		Payroll	Opex	PayGo	Total
I	Department of Public Safety				
1	Department of Public Safety	856,762,000	200,981,000	215,783,000	1,273,526,000
	Subtotal Department of Public Safety	856,762,000	200,981,000	215,783,000	1,273,526,000
II	Health				
2	Puerto Rico Health Insurance Administration	6,711,000	323,939,000	324,000	330,974,000
3	Department of Health	78,617,000	396,407,000	71,391,000	546,415,000
4	Medical Services Administration of Puerto Rico	6,338,000	10,372,000	22,226,000	38,936,000
5	Mental Health and Drug Addiction Services Administration	21,568,000	61,220,000	24,919,000	107,707,000
6	University of Puerto Rico Comprehensive Cancer Center	3,382,000	7,077,000	-	10,459,000
7	Center for Diabetes Research, Education, and Medical Services	338,000	-	-	338,000
	Subtotal Health	116,954,000	799,015,000	118,860,000	1,034,829,000
III	Education				
8	Department of Education	964,474,000	420,642,000	1,109,947,000	2,495,063,000
	Subtotal Education	964,474,000	420,642,000	1,109,947,000	2,495,063,000
IV	UPR				
9	University of Puerto Rico (UPR)	-	559,909,000	-	559,909,000
	Subtotal UPR	-	559,909,000	-	559,909,000
V	Courts & Legislature				
10	The General Court of Justice	190,972,000	102,298,000	29,128,000	322,398,000
11	Legislative Assembly of the Commonwealth	-	95,903,000	-	95,903,000
	Subtotal Courts & Legislature	190,972,000	198,201,000	29,128,000	418,301,000
VI	Families & Children				
12	Family and Children Administration	52,874,000	114,736,000	15,698,000	183,308,000
13	Administration for Socioeconomic Development of the Family	30,194,000	24,770,000	34,927,000	89,891,000
14	Secretariat of the Department of the Family	14,348,000	12,700,000	17,592,000	44,640,000
15	Child Support Administration (ASUME)	6,154,000	3,171,000	2,666,000	11,991,000
16	Administration for Integral Development of Childhood	3,018,000	2,103,000	3,016,000	8,137,000
	Subtotal Families & Children	106,588,000	157,480,000	73,899,000	337,967,000
VII	Custody Accounts				
17	Appropriations under the custody of the Treasury	-	838,931,000	175,588,000	1,014,519,000
18	Appropriations under the custody of the OMB	24,268,000	959,717,000	-	983,985,000
	Subtotal Custody Accounts	24,268,000	1,798,648,000	175,588,000	1,998,504,000
VIII	Treasury/Office of the Chief Financial Officer				
19	Puerto Rico Department of Treasury	59,316,000	74,970,000	47,215,000	181,501,000
20	Office of Management and Budget	8,247,000	5,728,000	6,282,000	20,257,000
21	Fiscal Agency & Financial Advisory Authority	8,905,000	75,326,000	25,000	84,256,000
22	General Services Administration	4,491,000	5,304,000	6,180,000	15,975,000
23	Human Resources Management & Transformation	2,265,000	920,000	32,000	3,217,000
	Subtotal Treasury/Office of the Chief Financial Officer	83,224,000	162,248,000	59,734,000	305,206,000
IX	Executive Office				
24	Office of the Governor	10,453,000	3,721,000	2,148,000	16,322,000
25	Puerto Rico Federal Affairs Administration	1,250,000	1,236,000	385,000	2,871,000
26	State Historic Preservation Office of Puerto Rico	727,000	934,000	280,000	1,941,000
27	Puerto Rico Infrastructure Financing Authority	1,672,000	461,000	121,000	2,254,000
28	Puerto Rico Public Private Partnership Authority	2,370,000	13,133,000	-	15,503,000
29	Office of Socioeconomic Development	1,705,000	960,000	2,868,000	5,533,000
	Subtotal Executive Office	18,177,000	20,445,000	5,802,000	44,424,000
X	Municipalities				
30	Contributions to the Municipalities	-	131,838,000	-	131,838,000
	Subtotal Municipalities	-	131,838,000	-	131,838,000

GENERAL FUND		Payroll	Opex	PayGo	Total
XI	Transparency & Control Entities				
31	Office of the Comptroller	30,217,000	6,972,000	6,198,000	43,387,000
32	Office of Government Ethics	6,684,000	2,428,000	-	9,112,000
	Subtotal Transparency & Control Entities	36,901,000	9,400,000	6,198,000	52,499,000
XII	Public Works				
33	Puerto Rico Traffic Safety Commission	-	-	88,000	88,000
34	Department of Transportation and Public Works	16,758,000	79,981,000	21,113,000	117,852,000
35	Puerto Rico Integrated Transit Authority	8,756,000	8,058,000	12,337,000	29,151,000
	Subtotal Public Works	25,514,000	88,039,000	33,538,000	147,091,000
XIII	Economic Development				
36	Department of Economic Development & Commerce	11,938,000	19,455,000	7,377,000	38,770,000
	Subtotal Economic Development	11,938,000	19,455,000	7,377,000	38,770,000
XIV	State				
37	Puerto Rico Department of State	3,633,000	8,861,000	2,214,000	14,708,000
	Subtotal State	3,633,000	8,861,000	2,214,000	14,708,000
XV	Labor				
38	Commission of Investigation, Processing and Appeals	291,000	71,000	120,000	482,000
39	Puerto Rico Department of Labor and Human Resources	4,296,000	11,942,000	24,565,000	40,803,000
40	Puerto Rico Labor Relations Board	560,000	56,000	349,000	965,000
41	Vocational Rehabilitation Administration	621,000	13,347,000	10,646,000	24,614,000
42	Public Service Appeals Commission	2,068,000	334,000	131,000	2,533,000
	Subtotal Labor	7,836,000	25,750,000	35,811,000	69,397,000
XVI	Corrections				
43	Department of Correction and Rehabilitation	222,424,000	113,607,000	45,826,000	381,857,000
44	Correctional Health Services Corporation	18,290,000	31,388,000	2,073,000	51,751,000
	Subtotal Corrections	240,714,000	144,995,000	47,899,000	433,608,000
XVII	Justice				
45	Puerto Rico Department of Justice	70,991,000	16,455,000	30,333,000	117,779,000
46	Parole Board	1,825,000	200,000	442,000	2,467,000
	Subtotal Justice	72,816,000	16,655,000	30,775,000	120,246,000
XVIII	Agriculture				
47	Agricultural Enterprises Development Administration	2,663,000	59,570,000	7,493,000	69,726,000
48	Puerto Rico Department of Agriculture	7,223,000	14,527,000	10,514,000	32,264,000
	Subtotal Agriculture	9,886,000	74,097,000	18,007,000	101,990,000
XIX	Environmental				
49	Department of Natural and Environmental Resources	36,935,000	29,338,000	24,431,000	90,704,000
	Subtotal Environmental	36,935,000	29,338,000	24,431,000	90,704,000
XX	Housing				
50	Department of Housing	8,207,000	14,587,000	9,097,000	31,891,000
51	Public Housing Administration	-	5,712,000	-	5,712,000
52	Puerto Rico Housing Finance Corporation	-	8,229,000	-	8,229,000
	Subtotal Housing	8,207,000	28,528,000	9,097,000	45,832,000
XXI	Culture				
53	Institute of Puerto Rican Culture	4,405,000	8,592,000	3,739,000	16,736,000
54	Musical Arts Corporation	3,322,000	1,403,000	398,000	5,123,000
55	Fine Arts Center Corporation	948,000	4,268,000	299,000	5,515,000
	Subtotal Culture	8,675,000	14,263,000	4,436,000	27,374,000
XXII	Ombudsman				
56	Office of the Women's Advocate	1,290,000	724,000	-	2,014,000
57	Veteran's Advocate Office	663,000	1,568,000	231,000	2,462,000
58	Elderly and Retired People Advocate Office	400,000	1,888,000	401,000	2,689,000
59	Office for People with Disabilities	861,000	351,000	473,000	1,685,000
60	Office for the Patient's Advocate	1,103,000	494,000	153,000	1,750,000
	Subtotal Ombudsman	4,317,000	5,025,000	1,258,000	10,600,000

GENERAL FUND		<u>Payroll</u>	<u>Opex</u>	<u>PayGo</u>	<u>Total</u>
XXIII	Universities				
61	Puerto Rico School of Plastic Arts	1,676,000	581,000	251,000	2,508,000
62	Puerto Rico Conservatory of Music Corporation	3,084,000	1,387,000	285,000	4,756,000
	Subtotal Universities	4,760,000	1,968,000	536,000	7,264,000
XXIV	Independent Agencies				
63	State Elections Commission	14,143,000	18,330,000	4,008,000	36,481,000
64	Civil Rights Commission	402,000	385,000	72,000	859,000
65	Puerto Rico National Guard	4,077,000	5,516,000	7,676,000	17,269,000
66	Office of the Citizen's Ombudsman	2,171,000	458,000	503,000	3,132,000
67	Cooperative Development Commission of Puerto Rico	1,273,000	376,000	-	1,649,000
68	Puerto Rico Department of Consumer Affairs	5,315,000	756,000	5,455,000	11,526,000
69	Department of Recreation and Sports	12,118,000	13,174,000	9,894,000	35,186,000
70	Special Independent Prosecutor's Panel	1,233,000	1,845,000	10,000	3,088,000
71	Ponce Authority (Authority Of The Port Of The Americas)	47,000	141,000	1,369,000	1,557,000
72	Office of the Inspector General	4,569,000	2,307,000	616,000	7,492,000
73	Office of the Election Comptroller	2,288,000	196,000	38,000	2,522,000
74	Puerto Rico Institute of Statistics	580,000	1,124,000	-	1,704,000
75	Authority of the Port of Ponce	136,000	815,000	-	951,000
76	Integral Development of the "Península de Cantera"	447,000	130,000	-	577,000
77	Corporation for the "Caño Martín Peña" Enlace Project	1,238,000	13,305,000	-	14,543,000
78	Puerto Rico Technology and Innovation Services	3,353,000	66,347,000	-	69,700,000
79	Puerto Rico Gaming Commission	1,070,000	283,000	887,000	2,240,000
80	Retirement Board of the Government of Puerto Rico	-	-	8,624,000	8,624,000
	Subtotal Independent Agencies	54,460,000	125,488,000	39,152,000	219,100,000
XXV	Closures - per the government's reorganization plan				
81	Culebra Conservation and Development Authority	145,000	96,000	19,000	260,000
	Subtotal Closures - per the government's reorganization plan	145,000	96,000	19,000	260,000
XXVI	Utilities Commission				
82	Public Utilities Commission	3,156,000	282,000	5,117,000	8,555,000
	Subtotal Utilities Commission	3,156,000	282,000	5,117,000	8,555,000
XXVII	Other				
83	Financial Oversight and Management Board	-	57,625,000	-	57,625,000
	Subtotal Other	-	57,625,000	-	57,625,000
TOTAL GENERAL FUND		2,891,312,000	5,099,272,000	2,054,606,000	10,045,190,000

Be IT RESOLVED BY THE LEGISLATURE OF PUERTO RICO:

Section 1.- The following amounts are appropriated from the General Fund of the State Treasury for the expenses of the Government of Puerto Rico set forth herein for the fiscal year ending June 30, 2021 (“FY2021”):

GENERAL FUND

1			
2	I	Department of Public Safety	
3	1.	Department of Public Safety	
4	A.	Payroll and related costs	856,762,000
5	i.	Salaries	658,953,000
6	ii.	Salaries for trust employees	6,150,000
7	iii.	Overtime	38,425,000
8	iv.	Healthcare	16,088,000
9	v.	Other benefits	92,355,000
10	vi.	Early retirement benefits & voluntary transition programs	31,836,000
11	vii.	Other payroll	657,000
12	viii.	Christmas bonus	-
13	ix.	For drug control operations	1,750,000
14	x.	For expenses related to the police reform and the re-engineering	
15		processes incidental to it, including purchase concepts,	
16		professional services, technology, consulting and any other	
17		expense deemed necessary and pertinent to the police reform	4,460,000
18	xi.	Election related overtime	5,000,000
19	xii.	Payroll and related costs to hire	
20		additional Paramedics and Dispatchers	1,088,000
21	B.	Payments to PayGo	215,783,000
22	C.	Facilities and utility payments	37,543,000
23	i.	Payments to PREPA	8,383,000
24	ii.	Payments to PRASA	4,064,000
25	iii.	Payments to PBA	13,914,000
26	iv.	Fuel and lubricants	8,730,000
27	v.	Telephone services	2,452,000
28	D.	Purchased services	12,795,000
29	i.	Payments for PRIMAS	5,173,000
30	ii.	Leases (excluding PBA)	2,939,000
31	iii.	Maintenance & repairs	1,366,000
32	iv.	Other purchased services	3,317,000
33	E.	Transportation	1,974,000
34	F.	Professional services	709,000
35	i.	Finance and accounting professional services	69,000
36	ii.	Medical professional services	415,000
37	iii.	Labor and human resources professional services	100,000
38	iv.	Other professional services	125,000

GENERAL FUND

1			
2	G.	Other operating expenses	2,349,000
3	H.	Capital expenditures	38,075,000
4	i.	Equipment	1,384,000
5	ii.	Construction / Infrastructure	1,132,000
6	iii.	Hardware / Software	1,175,000
7	iv.	Vehicles	26,389,000
8	v.	For expenses related to the police reform and the re-engineering	
9		processes incidental to it, including purchase concepts,	
10		professional services, technology, consulting and any other	
11		expense deemed necessary and pertinent to the police reform	6,580,000
12	vi.	Improvements and permanent works to the Old Court of Río Grande, to	
13		convert it into the new headquarters of the Puerto Rico Police in	
14		Río Grande	1,000,000
15	vii.	Other	415,000
16	I.	Payments of current and prior period obligations	77,520,000
17	i.	Payment of prior year overtime obligations - "Pay Out"	77,000,000
18	ii.	Payments of current and prior period obligations	520,000
19	J.	Materials and supplies	5,684,000
20	K.	Equipment purchases	2,367,000
21	L.	Media and advertisements	6,000
22	M.	Appropriations to non-governmental entities	548,000
23	i.	For drug control operations,	
24		including materials and related costs	510,000
25	ii.	Rewards and compensation for the capture of criminals and	
26		criminal investigations	38,000
27	N.	Donations, subsidies and other distributions (including court sentences)	1,247,000
28	O.	Federal fund matching	164,000
29	P.	Undistributed appropriations	20,000,000
30	i.	For expenses related to the police reform and the re-engineering	
31		processes incidental to it, including purchase concepts,	
32		professional services, technology, consulting and any other	
33		expense deemed necessary and pertinent to the police reform	20,000,000
34	Total Department of Public Safety		1,273,526,000
35			
36	1.1 Puerto Rico Police Bureau		
37	A.	Payroll and related costs	746,811,000
38	i.	Salaries	575,312,000

GENERAL FUND

1			
2	ii.	Salaries for trust employees	2,418,000
3	iii.	Overtime	37,955,000
4	iv.	Healthcare	11,496,000
5	v.	Other benefits	81,819,000
6	vi.	Early retirement benefits & voluntary transition programs	30,404,000
7	vii.	Other payroll	657,000
8	viii.	Christmas bonus	-
9	ix.	For drug control operations	1,750,000
10	x.	Election related overtime	5,000,000
11	B.	Payments to PayGo	196,384,000
12	C.	Facilities and utility payments	33,311,000
13	i.	Payments to PREPA	6,400,000
14	ii.	Payments to PRASA	3,100,000
15	iii.	Payments to PBA	13,406,000
16	iv.	Fuel and lubricants	8,175,000
17	v.	Telephone services	2,230,000
18	D.	Purchased services	9,861,000
19	i.	Payments for PRIMAS	3,602,000
20	ii.	Leases (excluding PBA)	2,022,000
21	iii.	Maintenance & repairs	1,139,000
22	iv.	Other purchased services	3,098,000
23	E.	Transportation	1,920,000
24	F.	Professional services	235,000
25	i.	Medical professional services	65,000
26	ii.	Finance and accounting professional services	69,000
27	iii.	Other professional services	101,000
28	G.	Other operating expenses	1,658,000
29	H.	Capital expenditures	28,119,000
30	i.	Vehicles	19,939,000
31	ii.	Hardware / Software	600,000
32	iii.	For expenses related to the police reform and the re-engineering	
33		processes incidental to it, including purchase concepts,	
34		professional services, technology, consulting and any other	
35		expense deemed necessary and pertinent to the police reform	6,580,000
36	iv.	Improvements and permanent works to the Old Court of Río Grande, to	
37		convert it into the new headquarters of the Puerto Rico Police in	
38		Río Grande	1,000,000

GENERAL FUND

1			
2	I.	Payments of current and prior period obligations	77,000,000
3	i.	Payment of prior year overtime obligations - "Pay Out"	77,000,000
4	J.	Materials and supplies	4,393,000
5	K.	Equipment purchases	1,646,000
6	L.	Media and advertisements	6,000
7	M.	Appropriations to non-governmental entities	510,000
8	i.	For drug control operations,	
9		including materials and related costs	510,000
10	N.	Donations, subsidies and other distributions (including court sentences)	1,247,000
11	O.	Undistributed appropriations	20,000,000
12	i.	For expenses related to the police reform and the re-engineering	
13		processes incidental to it, including purchase concepts,	
14		professional services, technology, consulting and any other	
15		expense deemed necessary and pertinent to the police reform	20,000,000
16	Total Puerto Rico Police Bureau		1,123,101,000

1.2 Puerto Rico Fire Department Bureau

19	A.	Payroll and related costs	56,427,000
20	i.	Salaries	48,018,000
21	ii.	Salaries for trust employees	487,000
22	iii.	Overtime	150,000
23	iv.	Christmas bonus	-
24	v.	Healthcare	2,353,000
25	vi.	Other benefits	5,371,000
26	vii.	Early retirement benefits & voluntary transition programs	48,000
27	viii.	Other payroll	-
28	B.	Payments to PayGo	13,668,000
29	C.	Facilities and utility payments	1,990,000
30	i.	Payments to PREPA	651,000
31	ii.	Payments to PRASA	835,000
32	iii.	Payments to PBA	372,000
33	iv.	Fuel and lubricants	132,000
34	D.	Purchased services	1,079,000
35	i.	Payments for PRIMAS	1,079,000
36	G.	Capital expenditures	4,050,000
37	i.	Vehicles	4,050,000
38	Total Puerto Rico Fire Department Bureau		77,214,000

GENERAL FUND

1			
2			
3	1.3 Forensic Science Bureau		
4	A. Payroll and related costs		10,475,000
5	i. Salaries	8,150,000	
6	ii. Salaries for trust employees	173,000	
7	iii. Overtime	-	
8	iv. Healthcare	462,000	
9	v. Other benefits	973,000	
10	vi. Early retirement benefits & voluntary transition programs	717,000	
11	vii. Christmas bonus	-	
12	viii. Other payroll	-	
13	B. Payments to PayGo		1,822,000
14	C. Facilities and utility payments		1,154,000
15	i. Payments to PREPA	922,000	
16	ii. Payments to PRASA	123,000	
17	iv. Fuel and lubricants	43,000	
18	v. Telephone services	66,000	
19	D. Purchased services		314,000
20	i. Leases (excluding PBA)	87,000	
21	ii. Maintenance & repairs	227,000	
22	E. Transportation		17,000
23	F. Professional services		350,000
24	i. Medical professional services	350,000	
25	G. Other operating expenses		521,000
26	H. Materials and supplies		837,000
27	I. Equipment purchases		150,000
28	J. Federal fund matching		93,000
29	Total Forensic Science Bureau		15,733,000
30			
31	1.4 Medical Emergency Corps Bureau		
32	A. Payroll and related costs		18,259,000
33	i. Salaries	14,449,000	
34	ii. Salaries for trust employees	-	
35	iii. Healthcare	821,000	
36	iv. Other benefits	1,581,000	
37	v. Overtime	320,000	
38	vi. Christmas bonus	-	

GENERAL FUND

1			
2	vii.	Early retirement benefits & voluntary transition programs	-
3	viii.	Payroll and related costs to hire	
4		additional Paramedics and Dispatchers	1,088,000
5	ix.	Other payroll	-
6	B.	Payments to PayGo	2,930,000
7	C.	Facilities and utility payments	99,000
8	i.	Payments to PBA	99,000
9	D.	Purchased services	376,000
10	i.	Payments for PRIMAS	376,000
11	E.	Capital expenditures	2,400,000
12	i.	Vehicles	2,400,000
13	F.	Materials and supplies	233,000
14		Total Medical Emergency Corps Bureau	24,297,000
15			
16	1.5	Emergency and Disaster Management Bureau	
17	A.	Payroll and related costs	2,635,000
18	i.	Salaries	1,673,000
19	ii.	Salaries for trust employees	37,000
20	iii.	Healthcare	71,000
21	iv.	Other benefits	187,000
22	v.	Early retirement benefits & voluntary transition programs	667,000
23	vi.	Overtime	-
24	vii.	Christmas bonus	-
25	viii.	Other payroll	-
26	B.	Payments to PayGo	979,000
27	C.	Facilities and utility payments	738,000
28	i.	Payments to PREPA	281,000
29	ii.	Payments to PBA	37,000
30	iv.	Fuel and lubricants	280,000
31	v.	Telephone services	140,000
32	D.	Purchased services	979,000
33	i.	Payments for PRIMAS	110,000
34	ii.	Leases (excluding PBA)	657,000
35	iii.	Other purchased services	212,000
36	E.	Transportation	15,000
37	F.	Professional services	24,000
38	G.	Other operating expenses	44,000

GENERAL FUND

1			
2	H.	Materials and supplies	168,000
3	I.	Equipment purchases	548,000
4	J.	Payments of current and prior period obligations	520,000
5	K.	Federal fund matching	71,000
6		Total Emergency and Disaster Management Bureau	6,721,000

7			
8	1.6	Special Investigations Bureau	
9	A.	Payroll and related costs	3,719,000
10	i.	Salaries	2,985,000
11	ii.	Salaries for trust employees	346,000
12	iii.	Overtime	-
13	iv.	Healthcare	99,000
14	v.	Other benefits	289,000
15	vi.	Early retirement benefits & voluntary transition programs	-
16	vii.	Christmas bonus	-
17	viii.	Other payroll	-
18	B.	Facilities and utility payments	245,000
19	i.	Payments to PREPA	129,000
20	iv.	Fuel and lubricants	100,000
21	v.	Telephone services	16,000
22	C.	Purchased services	186,000
23	i.	Payments for PRIMAS	6,000
24	ii.	Leases (excluding PBA)	173,000
25	iii.	Other purchased services	7,000
26	D.	Transportation	22,000
27	E.	Other operating expenses	126,000
28	F.	Materials and supplies	53,000
29	G.	Equipment purchases	23,000
30	H.	Appropriations to non-governmental entities	38,000
31	i.	Rewards and compensation for the capture of criminals and	
32		criminal investigations	38,000
33		Total Special Investigations Bureau	4,412,000

34			
35	1.7	Shared Services within Department of Public Safety	
36	A.	Payroll and related costs	18,436,000
37	i.	Salaries	8,366,000
38	ii.	Salaries for trust employees	2,689,000

GENERAL FUND

1				
2	iii.	Overtime	-	
3	iv.	Healthcare	786,000	
4	v.	Other benefits	2,135,000	
5	vi.	Early retirement benefits & voluntary transition programs	-	
6	vii.	Christmas bonus	-	
7	viii.	Other payroll	-	
8	ix.	For expenses related to the police reform and the re-engineering		
9		processes incidental to it, including purchase concepts,		
10		professional services, technology, consulting and any other		
11		expense deemed necessary and pertinent to the police reform	4,460,000	
12	B.	Facilities and utility payments		6,000
13	i.	Payments to PRASA	6,000	
14	C.	Professional services		100,000
15	i.	Labor and human resources professional services	100,000	
16	D.	Capital expenditures		3,506,000
17	i.	Equipment	1,384,000	
18	ii.	Construction / Infrastructure	1,132,000	
19	iii.	Hardware / Software	575,000	
20	iv.	Other	415,000	
21	Total Shared Services within Department of Public Safety			22,048,000
22	Subtotal Department of Public Safety			1,273,526,000
23				-
24	II	Health		
25	2.	Puerto Rico Health Insurance Administration		
26	A.	Payroll and related costs		6,711,000
27	i.	Salaries	5,341,000	
28	ii.	Salaries for trust employees	-	
29	iii.	Healthcare	627,000	
30	iv.	Other benefits	474,000	
31	v.	Early retirement benefits & voluntary transition programs	269,000	
32	vi.	Overtime	-	
33	vii.	Christmas bonus	-	
34	viii.	Other payroll	-	
35	B.	Payments to PayGo		324,000
36	C.	Facilities and utility payments		32,000
37	i.	Payments to PREPA	32,000	
38	D.	Professional services		7,773,000

GENERAL FUND

1			
2	i.	To support the payment of the enrollment counselor	4,245,000
3	ii.	Finance and accounting professional services	2,039,000
4	iii.	Information technology (IT) professional services	861,000
5	iv.	Legal professional services	628,000
6	E.	Social well-being for Puerto Rico	316,134,000
7	i.	To pay for health insurance as provided in Law 72-1993,	
8		as amended	316,134,000
9		Total Puerto Rico Health Insurance Administration	330,974,000

3. Department of Health

12	A.	Payroll and related costs	78,617,000
13	i.	Salaries	61,474,000
14	ii.	Salaries for trust employees	725,000
15	iii.	Overtime	-
16	iv.	Christmas bonus	-
17	v.	Healthcare	4,511,000
18	vi.	Other benefits	6,978,000
19	vii.	Early retirement benefits & voluntary transition programs	4,782,000
20	viii.	Other payroll	1,000
21	ix.	For operating expenses of the emergency rooms of the CDTs	27,000
22	x.	For operating expenses of the Food and Nutrition Commission, as	
23		provided in Law 10-1999	8,000
24	xi.	For operating expenses of the Integrated Services Centers for Minors	
25		Victims of Sexual Assault, Law 158-2013	77,000
26	xii.	To carry out the National Day to perform the Hepatitis C test, as	
27		provided in Law 42-2003	21,000
28	xiii.	For the Catastrophic Disease Fund, as provided in	
29		Law 150-1996, as amended	13,000
30	B.	Payments to PayGo	71,391,000
31	C.	Facilities and utility payments	69,396,000
32	i.	Payments to PREPA	8,255,000
33	ii.	Payments to PRASA	5,800,000
34	iii.	Payments to PBA	1,472,000
35	iv.	For payments to Medical Services Administration (ASEM)	
36		for services provided	51,205,000
37	v.	Other facilities costs	2,664,000
38	D.	Purchased services	45,850,000

GENERAL FUND

1			
2	i.	Payments for PRIMAS	7,511,000
3	ii.	Leases (excluding PBA)	679,000
4	iii.	Maintenance & repairs	1,151,000
5	iv.	For operating expenses of the Food and Nutrition Commission, as	
6		provided in Law 10-1999	3,000
7	v.	For the Program of Welfare and Integration and Development of People	
8		with Autism, as provided in Law 220-2012	292,000
9	vi.	For operating expenses of the Integrated Services Centers for Minors	
10		Victims of Sexual Assault, Law 158-2013	232,000
11	vii.	For security expense services	2,500,000
12	viii.	For the development of the public policy of the PR Government	
13		related to the population that suffers from Autism, as provided	
14		in Law 318-2003	250,000
15	ix.	To regulate the practice of smoking in certain public and private places,	
16		as provided in Law 40-1993, as amended	12,000
17	x.	Other purchased services	33,220,000
18	E.	Transportation	1,047,000
19	i.	For operating expenses of the Integrated Services Centers for Minors	
20		Victims of Sexual Assault, Law 158-2013	15,000
21	ii.	For operating expenses of the Food and Nutrition Commission, as	
22		provided in Law 10-1999	1,000
23	iii.	For operating expenses of the emergency rooms of the CDTs	15,000
24	iv.	For the aerial subsidy of the Municipality of Vieques, as provided for	
25		in Law 44-1955	345,000
26	v.	Other transportation	671,000
27	F.	Professional services	19,076,000
28	i.	Finance and accounting professional services	125,000
29	ii.	Medical professional services	2,206,000
30	iii.	Other professional services	5,765,000
31	iv.	For operating expenses of the emergency rooms of the CDTs	7,508,000
32	v.	For the implementation of Electronic Medical Records	1,674,000
33	vi.	For operating expenses of the Food and Nutrition Commission, as	
34		provided in Law 10-1999	44,000
35	vii.	For operating expenses of the Integrated Services Centers for Minors	
36		Victims of Sexual Assault, Law 158-2013	653,000
37	viii.	For operating expenses for the Alzheimer's Disease Registry, as provided	
38		in Law 237-1999	25,000

GENERAL FUND

1			
2	ix.	For the Commission for the Implementation of Public Policy	
3		in the Prevention of Suicide, as provided in Law 227-1999,	
4		as amended	30,000
5	x.	To carry out the National Day to perform the Hepatitis C test, as	
6		provided in Law 42-2003	121,000
7	xi.	For the Catastrophic Disease Fund, as provided in	
8		Law 150-1996, as amended	115,000
9	xii.	For health services, education and welfare of early childhood programs	
10		including new and existing programs for the diagnosis and treatment	
11		of children with developmental deficiencies, programs to improve the	
12		quality of personnel training services of Child Care and Development	
13		Centers	750,000
14	xiii.	To cover operating expenses of the Program for the Prevention and	
15		Surveillance of Medical Emergencies of Children, as provided	
16		in Law 259-2000	60,000
17	G.	Other operating expenses	965,000
18	i.	For the Pediatric Hospital operaing costs related to the treatment	
19		of pediatric cancer	500,000
20	ii.	For operating expenses of the Food and Nutrition Commission, as	
21		provided in Law 10-1999	1,000
22	iii.	For the Program of Welfare and Integration and Development of People	
23		with Autism, as provided in Law 220-2012	42,000
24	iv.	For operating expenses of the Integrated Services Centers for Minors	
25		Victims of Sexual Assault, Law 158-2013	1,000
26	v.	Other operating expenses	421,000
27	H.	Capital expenditures	155,000,000
28	i.	Public hospital expansion	85,596,000
29	ii.	Medicaid program IT	25,000,000
30	iii.	Public hospital IT	20,000,000
31	iv.	Structural improvements to Menonite Hospital Annex - Caguas	
32		Regional Office	100,000
33	v.	Structural improvements to "Casa Salud" - Mayaguez Regional Office	200,000
34	vi.	Structural improvements to the former nurses residence - Ponce	
35		Regional Office	150,000
36	vii.	Structural improvements and Electrical System of the former Vocational	
37		Rehabilitation Office - Ponce Regional Offices	500,000
38	viii.	Roof replacement for vehicle parking lot	40,000

GENERAL FUND

1			
2	ix.	Structural improvements CDT Adjuntas	350,000
3	x.	Structural improvements CDT Coamo	350,000
4	xi.	Structural improvements CDT Dorado	600,000
5	xii.	For moving expenses of the Hygienic Laboratory in Arecibo to Facilities	
6		in the Florida CDT	1,600,000
7	xiii.	Structural improvements CDT Isabela	150,000
8	xiv.	Structural improvements CDT Lajas	200,000
9	xv.	Structural improvements CDT Maricao	250,000
10	xvi.	Structural improvements CDT Rincon	300,000
11	xvii.	Structural improvements CDT Rio Grande and chiller replacement	600,000
12	xviii.	Structural improvements CDT Vega Baja	450,000
13	xix	To Repair Electrical Panels and Mechanical Arm for Access Control	
14		at the Autism Center's Facilities	50,000
15	xx	To replace A/C units at the Autism Center	100,000
16	xxi	For roof waterproofing of the Physical Therapy Area located at the	
17		Pediatric Center in Arecibo	200,000
18	xxii	To replace A/C units at the Pediatric Center in Arecibo	100,000
19	xxiii	To install bird netting at the Pediatric Center in Arecibo	50,000
20	xxiv	To clean green areas at the Pediatric Center in Arecibo	5,000
21	xxv	To replace A/C units at the Clinical area, to paint the facilities and clean	
22		A/C ducts at the Pediatric Center in Ponce	85,000
23	xxvi	To clean green areas at the Pediatric Center in Ponce	5,000
24	xxvii	For moving expenses of the Pediatric Center in Bayamon to facilities in the	
25		HURRA Hospital, structural repairs in the new facilities, repairs in	
26		architectural barriers and repairs in leaky roofs	150,000
27	xxviii	To replace A/C units at the Pediatric Center in Bayamon	50,000
28	xxix	To replace A/C units at the Pediatric Center in Caguas	50,000
29	xxx	To install bird netting at the Pediatric Center in Caguas	50,000
30	xxxi	For moving expenses of the Metropolitan Pediatric Center to facilities in	
31		the Pediatric University Hospital	100,000
32	xxxii	To prepare action plan for the future movement of the Pediatric	
33		Center in Mayaguez	300,000
34	xxxiii	For Electrical Substation repairs and replacement of A/C units at the	
35		Pediatric Center in Mayaguez	100,000
36	xxxiv	Purchase and installation of Electric Generator and ATF, replacement	
37		of A/C units, improvements to the dining area, food storage, exterior	
38		lighting, and water pumps at the Aguadilla CTS	465,000

GENERAL FUND

1			
2	xxxv	Improvements to the workshop area, basketball court, garden and entrance	
3		gates at the Aibonito CTS	350,000
4	xxxvi	Improvements to the amphitheater and replacement of A/C units at	
5		the Bayamon CTS	120,000
6	xxxvii	Improvements to the basketball court, basketball court roof,	
7		reinstalling bird netting, improving the kitchen and dining area at the	
8		Cayey CTS	100,000
9	xxxviii	Improvements to the basketball court, dining area, pedestrian entrance	
10		and access doors at the Ponce CTS	160,000
11	xxxix	To Repair bathrooms, for roof waterproofing, for exit doors' protection,	
12		installation of access control systems and improvements to the A/C system	
13		at the Rio Grande CTS	520,000
14	xl	Roof sealing, to build a food storage, improvements to dining area and	
15		repairs to internal areas at the Vega Baja CTS	300,000
16	xli	Electrical improvements and bath refurbishing at the Bayamon DSPDI	250,000
17	xlvi	To design a new parking and walkways, for paving, access	
18		control and lighting in the Administrative Office Buildings	
19		A, E, F, J and H	250,000
20	xlvi	Facilities Rehabilitation Project HAFI for the Vector Control Program	150,000
21	xliv	Structural improvements of the Immunology Laboratory and ETS	200,000
22	xlvi	Electrical improvements and structural improvements of the Clinical Lab in Ponce	175,000
23	xlvi	To replace access control systems, electrical repairs and replace Fume	
24		Hood Lab	60,000
25	xlvi	Structural improvements and electrical repairs of the Sanitary Lab in Mayaguez	700,000
26	xlvi	Structural improvements of the Sanitary Lab in Ponce	150,000
27	xlix	Replacement of A/C units at OIAT	750,000
28	l	Maintenance of A/C units at OIAT	500,000
29	li	Design and construction of Electrical Substation OIAT	300,000
30	lii	Roof waterproofing of the Building E - OIAT	500,000
31	liii	To acquire and install an Electric Generator and ATF, electrical repairs,	
32		repairs to the potable water system and improvements to the basements	
33		of the Bayamon Demographic Registry Facilities	375,000
34	liv	Structural improvements of the Demographic Registry - Central	100,000
35	lv	Structural improvements of the SARAF Facilities	600,000
36	lvi	Structural Improvements of the USP Mayaguez	250,000
37	lvii	Structural improvements of the USP Rio Piedras	200,000
38	lviii	To replace VRV A/C units in CDM, ETS, and the Pulmonary TB Clinica	

GENERAL FUND

1			
2		at the OCASET Area	350,000
3	lix	To repair the Sanitary tubes of the Plumonary TB Clinic at the OCASET ar	25,000
4	lx	Structural repairs of the Pharmacy at OCASET	200,000
5	lxi	Improvements to Torre I bathrooms at HOPU	2,528,000
6	lxii	To repair HOPU Sanitary tubes	500,000
7	lxiii	For the purchase of equipment at the Pediatric Intensive Care Unit	
8		"PICU" such as specialized beds for critical care, specialized cribs	
9		for critical care, syringe pumps and others at the Pediatric University	
10		Hospital	235,000
11	lxiv	For the purchase of equipment in the Neonatal Intensive Care	
12		Unit "NICU" including syringe pumps, incubators, scales for	
13		neonates, vital sign machines, Convective Air Warming System	
14		Blowers, Data Acquisition Box for a Brain Monitor Therapeutic	
15		Temperature Management System and other at the Pediatric	
16		University Hospital	1,053,000
17	lxv	To purchase equipment needed for clinical units, including the Renal	
18		Clinic and General Clinic at the Pediatric University Hospital	153,000
19	lxvi	For permanent improvements and medical equipment in the Cataño CDT	600,000
20	lxvii	For permanent improvements and medical equipment in the Vieques CDT	1,000,000
21	lxviii	For permanent improvements and medical equipment in the Culebra CDT	1,000,000
22	lxix	For permanent improvements and medical equipment in the Guaynabo	
23		medical facilities	1,000,000
24	lxx	For improvements of the Canovanas Hospital	1,000,000
25	I.	Materials and supplies	19,076,000
26	i.	For operating expenses of the Pediatric Hospital; for the treatment	
27		of pediatric cancer	2,360,000
28	ii.	For operating expenses of the Integrated Services Centers for Minors	
29		Victims of Sexual Assault, Law 158-2013	18,000
30	iii.	For the Program of Welfare and Integration and Development of People	
31		with Autism, as provided in Law 220-2012	106,000
32	iv.	For operating expenses of the Food and Nutrition Commission, as	
33		provided in Law 10-1999	1,000
34	v.	For the Pediatric Hospital, for the purchase of equipment and	
35		materials for direct patient care	343,000
36	vi.	To carry out the National Day to perform the Hepatitis C test, as	
37		provided in Law 42-2003	8,000
38	vii.	Opioid treatment	10,000,000

GENERAL FUND

1			
2	viii.	Other materials and supplies	6,240,000
3	J.	Equipment purchases	1,966,000
4	i.	For operating expenses of the Food and Nutrition Commission, as	
5		provided in Law 10-1999	2,000
6	ii.	For the Program of Welfare and Integration and Development of People	
7		with Autism, as provided in Law 220-2012	60,000
8	iii.	For operating expenses of the Integrated Services Centers for Minors	
9		Victims of Sexual Assault, Law 158-2013	4,000
10	iv.	For the Pediatric Hospital, for the purchase of equipment and	
11		materials for direct patient care	357,000
12	v.	Other equipment purchases	1,543,000
13	K.	Media and advertisements	413,000
14	L.	Federal fund matching	31,215,000
15	i.	For federal fund matching - Medicaid Program	25,166,000
16	ii.	For federal fund matching for the Advancing Together Program	2,100,000
17	iii.	Other federal fund matching	3,949,000
18	M.	Donations, subsidies and other distributions (including court sentences)	21,603,000
19	i.	For state funding of community health centers that receive federal grants	
20		under Section 330 of the Public Health Service Act	20,000,000
21	ii.	For the Oncology Hospital of Ponce	600,000
22	iii.	For the Puerto Rican League Against Cancer, as provided in JR	
23		68-2010	70,000
24	iv.	Federal monitor costs and budgetary reserve	933,000
25	N.	Social well-being for Puerto Rico	7,774,000
26	i.	For Medical Residents	7,774,000
27	O.	Payments of current and prior period obligations	4,394,000
28	P.	Appropriations to non-governmental entities	18,632,000
29	i.	For operating expenses of the Oncology Hospital	7,500,000
30	ii.	To be transferred to the Society of Education and Rehabilitation of	
31		Puerto Rico (SER), to cover operating expenses	1,050,000
32	iii.	For the Renal Council of Puerto Rico, as provided in JR 204-2006	250,000
33	iv.	For the Training and Information Center for Parents of Children with	
34		Disabilities of Puerto Rico (APNI)	225,000
35	v.	To establish the Umbilical Cord Blood Public Bank of Puerto Rico at	
36		the Comprehensive Cancer Center in collaboration and consultation	
37		with the Medical Sciences Campus	210,000
38	vi.	For the CAP-Foundation, Pro-Department of Pediatric Oncology of	

GENERAL FUND

1			
2		the Dr. Antonio Ortiz University Pediatric Hospital	200,000
3	vii.	For operating expenses of the American Red Cross	200,000
4	viii.	For operating expenses of the American Cancer Society, as	
5		provided in Law 135-2010	200,000
6	ix.	To be transferred to the Mercedes Rubí Foundation, for materials,	
7		maintenance and training to the Center for Neurovascular Surgery of	
8		Puerto Rico and the Caribbean, as provided in JR 164-2005	125,000
9	x.	For operating expenses of the Modesto Gotay Foundation, as	
10		provided in JR 336-2000	125,000
11	xi.	For the Catastrophic Disease Fund, as provided in	
12		Law 150-1996, as amended	8,072,000
13	xii.	Other appropriations to non-governmental entities	475,000
14		Total Department of Health	546,415,000
15			
16	3.1	Pediatric University Hospital within Department of Health	
17	A.	Payroll and related costs	12,202,000
18	i.	Salaries	10,395,000
19	ii.	Salaries for trust employees	-
20	iii.	Overtime	-
21	iv.	Christmas bonus	-
22	v.	Healthcare	706,000
23	vi.	Other benefits	1,101,000
24	vii.	Early retirement benefits & voluntary transition programs	-
25	viii.	Other payroll	-
26	B.	Payments to PayGo	-
27	C.	Facilities and utility payments	13,120,000
28	i.	For payments to Medical Services Administration (ASEM)	
29		for services provided	13,120,000
30	D.	Purchased services	2,491,000
31	i.	Leases (excluding PBA)	50,000
32	ii.	Maintenance & repairs	46,000
33	iii.	Other purchased services	2,395,000
34	E.	Other operating expenses	500,000
35	i.	For operating expenses of the Pediatric Hospital; for the treatment	
36		of pediatric cancer	500,000
37	F.	Materials and supplies	5,947,000
38	i.	For operating expenses of the Pediatric Hospital; for the treatment	

GENERAL FUND

1			
2		of pediatric cancer	2,360,000
3	ii.	For the Pediatric Hospital, for the purchase of equipment and	
4		materials for direct patient care	343,000
5	iii.	Other materials and supplies	3,244,000
6	G.	Equipment purchases	357,000
7	i.	For the Pediatric Hospital, for the purchase of equipment and	
8		materials for direct patient care	357,000
9	H.	Payments of current and prior period obligations	531,000
10		Total Pediatric University Hospital within Department of Health	35,148,000

11

3.2 Adults University Hospital within Department of Health

13	A.	Payroll and related costs	17,889,000
14	i.	Salaries	15,155,000
15	ii.	Salaries for trust employees	-
16	iii.	Overtime	-
17	iv.	Christmas bonus	-
18	v.	Healthcare	1,040,000
19	vi.	Other benefits	1,641,000
20	vii.	Early retirement benefits & voluntary transition programs	53,000
21	viii.	Other payroll	-
22	B.	Payments to PayGo	71,391,000
23	C.	Facilities and utility payments	49,116,000
24	i.	Payments to PREPA	8,255,000
25	ii.	Payments to PRASA	5,800,000
26	iii.	For payments to Medical Services Administration (ASEM)	
27		for services provided	35,061,000
28	D.	Purchased services	2,177,000
29		Total Adults University Hospital within Department of Health	140,573,000

30

3.3 Bayamón University Hospital within Department of Health

32	A.	Payroll and related costs	6,953,000
33	i.	Salaries	5,564,000
34	ii.	Salaries for trust employees	-
35	iii.	Overtime	-
36	iv.	Christmas bonus	-
37	v.	Healthcare	412,000
38	vi.	Other benefits	775,000

GENERAL FUND

1			
2	vii.	Early retirement benefits & voluntary transition programs	202,000
3	viii.	Other payroll	-
4	B.	Payments to PayGo	-
5	C.	Purchased services	383,000
6		Total Bayamón University Hospital within Department of Health	7,336,000

7			
8	3.4	Intellectual disability program within Department of Health	
9	A.	Payroll and related costs	12,848,000
10	i.	Salaries	9,918,000
11	ii.	Salaries for trust employees	-
12	iii.	Overtime	-
13	iv.	Christmas bonus	-
14	v.	Healthcare	887,000
15	vi.	Other benefits	1,430,000
16	vii.	Early retirement benefits & voluntary transition programs	613,000
17	viii.	Other payroll	-
18	B.	Payments to PayGo	-
19	C.	Facilities and utility payments	118,000
20	D.	Purchased services	23,130,000
21	i.	Leases (excluding PBA)	70,000
22	ii.	Maintenance & repairs	636,000
23	iii.	Other purchased services	22,424,000
24	E.	Transportation	65,000
25	F.	Professional services	4,782,000
26	i.	Finance and accounting professional services	125,000
27	ii.	Medical professional services	15,000
28	iii.	Other professional services	4,642,000
29	G.	Other operating expenses	421,000
30	I.	Materials and supplies	455,000
31	J.	Equipment purchases	1,085,000
32	K.	Media and advertisements	5,000
33	M.	Donations, subsidies and other distributions (including court sentences)	933,000
34	i.	Federal monitor costs and budgetary reserve	933,000
35	O.	Payments of current and prior period obligations	1,258,000
36		Total Intellectual Disability Program within Department of Health	45,100,000

37			
38	3.5	Other Programs within Department of Health	

GENERAL FUND

1			
2	A.	Payroll and related costs	28,725,000
3	i.	Salaries	20,442,000
4	ii.	Salaries for trust employees	725,000
5	iii.	Overtime	-
6	iv.	Christmas bonus	-
7	v.	Healthcare	1,466,000
8	vi.	Other benefits	2,031,000
9	vii.	Early retirement benefits & voluntary transition programs	3,914,000
10	viii.	Other payroll	1,000
11	ix.	For operating expenses of the emergency rooms of the CDTs	27,000
12	x.	For operating expenses of the Food and Nutrition Commission, as	
13		provided in Law 10-1999	8,000
14	xi.	For operating expenses of the Integrated Services Centers for Minors	
15		Victims of Sexual Assault, Law 158-2013	77,000
16	xii.	To carry out the National Day to perform the Hepatitis C test, as	
17		provided in Law 42-2003	21,000
18	xiii.	For the Catastrophic Disease Fund, as provided in	
19		Law 150-1996, as amended	13,000
20	B.	Payments to PayGo	-
21	C.	Facilities and utility payments	7,042,000
22	i.	Payments to PBA	1,472,000
23	ii.	For payments to Medical Services Administration (ASEM)	
24		for services provided	3,024,000
25	iii.	Other facilities costs	2,546,000
26	D.	Purchased services	17,669,000
27	i.	Payments for PRIMAS	7,511,000
28	ii.	Leases (excluding PBA)	559,000
29	iii.	Maintenance & repairs	469,000
30	iv.	Other purchased services	5,841,000
31	v.	For operating expenses of the Food and Nutrition Commission, as	
32		provided in Law 10-1999	3,000
33	vi.	For the Program of Welfare and Integration and Development of People	
34		with Autism, as provided in Law 220-2012	292,000
35	vii.	For operating expenses of the Integrated Services Centers for Minors	
36		Victims of Sexual Assault, Law 158-2013	232,000
37	viii.	For security expense services	2,500,000
38	ix.	For the development of the public policy of the PR Government	

GENERAL FUND

1			
2		related to the population that suffers from Autism, as provided	
3		in Law 318-2003	250,000
4	x.	To regulate the practice of smoking in certain public and private places,	
5		as provided in Law 40-1993, as amended	12,000
6	E.	Transportation	982,000
7	i.	For operating expenses of the Integrated Services Centers for Minors	
8		Victims of Sexual Assault, Law 158-2013	15,000
9	ii.	For operating expenses of the Food and Nutrition Commission, as	
10		provided in Law 10-1999	1,000
11	iii.	For operating expenses of the emergency rooms of the CDTs	15,000
12	iv.	For the aerial subsidy of the Municipality of Vieques, as provided for	
13		in Law 44-1955	345,000
14	v.	Other transportation	606,000
15	F.	Professional services	14,294,000
16	i.	Medical professional services	2,191,000
17	ii.	Other professional services	1,123,000
18	iii.	For operating expenses of the emergency rooms of the CDTs	7,508,000
19	iv.	For the implementation of Electronic Medical Records	1,674,000
20	v.	For operating expenses of the Food and Nutrition Commission, as	
21		provided in Law 10-1999	44,000
22	vi.	For operating expenses of the Integrated Services Centers for Minors	
23		Victims of Sexual Assault, Law 158-2013	653,000
24	vii.	For operating expenses for the Alzheimer's Disease Registry, as provided	
25		in Law 237-1999	25,000
26	viii.	For the Commission for the Implementation of Public Policy	
27		in the Prevention of Suicide, as provided in Law 227-1999,	
28		as amended	30,000
29	ix.	To carry out the National Day to perform the Hepatitis C test, as	
30		provided in Law 42-2003	121,000
31	x.	For the Catastrophic Disease Fund, as provided in	
32		Law 150-1996, as amended	115,000
33	xi.	For health services, education and welfare of early childhood programs	
34		including new and existing programs for the diagnosis and treatment	
35		of children with developmental deficiencies, programs to improve the	
36		quality of personnel training services of Child Care and Development	
37		Centers	750,000
38	xii.	To cover operating expenses of the Program for the Prevention and	

GENERAL FUND

1			
2		Surveillance of Medical Emergencies of Children, as provided	
3		in Law 259-2000	60,000
4	G.	Other operating expenses	44,000
5	i.	For operating expenses of the Food and Nutrition Commission, as	
6		provided in Law 10-1999	1,000
7	ii.	For the Program of Welfare and Integration and Development of People	
8		with Autism, as provided in Law 220-2012	42,000
9	iii.	For operating expenses of the Integrated Services Centers for Minors	
10		Victims of Sexual Assault, Law 158-2013	1,000
11	H.	Capital expenditures	155,000,000
12	i.	Public hospital expansion	85,596,000
13	ii.	Medicaid program IT	25,000,000
14	iii.	Public hospital IT	20,000,000
15	iv.	Structural improvements to Menonite Hospital Annex - Caguas	
16		Regional Office	100,000
17	v.	Structural improvements to "Casa Salud" - Mayaguez Regional Office	200,000
18	vi.	Structural improvements to the former nurses residence - Ponce	
19		Regional Office	150,000
20	vii.	Structural improvements and Electrical System of the former Vocational	
21		Rehabilitation Office - Ponce Regional Offices	500,000
22	viii.	Roof replacement for vehicle parking lot	40,000
23	ix.	Structural improvements CDT Adjuntas	350,000
24	x.	Structural improvements CDT Coamo	350,000
25	xi.	Structural improvements CDT Dorado	600,000
26	xii.	For moving expenses of the Hygienic Laboratory in Arecibo to Facilities	
27		in the Florida CDT	1,600,000
28	xiii.	Structural improvements CDT Isabela	150,000
29	xiv.	Structural improvements CDT Lajas	200,000
30	xv.	Structural improvements CDT Maricao	250,000
31	xvi.	Structural improvements CDT Rincon	300,000
32	xvii.	Structural improvements CDT Rio Grande and chiller replacement	600,000
33	xviii.	Structural improvements CDT Vega Baja	450,000
34	xix.	To Repair Electrical Panels and Mechanical Arm for Access Control	
35		at the Autism Center's Facilities	50,000
36	xx.	To replace A/C units at the Autism Center	100,000
37	xxi.	For roof waterproofing of the Physical Therapy Area located at the	
38		Pediatric Center in Arecibo	200,000

GENERAL FUND

1			
2	xxii	To replace A/C units at the Pediatric Center in Arecibo	100,000
3	xxiii	To install bird netting at the Pediatric Center in Arecibo	50,000
4	xxiv	To clean green areas at the Pediatric Center in Arecibo	5,000
5	xxv	To replace A/C units at the Clinical area, to paint the facilities and clean	
6		A/C ducts at the Pediatric Center in Ponce	85,000
7	xxvi	To clean green areas at the Pediatric Center in Ponce	5,000
8	xxvii	For moving expenses of the Pediatric Center in Bayamon to facilities in the	
9		HURRA Hospital, structural repairs in the new facilities, repairs in	
10		architectural barriers and repairs in leaky roofs	150,000
11	xxvii	To replace A/C units at the Pediatric Center in Bayamon	50,000
12	xxix	To replace A/C units at the Pediatric Center in Caguas	50,000
13	xxx	To install bird netting at the Pediatric Center in Caguas	50,000
14	xxxi	For moving expenses of the Metropolitan Pediatric Center to facilities in	
15		the Pediatric University Hospital	100,000
16	xxxii	To prepare action plan for the future movement of the Pediatric	
17		Center in Mayaguez	300,000
18	xxxii	For Electrical Substation repairs and replacement of A/C units at the	
19		Pediatric Center in Mayaguez	100,000
20	xxxiv	Purchase and installation of Electric Generator and ATF, replacement	
21		of A/C units, improvements to the dining area, food storage, exterior	
22		lighting, and water pumps at the Aguadilla CTS	465,000
23	xxxv	Improvements to the workshop area, basketball court, garden and entrance	
24		gates at the Aibonito CTS	350,000
25	xxxv	Improvements to the amphitheater and replacement of A/C units at	
26		the Bayamon CTS	120,000
27	xxxv	Improvements to the basketball court, basketball court roof,	
28		reinstalling bird netting, improving the kitchen and dining area at the	
29		Cayey CTS	100,000
30	xxxv	Improvements to the basketball court, dining area, pedestrian entrance	
31		and access doors at the Ponce CTS	160,000
32	xxxiv	To Repair bathrooms, for roof waterproofing, for exit doors' protection,	
33		installation of access control systems and improvements to the A/C system	
34		at the Rio Grande CTS	520,000
35	xl	Roof sealing, to build a food storage, improvements to dining area and	
36		repairs to internal areas at the Vega Baja CTS	300,000
37	xli	Electrical improvements and bath refurbishing at the Bayamon DSPDI	250,000
38	xlii	To design a new parking and walkways, for paving, access	

GENERAL FUND

1			
2		control and lighting in the Administrative Office Buildings	
3		A, E, F, J and H	250,000
4	xliii	Facilities Rehabilitation Project HAFI for the Vector Control Program	150,000
5	xliv	Structural improvements of the Immunology Laboratory and ETS	200,000
6	xlvi	Electrical improvements and structural improvements of the Clinical Lab in	175,000
7	xlvi	To replace access control systems, electrical repairs and replace Fume	
8		Hood Lab	60,000
9	xlvi	Structural improvements and electrical repairs of the Sanitary Lab in Maya	700,000
10	xlvi	Structural improvements of the Sanitary Lab in Ponce	150,000
11	xlix	Replacement of A/C units at OIAT	750,000
12	l	Maintenance of A/C units at OIAT	500,000
13	li	Design and construction of Electrical Substation OIAT	300,000
14	lii	Roof waterproofing of the Building E - OIAT	500,000
15	liii	To acquire and install an Electric Generator and ATF, electrical repairs,	
16		repairs to the potable water system and improvements to the basements	
17		of the Bayamon Demographic Registry Facilities	375,000
18	liv	Structural improvements of the Demographic Registry - Central	100,000
19	lv	Structural improvements of the SARAF Facilities	600,000
20	lvi	Structural Improvements of the USP Mayaguez	250,000
21	lvii	Structural improvements of the USP Rio Piedras	200,000
22	lviii	To relace VRV A/C units in CDM, ETS, and the Pulmonary TB Clinica	
23		at the OCASET Area	350,000
24	lix	To repair the Sanitary tubes of the Plumonary TB Clinic at the OCASET ar	25,000
25	lx	Structural repairs of the Pharmacy at OCASET	200,000
26	lxi	Improvements to Torre I bathrooms at HOPU	2,528,000
27	lxii	To repair HOPU Sanitary tubes	500,000
28	lxiii	For the purchase of equipment at the Pediatric Intensive Care Unit	
29		"PICU" such as specialized beds for critical care, specialized cribs	
30		for critical care, syringe pumps and others at the Pediatric University	
31		Hospital	235,000
32	lxiv	For the purchase of equipment in the Neonatal Intensive Care	
33		Unit "NICU" including syringe pumps, incubators, scales for	
34		neonates, vital sign machines, Convecive Air Warming System	
35		Blowers, Data Acquisition Box for a Brain Monitor Therapeutic	
36		Temperature Management System and other at the Pediatric	
37		University Hospital	1,053,000
38	lxv	To purchase equipment needed for clinical units, including the Renal	

GENERAL FUND

1			
2		Clinic and General Clinic at the Pediatric University Hospital	153,000
3	lxvi	For permanent improvements and medical equipment in the Cataño CDT	600,000
4	lxvii	For permanent improvements and medical equipment in the Vieques CDT	1,000,000
5	lxviii	For permanent improvements and medical equipment in the Culebra CDT	1,000,000
6	lxix	For permanent improvements and medical equipment in the Guaynabo	
7		medical facilities	1,000,000
8	lxx	For improvements of the Canovanas Hospital	1,000,000
9	I.	Materials and supplies	12,674,000
10	i.	For operating expenses of the Integrated Services Centers for Minors	
11		Victims of Sexual Assault, Law 158-2013	18,000
12	ii.	For the Program of Welfare and Integration and Development of People	
13		with Autism, as provided in Law 220-2012	106,000
14	iii.	For operating expenses of the Food and Nutrition Commission, as	
15		provided in Law 10-1999	1,000
16	iv.	To carry out the National Day to perform the Hepatitis C test, as	
17		provided in Law 42-2003	8,000
18	v.	Opioid treatment	10,000,000
19	vi.	Other materials and supplies	2,541,000
20	J.	Equipment purchases	524,000
21	i.	For operating expenses of the Food and Nutrition Commission, as	
22		provided in Law 10-1999	2,000
23	ii.	For the Program of Welfare and Integration and Development of People	
24		with Autism, as provided in Law 220-2012	60,000
25	iii.	For operating expenses of the Integrated Services Centers for Minors	
26		Victims of Sexual Assault, Law 158-2013	4,000
27	iv.	Other equipment purchases	458,000
28	K.	Media and advertisements	408,000
29	L.	Federal fund matching	31,215,000
30	i.	For federal fund matching - Medicaid Program	25,166,000
31	ii.	For federal funds matching for the Advancing Together Program	2,100,000
32	iii.	Other federal fund matching	3,949,000
33	M.	Donations, subsidies and other distributions (including court sentences)	20,670,000
34	i.	For state funding of community health centers that receive federal grants	
35		under Section 330 of the Public Health Service Act	20,000,000
36	ii.	For the Oncology Hospital of Ponce	600,000
37	iii.	For the Puerto Rican League Against Cancer, as provided in JR	
38		68-2010	70,000

GENERAL FUND

1			
2	N.	Social well-being for Puerto Rico	7,774,000
3	i.	For Medical Residents	7,774,000
4	O.	Payments of current and prior period obligations	2,605,000
5	P.	Appropriations to non-governmental entities	18,632,000
6	i.	For operating expenses of the Oncology Hospital	7,500,000
7	ii.	To be transferred to the Society of Education and Rehabilitation of	
8		Puerto Rico (SER), to cover operating expenses	1,050,000
9	iii.	For the Renal Council of Puerto Rico, as provided in JR 204-2006	250,000
10	iv.	For the Training and Information Center for Parents of Children with	
11		Disabilities of Puerto Rico (APNI)	225,000
12	v.	To establish the Umbilical Cord Blood Public Bank of Puerto Rico at	
13		the Comprehensive Cancer Center in collaboration and consultation	
14		with the Medical Sciences Campus	210,000
15	vi.	For the CAP-Foundation, Pro-Department of Pediatric Oncology of	
16		the Dr. Antonio Ortiz University Pediatric Hospital	200,000
17	vii.	For operating expenses of the American Red Cross	200,000
18	viii.	For operating expenses of the American Cancer Society, as	
19		provided in Law 135-2010	200,000
20	ix.	To be transferred to the Mercedes Rubí Foundation, for materials,	
21		maintenance and training to the Center for Neurovascular Surgery of	
22		Puerto Rico and the Caribbean, as provided in JR 164-2005	125,000
23	x.	For operating expenses of the Modesto Gotay Foundation, as	
24		provided in JR 336-2000	125,000
25	xi.	For the Catastrophic Disease Fund, as provided in	
26		Law 150-1996, as amended	8,072,000
27	xii.	Other appropriations to non-governmental entities	475,000
28	Total Other Programs within Department of Health		318,258,000
29			
30	4. Medical Services Administration of Puerto Rico		
31	A.	Payroll and related costs	6,338,000
32	i.	Salaries	6,338,000
33	ii.	Salaries for trust employees	-
34	iii.	Other benefits	-
35	iv.	Overtime	-
36	v.	Christmas bonus	-
37	vi.	Healthcare	-
38	vii.	Early retirement benefits & voluntary transition programs	-

GENERAL FUND

1			
2	viii.	Other payroll	-
3	B.	Payments to PayGo	22,226,000
4	C.	Other operating expenses	3,606,000
5	D.	Materials and supplies	6,766,000
6	Total Medical Services Administration of Puerto Rico		38,936,000
7			
8	5. Mental Health and Drug Addiction Services Administration		
9	A.	Payroll and related costs	21,568,000
10	i.	Salaries	15,634,000
11	ii.	Salaries for trust employees	483,000
12	iii.	Healthcare	899,000
13	iv.	Other benefits	2,049,000
14	v.	Early retirement benefits & voluntary transition programs	2,503,000
15	vi.	Overtime	-
16	vii.	Christmas bonus	-
17	viii.	Other payroll	-
18	B.	Payments to PayGo	24,919,000
19	C.	Facilities and utility payments	10,899,000
20	i.	Payments to PREPA	2,326,000
21	ii.	Payments to PRASA	2,357,000
22	iii.	Payments to PBA	282,000
23	iv.	For payments to Medical Services Administration (ASEM)	
24		for services provided	5,502,000
25	v.	Other facilities costs	432,000
26	D.	Purchased services	5,561,000
27	i.	Payments for PRIMAS	498,000
28	ii.	Leases (excluding PBA)	202,000
29	iii.	Maintenance & repairs	283,000
30	iv.	Other purchased services	4,578,000
31	E.	Transportation	154,000
32	F.	Professional services	13,105,000
33	i.	Medical professional services	13,105,000
34	G.	Other operating expenses	12,995,000
35	H.	Materials and supplies	2,791,000
36	I.	Federal fund matching	414,000
37	J.	Appropriations to non-governmental entities	7,015,000
38	i.	To cover the operating expenses of the Sor Isolina Ferré, Inc.,	

GENERAL FUND

1			
2		Ponce Center, as provided in JR 183-2005	1,900,000
3	ii.	To cover operating expenses of Hogar Crea, Inc., as provided	
4		in JR 157-2005	1,890,000
5	iii.	To cover operating expenses of the Community Research	
6		Initiative, Inc.	1,440,000
7	iv.	To cover operating expenses of the UPENS Foundation	950,000
8	v.	To cover expenses of Teen Challenge	360,000
9	vi.	To cover operating expenses of the Sor Isolina Ferré, Inc., (Caimito	
10		Center), as provided in JR 183-2005	250,000
11	vii.	To cover operating expenses of the San Francisco Center, Ponce, as	
12		provided in JR 183-2005	200,000
13	viii.	To cover expenses of Hogar La Providencia, in Old San Juan	25,000
14	K.	Undistributed appropriations	8,286,000
15	i.	To cover operating expenses of the Specialized Rooms Project in	
16		cases of controlled substances Drug Courts	4,541,000
17	ii.	To support costs for hospital accreditation	3,745,000
18		Total Mental Health and Drug Addiction Services Administration	107,707,000

**5.1 Río Piedras Psychiatric Hospital within Mental Health and Drug
Addiction Services Administration**

22	A.	Payroll and related costs	2,479,000
23	i.	Salaries	1,811,000
24	ii.	Salaries for trust employees	-
25	iii.	Healthcare	242,000
26	iv.	Other benefits	426,000
27	v.	Early retirement benefits & voluntary transition programs	-
28	vi.	Overtime	-
29	vii.	Christmas bonus	-
30	viii.	Other payroll	-
31	B.	Payments to PayGo	-
32	C.	Facilities and utility payments	3,209,000
33	i.	For payments to Medical Services Administration (ASEM)	
34		for services provided	3,186,000
35	ii.	Other facilities costs	23,000
36	D.	Purchased services	662,000
37	i.	Leases (excluding PBA)	30,000
38	ii.	Maintenance & repairs	50,000

GENERAL FUND

1			
2	iii.	Other purchased services	582,000
3	E.	Professional services	8,937,000
4	i.	Medical professional services	8,937,000
5	F.	Other operating expenses	612,000
6	G.	Materials and supplies	496,000
7	H.	Undistributed appropriations	3,745,000
8	i.	To support costs for hospital accreditation	3,745,000
9	Total Río Piedras Psychiatric Hospital within Mental Health and Drug		
10	Addiction Services Administration		
11			20,140,000
12	5.2 Other Programs within Mental Health and Drug Addiction Services		
13	Administration		
14	A.	Payroll and related costs	19,089,000
15	i.	Salaries	13,823,000
16	ii.	Salaries for trust employees	483,000
17	iii.	Healthcare	657,000
18	iv.	Other benefits	1,623,000
19	v.	Early retirement benefits & voluntary transition programs	2,503,000
20	vi.	Overtime	-
21	vii.	Christmas bonus	-
22	viii.	Other payroll	-
23	B.	Payments to PayGo	24,919,000
24	C.	Facilities and utility payments	7,690,000
25	i.	Payments to PREPA	2,326,000
26	ii.	Payments to PRASA	2,357,000
27	iii.	Payments to PBA	282,000
28	iv.	For payments to Medical Services Administration (ASEM)	
29		for services provided	2,316,000
30	v.	Other facilities costs	409,000
31	D.	Purchased services	4,899,000
32	i.	Payments for PRIMAS	498,000
33	ii.	Leases (excluding PBA)	172,000
34	iii.	Maintenance & repairs	233,000
35	iv.	Other purchased services	3,996,000
36	E.	Transportation	154,000
37	F.	Professional services	4,168,000
38	i.	Medical professional services	4,168,000

GENERAL FUND

1			
2	G.	Other operating expenses	12,383,000
3	H.	Materials and supplies	2,295,000
4	I.	Federal fund matching	414,000
5	J.	Appropriations to non-governmental entities	7,015,000
6	i.	To cover the operating expenses of the Sor Isolina Ferré, Inc.,	
7		Ponce Center, as provided in JR 183-2005	1,900,000
8	ii.	To cover operating expenses of Hogar Crea, Inc., as provided	
9		in JR 157-2005	1,890,000
10	iii.	To cover operating expenses of the Community Research	
11		Initiative, Inc.	1,440,000
12	iv.	To cover operating expenses of the UPENS Foundation	950,000
13	v.	To cover expenses of Teen Challenge	360,000
14	vi.	To cover operating expenses of the Sor Isolina Ferré, Inc., (Caimito	
15		Center), as provided in JR 183-2005	250,000
16	vii.	To cover operating expenses of the San Francisco Center, Ponce, as	
17		provided in JR 183-2005	200,000
18	viii.	To cover expenses of Hogar La Providencia, in Old San Juan	25,000
19	K.	Undistributed appropriations	4,541,000
20	i.	To cover operating expenses of the Specialized Rooms Project in	
21		cases of controlled substances Drug Courts	4,541,000
22		Total Other Programs within Mental Health and Drug Addiction	
23		Services Administration	87,567,000
24			
25	6.	University of Puerto Rico Comprehensive Cancer Center	
26	A.	Payroll and related costs	3,382,000
27	i.	Salaries	2,539,000
28	ii.	Salaries for trust employees	765,000
29	iii.	Healthcare	-
30	iv.	Other benefits	65,000
31	v.	Other payroll	10,000
32	vi.	Overtime	3,000
33	vii.	Christmas bonus	-
34	viii.	Early retirement benefits & voluntary transition programs	-
35	B.	Facilities and utility payments	2,103,000
36	i.	Payments to PREPA	1,800,000
37	ii.	Payments to PRASA	303,000
38	C.	Purchased services	2,323,000

GENERAL FUND

1			
2	i.	Payments for PRIMAS	222,000
3	ii.	Leases (excluding PBA)	367,000
4	iii.	Maintenance & repairs	151,000
5	iv.	Other purchased services	1,583,000
6	D.	Transportation	43,000
7	E.	Professional services	583,000
8	F.	Other operating expenses	953,000
9	G.	Materials and supplies	586,000
10	H.	Media and advertisements	76,000
11	I.	Equipment purchases	410,000
12		Total University of Puerto Rico Comprehensive Cancer Center	10,459,000

13

14 **7. Center for Diabetes Research, Education, and Medical Services**

15	A.	Payroll and related costs	338,000
16	i.	Salaries	323,000
17	ii.	Salaries for trust employees	-
18	iii.	Overtime	-
19	iv.	Christmas bonus	-
20	v.	Healthcare	15,000
21	vi.	Other benefits	-
22	vii.	Early retirement benefits & voluntary transition programs	-
23	viii.	Other payroll	-
24		Total Center for Diabetes Research, Education, and Medical Services	338,000

25 **Subtotal Health** **1,034,829,000**

26

27 **III Education**

28 **8. Department of Education**

29	A.	Payroll and related costs	964,474,000
30	i.	Salaries for Central Administrative Personnel	14,148,000
31	ii.	Salaries for Regional Administrative Personnel	13,317,000
32	iii.	Salaries for Regional School Support Personnel	17,700,000
33	iv.	Salaries for School personnel	736,969,000
34	v.	Salaries for psychologists for schools	51,831,000
35	vi.	Healthcare investment for school nurses	15,000,000
36	vii.	Salaries for trust employees	4,753,000
37	viii.	Overtime	-
38	ix.	Christmas bonus	-

GENERAL FUND

1				
2	x.	Healthcare	40,044,000	
3	xi.	Other benefits	65,936,000	
4	xii.	Early retirement benefits & voluntary transition programs	4,084,000	
5	xiii.	Other payroll	692,000	
6	B.	Payments to PayGo		1,109,947,000
7	C.	Facilities and utility payments		127,274,000
8	i.	Payments to PREPA	31,866,000	
9	ii.	Payments to PRASA	22,625,000	
10	iii.	Payments to PBA	71,328,000	
11	iv.	Other facilities costs	1,455,000	
12	D.	Purchased services		39,410,000
13	i.	Payments for PRIMAS	6,133,000	
14	ii.	Leases (excluding PBA)	6,874,000	
15	iii.	Maintenance & repairs	10,155,000	
16	iv.	For municipal agreements of the School Maintenance Program		
17		for public schools administered by OMEP	6,800,000	
18	v.	Other purchased services	9,448,000	
19	E.	Transportation		91,844,000
20	i.	School transportation expenses	90,728,000	
21	ii.	Other transportation	1,116,000	
22	F.	Professional services		69,248,000
23	i.	Information technology (IT) professional services	4,504,000	
24	ii.	Legal professional services	454,000	
25	iii.	Student therapies and related services	45,157,000	
26	iv.	Free College Board tests to students applying for college	2,500,000	
27	v.	Student tests (META-PR, PIENSE, SAT, PNA, PCMAS, others)	8,800,000	
28	vi.	English Teachers Training Program	1,500,000	
29	vii.	Labor and human resources professional services	10,000	
30	viii.	Other professional services	6,323,000	
31	G.	Other operating expenses		7,406,000
32	H.	Materials and supplies		19,171,000
33	I.	Media and advertisements		249,000
34	J.	Equipment purchases		8,269,000
35	K.	Federal fund matching		1,549,000
36	L.	Donations, subsidies and other distributions (including court sentences)		6,923,000
37	i.	Special Education Technology Assistance Equipment	4,000,000	
38	ii.	Special Education Consent Decree costs	2,801,000	

GENERAL FUND

1			
2	iii.	Other donations and subsidies	122,000
3	M.	Social well-being for Puerto Rico	6,034,000
4	i.	Student scholarships	5,994,000
5	ii.	Other social well-being for Puerto Rico	40,000
6	N.	Capital expenditures	18,000,000
7	i.	Maintenance and monitoring of security equipment	18,000,000
8	O.	Appropriations to non-governmental entities	25,265,000
9	i.	Program Alliance for Alternative Education	12,000,000
10	ii.	Operating expenses for College of San Gabriel Inc.,	
11		specialized in the care of children with hearing problems	450,000
12	iiii.	Program costs associated with the Community Schools	
13		Program for the New School Institute (Montessori)	6,000,000
14	iv.	Project C. A. S. A.	6,263,000
15	v.	Other appropriations to non-governmental entities	552,000
16	Total Department of Education		2,495,063,000
17			
18	8.1	Special Education Program within Department of	
19		Education	
20	A.	Payroll and related costs	266,084,000
21	i.	Salaries for Central Administrative Personnel	874,000
22	ii.	Salaries for Regional Administrative Personnel	787,000
23	iii.	Salaries for Regional School Support Personnel	8,221,000
24	iv.	Salaries for School personnel	178,961,000
25	v.	Salaries for psychologists for schools	51,831,000
26	vi.	Salaries for trust employees	172,000
27	vii.	Overtime	-
28	viii.	Christmas bonus	-
29	ix.	Healthcare	9,625,000
30	x.	Other benefits	15,582,000
31	xi.	Early retirement benefits & voluntary transition programs	-
32	xii.	Other payroll	31,000
33	B.	Purchased services	884,000
34	i.	Leases (excluding PBA)	672,000
35	ii.	Maintenance & repairs	160,000
36	iii.	Other purchased services	52,000
37	C.	Transportation	59,279,000
38	i.	School transportation expenses	58,976,000

GENERAL FUND

1			
2	ii.	Other transportation	303,000
3	F.	Professional services	23,157,000
4	i.	Student therapies and related services	23,157,000
5	G.	Other operating expenses	6,748,000
6	H.	Materials and supplies	100,000
7	I.	Media and advertisements	200,000
8	J.	Equipment purchases	330,000
9	L.	Donations, subsidies and other distributions (including court sentences)	6,801,000
10	i.	Special Education Technology Assistance Equipment	4,000,000
11	ii.	Special Education Consent Decree costs	2,801,000
12	M.	Social well-being for Puerto Rico	1,010,000
13	i.	Student scholarships	1,000,000
14	ii.	Other social well-being for Puerto Rico	10,000
15	N.	Appropriations to non-governmental entities	450,000
16	i.	Operating expenses for College of San Gabriel Inc.,	
17		specialized in the care of children with hearing problems	450,000
18	Total Special Education Program within Department of		
19	Education		
20			365,043,000
21	8.2	Provisional Remedy Program within Department of	
22		Education	
23	A.	Payroll and related costs	477,000
24	i.	Salaries for Central Administrative Personnel	348,000
25	ii.	Salaries for Regional Administrative Personnel	-
26	iii.	Salaries for Regional School Support Personnel	-
27	iv.	Salaries for School personnel	-
28	v.	Salaries for psychologists for schools	-
29	vi.	Salaries for trust employees	66,000
30	vii.	Overtime	-
31	viii.	Christmas bonus	-
32	ix.	Healthcare	21,000
33	x.	Other benefits	42,000
34	xi.	Early retirement benefits & voluntary transition programs	-
35	xii.	Other payroll	-
36	B.	Purchased services	1,000
37	C.	Professional services	22,000,000
38	i.	Student therapies and related services	22,000,000

GENERAL FUND

1			
2	D.	Other operating expenses	1,000
3	E.	Materials and supplies	8,000
4	F.	Equipment purchases	2,000
5	Total Provisional Remedy Program within Department of		
6	Education		
7			22,489,000
8	8.3	Other programs within the Department of Education	
9	A.	Payroll and related costs	697,913,000
10	i.	Salaries for Central Administrative Personnel	12,926,000
11	ii.	Salaries for Regional Administrative Personnel	12,530,000
12	iii.	Salaries for Regional School Support Personnel	9,479,000
13	iv.	Salaries for School personnel	558,008,000
14	v.	Salaries for trust employees	4,515,000
15	vi.	Healthcare investment for school nurses	15,000,000
16	vii.	Overtime	-
17	viii.	Christmas bonus	-
18	ix.	Healthcare	30,398,000
19	x.	Other benefits	50,312,000
20	xi.	Early retirement benefits & voluntary transition programs	4,084,000
21	xii.	Other payroll	661,000
22	B.	Payments to PayGo	1,109,947,000
23	C.	Facilities and utility payments	127,274,000
24	i.	Payments to PREPA	31,866,000
25	ii.	Payments to PRASA	22,625,000
26	iii.	Payments to PBA	71,328,000
27	iv.	Other facilities costs	1,455,000
28	D.	Purchased services	38,525,000
29	i.	Payments for PRIMAS	6,133,000
30	ii.	Leases (excluding PBA)	6,202,000
31	iii.	Maintenance & repairs	9,994,000
32	iv.	For municipal agreements of the School Maintenance Program	
33		for public schools administered by OMEP	6,800,000
34	v.	Other purchased services	9,396,000
35	E.	Transportation	32,565,000
36	i.	School transportation expenses	31,752,000
37	ii.	Other transportation	813,000
38	F.	Professional services	24,091,000

GENERAL FUND

1			
2	i.	Information technology (IT) professional services	4,504,000
3	ii.	Legal professional services	454,000
4	iii.	Free College Board tests to students applying for college	2,500,000
5	iv.	Student tests (META-PR, PIENSE, SAT, PNA,	
6		PCMAS, others)	8,800,000
7	v.	English Teachers Training Program	1,500,000
8	vi.	Labor and human resources professional services	10,000
9	vii.	Other professional services	6,323,000
10	G.	Other operating expenses	657,000
11	H.	Materials and supplies	19,063,000
12	I.	Media and advertisements	49,000
13	J.	Equipment purchases	7,937,000
14	K.	Federal fund matching	1,549,000
15	L.	Donations, subsidies and other distributions (including court sentences)	122,000
16	M.	Social well-being for Puerto Rico	5,024,000
17	i.	Student scholarships	4,994,000
18	ii.	Other social well-being for Puerto Rico	30,000
19	N.	Capital expenditures	18,000,000
20	i.	Maintenance and monitoring of security equipment	18,000,000
21	N.	Appropriations to non-governmental entities	24,815,000
22	i.	Program Alliance for Alternative Education	12,000,000
23	ii.	Program costs associated with the Community Schools	
24		Program for the New School Institute (Montessori)	6,000,000
25	iii.	Project C. A. S. A.	6,263,000
26	iv.	Other appropriations to non-governmental entities	552,000
27		Total Other Programs within the Department of Education	2,107,531,000
28		Subtotal Education	2,495,063,000
29			-
30	IV	UPR	
31		9. University of Puerto Rico	
32	A.	Social well-being for Puerto Rico	559,909,000
33	i.	To cover operational expenses of the University of Puerto Rico	501,114,000
34	ii.	For operating expenses of Centro Ponceño de Autismo, Inc.	
35		JR 17-2013	87,000
36	iii.	For operating expenses of the Technological Assistance Program	
37		of Puerto Rico, as provided in Law 264-2000	855,000
38	iv.	For the distribution of scholarships and educational aids to students	

GENERAL FUND

1			
2		according to the provisions of Law 170-2002, as amended	9,501,000
3	v.	For the Department of Surgery and / or Trauma Center of the Medical	
4		Sciences Campus, according to Law 105-2013	2,500,000
5	vi.	To grant scholarships to students of medicine, dentistry and veterinary	
6		medicine, as provided in Law 17-1948, as amended	500,000
7	vii.	To perform studies of the brain tissues of deceased persons diagnosed	
8		with Alzheimer's disease, as provided in Law 237-1999	50,000
9	viii.	For operating expenses of the Integrated Services Centers for minors	
10		who are victims of sexual assault, as provided in Law 158-2013	500,000
11	ix.	For operating expenses of the Center for Advanced Studies for	
12		Medical Emergency Personnel of the Public Sector, as provided	
13		in Law 235-2004	500,000
14	x.	For services to indigent doctors in the Medical Sciences Campus	1,719,000
15	xi.	To cover the salary expenses of residents and interns of the Medical	
16		Sciences Campus, as provided in Law 299-2003, as amended. In case	
17		of interruption of services at the University, said funds will be transferred	
18		to the Department of Health	20,900,000
19	xii.	Other services, as approved by the Oversight Board	10,000,000
20	xiii.	For the training of salaried teachers and directors of the Department of	
21		Education	10,021,000
22	xiv.	For expenses related to 24 hour operation of the Seismic Network of	
23		Puerto Rico and the Strong Movement Program as provided in	
24		Law 106-2002	1,662,000
25		Total University of Puerto Rico	559,909,000
26		Subtotal University of Puerto Rico	559,909,000
27			-
28	V	Courts & Legislature	
29		10. The General Court of Justice	
30	A.	Payroll and related costs	190,972,000
31	i.	Salaries	168,191,000
32	ii.	Salaries for trust employees	-
33	iii.	Overtime	100,000
34	iv.	Healthcare	7,177,000
35	v.	Other benefits	15,049,000
36	vi.	Other payroll	455,000
37	vii.	Christmas bonus	-
38	viii.	Early retirement benefits & voluntary transition programs	-

GENERAL FUND

1			
2	B.	Payments to PayGo	29,128,000
3	C.	Facilities and utility payments	13,990,000
4	i.	Payments to PREPA	7,000,000
5	ii.	Payments to PRASA	1,400,000
6	iii.	Payments to PBA	5,364,000
7	iv.	Other facilities costs	226,000
8	D.	Purchased services	35,719,000
9	i.	Payments for PRIMAS	620,000
10	ii.	Leases (excluding PBA)	30,298,000
11	iii.	Maintenance & repairs	1,730,000
12	iv.	Other purchased services	3,071,000
13	E.	Transportation	414,000
14	F.	Professional services	8,177,000
15	i.	Finance and accounting professional services	9,000
16	ii.	Legal professional services	1,040,000
17	iii.	Information technology (IT) professional services	3,804,000
18	iv.	Other professional services	3,324,000
19	G.	Other operating expenses	896,000
20	H.	Capital expenditures	28,838,000
21	i.	Hardware / Software	15,917,000
22	ii.	Construction / Infrastructure	12,921,000
23	I.	Materials and supplies	734,000
24	J.	Equipment purchases	626,000
25	K.	Media and advertisements	21,000
26	L.	Undistributed appropriations	12,883,000
27	Total The General Court of Justice		322,398,000

28

11. Legislative Assembly of the Commonwealth

30	A.	Undistributed appropriations	75,903,000
31	i.	Senate	24,901,000
32	ii.	House of Representatives	32,519,000
33	iii.	To cover the operating expenses of the Community	
34		Impact Commission	1,590,000
35	iv.	For the Superintendence of the Capitol for the purchase of	
36		equipment and operation for the safety of the Capitol District	8,908,000
37	v.	For operating expenses of the House of Representatives and for the	
38		scholarship program for university students of communications,	

GENERAL FUND

1			
2		as provided in Law 5-2016	369,000
3	vi.	For operating expenses of the Cordova Program of Congressional	
4		Interns, as provided in JR 554-1998	360,000
5	vii.	To cover operating expenses of the Joint Commission for	
6		Public-Private Partnerships of the Legislature, as provided	
7		in Law 29-2009, as amended	173,000
8	viii.	For operating expenses of the Ramos Comas Legislative	
9		Internship Program	130,000
10	ix.	To cover operating expenses of the Pilar Barbosa Program for Education	
11		Interns, as provided in Law 53-1997	91,000
12	x.	For operating expenses and information system of the Office	
13		of Legislative Services	6,607,000
14	xi.	To cover the membership of the Council of State Governments	81,000
15	xii.	For operating expenses of the Joint Commission on Special Reports	
16		of the Comptroller	81,000
17	xiii.	For operating expenses of the Joint Commission for the Continuous	
18		Review of the Penal Code and for the Reform of Criminal Laws	81,000
19	xiv.	For scholarships for graduate studies in disciplines related to the	
20		protection and conservation of the environment, as provided in	
21		Law 157-2007	6,000
22	xv.	For scholarships for graduate studies specializing in special education	
23		for teachers certified by the Department of Education	6,000
24	B.	Donations, subsidies and other distributions (including court sentences)	20,000,000
25	i.	Donations to public, semi-public, private,	
26		and not-for-profit institutions	20,000,000
27		Total Legislative Assembly of the Commonwealth	95,903,000
28		Subtotal Courts & Legislature	418,301,000
29			-
30	VI	Families & Children	
31		12. Family and Children Administration	
32	A.	Payroll and related costs	52,874,000
33	i.	Salaries	44,068,000
34	ii.	Salaries for trust employees	883,000
35	iii.	Healthcare	2,354,000
36	iv.	Other benefits	5,060,000
37	v.	Early retirement benefits & voluntary transition programs	509,000
38	vi.	Overtime	-

GENERAL FUND

1			
2	vii.	Christmas bonus	-
3	viii.	Other payroll	-
4	B.	Payments to PayGo	15,698,000
5	C.	Facilities and utility payments	1,533,000
6	i.	Payments to PREPA	120,000
7	ii.	Payments to PRASA	53,000
8	iii.	Payments to PBA	38,000
9	iv.	Other facilities costs	1,322,000
10	D.	Purchased services	21,332,000
11	i.	Payments for PRIMAS	200,000
12	ii.	Leases (excluding PBA)	6,065,000
13	iii.	Maintenance & repairs	851,000
14	iv.	Other purchased services	14,216,000
15	E.	Transportation	1,732,000
16	F.	Professional services	1,411,000
17	i.	Legal professional services	900,000
18	ii.	Information technology (IT) professional services	356,000
19	iii.	Other professional services	155,000
20	G.	Other operating expenses	86,000
21	H.	Materials and supplies	1,234,000
22	I.	Media and advertisements	16,000
23	J.	Equipment purchases	44,000
24	K.	Donations, subsidies and other distributions (including court sentences)	83,721,000
25	i.	To provide support for 70 residential facilities for ~3,500 minors	47,207,000
26	ii.	Social services to support elderly and handicap	
27		adults	1,000,000
28	iii.	For the Integrated Service Centers for Minors Victims of	
29		Sexual Assault	1,350,000
30	iv.	To provide housing for ~4,024 adults displaced by natural	
31		disasters or other circumstances	34,164,000
32	L.	Federal fund matching	3,627,000
33		Total Family and Children Administration	183,308,000
34			
35		13. Administration for Socioeconomic Development of the Family	
36	A.	Payroll and related costs	30,194,000
37	i.	Salaries	23,108,000
38	ii.	Salaries for trust employees	266,000

GENERAL FUND

1			
2	iii.	Overtime	23,000
3	iv.	Healthcare	1,243,000
4	v.	Other benefits	2,767,000
5	vi.	Early retirement benefits & voluntary transition programs	287,000
6	vii.	Other payroll	-
7	viii.	Christmas bonus	-
8	ix.	Salaries to hire social workers in the Nutritional	
9		Assistance Program (NAP)	2,500,000
10	B.	Payments to PayGo	34,927,000
11	C.	Facilities and utility payments	580,000
12	i.	Payments to PRASA	44,000
13	ii.	Other facilities costs	536,000
14	D.	Purchased services	4,493,000
15	i.	Leases (excluding PBA)	3,681,000
16	ii.	Maintenance & repairs	133,000
17	iii.	Other purchased services	679,000
18	E.	Transportation	233,000
19	F.	Professional services	5,912,000
20	i.	Legal professional services	102,000
21	ii.	Finance and accounting professional services	64,000
22	iii.	Information technology (IT) professional services	5,504,000
23	iv.	Labor and human resources professional services	64,000
24	v.	Medical professional services	47,000
25	vi.	Training and education professional services	131,000
26	G.	Other operating expenses	680,000
27	H.	Materials and supplies	120,000
28	I.	Media and advertisements	14,000
29	J.	Equipment purchases	38,000
30	K.	Social well-being for Puerto Rico	12,700,000
31	i.	Economic and social rehabilitation for families (PRES)	200,000
32	ii.	State contributions for TANF	12,500,000
33		Total Administration for Socioeconomic Development of the Family	89,891,000
34			
35		14. Secretariat of the Department of the Family	
36	A.	Payroll and related costs	14,348,000
37	i.	Salaries	10,824,000
38	ii.	Salaries for trust employees	786,000

GENERAL FUND

1				
2	iii.	Healthcare	521,000	
3	iv.	Other benefits	1,005,000	
4	v.	Early retirement benefits & voluntary transition programs	1,210,000	
5	vi.	Other payroll	2,000	
6	vii.	Overtime	-	
7	viii.	Christmas bonus	-	
8	B.	Payments to PayGo		17,592,000
9	C.	Facilities and utility payments		8,651,000
10	i.	Payments to PREPA	2,213,000	
11	ii.	Payments to PRASA	395,000	
12	iii.	Payments to PBA	6,003,000	
13	iv.	Other facilities costs	40,000	
14	D.	Purchased services		1,584,000
15	i.	Payments for PRIMAS	257,000	
16	ii.	Leases (excluding PBA)	973,000	
17	iii.	Maintenance & repairs	180,000	
18	iv.	Other purchased services	174,000	
19	E.	Transportation		97,000
20	F.	Professional services		422,000
21	i.	For family support networks and community coexistence	422,000	
22	G.	Other operating expenses		504,000
23	i.	For family support networks and community coexistence	150,000	
24	ii.	Other operating expenses	354,000	
25	H.	Materials and supplies		10,000
26	I.	Equipment purchases		98,000
27	J.	Appropriations to non-governmental entities		1,334,000
28	i.	Contributions Ama de Llaves, Inc.	990,000	
29	ii.	To cover expenses related to the Commission for the Prevention		
30		of Suicide, according to the provisions of Law 227-1999	30,000	
31	iii.	Special Council to address social inequality in Puerto Rico	12,000	
32	iv.	Aid to victims of natural disasters and other humanitarian		
33		work and operating expenses of the American Red Cross		
34		Chapter of Puerto Rico, as provided in Law 59-2006,		
35		as amended	243,000	
36	v.	Operating expenses of the San Rafael Inc. Geriatric Center,		
37		of Arecibo, as provided in JR 1332-2004	59,000	
38		Total Secretariat of the Department of the Family		44,640,000

GENERAL FUND

1			
2			
3	15. Child Support Administration (ASUME)		
4	A. Payroll and related costs		6,154,000
5	i. Salaries	4,671,000	
6	ii. Salaries for trust employees	565,000	
7	iii. Healthcare	207,000	
8	iv. Other benefits	504,000	
9	v. Early retirement benefits & voluntary transition programs	207,000	
10	vi. Overtime	-	
11	vii. Christmas bonus	-	
12	viii. Other payroll	-	
13	B. Payments to PayGo		2,666,000
14	C. Facilities and utility payments		311,000
15	i. Other facilities costs	109,000	
16	ii. Payments to PREPA	148,000	
17	iii. Payments to PBA	45,000	
18	iv. Payments to PRASA	9,000	
19	D. Purchased services		1,652,000
20	i. Payments for PRIMAS	29,000	
21	ii. Leases (excluding PBA)	623,000	
22	iii. Maintenance & repairs	41,000	
23	iv. Other purchased services	959,000	
24	E. Transportation		7,000
25	F. Materials and supplies		13,000
26	G. Equipment purchases		11,000
27	H. Media and advertisements		7,000
28	I. Professional services		152,000
29	i. Finance and accounting professional services	19,000	
30	ii. Medical professional services	2,000	
31	iii. Legal professional services	45,000	
32	iv. Labor and human resources professional services	46,000	
33	v. Training and education professional services	40,000	
34	J. Other operating expenses		26,000
35	K. Federal fund matching		992,000
36	i. For PRACSES computer platform	992,000	
37	Total Child Support Administration (ASUME)		11,991,000
38			

GENERAL FUND

1			
2	16. Administration for Integral Development of Childhood		
3	A. Payroll and related costs		3,018,000
4	i. Salaries	1,767,000	
5	ii. Salaries for trust employees	514,000	
6	iii. Healthcare	150,000	
7	iv. Other benefits	356,000	
8	v. Early retirement benefits & voluntary transition programs	231,000	
9	vi. Overtime	-	
10	vii. Christmas bonus	-	
11	viii. Other payroll	-	
12	B. Payments to PayGo		3,016,000
13	C. Facilities and utility payments		472,000
14	D. Purchased services		9,000
15	E. Donations, subsidies and other distributions (including court sentences)		150,000
16	i. For operational expenses and technical support to the		
17	Multisector Council for Early Childhood	150,000	
18	F. Undistributed appropriations		300,000
19	G. Other operating expenses		5,000
20	H. Federal fund matching		1,167,000
21	Total Administration for Integral Development of Childhood		8,137,000
22	Subtotal Families & Children		337,967,000
23			-
24	VII Custody Accounts		
25	17. Appropriations under the custody of the Treasury		
26	A. Payroll and related costs		-
27	B. Payments to PayGo		175,588,000
28	C. Facilities and utility payments		-
29	D. Donations, subsidies and other distributions (including court sentences)		1,007,000
30	i. For the operation and maintenance of the land registry of Puerto Rico,		
31	maintained by the Municipal Revenue Collection Center, pursuant to		
32	Law 184-2014	1,000,000	
33	ii. For the payment of life annuity to Wilfredo Benítez, according to the		
34	provisions of JR 726-1995	7,000	
35	E. Professional services		87,543,000
36	i. Title III professional fees	87,543,000	
37	F. Other operating expenses		254,000
38	i. Other SUT expenses	254,000	

GENERAL FUND

1			
2	G.	Social well-being for Puerto Rico	412,099,000
3	i.	Commonwealth transfer to the Highways and Transportation Authority	
4		for operating expenses	222,400,000
5	ii.	Commonwealth transfer to the Highways and Transportation Authority	
6		for capital expenditures	59,067,000
7	ii.	For each municipality's Municipal Development Fund, as provided by	
8		Law 18-2014, to be distributed pursuant to Law 1-2011	49,581,000
9	iii.	For each municipality's Municipal Improvement Fund, as provided by	
10		Law 18-2014, to be distributed pursuant to Law 1-2011	24,791,000
11	iv.	Rural area health professionals scholarship and loan forgiveness	
12		endowment	20,000,000
13	v.	Cruise ships incentives in the Economic Incentive Fund,	
14		pursuant to law 60-2019	12,750,000
15	vi.	"Rum cover-over" funds in the Economic Incentive Fund,	
16		pursuant to law 60-2019	10,000,000
17	vii.	Green Energy Incentives in the Economic Incentive Fund,	
18		pursuant to law 60-2019	5,770,000
19	viii.	CINE Development funds in the Economic Incentive Fund,	
20		pursuant to law 60-2019	3,240,000
21	ix.	Export Development in the Economic Incentive Fund,	
22		pursuant to law 60-2019	2,000,000
23	x.	Development funds in the Economic Incentive Fund,	
24		pursuant to law 60-2019	2,500,000
25	H.	Appropriations to non-governmental entities	338,028,000
26	i.	Contributions to rum producers related to the "rum cover-over"	
27		collected by the US Treasury	181,636,000
28	ii.	FEDE portion of corporate income taxes and non-resident	
29		withholdings in the Economic Incentive Fund, pursuant	
30		to law 60-2019	76,262,000
31	iii.	UPR Scholarship Fund	42,754,000
32	iv.	Contributions to the Conservation Trust related to the	
33		"rum cover-over"	15,000,000
34	v.	Transfer to the Society for Legal Assistance	9,800,000
35	vi.	Contributions to the Science, Technology, & Research Trust	
36		related to the "rum cover-over"	5,000,000
37	vii.	Transfer to Legal Services of Puerto Rico, Inc.	4,460,000
38	viii.	Transfer to Boys and Girls Club	1,247,000

GENERAL FUND

1			
2	ix.	Transfer to the Community Legal Office, Inc.	486,000
3	x.	Transfer to Pro-Bono, Inc.	405,000
4	xi.	For operating expenses of the Photojournalism Workshop Program of the	
5		Puerto Rican Athenaeum, as provided in Law 276-1999	280,000
6	xii.	For the payment of the State Global Bond	270,000
7	xiii.	Access to Justice	200,000
8	xiv.	Kinesis Foundation	140,000
9	xv.	To support operating expenses for the Ballet Concert, as provided	
10		in JR 107-2005	88,000
11		Total Appropriations under the custody of the Treasury	1,014,519,000
12			
13	18.	Appropriations under the custody of the OMB	
14	A.	Payroll and related costs	24,268,000
15	i.	Reserve for pending litigation related to one time backpay for transitory	
16		teacher funding in Department of Education	22,755,000
17	ii.	Incentive reserve for the Department of Treasury	
18		milestone completion	104,000
19	iii.	Incentive reserve for the Department of Education	
20		milestone completion	1,409,000
21	B.	Payments to PayGo	-
22	C.	Facilities and utility payments	17,279,000
23	i.	Utility Reserve	17,279,000
24	D.	Donations, subsidies and other distributions (including court sentences)	3,500,000
25	i.	For payments of judgements against the State	3,500,000
26	E.	Professional services	3,200,000
27	i.	Incentive reserve for the Fiscal Agency and Financial Advisory	
28		Authority milestone completion	2,000,000
29	ii.	Incentive reserve for the Department of Health milestone	
30		completion	1,200,000
31	F.	Other operating expenses	15,560,000
32	i.	Incentive reserve for the Department of Education	
33		milestone completion	15,560,000
34	G.	Capital expenditures	98,667,000
35	i.	Unallocated capital expenditures	42,167,000
36	ii.	Incentive reserve for the Department of Treasury	
37		milestone completion	36,000,000
38	iii.	Incentive reserve for the Department of Corrections	

GENERAL FUND

1			
2		milestone completion	5,000,000
3	iv.	Para mejoras y mantenimiento a carreteras estatales a ser realizadas	
4		mediante Convenios Municipales o Consorcios Municipales	10,000,000
5	v.	For public works, improvements and maintenance to the public schools	
6		to carry agreements with the municipalities or municipality	
7		consortiums	2,500,000
8	vi.	For public works and permanent improvements on San Patricio Ave,	
9		between Piñero Ave and Roosevelt Ave as well as improvement to	
10		Ramirez de Arellano Ave.	3,000,000
11	H.	Social well-being for Puerto Rico	472,000,000
12	i.	Broadband infrastructure expansion	400,000,000
13	ii.	21st Century Technical and Business Education Fund	50,000,000
14	iii.	Incentive reserve for Municipal voluntary cost sharing	
15		milestone completion	22,000,000
16	I.	Undistributed appropriations	5,959,000
17	i.	Government transition funding in the case there is a change	
18		in Governor	605,000
19	ii.	Inauguration funding	354,000
20	iii.	For vacation settlements and for compensation of judgments,	
21		demands, legal expenses or contingencies	5,000,000
22	J.	Federal fund matching	213,052,000
23	i.	Cost share of public assistance	213,052,000
24	K.	Equipment purchases	500,000
25	i.	For capital expenditures and purchases of monitoring equipment for the	
26		Puerto Rico Seismic Network	500,000
27	L.	Budgetary Reserve	130,000,000
28	i.	Emergency Reserve required in the Fiscal Plan	130,000,000
29		Total Appropriations under the custody of the OMB	983,985,000
30		Subtotal Custody Accounts	1,998,504,000
31			-
32	VIII	Treasury/Office of the Chief Financial Officer	
33		19. Puerto Rico Department of Treasury	
34	A.	Payroll and related costs	59,316,000
35	i.	Salaries	39,905,000
36	ii.	Salaries for trust employees	2,723,000
37	iii.	Healthcare	2,501,000
38	iv.	Other benefits	5,766,000

GENERAL FUND

1			
2	v.	Early retirement benefits & voluntary transition programs	6,776,000
3	vi.	Overtime	-
4	vii.	Christmas bonus	-
5	viii.	Other payroll	-
6	ix.	To hire accounting resources	1,645,000
7	B.	Payments to PayGo	47,215,000
8	C.	Facilities and utility payments	8,923,000
9	i.	Payments to PREPA	1,292,000
10	ii.	Payments to PRASA	282,000
11	iii.	Payments to PBA	6,652,000
12	iv.	Other facilities costs	697,000
13	D.	Purchased services	24,161,000
14	i.	Payments for PRIMAS	4,825,000
15	ii.	Leases (excluding PBA)	3,114,000
16	iii.	Maintenance & repairs	1,002,000
17	iv.	Other purchased services	15,220,000
18	E.	Transportation	867,000
19	F.	Professional services	34,372,000
20	i.	Information technology (IT) professional services	7,821,000
21	ii.	Finance and accounting professional services	420,000
22	iii.	Legal professional services	591,000
23	iv.	Training and education professional services	645,000
24	v.	Expenses for professional and advisory services for the audit	
25		and preparation of Commonwealth financial statements	14,997,000
26	vi.	Costs related to the Unified Internal Revenue System	9,898,000
27	G.	Other operating expenses	2,122,000
28	H.	Materials and supplies	241,000
29	I.	Equipment purchases	4,172,000
30	J.	Payments of current and prior period obligations	112,000
31		Total Puerto Rico Department of Treasury	181,501,000

32

33 **20. Office of Management and Budget**

34	A.	Payroll and related costs	8,247,000
35	i.	Salaries	4,208,000
36	ii.	Salaries for trust employees	1,608,000
37	iii.	Overtime	34,000
38	iv.	Healthcare	142,000

GENERAL FUND

1				
2	v.	Other benefits	601,000	
3	vi.	Early retirement benefits & voluntary transition programs	1,204,000	
4	vii.	Christmas bonus	-	
5	viii.	Other payroll	-	
6	ix.	Salaries for budget specialists to be recruited	450,000	
7	B.	Payments to PayGo		6,282,000
8	C.	Facilities and utility payments		341,000
9	i.	Payments to PREPA	138,000	
10	ii.	Payments to PRASA	122,000	
11	iii.	Other facilities costs	81,000	
12	D.	Purchased services		475,000
13	i.	Payments for PRIMAS	83,000	
14	ii.	Leases (excluding PBA)	121,000	
15	iii.	Maintenance & repairs	98,000	
16	iv.	Other purchased services	173,000	
17	E.	Transportation		40,000
18	F.	Professional services		4,289,000
19	i.	Legal professional services	242,000	
20	ii.	Information technology (IT) professional services	1,528,000	
21	iii.	Medical professional services	2,000	
22	iv.	Training and education professional services	4,000	
23	v.	Finance and accounting professional services	2,404,000	
24	vi.	Other professional services	109,000	
25	G.	Other operating expenses		462,000
26	i.	Other operating expenses	462,000	
27	H.	Materials and supplies		96,000
28	I.	Equipment purchases		25,000
29	Total Office of Management and Budget			20,257,000

30

21. Fiscal Agency & Financial Advisory Authority

32	A.	Payroll and related costs		8,905,000
33	i.	Salaries	7,090,081	
34	ii.	Salaries for trust employees	-	
35	iii.	Other benefits	723,099	
36	iv.	Early retirement benefits & voluntary transition programs	246,000	
37	v.	Overtime	-	
38	vi.	Christmas bonus	-	

GENERAL FUND

1			
2	vii.	Healthcare	845,820
3	viii.	Other payroll	-
4	B.	Payments to PayGo	25,000
5	C.	Facilities and utility payments	536,000
6	i.	Payments to PBA	536,000
7	D.	Professional services	74,790,000
8	i.	Restructuring fees	31,065,000
9	ii.	Finance and accounting professional services	732,000
10	iii.	Title III professional fees	42,993,000
11	Total Fiscal Agency & Financial Advisory Authority		84,256,000
12			
13	22.	General Services Administration	
14	A.	Payroll and related costs	4,491,000
15	i.	Salaries	2,159,380
16	ii.	Salaries for trust employees	668,067
17	iii.	Other benefits	234,217
18	iv.	Early retirement benefits & voluntary transition programs	316,000
19	v.	Overtime	-
20	vi.	Christmas bonus	-
21	vii.	Healthcare	174,336
22	viii.	Other payroll	-
23	ix.	For payroll expenses related to the Auction Board, Revisory Board and	
24		Bidding Official, as provided in Law 73-2019	939,000
25	B.	Payments to PayGo	6,180,000
26	C.	Facilities and utility payments	52,000
27	D.	Purchased services	970,000
28	i.	Leases (excluding PBA)	11,000
29	ii.	Other purchased services	959,000
30	E.	Transportation	13,000
31	F.	Professional services	570,000
32	i.	Labor and human resources professional services	177,000
33	ii.	Finance and accounting professional services	204,000
34	iii.	Legal professional services	189,000
35	G.	Other operating expenses	245,000
36	H.	Media and advertisements	4,000
37	I.	Equipment purchases	29,000
38	J.	Capital expenditures	3,384,000

GENERAL FUND

1			
2	i.	Procurement reform	3,384,000
3	K.	Materials and supplies	37,000
4		Total General Services Administration	15,975,000
5			
6		23. Human Resources Management & Transformation	
7	A.	Payroll and related costs	2,265,000
8	i.	Salaries	1,657,000
9	ii.	Salaries for trust employees	101,000
10	iii.	Healthcare	111,000
11	iv.	Other benefits	293,000
12	v.	Early retirement benefits & voluntary transition programs	103,000
13	vi.	Overtime	-
14	vii.	Christmas bonus	-
15	viii.	Other payroll	-
16	B.	Payments to PayGo	32,000
17	C.	Facilities and utility payments	35,000
18	i.	Payments to PREPA	25,000
19	ii.	Other facilities costs	10,000
20	D.	Purchased services	707,000
21	i.	Payments for PRIMAS	7,000
22	ii.	Leases (excluding PBA)	550,000
23	iii.	Other purchased services	150,000
24	E.	Professional services	174,000
25	i.	Legal professional services	25,000
26	ii.	Medical professional services	3,000
27	iii.	Other professional services	146,000
28	L.	Appropriations to non-governmental entities	4,000
29	i.	For the Manuel A. Pérez Awards, as provided in Law 66-1956,	
30		as amended	4,000
31		Total Human Resources Management and Transformation	3,217,000
32		Subtotal Treasury/Office of the Chief Financial Officer	305,206,000
33			-
34	IX	Executive Office	
35		24. Office of the Governor	
36	A.	Payroll and related costs	10,453,000
37	i.	Salaries	2,068,000
38	ii.	Salaries for trust employees	6,959,000

GENERAL FUND

1				
2	iii.	Overtime	6,000	
3	iv.	Healthcare	282,000	
4	v.	Other benefits	961,000	
5	vi.	Early retirement benefits & voluntary transition programs	168,000	
6	vii.	Other payroll	9,000	
7	viii.	Christmas bonus	-	
8	B.	Payments to PayGo		2,148,000
9	C.	Facilities and utility payments		1,551,000
10	i.	Payments to PREPA	804,000	
11	ii.	Payments to PRASA	293,000	
12	iii.	Other facilities costs	454,000	
13	D.	Purchased services		382,000
14	i.	Payments for PRIMAS	107,000	
15	ii.	Leases (excluding PBA)	173,000	
16	iii.	Maintenance & repairs	37,000	
17	iv.	Other purchased services	65,000	
18	E.	Transportation		118,000
19	F.	Professional services		229,000
20	i.	Finance and accounting professional services	17,000	
21	ii.	Medical professional services	5,000	
22	iii.	Other professional services	207,000	
23	G.	Other operating expenses		1,042,000
24	H.	Materials and supplies		399,000
25		Total Office of the Governor		16,322,000
26				
27	25.	Puerto Rico Federal Affairs Administration		
28	A.	Payroll and related costs		1,250,000
29	i.	Salaries	53,000	
30	ii.	Salaries for trust employees	1,060,000	
31	iii.	Healthcare	26,000	
32	iv.	Other benefits	111,000	
33	v.	Early retirement benefits & voluntary transition programs	-	
34	vi.	Other payroll	-	
35	vii.	Overtime	-	
36	viii.	Christmas bonus	-	
37	B.	Payments to PayGo		385,000
38	C.	Facilities and utility payments		18,000

GENERAL FUND

1			
2	i.	Other facilities costs	18,000
3	D.	Purchased services	487,000
4	i.	Payments for PRIMAS	1,000
5	ii.	Leases (excluding PBA)	376,000
6	iii.	Maintenance & repairs	10,000
7	iv.	Other purchased services	100,000
8	E.	Transportation	108,000
9	F.	Professional services	192,000
10	i.	Information technology (IT) professional services	192,000
11	G.	Other operating expenses	360,000
12	i.	Operating Expenses of the Resident Commissioner of PR	280,000
13	ii.	Other operating expenses	80,000
14	H.	Materials and supplies	41,000
15	I.	Equipment purchases	30,000
16		Total Puerto Rico Federal Affairs Administration	2,871,000

17

26. State Historic Preservation Office of Puerto Rico

19	A.	Payroll and related costs	727,000
20	i.	Salaries	224,000
21	ii.	Salaries for trust employees	379,000
22	iii.	Healthcare	10,000
23	iv.	Other benefits	58,000
24	v.	Early retirement benefits & voluntary transition programs	56,000
25	vi.	Overtime	-
26	vii.	Christmas bonus	-
27	viii.	Other payroll	-
28	B.	Payments to PayGo	280,000
29	C.	Facilities and utility payments	676,000
30	i.	Payments to PREPA	205,000
31	ii.	Payments to PRASA	471,000
32	D.	Purchased services	132,000
33	E.	Other operating expenses	126,000
34	i.	For the Conservation and Digitalization of Historical	
35		documents and artifacts	126,000
36		Total State Historic Preservation Office of Puerto Rico	1,941,000

37

27. Puerto Rico Infrastructure Financing Authority

GENERAL FUND

1			
2	A.	Payroll and related costs	1,672,000
3	i.	Salaries	667,600
4	ii.	Salaries for trust employees	683,000
5	iii.	Overtime	30,000
6	iv.	Healthcare	140,000
7	v.	Other benefits	151,400
8	vi.	Early retirement benefits & voluntary transition programs	-
9	vii.	Christmas bonus	-
10	viii.	Other payroll	-
11	B.	Payments to PayGo	121,000
12	C.	Facilities and utility payments	17,000
13	D.	Purchased services	73,000
14	E.	Professional services	351,000
15	F.	Other operating expenses	15,000
16	G.	Materials and supplies	5,000
17	Total Puerto Rico Infrastructure Financing Authority		2,254,000

18

28. Puerto Rico Public Private Partnership Authority

20	A.	Payroll and related costs	2,370,000
21	i.	Salaries	1,745,000
22	ii.	Salaries for trust employees	525,000
23	iii.	Healthcare	9,000
24	iv.	Other benefits	91,000
25	v.	Overtime	-
26	vi.	Christmas bonus	-
27	vii.	Early retirement benefits & voluntary transition programs	-
28	viii.	Other payroll	-
29	B.	Facilities and utility payments	35,000
30	C.	Transportation	33,000
31	D.	Professional services	9,734,000
32	i.	Development and investment in Public-Private Partnerships,	
33		the Central Office for Recovery and Reconstruction and	
34		related expenses	7,424,000
35	ii.	Finance and accounting professional services	2,310,000
36	E.	Other operating expenses	2,636,000
37	F.	Materials and supplies	8,000
38	G.	Equipment purchases	148,000

GENERAL FUND

1			
2	H.	Purchased services	539,000
3		Total Puerto Rico Public Private Partnership Authority	15,503,000
4			
5	29.	Office of Socioeconomic Development	
6	A.	Payroll and related costs	1,705,000
7	i.	Salaries	1,095,000
8	ii.	Salaries for trust employees	338,000
9	iii.	Healthcare	55,000
10	iv.	Other benefits	217,000
11	v.	Early retirement benefits & voluntary transition programs	-
12	vi.	Overtime	-
13	vii.	Christmas bonus	-
14	viii.	Other payroll	-
15	B.	Payments to PayGo	2,868,000
16	C.	Facilities and utility payments	169,000
17	i.	Payments to PREPA	28,000
18	ii.	Payments to PRASA	3,000
19	iii.	Payments to PBA	89,000
20	iv.	Other facilities costs	49,000
21	D.	Purchased services	221,000
22	i.	Payments for PRIMAS	14,000
23	ii.	Leases (excluding PBA)	198,000
24	iii.	Maintenance & repairs	8,000
25	iv.	Other purchased services	1,000
26	F.	Professional services	359,000
27	i.	Engineering and architecture professional services	204,000
28	ii.	Finance and accounting professional services	29,000
29	iii.	Legal professional services	18,000
30	iv.	Other professional services	108,000
31	G.	Other operating expenses	67,000
32	H.	Materials and supplies	40,000
33	I.	Equipment purchases	5,000
34	J.	Media and advertisements	5,000
35	K.	Social well-being for Puerto Rico	26,000
36	L.	Transportation	58,000
37	M.	Federal fund matching	10,000
38		Total Office of Socioeconomic Development	5,533,000

GENERAL FUND

1			
2	Subtotal Executive Office		44,424,000
3			-
4	X Municipalities		
5	30. Contributions to the Municipalities		
6	A. Social well-being for Puerto Rico		131,838,000
7	i. To comply with the contribution to the Equalization Fund, as provided		
8	by Law 80-1991, as amended	131,838,000	
9	Total Contributions to the Municipalities		131,838,000
10	Subtotal Municipalities		131,838,000
11			-
12	XI Transparency & Control Entities		
13	31. Office of the Comptroller		
14	A. Payroll and related costs		30,217,000
15	i. Salaries	27,819,000	
16	ii. Salaries for trust employees	-	
17	iii. Overtime	-	
18	iv. Christmas bonus	-	
19	v. Healthcare	780,000	
20	vi. Other benefits	-	
21	vii. Early retirement benefits & voluntary transition programs	1,618,000	
22	viii. Other payroll	-	
23	B. Payments to PayGo		6,198,000
24	C. Purchased services		67,000
25	D. Other operating expenses		1,977,000
26	E. Undistributed appropriations		4,928,000
27	Total Office of the Comptroller		43,387,000
28			
29	32. Office of Government Ethics		
30	A. Payroll and related costs		6,684,000
31	i. Salaries	6,366,000	
32	ii. Salaries for trust employees	-	
33	iii. Overtime	-	
34	iv. Christmas bonus	-	
35	v. Healthcare	222,000	
36	vi. Other benefits	-	
37	vii. Early retirement benefits & voluntary transition programs	96,000	
38	viii. Other payroll	-	

GENERAL FUND

1			
2	B.	Facilities and utility payments	6,000
3	C.	Purchased services	82,000
4	D.	Undistributed appropriations	2,340,000
5		Total Office of Government Ethics	9,112,000
6		Subtotal Transparency & Control Entities	52,499,000
7			-
8	XII	Public Works	
9		33. Puerto Rico Traffic Safety Commission	
10	A.	Payments to PayGo	88,000
11		Total Puerto Rico Traffic Safety Commission	88,000
12			
13		34. Department of Transportation and Public Works	
14	A.	Payroll and related costs	16,758,000
15	i.	Salaries	11,167,000
16	ii.	Salaries for trust employees	1,203,000
17	iii.	Healthcare	731,000
18	iv.	Other benefits	2,218,000
19	v.	Early retirement benefits & voluntary transition programs	1,439,000
20	vi.	Overtime	-
21	vii.	Christmas bonus	-
22	viii.	Other payroll	-
23	B.	Payments to PayGo	21,113,000
24	C.	Facilities and utility payments	2,839,000
25	i.	Payments to PREPA	838,000
26	ii.	Payments to PRASA	542,000
27	iii.	Payments to PBA	1,459,000
28	D.	Purchased services	642,000
29	i.	Payments for PRIMAS	638,000
30	ii.	Other purchased services	4,000
31	E.	Capital expenditures	76,500,000
32	i.	For the program "Abriendo Caminos"	73,000,000
33	ii.	Road mitigation to improve dangerous conditions	3,500,000
34		Total Department of Transportation and Public Works	117,852,000
35			
36		35. Puerto Rico Integrated Transit Authority	
37	A.	Payroll and related costs	8,756,000
38	i.	Salaries	3,677,000

GENERAL FUND

1			
2	ii.	Salaries for trust employees	-
3	iii.	Overtime	424,000
4	iv.	Healthcare	1,087,000
5	v.	Other benefits	1,835,000
6	vi.	Early retirement benefits & voluntary transition programs	1,533,000
7	vii.	Other payroll	200,000
8	viii.	Christmas bonus	-
9	B.	Payments to PayGo	12,337,000
10	C.	Facilities and utility payments	11,000
11	D.	Purchased services	517,000
12	E.	Transportation	13,000
13	F.	Equipment purchases	17,000
14	G.	Other operating expenses	390,000
15	H.	Capital expenditures	3,570,000
16	i.	Vehicles, vessels, or vessel repair	3,570,000
17	I.	Media and advertisements	1,000
18	J.	Materials and supplies	3,539,000
19		Total Puerto Rico Integrated Transit Authority	29,151,000
20		Subtotal Public Works	147,091,000
21			-
22	XIII	Economic Development	
23	36.	Department of Economic Development & Commerce	
24	A.	Payroll and related costs	11,938,000
25	i.	Salaries	7,262,000
26	ii.	Salaries for trust employees	1,742,000
27	iii.	Healthcare	503,000
28	iv.	Other benefits	1,126,000
29	v.	Early retirement benefits & voluntary transition programs	1,211,000
30	vi.	Overtime	-
31	vii.	Christmas bonus	-
32	viii.	Other payroll	94,000
33	B.	Payments to PayGo	7,377,000
34	C.	Facilities and utility payments	1,433,000
35	i.	Payments to PREPA	189,000
36	ii.	Payments to PBA	974,000
37	iii.	Other facilities costs	270,000
38	D.	Purchased services	812,000

GENERAL FUND

1			
2	i.	Leases (excluding PBA)	201,000
3	ii.	Maintenance & repairs	142,000
4	iii.	Payments for PRIMAS	35,000
5	iv.	For the Direct Employment Project to the Urban Center	32,000
6	v.	Other purchased services	402,000
7	E.	Media and advertisements	113,000
8	F.	Professional services	682,000
9	i.	Legal professional services	80,000
10	ii.	Finance and accounting professional services	195,000
11	iii.	Information technology (IT) professional services	200,000
12	iv.	Engineering and architecture professional services	50,000
13	v.	Other professional services	157,000
14	G.	Other operating expenses	1,063,000
15	H.	Transportation	170,000
16	I.	Appropriations to non-governmental entities	340,000
17	i.	For the contribution from the Government of Puerto Rico to the	
18		"Southern States Energy Board"	26,000
19	ii.	For interagency Contribution, as provided in Law 51-2003, known	
20		as the "Law for the Joint Cooperative Agreement and Special Fund	
21		for Services of the US Geological Survey"	50,000
22	iii.	For Resolution of Agreement Delegation Competence Civil Case	
23		JAC 93-0323 Municipality of Ponce	45,000
24	iv.	For operating expenses paid to the Consulting Group to support	
25		the Development of the Castañer Region, as provided in Law	
26		14-1996, as amended	27,000
27	v.	Other appropriations to non-governmental entities	192,000
28	J.	Donations, subsidies and other distributions (including court sentences)	63,000
29	K.	Capital expenditures	14,600,000
30	i.	Construction for sanitary system	12,600,000
31	ii.	Construction / Infrastructure	2,000,000
32	L.	Equipment purchases	100,000
33	M.	Materials and supplies	79,000
34		Total Department of Economic Development and Commerce of Puerto Rico	38,770,000

**36.1 Redevelopment Authority of Roosevelt Roads within
Department of Economic Development and Commerce
of Puerto Rico**

GENERAL FUND

1			
2	A.	Payroll and related costs	29,000
3	i.	Salaries	25,000
4	ii.	Salaries for trust employees	3,000
5	iii.	Other benefits	1,000
6	iv.	Overtime	-
7	v.	Christmas bonus	-
8	vi.	Healthcare	-
9	vii.	Early retirement benefits & voluntary transition programs	-
10	viii.	Other payroll	-
11	B.	Facilities and utility payments	189,000
12	i.	Payments to PREPA	189,000
13	C.	Purchased services	401,000
14	i.	Other purchased services	263,000
15	ii.	Leases (excluding PBA)	45,000
16	iii.	Maintenance & Repairs	93,000
17	D.	Professional services	135,000
18	i.	Legal professional services	54,000
19	ii.	Finance and accounting professional services	31,000
20	iii.	Engineering and architecture professional services	50,000
21	E.	Capital expenditures	12,600,000
22	i.	Construction for sanitary system	12,600,000
23	Total Redevelopment Authority of Roosevelt Roads within		
24	Department of Economic Development and Commerce		
25	of Puerto Rico		
26			13,354,000

**36.2 Puerto Rico Planning Board within Department of Economic
Development and Commerce of Puerto Rico**

29	A.	Payroll and related costs	6,842,000
30	i.	Salaries	4,039,000
31	ii.	Salaries for trust employees	995,000
32	iii.	Other benefits	570,000
33	iv.	Overtime	-
34	v.	Christmas bonus	-
35	vi.	Healthcare	367,000
36	vii.	Early retirement benefits & voluntary transition programs	822,000
37	viii.	Other payroll	49,000
38	B.	Payments to PayGo	3,846,000

GENERAL FUND

1			
2	C.	Facilities and utility payments	987,000
3	ii.	Payments to PBA	974,000
4	iii.	Other facilities costs	13,000
5	D.	Purchased services	135,000
6	i.	Payments for PRIMAS	35,000
7	ii.	Other purchased services	100,000
8	E.	Professional services	60,000
9	i.	Information technology (IT) professional services	60,000
10	F.	Other operating expenses	31,000
11	G.	Transportation	16,000
12	H.	Equipment purchases	65,000
13	I.	Media and advertisements	24,000
14	J.	Appropriations to non-governmental entities	213,000
15	i.	For interagency Contribution, as provided in Law 51-2003, known	
16		as the "Law for the Joint Cooperative Agreement and Special Fund	
17		for Services of the US Geological Survey"	50,000
18	ii.	For Resolution of Agreement Delegation Competence Civil Case	
19		JAC 93-0323 Municipality of Ponce	45,000
20	iii.	For operating expenses paid to the Consulting Group to support	
21		the Development of the Castañer Region, as provided in Law	
22		14-1996, as amended	27,000
23	iv.	Other appropriations to non-governmental entities	91,000
24	L.	Materials and supplies	16,000
25	Total Puerto Rico Planning Board within Department of Economic		
26	Development and Commerce of Puerto Rico		
27			12,235,000

**36.3 Other programs within Department of Economic Development
& Commerce**

30	A.	Payroll and related costs	5,067,000
31	i.	Salaries	3,198,000
32	ii.	Salaries for trust employees	744,000
33	iii.	Healthcare	136,000
34	iv.	Other benefits	555,000
35	v.	Early retirement benefits & voluntary transition programs	389,000
36	vi.	Overtime	-
37	vii.	Christmas bonus	-
38	viii.	Other payroll	45,000

GENERAL FUND

1			
2	B.	Payments to PayGo	3,531,000
3	C.	Facilities and utility payments	257,000
4	D.	Purchased services	276,000
5	i.	Leases (excluding PBA)	156,000
6	ii.	Maintenance & repairs	49,000
7	iii.	For the Direct Employment Project to the Urban Center	32,000
8	iv.	Other purchased services	39,000
9	E.	Media and advertisements	89,000
10	F.	Professional services	487,000
11	i.	Legal professional services	26,000
12	ii.	Finance and accounting professional services	164,000
13	iii.	Information technology (IT) professional services	140,000
14	iv.	Other professional services	157,000
15	G.	Other operating expenses	1,032,000
16	H.	Transportation	154,000
17	I.	Appropriations to non-governmental entities	127,000
18	i.	For the contribution from the Government of Puerto Rico to the	
19		"Southern States Energy Board"	26,000
20	ii.	Other appropriations to non-governmental entities	101,000
21	J.	Donations, subsidies and other distributions (including court sentences)	63,000
22	K.	Capital expenditures	2,000,000
23	i.	Construction / Infrastructure	2,000,000
24	L.	Equipment purchases	35,000
25	M.	Materials and supplies	63,000
26		Total Other Programs within Department of Economic Development	
27		& Commerce	13,181,000
28		Subtotal Economic Development	38,770,000
29			-
30	XIV	State	
31		37. Puerto Rico Department of State	
32	A.	Payroll and related costs	3,633,000
33	i.	Salaries	2,135,000
34	ii.	Salaries for trust employees	824,000
35	iii.	Healthcare	155,000
36	iv.	Other benefits	340,000
37	v.	Early retirement benefits & voluntary transition programs	179,000
38	vi.	Overtime	-

GENERAL FUND

1			
2	vii.	Christmas bonus	-
3	viii.	Other payroll	-
4	B.	Payments to PayGo	2,214,000
5	C.	Facilities and utility payments	455,000
6	i.	Payments to PREPA	167,000
7	ii.	Payments to PRASA	46,000
8	iii.	Payments to PBA	139,000
9	iv.	Other facilities costs	103,000
10	D.	Purchased services	656,000
11	i.	Payments for PRIMAS	49,000
12	ii.	Leases (excluding PBA)	59,000
13	iii.	Maintenance & repairs	457,000
14	iv.	Other purchased services	91,000
15	E.	Transportation	24,000
16	F.	Professional services	53,000
17	i.	Legal professional services	53,000
18	G.	Other operating expenses	332,000
19	H.	Materials and supplies	109,000
20	I.	Equipment purchases	194,000
21	J.	Payments of current and prior period obligations	88,000
22	K.	Donations, subsidies and other distributions (including court sentences)	6,950,000
23		For scholarships and educational aid for post-secondary, technical	
24		and university students, as provided in Law 435-2004, as	
25		amended.	6,950,000
26		Total Puerto Rico Department of State	14,708,000
27		Subtotal State	14,708,000
28			-
29	XV	Labor	
30		38. Commission of Investigation, Processing and Appeals	
31	A.	Payroll and related costs	291,000
32	i.	Salaries	89,000
33	ii.	Salaries for trust employees	53,000
34	iii.	Healthcare	5,000
35	iv.	Other benefits	22,000
36	v.	Other payroll	28,000
37	vi.	Overtime	-
38	vii.	Christmas bonus	-

GENERAL FUND

1			
2	viii.	Early retirement benefits & voluntary transition programs	94,000
3	B.	Payments to PayGo	120,000
4	C.	Facilities and utility payments	18,000
5	i.	Payments to PREPA	10,000
6	ii.	Payments to PRASA	2,000
7	iii.	Other facilities costs	6,000
8	D.	Purchased services	25,000
9	i.	Payments for PRIMAS	12,000
10	ii.	Leases (excluding PBA)	3,000
11	iii.	Maintenance & repairs	1,000
12	iv.	Other purchased services	9,000
13	E.	Transportation	2,000
14	F.	Professional services	1,000
15	i.	Other professional services	1,000
16	G.	Media and Advertisements	2,000
17	H.	Equipment purchases	16,000
18	I.	Other operating expenses	5,000
19	J.	Materials and supplies	2,000
20		Total Commission of Investigation, Processing and Appeals	482,000

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39. Puerto Rico Department of Labor and Human Resources

23	A.	Payroll and related costs	4,296,000
24	i.	Salaries	3,266,000
25	ii.	Salaries for trust employees	168,000
26	iii.	Healthcare	16,000
27	iv.	Other benefits	417,000
28	v.	Early retirement benefits & voluntary transition programs	429,000
29	vi.	Overtime	-
30	vii.	Christmas bonus	-
31	viii.	Other payroll	-
32	B.	Payments to PayGo	24,565,000
33	C.	Facilities and utility payments	646,000
34	i.	Other facilities costs	1,000
35	ii.	Payments to PREPA	397,000
36	iii.	Payments to PRASA	181,000
37	iv.	Payments to PBA	67,000
38	D.	Purchased services	1,252,000

GENERAL FUND

1			
2	i.	Payments for PRIMAS	825,000
3	ii.	Leases (excluding PBA)	328,000
4	iii.	Maintenance & repairs	99,000
5	E.	Transportation	7,000
6	F.	Professional services	2,000
7	i.	Labor and human resources professional services	2,000
8	G.	Capital expenditures	10,000,000
9	i.	Software development of the unemployment platform	10,000,000
10	H.	Other operating expenses	35,000
11		Total Puerto Rico Department of Labor and Human Resources	40,803,000

40. Puerto Rico Labor Relations Board

14	A.	Payroll and related costs	560,000
15	i.	Salaries	327,000
16	ii.	Salaries for trust employees	167,000
17	iii.	Healthcare	15,000
18	iv.	Other benefits	50,000
19	v.	Overtime	-
20	vi.	Christmas bonus	-
21	vii.	Early retirement benefits & voluntary transition programs	-
22	viii.	Other payroll	1,000
23	B.	Payments to PayGo	349,000
24	C.	Facilities and utility payments	45,000
25	i.	Payments to PREPA	43,000
26	ii.	Other facilities costs	2,000
27	D.	Purchased services	10,000
28	i.	Payments for PRIMAS	4,000
29	ii.	Other purchased services	5,000
30	iii.	Maintenance & Repairs	1,000
31	E.	Other operating expenses	1,000
32		Total Puerto Rico Labor Relations Board	965,000

41. Vocational Rehabilitation Administration

35	A.	Payroll and related costs	621,000
36	i.	Salaries	194,000
37	ii.	Salaries for trust employees	-
38	iii.	Healthcare	21,000

GENERAL FUND

1			
2	iv.	Other benefits	23,000
3	v.	Early retirement benefits & voluntary transition programs	383,000
4	vi.	Other payroll	-
5	vii.	Overtime	-
6	viii.	Christmas bonus	-
7	B.	Payments to PayGo	10,646,000
8	C.	Facilities and utility payments	1,394,000
9	i.	Payments to PREPA	919,000
10	ii.	Payments to PRASA	68,000
11	iii.	Payments to PBA	188,000
12	iv.	Other facilities costs	219,000
13	D.	Purchased services	4,947,000
14	i.	Payments for PRIMAS	315,000
15	ii.	Leases (excluding PBA)	3,382,000
16	iii.	Maintenance & Repairs	21,000
17	iv.	Other purchased services	1,229,000
18	E.	Other operating expenses	1,080,000
19	F.	Donations, subsidies and other distributions (including court sentences)	87,000
20	i.	Leasing and maintenance services at the Rehabilitation	
21		Center at the Medical Center in Rio Piedras	87,000
22	G.	Social well-being for Puerto Rico	2,110,000
23	i.	Student scholarship and expenses	2,110,000
24	H.	Appropriations to non-governmental entities	2,958,000
25	i.	To cover the payment of maintenance and transportation, training	
26		and rehabilitation services to client-consumers, and community-based	
27		institutions	2,958,000
28	I.	Payments of current and prior period obligations	32,000
29	J.	Federal fund matching	739,000
30		Total Vocational Rehabilitation Administration	24,614,000

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42. Public Service Appeals Commission

33	A.	Payroll and related costs	2,068,000
34	i.	Salaries	1,218,000
35	ii.	Salaries for trust employees	600,000
36	iii.	Healthcare	60,000
37	iv.	Other benefits	190,000
38	v.	Early retirement benefits & voluntary transition programs	-

GENERAL FUND

1			
2	vi.	Overtime	-
3	vii.	Christmas bonus	-
4	viii.	Other payroll	-
5	B.	Payments to PayGo	131,000
6	C.	Facilities and utility payments	5,000
7	i.	Other facilities costs	5,000
8	D.	Purchased services	249,000
9	i.	Leases (excluding PBA)	202,000
10	ii.	Maintenance & repairs	4,000
11	iii.	Other purchased services	43,000
12	E.	Transportation	1,000
13	F.	Professional services	20,000
14	i.	Information technology (IT) professional services	19,000
15	ii.	Labor and human resources professional services	1,000
16	G.	Other operating expenses	48,000
17	H.	Materials and supplies	8,000
18	I.	Equipment purchases	3,000
19	Total Public Service Appeals Commission		2,533,000
20	Subtotal Labor		69,397,000
21			-
22	XVI	Corrections	
23	43.	Department of Correction and Rehabilitation	
24	A.	Payroll and related costs	222,424,000
25	i.	Salaries	162,306,000
26	ii.	Salaries for trust employees	480,000
27	iii.	Overtime	9,017,000
28	iv.	Healthcare	19,657,000
29	v.	Other benefits	20,584,000
30	vi.	Early retirement benefits & voluntary transition programs	10,096,000
31	vii.	Other payroll	284,000
32	viii.	Christmas bonus	-
33	B.	Payments to PayGo	45,826,000
34	C.	Facilities and utility payments	41,018,000
35	i.	Payments to PREPA	12,103,000
36	ii.	Payments to PRASA	22,184,000
37	iii.	Payments to PBA	3,250,000
38	iv.	Other facilities costs	3,481,000

GENERAL FUND

1			
2	D.	Purchased services	50,868,000
3	i.	Payments for PRIMAS	3,174,000
4	ii.	Leases (excluding PBA)	3,386,000
5	iii.	For operating expenses of healthcare service provider as required by the	
6		federal lawsuit of the Morales Feliciano Case	11,377,000
7	iv.	Federal monitoring services	573,000
8	v.	Other purchased services	32,358,000
9	E.	Transportation	896,000
10	F.	Professional services	2,568,000
11	i.	Professional consulting psychoeducational services provider	2,294,000
12	ii.	Finance and accounting professional services	50,000
13	iii.	Other professional services	224,000
14	G.	Other operating expenses	792,000
15	H.	Capital expenditures	12,747,000
16	i.	Construction / Infrastructure	12,247,000
17	ii.	For the feasibility study	500,000
18	I.	Materials and supplies	3,782,000
19	i.	To cover expenses related to electronic shackles in cases of domestic	
20		violence	576,000
21	ii.	Other materials and supplies	3,206,000
22	J.	Federal fund matching	57,000
23	K.	Equipment purchases	879,000
24		Total Department of Correction and Rehabilitation	381,857,000

**48.1 Juvenile Programs within Department of Correction and
Rehabilitation**

28	A.	Payroll and related costs	16,518,000
29	i.	Salaries	13,987,000
30	ii.	Salaries for trust employees	-
31	iii.	Overtime	-
32	iv.	Healthcare	894,000
33	v.	Other benefits	1,602,000
34	vi.	Early retirement benefits & voluntary transition programs	-
35	vii.	Other payroll	35,000
36	viii.	Christmas bonus	-
37	B.	Payments to PayGo	-
38	C.	Facilities and utility payments	40,000

GENERAL FUND

1			
2	i.	Other facilities costs	40,000
3	D.	Purchased services	1,575,000
4	i.	Leases (excluding PBA)	27,000
5	ii.	Federal monitoring services	573,000
6	iii.	Other purchased services	975,000
7	E.	Transportation	52,000
8	F.	Professional services	1,249,000
9	i.	Professional consulting psychoeducational services provider	1,249,000
10	G.	Other operating expenses	78,000
11	H.	Capital expenditures	1,495,000
12	i.	Construction / Infrastructure	1,495,000
13	I.	Materials and supplies	1,380,000
14	J.	Equipment purchases	170,000
15	Total Juvenile Programs within Department of Correction		
16	and Rehabilitation		
17			22,557,000
18	48.2 Other Programs within Department of Correction and Rehabilitation		
19	A.	Payroll and related costs	205,906,000
20	i.	Salaries	148,319,000
21	ii.	Salaries for trust employees	480,000
22	iii.	Overtime	9,017,000
23	iv.	Healthcare	18,763,000
24	v.	Other benefits	18,982,000
25	vi.	Early retirement benefits & voluntary transition programs	10,096,000
26	vii.	Other payroll	249,000
27	viii.	Christmas bonus	-
28	B.	Payments to PayGo	45,826,000
29	C.	Facilities and utility payments	40,978,000
30	i.	Payments to PREPA	12,103,000
31	ii.	Payments to PRASA	22,184,000
32	iii.	Payments to PBA	3,250,000
33	iv.	Other facilities costs	3,441,000
34	D.	Purchased services	49,293,000
35	i.	Payments for PRIMAS	3,174,000
36	ii.	Leases (excluding PBA)	3,359,000
37	iii.	For operating expenses of healthcare service provider as required by the	
38		federal lawsuit of the Morales Feliciano Case	11,377,000

GENERAL FUND

1			
2	iv.	Other purchased services	31,383,000
3	E.	Transportation	844,000
4	F.	Professional services	1,319,000
5	i.	Professional consulting psychoeducational services provider	1,045,000
6	ii.	Finance and accounting professional services	50,000
7	iii.	Other professional services	224,000
8	G.	Other operating expenses	714,000
9	H.	Capital expenditures	11,252,000
10	i.	Construction / Infrastructure	10,752,000
11	ii.	For the feasibility study	500,000
12	I.	Materials and supplies	2,402,000
13	i.	To cover expenses related to electronic shackles in cases of domestic	
14		violence	576,000
15	ii.	Other materials and supplies	1,826,000
16	J.	Federal fund matching	57,000
17	K.	Equipment purchases	709,000
18	Total Other Programs within Department of Correction		
19	and Rehabilitation		
20			359,300,000
21	44. Correctional Health		
22	A.	Payroll and related costs	18,290,000
23	i.	Salaries	14,834,000
24	ii.	Salaries for trust employees	-
25	iii.	Overtime	-
26	iv.	Healthcare	779,000
27	v.	Other benefits	2,147,000
28	vi.	Early retirement benefits & voluntary transition programs	530,000
29	vii.	Other payroll	-
30	viii.	Christmas bonus	-
31	B.	Payments to PayGo	2,073,000
32	C.	Facilities and utility payments	72,000
33	D.	Purchased services	20,069,000
34	i.	Leases (excluding PBA)	220,000
35	ii.	Maintenance & repairs	787,000
36	iii.	Other purchased services	19,062,000
37	E.	Transportation	11,000
38	F.	Professional services	3,000,000

GENERAL FUND

1			
2	i.	Medical professional services	3,000,000
3	G.	Other operating expenses	36,000
4	H.	Materials and supplies	8,036,000
5	I.	Payments of current and prior period obligations	164,000
6		Total Correctional Health	51,751,000
7		Subtotal Corrections	433,608,000
8			-
9	XVII	Justice	
10	45.	Puerto Rico Department of Justice	
11	A.	Payroll and related costs	70,991,000
12	i.	Salaries	56,142,000
13	ii.	Salaries for trust employees	2,041,000
14	iii.	To hire additional attorneys	3,279,000
15	iv.	Overtime	-
16	v.	Healthcare	1,443,000
17	vi.	Other benefits	5,784,000
18	vii.	Early retirement benefits & voluntary transition programs	2,203,000
19	viii.	Other payroll	99,000
20	ix.	Christmas bonus	-
21	B.	Payments to PayGo	30,333,000
22	C.	Facilities and utility payments	6,238,000
23	i.	Payments to PREPA	2,239,000
24	ii.	Payments to PRASA	800,000
25	iii.	Payments to PBA	2,595,000
26	iv.	Other facilities costs	604,000
27	D.	Purchased services	4,984,000
28	i.	Payments for PRIMAS	272,000
29	ii.	Leases (excluding PBA)	4,289,000
30	iii.	Other purchased services	58,000
31	iv.	Maintenance & Repairs	317,000
32	v.	For the Institute of Training and Development of Legal Thought,	
33		as provided in Law 206-2004, as amended	48,000
34	E.	Transportation	182,000
35	F.	Professional services	2,770,000
36	i.	For the payment of legal representation fees to law firms,	
37		as provided in Law 9-1975.	285,000
38	ii.	Temporary services for land registry	

GENERAL FUND

1			
2		backlog	1,950,000
3	iii.	Finance and accounting professional services	10,000
4	iv.	Legal professional services	97,000
5	v.	Other professional services	428,000
6	G.	Other operating expenses	101,000
7	H.	Capital expenditures	2,000,000
8	i.	Hardware / Software	2,000,000
9	I.	Materials and supplies	115,000
10	J.	Payments of current and prior period obligations	30,000
11	K.	Equipment purchases	35,000
12		Total Puerto Rico Department of Justice	117,779,000

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46. Parole Board

15	A.	Payroll and related costs	1,825,000
16	i.	Salaries	972,000
17	ii.	Salaries for trust employees	456,000
18	iii.	Healthcare	55,000
19	iv.	Other benefits	209,000
20	v.	Early retirement benefits & voluntary transition programs	133,000
21	vi.	Overtime	-
22	vii.	Christmas bonus	-
23	viii.	Other payroll	-
24	B.	Payments to PayGo	442,000
25	C.	Facilities and utility payments	35,000
26	i.	Other facilities costs	35,000
27	D.	Purchased services	97,000
28	i.	Payments for PRIMAS	15,000
29	ii.	Leases (excluding PBA)	62,000
30	iii.	Other purchased services	20,000
31	E.	Other operating expenses	43,000
32	F.	Materials and supplies	15,000
33	G.	Media and advertisements	10,000
34		Total Parole Board	2,467,000

35	Subtotal Justice		120,246,000
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XVIII Agriculture

47. Agricultural Enterprises Development Administration

GENERAL FUND

1			
2	A.	Payroll and related costs	2,663,000
3	i.	Salaries	-
4	ii.	Salaries for trust employees	-
5	iii.	Healthcare	-
6	iv.	Other benefits	-
7	v.	Early retirement benefits & voluntary transition programs	2,663,000
8	vi.	Overtime	-
9	vii.	Christmas bonus	-
10	viii.	Other payroll	-
11	B.	Payments to PayGo	7,493,000
12	C.	Facilities and utility payments	406,000
13	i.	Payments to PREPA	231,000
14	ii.	Payments to PRASA	102,000
15	iii.	Payments to PBA	14,000
16	iv.	Other facilities costs	59,000
17	D.	Purchased services	4,202,000
18	i.	Maintenance & repairs	3,908,000
19	ii.	Other purchased services	164,000
20	iii.	Leases (excluding PBA)	30,000
21	iv.	Payments for PRIMAS	100,000
22	E.	Professional services	326,000
23	i.	Legal professional services	326,000
24	F.	Other operating expenses	6,591,000
25	G.	Materials and supplies	263,000
26	H.	Equipment purchases	217,000
27	I.	Donations, subsidies and other distributions (including court sentences)	68,000
28	J.	Social well-being for Puerto Rico	10,700,000
29	i.	To transfer to the Land Authority, for the rural infrastructure program	
30		and capital expenditures, to support improvements, reconstruction,	
31		permanent works, studies and matching of funds, as provided in Act	
32		No. 40-2019	9,500,000
33	ii.	Para transferir a la Autoridad de Tierras, Programa de Infraestructura	
34		Rural, para la segunda fase de mejoras a la Quebrada Margarita	
35		especificamente desde la Ave. Roosevelt hasta la Carretera PR-19	1,200,000
36	K.	Appropriations to non-governmental entities	36,797,000
37	i.	To reimburse farmers the wage subsidy granted to agricultural	
38		workers, as provided in Law 60-2019, as amended	15,000,000

GENERAL FUND

1			
2	ii.	Matching incentives for investments in agricultural businesses,	
3		as provided in Law 60-2019, as amended	7,934,000
4	iii.	Provision of fertilizer for bona fide farmers	5,442,000
5	iv.	Christmas Bonus to agricultural workers who are eligible, as	
6		provided in Law 60-2019, as amended	2,747,000
7	v.	Subsidy of Payment of Insurance Premiums, as provided in	
8		Law 12-1966, as amended	1,500,000
9	vi.	Encourage the pineapple, poultry and related industry	
10		projects	1,500,000
11	vii.	Technical assistance and economic incentives for	
12		bona fide farmers	1,374,000
13	viii.	Insurance incentive for farmers' ranches	500,000
14	ix.	Incentive Program for the Leasing of Agricultural Machinery	400,000
15	x.	Incentive of Agricultural Mechanization	400,000
16	Total Agricultural Enterprises Development Administration		69,726,000
17			
18	48. Puerto Rico Department of Agriculture		
19	A.	Payroll and related costs	7,223,000
20	i.	Salaries	3,114,000
21	ii.	Salaries for trust employees	1,158,000
22	iii.	Healthcare	307,000
23	iv.	Other benefits	1,118,000
24	v.	Early retirement benefits & voluntary transition programs	1,526,000
25	vi.	Overtime	-
26	vii.	Christmas bonus	-
27	viii.	Other payroll	-
28	B.	Payments to PayGo	10,514,000
29	C.	Facilities and utility payments	482,000
30	i.	Payments to PREPA	52,000
31	ii.	Payments to PRASA	59,000
32	iii.	Payments to PBA	371,000
33	D.	Purchased services	108,000
34	i.	Payments for PRIMAS	108,000
35	E.	Other operating expenses	295,000
36	F.	Appropriations to non-governmental entities	13,642,000
37	i.	Transfer to the Office for the Regulation of the Dairy	
38		Industry to encourage incentives to farmers, to promote	

GENERAL FUND

1			
2		stability in the price of milk, as provided in Law 72-1962,	
3		as amended	13,642,000
4		Total Puerto Rico Department of Agriculture	32,264,000
5		Subtotal Agriculture	101,990,000
6			-
7	XIX	Environmental	
8		49. Department of Natural and Environmental Resources	
9		A. Payroll and related costs	36,935,000
10		i. Salaries	22,752,000
11		ii. Salaries for trust employees	2,223,000
12		iii. Overtime	28,000
13		iv. Healthcare	1,380,000
14		v. Other benefits	3,461,000
15		vi. Early retirement benefits & voluntary transition programs	7,090,000
16		vii. Other payroll	1,000
17		viii. Christmas bonus	-
18		B. Payments to PayGo	24,431,000
19		C. Facilities and utility payments	2,267,000
20		i. Payments to PREPA	1,088,000
21		ii. Payments to PRASA	756,000
22		iii. Payments to PBA	101,000
23		iv. Other facilities costs	322,000
24		D. Purchased services	9,984,000
25		i. Payments for PRIMAS	7,782,000
26		ii. Leases (excluding PBA)	310,000
27		ii. Maintenance & Repairs	275,000
28		iv. To comply with the Cooperative Agreement and Special Fund for	
29		USGS services	1,000,000
30		v. Other purchased services	617,000
31		E. Transportation	63,000
32		F. Other operating expenses	629,000
33		G. Payments of current and prior period obligations	7,077,000
34		i. To comply with the repayment agreement with the US Treasury	
35		regarding the Cerrillos Dam (USACE)	7,077,000
36		H. Materials and supplies	1,005,000
37		I. Media and advertisements	1,000
38		J. Donations, subsidies and other distributions (including court sentences)	982,000

GENERAL FUND

1			
2	i.	To comply with the Clean Water Act consent decree	650,000
3	ii.	Other donations and subsidies	332,000
4	K.	Equipment purchases	620,000
5	L.	Undistributed appropriations	251,000
6	M.	Federal fund matching	6,459,000
7	i.	For the matching of Federal Funds of the State Rotating State	
8		Clean Water Fund "State Revolving Fund"	3,459,000
9	ii.	For the matching of Federal Funds of the flood control project	
10		of the Puerto Nuevo River	3,000,000
11		Total Department of Natural and Environmental Resources	90,704,000
12		Subtotal Environmental	90,704,000
13			-
14	XX	Housing	
15		50. Department of Housing	
16	A.	Payroll and related costs	8,207,000
17	i.	Salaries	4,944,000
18	ii.	Salaries for trust employees	925,000
19	iii.	Early retirement benefits & voluntary transition programs	1,053,000
20	iv.	Overtime	-
21	v.	Christmas bonus	-
22	vi.	Healthcare	471,000
23	vii.	Other benefits	814,000
24	viii.	Other payroll	-
25	B.	Payments to PayGo	9,097,000
26	C.	Facilities and utility payments	1,048,000
27	i.	Payments to PREPA	846,000
28	ii.	Payments to PRASA	67,000
29	iii.	Payments to PBA	135,000
30	D.	Purchased services	13,539,000
31	i.	Payments for PRIMAS	13,439,000
32	ii.	Leases (excluding PBA)	81,000
33	iii.	Other purchased services	19,000
34		Total Department of Housing	31,891,000
35			
36		51. Public Housing Administration	
37	A.	Payroll and related costs	-
38	B.	Facilities and utility payments	5,297,000

GENERAL FUND

1			
2	i.	Payments to PREPA	638,000
3	ii.	Payments to PRASA	4,659,000
4	C.	Undistributed appropriations	415,000
5		Total Public Housing Administration	5,712,000
6			
7		52. Puerto Rico Housing Finance Corporation	
8	A.	Payroll and related costs	-
9	B.	Facilities and utility payments	1,108,000
10	i.	Payments to PREPA	1,108,000
11	C.	Purchased services	1,294,000
12	D.	Other operating expenses	1,827,000
13	E.	Social well-being for Puerto Rico	4,000,000
14	i.	For the "Casa Mia" Program, whose purpose will be to establish an	
15		orderly procedure to facilitate obtaining a first home for those families	
16		of medium or low income	4,000,000
17		Total Puerto Rico Housing Finance Corporation	8,229,000
18		Subtotal Housing	45,832,000
19			-
20	XXI	Culture	
21		53. Institute of Puerto Rican Culture	
22	A.	Payroll and related costs	4,405,000
23	i.	Salaries	2,818,000
24	ii.	Salaries for trust employees	541,000
25	iii.	Healthcare	167,000
26	iv.	Other benefits	593,000
27	v.	Early retirement benefits & voluntary transition programs	286,000
28	vi.	Overtime	-
29	vii.	Christmas bonus	-
30	viii.	Other payroll	-
31	B.	Payments to PayGo	3,739,000
32	C.	Facilities and utility payments	1,627,000
33	i.	Payments to PREPA	1,185,000
34	ii.	Payments to PRASA	322,000
35	iii.	Other facilities costs	120,000
36	D.	Purchased services	954,000
37	i.	Payments for PRIMAS	667,000
38	ii.	Leases (excluding PBA)	24,000

GENERAL FUND

1			
2	iii.	Maintenance & Repairs	2,000
3	iv.	Other purchased services	261,000
4	E.	Professional services	158,000
5	i.	Legal professional services	51,000
6	ii.	Finance and accounting professional services	40,000
7	iii.	Engineering and architecture professional services	34,000
8	iv.	Information technology (IT) professional services	10,000
9	v.	Labor and human resources professional services	2,000
10	vi.	Other professional services	21,000
11	F.	Other operating expenses	450,000
12	G.	Materials and supplies	101,000
13	H.	Equipment purchases	61,000
14	I.	Transportation	67,000
15	J.	Media and Advertisements	6,000
16	K.	Donations, subsidies and other distributions (including court sentences)	56,000
17	L.	Federal fund matching	225,000
18	M.	Capital expenditures	1,310,000
19	i.	Federal fund matching for construction investment	1,310,000
20	N.	Appropriations to non-governmental entities	3,577,000
21	i.	Transfer to the Art Museum of Puerto Rico to cover operating	
22		expenses	1,299,000
23	ii.	To cover the operating expenses of the Art Museum of Ponce, Inc.	
24		as provided in Law 227-2000	866,000
25	iii.	Operational expenses of the Luis Muñoz Marín Foundation	437,000
26	iv.	Transfer to the Museum of Contemporary Art to promote the	
27		plastic arts, carry out educational and cultural activities, and	
28		maintain a Documentation Center on Contemporary Art,	
29		as provided in Law 91-1994, as amended	346,000
30	v.	Operating expenses of the the Philharmonic Orchestra	265,000
31	vi.	Transfer to the Museum of the Americas for operating expenses	156,000
32	vii.	Operating expenses of the Ateneo Puertorriqueño	147,000
33	viii.	Bayamón Art Museum	61,000
34	Total Institute of Puerto Rican Culture		16,736,000
35			
36	54. Musical Arts Corporation		
37	A.	Payroll and related costs	3,322,000
38	i.	Salaries	2,313,000

GENERAL FUND

1			
2	ii.	Salaries for trust employees	271,000
3	iii.	Healthcare	265,000
4	iv.	Other benefits	387,000
5	v.	Early retirement benefits & voluntary transition programs	86,000
6	vi.	Overtime	-
7	vii.	Christmas bonus	-
8	viii.	Other payroll	-
9	B.	Payments to PayGo	398,000
10	C.	Facilities and utility payments	11,000
11	D.	Purchased services	135,000
12	i.	Leases (excluding PBA)	65,000
13	ii.	Other purchased services	30,000
14	iii.	Maintenance & Repairs	40,000
15	E.	Transportation	30,000
16	F.	Professional services	179,000
17	i.	Legal professional services	25,000
18	ii.	Other professional services	154,000
19	G.	Other operating expenses	263,000
20	H.	Media and advertisements	60,000
21	I.	Equipment purchases	5,000
22	J.	Appropriations to non-governmental entities	720,000
23	i.	Operating expenses of the the Symphony Orchestra	720,000
24		Total Musical Arts Corporation	5,123,000
25			
26		55. Fine Arts Center Corporation	
27	A.	Payroll and related costs	948,000
28	i.	Salaries	582,000
29	ii.	Salaries for trust employees	-
30	iii.	Healthcare	70,000
31	iv.	Other benefits	77,000
32	v.	Early retirement benefits & voluntary transition programs	219,000
33	vi.	Overtime	-
34	vii.	Christmas bonus	-
35	viii.	Other payroll	-
36	B.	Payments to PayGo	299,000
37	C.	Facilities and utility payments	710,000
38	i.	Payments to PREPA	628,000

GENERAL FUND

1				
2	ii.	Payments to PRASA	81,000	
3	iii.	Other facilities costs	1,000	
4	D.	Purchased services		1,032,000
5	i.	Payments for PRIMAS	193,000	
6	ii.	Maintenance & repairs	380,000	
7	iii.	Other purchased services	459,000	
8	E.	Capital expenditures		2,400,000
9	i.	Construction / Infrastructure	1,660,000	
10	ii.	Equipment	680,000	
11	iii.	Other	60,000	
12	F.	Other operating expenses		126,000
13		Total Fine Arts Center Corporation		5,515,000
14		Subtotal Culture		27,374,000
15				-
16	XXII	Ombudsman		
17		56. Office of the Women's Advocate		
18	A.	Payroll and related costs		1,290,000
19	i.	Salaries	607,000	
20	ii.	Salaries for trust employees	577,000	
21	iii.	Healthcare	20,000	
22	iv.	Other benefits	86,000	
23	v.	Early retirement benefits & voluntary transition programs	-	
24	vi.	Other payroll	-	
25	vii.	Overtime	-	
26	viii.	Christmas bonus	-	
27	B.	Facilities and utility payments		51,000
28	i.	Payments to PREPA	41,000	
29	ii.	Other facilities costs	10,000	
30	C.	Purchased services		362,000
31	i.	Payments for PRIMAS	7,000	
32	ii.	Leases (excluding PBA)	332,000	
33	iii.	Maintenance & repairs	10,000	
34	iv.	Other purchased services	13,000	
35	D.	Transportation		10,000
36	E.	Professional services		150,000
37	i.	Information technology (IT) professional services	6,000	
38	ii.	Other professional services	46,000	

GENERAL FUND

1			
2	iii.	Finance and accounting professional services	7,000
3	iv.	Legal professional services	90,000
4	v.	Labor and human resources professional services	1,000
5	F.	Other operating expenses	84,000
6	G.	Materials and supplies	8,000
7	H.	Equipment purchases	9,000
8	I.	Media and advertisements	50,000
9		Total Office of the Women's Advocate	2,014,000

10

57. Veteran's Advocate Office of Puerto Rico

12	A.	Payroll and related costs	663,000
13	i.	Salaries	312,000
14	ii.	Salaries for trust employees	283,000
15	iii.	Healthcare	26,000
16	iv.	Other benefits	42,000
17	v.	Overtime	-
18	vi.	Christmas bonus	-
19	vii.	Early retirement benefits & voluntary transition programs	-
20	viii.	Other payroll	-
21	B.	Payments to PayGo	231,000
22	C.	Facilities and utility payments	13,000
23	i.	Other facilities costs	13,000
24	D.	Purchased services	226,000
25	i.	Payments for PRIMAS	77,000
26	ii.	Leases (excluding PBA)	88,000
27	iii.	Other purchased services	51,000
28	iv.	Maintenance & Repairs	10,000
29	E.	Professional services	165,000
30	i.	For the Cemetery of Aguadilla, as provided in Law 106-2000	165,000
31	F.	Other operating expenses	306,000
32	i.	To strengthen assistance services, counselling and advice to	
33		veterans or their relatives for the protection of their rights	
34		and benefits	135,000
35	ii.	For the administration and operation of the Cemetery of	
36		Aguadilla, as provided in Law 106-2000	86,000
37	iii.	Other operating expenses	85,000
38	G.	Social well-being for Puerto Rico	150,000

GENERAL FUND

1			
2	i.	For scholarships, regiment 65 Infantry through EO-2008-056	150,000
3	H.	Transportation	4,000
4	I.	Materials and Supplies	4,000
5	J.	Appropriations to non-governmental entities	700,000
6	i.	To subsidize the costs of home services provided to veterans	
7		located in the Juana Diaz Veteran's House, as provided in Law	
8		59-2004	700,000
9		Total Veteran's Advocate Office of Puerto Rico	2,462,000

10

58. Elderly and Retired People Advocate Office

12	A.	Payroll and related costs	400,000
13	i.	Salaries	98,000
14	ii.	Salaries for trust employees	268,000
15	iii.	Healthcare	5,000
16	iv.	Other benefits	29,000
17	v.	Overtime	-
18	vi.	Christmas bonus	-
19	vii.	Early retirement benefits & voluntary transition programs	-
20	viii.	Other payroll	-
21	B.	Payments to PayGo	401,000
22	C.	Facilities and utility payments	33,000
23	D.	Purchased services	114,000
24	i	Leases (excluding PBA)	93,000
25	ii.	Maintenance & repairs	3,000
26	iii.	Other purchased services	2,000
27	iv.	Payments for PRIMAS	16,000
28	E.	Transportation	5,000
29	F.	Professional services	18,000
30	i.	Legal professional services	10,000
31	ii.	Finance and accounting professional services	8,000
32	G.	Federal fund matching	1,406,000
33	i.	Elderly American Act	1,406,000
34	H.	Donations, subsidies and other distributions (including court sentences)	312,000
35		Total Elderly and Retired People Advocate Office	2,689,000

36

59. Office for People with Disabilities

38	A.	Payroll and related costs	861,000
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GENERAL FUND

1			
2	i.	Salaries	514,000
3	ii.	Salaries for trust employees	171,000
4	iii.	Healthcare	34,000
5	iv.	Other benefits	60,000
6	v.	Early retirement benefits & voluntary transition programs	82,000
7	vi.	Overtime	-
8	vii.	Christmas bonus	-
9	viii.	Other payroll	-
10	B.	Payments to PayGo	473,000
11	C.	Facilities and utility payments	80,000
12	i.	Payments to PBA	63,000
13	ii.	Other facilities costs	17,000
14	D.	Purchased services	43,000
15	i.	Payments for PRIMAS	13,000
16	ii.	Leases (excluding PBA)	4,000
17	iii.	Other purchased services	25,000
18	iv.	Maintenance & Repairs	1,000
19	E.	Transportation	13,000
20	F.	Professional services	10,000
21	i.	Finance and accounting professional services	7,000
22	ii.	Labor and human resources professional services	1,000
23	iii.	Other professional services	2,000
24	G.	Other operating expenses	3,000
25	H.	Capital expenditures	147,000
26	i.	Hardware / Software	74,000
27	ii.	Vehicles	53,000
28	iii.	Construction / Infrastructure	20,000
29	I.	Materials and supplies	8,000
30	J.	Equipment purchases	6,000
31	K.	Media and advertisements	41,000
32	i.	For the educational campaign on the Bill of Rights of Persons	
33		with Disabilities, as provided in Law 238-2004	41,000
34		Total Office for People with Disabilities	1,685,000
35			
36		60. Office for the Patient's Advocate	
37	A.	Payroll and related costs	1,103,000
38	i.	Salaries	591,000

GENERAL FUND

1			
2	ii.	Salaries for trust employees	334,000
3	iii.	Healthcare	30,000
4	iv.	Other benefits	103,000
5	v.	Early retirement benefits & voluntary transition programs	45,000
6	vi.	Overtime	-
7	vii.	Christmas bonus	-
8	viii.	Other payroll	-
9	B.	Payments to PayGo	153,000
10	C.	Facilities and utility payments	36,000
11	D.	Purchased services	183,000
12	i.	Leases (excluding PBA)	171,000
13	ii.	Maintenance & repairs	2,000
14	iii.	Other purchased services	3,000
15	iv.	Payments for PRIMAS	7,000
16	E.	Transportation	5,000
17	F.	Professional services	109,000
18	i.	Legal professional services	53,000
19	ii.	Finance and accounting professional services	8,000
20	iii.	Medical professional services	47,000
21	iv.	Labor and human resources professional services	1,000
22	G.	Materials and supplies	1,000
23	H.	Other operating expenses	57,000
24	I.	Capital expenditures	102,000
25	i.	Equipment	102,000
26	J.	Media and advertisements	1,000
27		Total Office for the Patient's Advocate	1,750,000
28		Subtotal Ombudsman	10,600,000
29			-
30	XXIII	Universities	
31	61.	Puerto Rico School of Plastic Arts	
32	A.	Payroll and related costs	1,676,000
33	i.	Salaries	1,088,000
34	ii.	Salaries for trust employees	300,000
35	iii.	Healthcare	100,000
36	iv.	Other benefits	149,000
37	v.	Early retirement benefits & voluntary transition programs	39,000
38	vi.	Overtime	-

GENERAL FUND

1			
2	vii.	Christmas bonus	-
3	viii.	Other payroll	-
4	B.	Payments to PayGo	251,000
5	C.	Facilities and utility payments	279,000
6	i.	Payments to PREPA	41,000
7	ii.	Payments to PRASA	238,000
8	D.	Purchased services	291,000
9	i.	Payments for PRIMAS	291,000
10	E.	Other operating expenses	11,000
11		Total Puerto Rico School of Plastic Arts	2,508,000

62. Puerto Rico Conservatory of Music Corporation

14	A.	Payroll and related costs	3,084,000
15	i.	Salaries	2,302,000
16	ii.	Salaries for trust employees	200,000
17	iii.	Healthcare	210,000
18	iv.	Other benefits	372,000
19	v.	Early retirement benefits & voluntary transition programs	-
20	vi.	Overtime	-
21	vii.	Christmas bonus	-
22	viii.	Other payroll	-
23	B.	Payments to PayGo	285,000
24	C.	Facilities and utility payments	614,000
25	i.	Payments to PREPA	575,000
26	ii.	Payments to PRASA	39,000
27	D.	Other operating expenses	773,000
28	i.	For expenses associated with the Music Project 100 x 35	194,000
29	ii.	Other operating expenses	579,000
30		Total Puerto Rico Conservatory of Music Corporation	4,756,000

Subtotal Universities **7,264,000**

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XXIV Independent Agencies

63. State Elections Commission

35	A.	Payroll and related costs	14,143,000
36	i.	Salaries	1,979,000
37	ii.	Salaries for trust employees	9,535,000
38	iii.	Overtime	-

GENERAL FUND

1				
2	iv.	Healthcare	662,000	
3	v.	Other benefits	1,250,000	
4	vi.	Early retirement benefits & voluntary transition programs	472,000	
5	vii.	Other payroll	245,000	
6	viii.	Christmas bonus	-	
7	B.	Payments to PayGo		4,008,000
8	C.	Facilities and utility payments		2,563,000
9	i.	Payments to PREPA	1,181,000	
10	ii.	Payments to PRASA	123,000	
11	iii.	Payments to PBA	1,149,000	
12	iv.	Other facilities costs	110,000	
13	D.	Purchased services		1,752,000
14	i.	Payments for PRIMAS	243,000	
15	ii.	Leases (excluding PBA)	367,000	
16	iii.	Maintenance & repairs	513,000	
17	iv.	Other purchased services	629,000	
18	E.	Transportation		159,000
19	F.	Professional services		698,000
20	i.	Legal professional services	307,000	
21	ii.	Finance and accounting professional services	9,000	
22	iii.	Information technology (IT) professional services	180,000	
23	iv.	Other professional services	202,000	
24	G.	Other operating expenses		2,761,000
25	H.	Payments of current and prior period obligations		773,000
26	I.	Materials and supplies		399,000
27	J.	Equipment purchases		204,000
28	K.	Undistributed appropriations		9,000,000
29	i.	Spending for general elections	9,000,000	
30	L.	Media and advertisements		21,000
31	Total State Elections Commission			36,481,000

64. Civil Rights Commission

34	A.	Payroll and related costs		402,000
35	i.	Salaries	343,000	
36	ii.	Salaries for trust employees	-	
37	iii.	Healthcare	15,000	
38	iv.	Other benefits	44,000	

GENERAL FUND

1			
2	v.	Other payroll	-
3	vi.	Overtime	-
4	vii.	Christmas bonus	-
5	viii.	Early retirement benefits & voluntary transition programs	-
6	B.	Payments to PayGo	72,000
7	C.	Facilities and utility payments	5,000
8	D.	Purchased services	163,000
9	i.	Leases (excluding PBA)	135,000
10	ii.	Maintenance & repairs	3,000
11	iii.	Other purchased services	19,000
12	iv.	Payments for PRIMAS	6,000
13	E.	Transportation	12,000
14	F.	Professional services	70,000
15	G.	Other operating expenses	123,000
16	H.	Materials and supplies	5,000
17	I.	Equipment purchases	7,000
18		Total Civil Rights Commission	859,000

19

65. Puerto Rico National Guard

21	A.	Payroll and related costs	4,077,000
22	i.	Salaries	3,043,000
23	ii.	Salaries for trust employees	130,000
24	iii.	Healthcare	204,000
25	iv.	Other benefits	641,000
26	v.	Early retirement benefits & voluntary transition programs	59,000
27	vi.	Overtime	-
28	vii.	Christmas bonus	-
29	viii.	Other payroll	-
30	B.	Payments to PayGo	7,676,000
31	C.	Facilities and utility payments	605,000
32	i.	Payments to PREPA	140,000
33	ii.	Payments to PRASA	425,000
34	iii.	Other facilities costs	40,000
35	D.	Purchased services	925,000
36	i.	Payments for PRIMAS	790,000
37	ii.	Leases (excluding PBA)	28,000
38	iii.	Other purchased services	107,000

GENERAL FUND

1			
2	E.	Transportation	14,000
3	F.	Other operating expenses	155,000
4	G.	Materials and supplies	38,000
5	H.	Federal fund matching	3,779,000
6		Total Puerto Rico National Guard	17,269,000
7			
8	66.	Office of the Citizen's Ombudsman	
9	A.	Payroll and related costs	2,171,000
10	i.	Salaries	1,571,000
11	ii.	Salaries for trust employees	332,000
12	iii.	Healthcare	73,000
13	iv.	Other benefits	185,000
14	v.	Early retirement benefits & voluntary transition programs	10,000
15	vi.	Overtime	-
16	vii.	Christmas bonus	-
17	viii.	Other payroll	-
18	B.	Payments to PayGo	503,000
19	C.	Facilities and utility payments	118,000
20	i.	Payments to PREPA	5,000
21	ii.	Payments to PRASA	1,000
22	iii.	Payments to PBA	47,000
23	iv.	Other facilities costs	65,000
24	D.	Purchased services	170,000
25	i.	Payments for PRIMAS	10,000
26	ii.	Leases (excluding PBA)	146,000
27	iii.	Other purchased services	14,000
28	E.	Transportation	5,000
29	F.	Professional services	63,000
30	i.	Legal professional services	33,000
31	ii.	Information technology (IT) professional services	30,000
32	G.	Other operating expenses	52,000
33	H.	Equipment purchases	40,000
34	I.	Materials and supplies	10,000
35		Total Office of the Citizen's Ombudsman	3,132,000
36			
37	67.	Cooperative Development Commission of Puerto Rico	
38	A.	Payroll and related costs	1,273,000

GENERAL FUND

1			
2	i.	Salaries	518,000
3	ii.	Salaries for trust employees	529,000
4	iii.	Healthcare	44,000
5	iv.	Other benefits	155,000
6	v.	Early retirement benefits & voluntary transition programs	22,000
7	vi.	Overtime	-
8	vii.	Christmas bonus	-
9	viii.	Other payroll	5,000
10	B.	Facilities and utility payments	58,000
11	i.	Payments to PBA	42,000
12	ii.	Other facilities costs	16,000
13	C.	Purchased services	183,000
14	i.	Payments for PRIMAS	12,000
15	ii.	Leases (excluding PBA)	155,000
16	iii.	Maintenance & repairs	10,000
17	iv.	Other purchased services	6,000
18	D.	Transportation	28,000
19	E.	Professional services	36,000
20	i.	Legal professional services	30,000
21	ii.	Other professional services	6,000
22	F.	Other operating expenses	16,000
23	G.	Materials and supplies	8,000
24	H.	Equipment purchases	15,000
25	I.	Payments of current and prior period obligations	30,000
26	J.	Media and advertisements	2,000
27	Total Cooperative Development Commission of Puerto Rico		1,649,000

28

68. Puerto Rico Department of Consumer Affairs

30	A.	Payroll and related costs	5,315,000
31	i.	Salaries	3,682,000
32	ii.	Salaries for trust employees	489,000
33	iii.	Healthcare	196,000
34	iv.	Other benefits	432,000
35	v.	Early retirement benefits & voluntary transition programs	516,000
36	vi.	Overtime	-
37	vii.	Christmas bonus	-
38	viii.	Other payroll	-

GENERAL FUND

1			
2	B.	Payments to PayGo	5,455,000
3	C.	Facilities and utility payments	756,000
4	i.	Payments to PREPA	46,000
5	ii.	Payments to PRASA	2,000
6	iii.	Payments to PBA	708,000
7	Total Puerto Rico Department of Consumer Affairs		11,526,000
8			
9	69. Department of Recreation and Sports		
10	A.	Payroll and related costs	12,118,000
11	i.	Salaries	9,510,000
12	ii.	Salaries for trust employees	1,208,000
13	iii.	Healthcare	446,000
14	iv.	Other benefits	872,000
15	v.	Early retirement benefits & voluntary transition programs	-
16	vi.	Overtime	-
17	vii.	Christmas bonus	-
18	viii.	Other payroll	82,000
19	B.	Payments to PayGo	9,894,000
20	C.	Facilities and utility payments	8,988,000
21	i.	Payments to PREPA	2,155,000
22	ii.	Payments to PRASA	6,642,000
23	iii.	Other facilities costs	191,000
24	D.	Purchased services	2,368,000
25	i.	Payments for PRIMAS	1,553,000
26	ii.	Other purchased services	519,000
27	iii.	Leases (excluding PBA)	136,000
28	iv.	Maintenance & Repairs	160,000
29	E.	Transportation	246,000
30	F.	Professional services	225,000
31	i.	Legal professional services	20,000
32	ii.	To cover expenses related to the training of athletes, Law	
33		119-2001 known as the Law of the Fund and the Board for the	
34		Development of the PR Full-Time High-Performance Athlete	205,000
35	G.	Other operating expenses	283,000
36	i.	To cover expenses related to the training of athletes, Law	
37		119-2001 known as the Law of the Fund and the Board for the	
38		Development of the PR Full-Time High-Performance Athlete	5,000

GENERAL FUND

1			
2	ii.	Other operating expenses	278,000
3	H.	Materials and supplies	739,000
4	i.	To cover expenses related to the training of athletes, Law	
5		119-2001 known as the Law of the Fund and the Board for the	
6		Development of the PR Full-Time High-Performance Athlete	4,000
7	ii.	Other materials and supplies	735,000
8	I.	Social well-being for Puerto Rico	26,000
9	J.	Equipment purchases	100,000
10	K.	Appropriations to non-governmental entities	199,000
11	i.	To cover expenses related to the training of athletes, Law	
12		119-2001 known as the Law of the Fund and the Board for the	
13		Development of the PR Full-Time High-Performance Athlete	199,000
14	Total Department of Recreation and Sports		35,186,000
15			
16	70. Special Independent Prosecutor's Panel		
17	A.	Payroll and related costs	1,233,000
18	i.	Salaries	1,050,000
19	ii.	Salaries for trust employees	-
20	iii.	Healthcare	58,000
21	iv.	Other benefits	120,000
22	v.	Early retirement benefits & voluntary transition programs	5,000
23	vi.	Overtime	-
24	vii.	Christmas bonus	-
25	viii.	Other payroll	-
26	B.	Payments to PayGo	10,000
27	C.	Facilities and utility payments	20,000
28	i.	Other facilities costs	20,000
29	D.	Purchased services	287,000
30	i.	Payments for PRIMAS	11,000
31	ii.	Leases (excluding PBA)	248,000
32	iii.	Maintenance & repairs	4,000
33	iv.	Other purchased services	24,000
34	E.	Transportation	100,000
35	F.	Professional services	1,363,000
36	i.	Legal professional services	1,351,000
37	ii.	Finance and accounting professional services	12,000
38	G.	Other operating expenses	32,000

GENERAL FUND

1			
2	H.	Materials and supplies	11,000
3	I.	Equipment purchases	32,000
4		Total Special Independent Prosecutor's Panel	3,088,000
5			
6		71. Ponce Authority (Authority Of The Port Of The Americas)	
7	A.	Payroll and related costs	47,000
8	i.	Salaries	-
9	ii.	Salaries for trust employees	36,000
10	iii.	Healthcare	4,000
11	iv.	Other benefits	6,000
12	v.	Overtime	-
13	vi.	Christmas bonus	-
14	vii.	Early retirement benefits & voluntary transition programs	-
15	viii.	Other payroll	1,000
16	B.	Payments to PayGo	1,369,000
17	C.	Purchased services	2,000
18	i.	Maintenance & Repairs	2,000
19	D.	Professional services	115,000
20	i.	Legal professional services	50,000
21	ii.	Finance and accounting professional services	10,000
22	iii.	Other professional services	55,000
23	E.	Other operating expenses	5,000
24	F.	Facilities and utility payments	2,000
25	G.	Transportation	11,000
26	H.	Materials and supplies	6,000
27		Total Ponce Authority (Authority Of The Port Of The Americas)	1,557,000
28			
29		72. Office of the Inspector General	
30	A.	Payroll and related costs	4,569,000
31	i.	Salaries	3,599,000
32	ii.	Salaries for trust employees	196,000
33	iii.	Healthcare	128,000
34	iv.	Other benefits	152,000
35	v.	Early retirement benefits & voluntary transition programs	440,000
36	vi.	Overtime	-
37	vii.	Christmas bonus	-
38	viii.	Other payroll	54,000

GENERAL FUND

1			
2	B.	Payments to PayGo	616,000
3	C.	Facilities and utility payments	39,000
4	i.	Other facilities costs	39,000
5	D.	Purchased services	588,000
6	i.	Leases (excluding PBA)	356,000
7	ii.	Maintenance & repairs	21,000
8	iii.	Other purchased services	211,000
9	E.	Transportation	241,000
10	F.	Professional services	905,000
11	i.	Legal professional services	388,000
12	ii.	Finance and accounting professional services	100,000
13	iii.	Information technology (IT) professional services	30,000
14	iv.	Other professional services	387,000
15	G.	Other operating expenses	25,000
16	H.	Materials and supplies	166,000
17	I.	Media and advertisements	12,000
18	J.	Equipment purchases	331,000
19		Total Office of the Inspector General	7,492,000

20

73. Office of the Election Comptroller

22	A.	Payroll and related costs	2,288,000
23	i.	Salaries	69,000
24	ii.	Salaries for trust employees	1,963,000
25	iii.	Healthcare	61,000
26	iv.	Other benefits	190,000
27	v.	Early retirement benefits & voluntary transition programs	-
28	vi.	Other payroll	5,000
29	vii.	Overtime	-
30	viii.	Christmas bonus	-
31	B.	Payments to PayGo	38,000
32	C.	Facilities and utility payments	93,000
33	i.	Payments to PREPA	62,000
34	ii.	Other facilities costs	31,000
35	D.	Purchased services	94,000
36	i.	Payments for PRIMAS	8,000
37	ii.	Leases (excluding PBA)	76,000
38	iii.	Other purchased services	10,000

GENERAL FUND

1			
2	E.	Transportation	2,000
3	F.	Other operating expenses	5,000
4	G.	Materials and supplies	2,000
5	Total Office of the Election Comptroller		2,522,000
6			
7	74.	Puerto Rico Institute of Statistics	
8	A.	Payroll and related costs	580,000
9	i.	Salaries	273,000
10	ii.	Salaries for trust employees	224,000
11	iii.	Healthcare	16,000
12	iv.	Other benefits	44,000
13	v.	Early retirement benefits & voluntary transition programs	-
14	vi.	Other payroll	23,000
15	vii.	Overtime	-
16	viii.	Christmas bonus	-
17	B.	Facilities and utility payments	29,000
18	i.	Payments to PREPA	17,000
19	ii.	Other facilities costs	12,000
20	C.	Purchased services	302,000
21	i.	Payments for PRIMAS	12,000
22	ii.	Leases (excluding PBA)	128,000
23	iii.	Maintenance & repairs	28,000
24	iv.	Other purchased services	134,000
25	D.	Transportation	16,000
26	E.	Professional services	379,000
27	i.	Legal professional services	30,000
28	ii.	Finance and accounting professional services	349,000
29	F.	Other operating expenses	236,000
30	G.	Materials and supplies	18,000
31	H.	Media and advertisements	5,000
32	I.	Donations, subsidies and other distributions (including court sentences)	64,000
33	J.	Equipment purchases	75,000
34	Total Puerto Rico Institute of Statistics		1,704,000
35			
36	75.	Authority of the Port of Ponce	
37	A.	Payroll and related costs	136,000
38	i.	Salaries	-

GENERAL FUND

1				
2	ii.	Salaries for trust employees	114,000	
3	iii.	Healthcare	3,000	
4	iv.	Other benefits	17,000	
5	v.	Overtime	-	
6	vi.	Christmas bonus	-	
7	vii.	Early retirement benefits & voluntary transition programs	-	
8	viii.	Other payroll	2,000	
9	B.	Facilities and utility payments		550,000
10	i.	Payments to PREPA	542,000	
11	ii.	Other facilities costs	8,000	
12	C.	Purchased services		12,000
13	i.	Leases (excluding PBA)	6,000	
14	ii.	Other purchased services	4,000	
15	iii.	Maintenance & Repairs	2,000	
16	D.	Professional services		120,000
17	i.	Legal professional services	30,000	
18	ii.	Finance and accounting professional services	10,000	
19	iii.	Other professional services	80,000	
20	E.	Other operating expenses		86,000
21	F.	Materials and supplies		10,000
22	G.	Media and advertisements		15,000
23	H.	Transportation		12,000
24	I.	Equipment purchases		10,000
25		Total Authority of the Port of Ponce		951,000

26

76. Integral Development of the "Península de Cantera"

28	A.	Payroll and related costs		447,000
29	i.	Salaries	384,000	
30	ii.	Salaries for trust employees	-	
31	iii.	Healthcare	22,000	
32	iv.	Other benefits	39,000	
33	v.	Other payroll	2,000	
34	vi.	Overtime	-	
35	vii.	Christmas bonus	-	
36	viii.	Early retirement benefits & voluntary transition programs	-	
37	B.	Facilities and utility payments		29,000
38	i.	Payments to PREPA	22,000	

GENERAL FUND

1			
2	ii.	Payments to PRASA	7,000
3	C.	Professional services	12,000
4	D.	Other operating expenses	10,000
5	E.	Equipment purchases	2,000
6	F.	Leases (excluding PBA)	77,000
7		Total Integral Development of the "Península de Cantera"	577,000
8			
9	77.	Corporation for the "Caño Martín Peña" Enlace Project	
10	A.	Payroll and related costs	1,238,000
11	i.	Salaries	-
12	ii.	Salaries for trust employees	1,066,000
13	iii.	Healthcare	44,000
14	iv.	Other benefits	128,000
15	v.	Overtime	-
16	vi.	Christmas bonus	-
17	vii.	Early retirement benefits & voluntary transition programs	-
18	viii.	Other payroll	-
19	B.	Facilities and utility payments	55,000
20	i.	Payments to PREPA	20,000
21	ii.	Payments to PRASA	21,000
22	iii.	Other facilities costs	14,000
23	C.	Purchased services	166,000
24	i.	Leases (excluding PBA)	14,000
25	ii.	Maintenance & repairs	33,000
26	iii.	Other purchased services	60,000
27	iv.	Payments for PRIMAS	59,000
28	D.	Transportation	13,000
29	E.	Professional services	137,000
30	i.	Legal professional services	26,000
31	ii.	Finance and accounting professional services	32,000
32	iii.	Information technology (IT) professional services	11,000
33	iv.	Other professional services	62,000
34	v.	Engineering and architecture professional services	6,000
35	F.	Other operating expenses	456,000
36	G.	Capital expenditures	6,607,000
37	i.	Construction / Infrastructure	6,607,000
38	H.	Materials and supplies	7,000

GENERAL FUND

1			
2	I.	Media and advertisements	2,000
3	J.	Equipment purchases	1,241,000
4	K.	Federal fund matching	4,621,000
5	Total Corporation for the "Caño Martín Peña" Enlace Project		14,543,000
6			
7	78. Puerto Rico Technology and Innovation Services		
8	A.	Payroll and related costs	3,353,000
9	i.	Salaries	3,258,000
10	ii.	Salaries for trust employees	-
11	iii.	Healthcare	25,000
12	iv.	Other benefits	70,000
13	v.	Early retirement benefits & voluntary transition programs	-
14	vi.	Overtime	-
15	vii.	Christmas bonus	-
16	viii.	Other payroll	-
17	B.	Payments to PayGo	-
18	C.	Facilities and utility payments	1,621,000
19	D.	Purchased services	800,000
20	i.	Payments for PRIMAS	27,000
21	ii.	Leases (excluding PBA)	356,000
22	iii.	Other purchased services	387,000
23	iv.	Maintenance & Repairs	30,000
24	E.	Professional services	3,360,000
25	i.	Information technology (IT) professional services	3,360,000
26	F.	Other operating expenses	30,009,000
27	i.	For the acquisition of a centralized technology license for	
28		government entities	29,474,000
29	ii.	Other operating expenses	535,000
30	G.	Equipment purchases	344,000
31	H.	Capital expenditures	30,000,000
32	i.	For centralized cybersecurity strategy and operations	15,000,000
33	ii.	For centralized data center strategy and operations, cloud	
34		services and new equipment	10,000,000
35	iii.	For the implementation of centralized telecommunication	
36		services in accordance with Law 80-2017	5,000,000
37	I.	Materials and supplies	213,000
38	Total Puerto Rico Technology and Innovation Services		69,700,000

GENERAL FUND

1			
2			
3	79. Puerto Rico Gaming Commission		
4	A. Payroll and related costs		1,070,000
5	i. Salaries	720,000	
6	ii. Salaries for trust employees	149,000	
7	iii. Healthcare	23,000	
8	iv. Other benefits	133,000	
9	v. Early retirement benefits & voluntary transition programs	45,000	
10	vi. Overtime	-	
11	vii. Christmas bonus	-	
12	viii. Other payroll	-	
13	B. Payments to PayGo		887,000
14	C. Facilities and utility payments		55,000
15	i. Payments to PRASA	9,000	
16	ii. Payments to PREPA	30,000	
17	iii. Other facilities costs	16,000	
18	D. Purchased services		42,000
19	i. Leases (excluding PBA)	15,000	
20	ii. Maintenance & repairs	9,000	
21	iii. Payments for PRIMAS	12,000	
22	iv. Other purchased services	6,000	
23	E. Professional services		73,000
24	i. Other professional services	73,000	
25	F. Other operating expenses		27,000
26	G. Materials and supplies		28,000
27	H. Social well-being for Puerto Rico		53,000
28	I. Transportation		5,000
29	Total Puerto Rico Gaming Commission		2,240,000
30			
31	80. Retirement Board of the Government of Puerto Rico		
32	A. Payments to PayGo		8,624,000
33	Total Retirement Board of the Government of Puerto Rico		8,624,000
34	Subtotal Independent Agencies		219,100,000
35			-
36	XXV Closures - per the government's reorganization plan		
37	81. Culebra Conservation and Development Authority		
38	A. Payroll and related costs		145,000

GENERAL FUND

1			
2	i.	Salaries	116,000
3	ii.	Salaries for trust employees	-
4	iii.	Healthcare	4,000
5	iv.	Other benefits	14,000
6	v.	Early retirement benefits & voluntary transition programs	11,000
7	vi.	Overtime	-
8	vii.	Christmas bonus	-
9	viii.	Other payroll	-
10	B.	Payments to PayGo	19,000
11	C.	Facilities and utility payments	46,000
12	i.	Payments to PREPA	12,000
13	ii.	Payments to PRASA	24,000
14	iii.	Other facilities costs	10,000
15	D.	Purchased services	6,000
16	i.	Maintenance & repairs	4,000
17	ii.	Other purchased services	2,000
18	E.	Transportation	3,000
19	F.	Professional services	5,000
20	i.	Legal professional services	5,000
21	G.	Other operating expenses	23,000
22	H.	Equipment purchases	10,000
23	I.	Materials and supplies	3,000
24		Total Culebra Conservation and Development Authority	260,000
25		Subtotal Closures - per the government's reorganization plan	260,000
26			-

XXVI Utilities Commission

82. Public Service Regulatory Board

29	A.	Payroll and related costs	3,156,000
30	i.	Salaries	1,902,000
31	ii.	Salaries for trust employees	620,000
32	iii.	Healthcare	108,000
33	iv.	Other benefits	300,000
34	v.	Early retirement benefits & voluntary transition programs	226,000
35	vi.	Overtime	-
36	vii.	Christmas bonus	-
37	viii.	Other payroll	-
38	B.	Payments to PayGo	5,117,000

GENERAL FUND

1			
2	C.	Facilities and utility payments	10,000
3	D.	Purchased services	142,000
4	i.	Leases (excluding PBA)	10,000
5	ii.	Maintenance & repairs	40,000
6	iii.	Other purchased services	92,000
7	E.	Other operating expenses	114,000
8	F.	Materials and supplies	16,000
9		Total Public Service Regulatory Board	8,555,000
10		Subtotal Utilities Commission	8,555,000
11			-
12	XXVII Other		
13	83. Financial Oversight and Management Board for Puerto Rico		
14	A.	For the operating expenses of the FOMB	57,625,000
15		Total Financial Oversight and Management Board for Puerto Rico	57,625,000
16		Subtotal Other	57,625,000
17			-
18		TOTAL GENERAL FUND	10,045,190,000

Section 2.- The Department of the Treasury (“Treasury”) will remit to: the Legislative Branch and its components, the Judicial Branch, the University of Puerto Rico (“UPR”), and the non-profit entities that receive funds from the General Fund, monthly and in advance, the budgetary allotments corresponding to one twelfth (1/12) of the budget allocation provided herein for such entities. The one-twelfth monthly allocation to each entity (except with respect to the Judicial Branch) shall be subject to the two and half percent (2.5%) withholding set forth in Section below during the first three quarters of FY2021.

Section 3.- The Director of the Office of Management and Budget (“OMB”) may authorize the encumbrance and disbursement of up to ninety-seven and a half percent (97.5%) of the budget allocation for each appropriation during the first three quarters of FY2021. The Director of OMB shall withhold the remaining two and a half percent (2.5%) of each appropriation until after the end of the third quarter of FY2021. Such withheld percentage of each appropriation shall only be encumbered and disbursed during the fourth quarter of FY2021 if (1) the first 8 months of actual General Fund revenues reported to the Oversight Board reach the revenue forecast in the 2020 Fiscal Plan for that period and (2) the encumbrance and disbursement is approved first by the Oversight Board after which the Director of OMB is required to authorize its release. If actual General Fund revenues for the first 8 months of FY2021 fail to reach the revenue forecast for that period, the amount of the withheld percentage of each appropriation that may be encumbered and disbursed shall be reduced proportionally according to the negative budget variance between projected and actual General Fund revenues. Notwithstanding the foregoing, PayGo appropriations, Consent Decree amounts, HTA appropriations, economic incentive funds and distributions, cigarette and rum distributions, allocations of SUT to FAM, and agencies in the Department of Public Safety and in the Health groupings, as defined in the 2020 Fiscal Plan, shall not be subject to the two and half percent (2.5%) withholding requirement.

Section 4.- Notwithstanding any provision in this Resolution to the contrary, the appropriations listed in the General Fund in Budget FY2021 under (1) Allocation of SUT to FAM (excluding Debt Portion); (2) Outflow of FEDE Portion of Corp. Income Taxes and Non-Resident Withholding; and, (3) cigarette and rum distributions, are entirely dependent on the level of revenues collected therefrom and, as such, the disbursements of those appropriations will be gradual and subject the actual collections thereunder. No expenditure, pledge, or obligation of any such funds may be made until such time as the revenues are actually collected and received.

Section 5.- For purposes of determining compliance with the fifty percent (50%) election year expenditures and obligations limitation established in Article 8 of Act No. 147 of June 18, 1980, as amended, known as the “Office of Management and Budget Organic Act”, any obligation or expenditure of an actually received appropriation in capital expenditures, HTA appropriations, economic incentive funds and distributions, cigarette and rum distributions, allocations of SUT to FAM, the Emergency Reserve, the healthcare investments reserve, the investments in Broadband Infrastructure and the 21st century Technical and Business Education Fund, Title III professional fees under the custody of the Fiscal Agency and Financial Advisory Authority (“AAFAF”, by its Spanish acronym) and the Department of Treasury, or the economic incentive fund under the custody accounts of OMB and the Department of Treasury or if subject to milestone completion will not be counted to determine compliance with said fifty percent (50%) limitation. In other words, the fifty percent (50%) expenditures or obligations limitation will only be measured on the

unrestricted appropriation for the entity as established in this Joint Resolution. Provided further that, as a result of an allocation of an Appropriation subject to milestone completion an entity may actually spend or obligate more than 50% of the total appropriation for FY2021, before the new elected officials take possession of their positions, without constituting a violation of said Article 8. Furthermore, if the Department of Education determines that due to the delay in the availability and receipt of allocated and necessary federal funds for the operation of the Department of Education it is needed to obligate and spend during year FY2021, before the new elected officials take possession of their positions, amounts that may exceed fifty percent (50%) of the total allocations for year FY 2021, the Department of Education, subject to the previous approval of the Oversight Board, may obligate and spend more than fifty percent (50%) of the total allocations for year FY 2021 before the new elected officials take positions of their positions, without constituting a violation of the fifty percent (50%) limitation on obligations and expenditures during election years established in Article 8 of Act No. 147 of June 18, 1980, as amended, known as the “Office of Management and Budget Organic Act”. The Oversight Board may impose any requirement or condition when approving the authorization requested by the Department of Education under this Section.

Section 6.- No later than 45 days after the closing of each quarter of FY2021, the Secretary of Treasury shall revise the projected net revenues of the General Fund for FY2021 (the “Quarterly Revision”) and notify the revision to the Director of the OMB, the Governor, and the Oversight Board. The Quarterly Revision shall project future revenues based on actual General Fund revenues and include revisions to the assumptions used to generate the General Fund’s net revenue projections.

Section 7.- All appropriations and other uses of Commonwealth moneys, including standing appropriations pursuant to pre-PROMESA Puerto Rico statutes, that are not authorized or certified in FY2021 and this Joint Resolution2021 are eliminated and no disbursement of such appropriations may be authorized nor shall expenditures exceed the amounts appropriated in the FY2021 certified budget, except for the following which the Oversight Board redeploys as current appropriations, subject to Oversight Board adjustment at any time: (1) appropriations authorized in the fiscal year to carry out capital expenditures that have been encumbered, accounted for and kept on the books, but not exceeding two fiscal years on the books; (2) appropriations in the certified budget for equipment with procurement cycles that extend beyond the end of the fiscal year, which are encumbered on or before June 30, 2021; (3) the portion of the appropriations authorized for fiscal year that have been encumbered on or before June 30 of such fiscal year, which shall be kept in the books for 60 days after the termination of that fiscal year and after those 60 days no amount shall be drawn against such portion for any reason; (4) the appropriation in the amount \$130 million for the emergency reserve included in the FY2020 certified budget and required by Section 5.2.8 in the 2020 Fiscal Plan (the “Emergency Reserve”); (5) the unobligated portion of the \$100 million Public Assistance Federal Fund Matching appropriation included in the FY2020 certified budget; (6) the unused appropriations for the UPR Scholarships Fund included in the FY2019 and FY2020 certified budgets, which are held under the custody of the Department of Treasury; (7) FY2020 unused appropriations for use in the external financial audit services held at the Department of Treasury; (8) FY2020 unused General Funds intended for Medicaid related expenditures; (9) Unused Title III funds; (10) Reported unused funds from Department of Health’s Mental Disability program until the end of the following fiscal year; and

(11) Reported unused funds from Department of Correction and Rehabilitation's Juvenile program. In addition, this restriction on the use of appropriations of prior fiscal years shall not apply to: (i) programs financed in whole or in part with federal funds; (ii) orders by the United States district court with jurisdiction over all matters under Title III of PROMESA; or (iii) matters pertaining to any consent decree or injunction, or an administrative order or settlement entered into with a Federal Agency, with respect to Federal programs.

Section 8.- On or before July 31, 2020, the Treasury Secretary, Executive Director of AAFAF, and the Director of the OMB shall provide to the Oversight Board a certification indicating the amounts of unused FY2020 appropriations for all items of the previous Section. Shall the government fail to submit said certification the amount of unused funds in items 1 and 2 will not carry over to the following fiscal year.

Section 9.- Each power of OMB, AAFAF or the Department of the Treasury, including the authorities granted under Act 230-1974, as amended, known as the "Puerto Rico Government Accounting Act" ("Act 230"), to authorize the reprogramming or extension of appropriations of prior fiscal years is hereby suspended.

Section 10.- The appropriations approved in this budget may only be reprogrammed with the prior approval of the Oversight Board. For the avoidance of doubt, this prohibition includes any reprogramming of any amount, line item or expenditure provided in this budget, regardless of whether it is an intra-agency reprogramming. Reprogramming also known as reapportionments may be made into spend concepts and/or objects not explicitly listed in the FY2021 certified budget resolution as long as such requests are submitted to and approved by the Oversight Board.

Section 11.- The Governor shall submit to the Oversight Board all reporting requirements set forth on Exhibit 129 of the 2020 Fiscal Plan according to the reporting cadence described therein. In addition, if the Oversight Board approves a reprogramming pursuant to the Section above, the immediately subsequent report by the Governor must illustrate the specific implementation of such reprogramming, including the amount, the source of the reprogrammed amount identified by government entity and expenditure concept, the government entity that received such amount, and the expenditure concept to which it was applied.

The Governor shall also submit to the Oversight Board a comprehensive reporting package in a similar format to that required and provided in accordance with Section 203 of PROMESA for the following specified programs and spending areas within different agencies: (1) PRDE's Special Education Program; (2) PRDE's Remedio Provisional Program (3) DOH's Adult Hospital Program; (4) DOH's Pediatric Hospital Program; (5) DOH's HURRA Bayamon Hospital Program; (6) DOH's 330 Centers Payments; (7) DOH's Intellectual Disability Program, (8) ASSMCA's Rio Piedras Hospital Program, and (9) DCR's Juvenile Program. This program reporting must include and clearly detail budget to actuals on a concept level basis, any reprogramming of funds within the program, and any reprogramming of funds to/from other programs or agencies.

In addition, the Governor shall submit reporting to the Oversight Board in monthly reporting package detailing capital expenditure spending by agency and by project including

details for expenditures which have RFPs issued, which contracts have been awarded, which are in process.

Furthermore, the Governor shall submit to the Oversight Board a monthly reporting package detailing all of PRDE's salary and other payroll expenses within four categories: (1) Central Administrative Personnel; (2) Regional Administrative Personnel; (3) Regional School Support Personnel; and (4) School Personnel as established in this FY2021 certified budget resolution. In order to assess compliance and guarantee accountability, PRDE must submit such monthly reporting detailing salary and payroll expenses by the categories established herein along with a salaries and payroll reconciliation of funds disbursed and actual expenses recorded.

The reports required pursuant to this Section are in addition to the reports that the Governor must submit to the Oversight Board in accordance with Section 203 of PROMESA.

Section 12.- In conjunction with the reports that the Governor must submit to the Oversight Board no later than 15 days after the last day of each quarter of FY2021 pursuant to Section 203 of PROMESA, the Treasury Secretary, Executive Director of AAFAF and the Director of the OMB shall each certify to the Oversight Board: (1) that no appropriation of any previous fiscal year (except for the appropriations covered by the exceptions in the Sections above) have been used to cover any expense; and (2) the Director of the OMB shall certify to the Oversight Board that no amount of (i) the Emergency Reserve and (ii) the unallocated capital expenditures under the custody of OMB has been obligated unless authorized in accordance with the Section below.

Section 13.- The Emergency Reserve, the unallocated capital expenditures, healthcare investments reserve, technology reserve, milestones reserve, and the economic incentive fund under the custody accounts of OMB and the Department of Treasury, respectively, as detailed in the certified budget for FY2020 and FY2021 may not be used to cover any allocation or expense whatsoever without the approval of the Oversight Board. The economic incentive funds held under the custody of the Department of Treasury will be released on a quarterly basis after a formal reapportionment is submitted by the Department of Economic Development and Commerce (DDEC), reviewed and approved by OMB, and submitted to the Oversight Board for review and authorization to release such funding. Exceptions to the economic incentive fund release may apply upon meeting all of the specified criteria listed under subsection A of Section 11 of the Special Revenue Funds resolution which details DDEC's Milestones and Incentives.

Section 14.- As a rule, necessary for the responsible disbursement of budgetary allocations for operating and other expenses, OMB shall withhold from any of the allocations to the agencies of the Executive Branch the amounts necessary to pay for the pay-go contribution, unemployment insurance, or taxes withheld from their employees, when OMB determines that such a withholding is necessary to ensure compliance with these obligations by the agencies concerned. Any such amounts withheld by OMB shall solely be reprogrammed to pay the corresponding outstanding obligations related to PayGo contributions, unemployment insurance, or taxes withheld from employees.

Section 15.- Additional General Funds may be made available to agencies upon reaching certain, specified milestones and after the approval and authorization from the Oversight Board. For FY2021, see the subsections below which detail the allowable milestones and incentives for

each relevant agency. Once the respective milestones are achieved, these agencies must provide a formal notice and submit supporting data corroborating such achievement for the Oversight Board's review.

A. The Department of Education's Milestones and Incentives

1.Milestone: Implement Kronos and time and attendance reporting policy for all school staff and institutionalize monthly reporting to the Oversight Board to improve transparency of school staff attendance. School directors must (1) validate that workable machines exist in each school, (2) provide a diagnostic of current usage, and (3) do targeted follow-ups for lack of participation.

- a. Incentive: \$1,500 one-time bonus for school directors if Kronos is properly implemented within their schools by December 31, 2020.
- b. Total Available Funds: \$1,385,000

2.Milestone: Improve time reporting for teachers in order to reduce teacher absenteeism as measured by Kronos, and institutionalize monthly reporting to the Oversight Board to improve transparency of teacher attendance. Teachers must use Kronos to record attendance and use the appropriate platform for vacation/sick leave to record absenteeism.

- a. Incentive: \$5,000 reward for schools that reach a teacher time reporting threshold of at least 95% by May 31, 2021.
- b. Total Available Funds: \$4,280,000

3.Milestone I: Create a small Central Office team (max of 8) to implement the digitization of Special Education IEP records with supporting documentation, assigned resources and related service requirements, and provide a 12-month implementation plan to the Oversight Board by July 30, 2020. At a minimum, the plan must include (1) amount of IEPs to be digitalized, (2) amount of time employees will take to carry out the project, (3) accountability measures/checks to validate accuracy of data inputted, (4) monthly milestones, (5) team members with name, employee ID, contact information, and job title, and (6) project supervisor with name, employee ID, contact information, and job title.

Milestone II: Fully digitize Special Education IEPs with supporting documentation, assigned resources (e.g., special education assistants, resource teachers), related service requirements, (e.g., therapies, transportation, etc.), and any other information needed to clearly identify staffing and budgetary resource needs.

- a. Incentive: \$3,000 one-time bonus for the team of existing employees that carry out the project by May 2021.
- b. Total Available Funds: \$24,000

4.Milestone: Record daily student attendance on existing reporting platform SIE to better track attendance across PRDE schools, and institutionalize monthly attendance reporting to the Oversight Board to improve transparency of student attendance.

- a. Incentive: \$5,000 discretionary fund reward to schools that reach a student time reporting threshold of at least 95% by December 31, 2020 (as measured by % of all teachers recording student attendance within the SIE system at the end of a school

day) with proof of physically marking students present over the course of the semester (with some minimum threshold). The reward may be used to improve school conditions (minor maintenance and repairs) or to provide students with direct incentives (gift cards, pizza days, student fairs, field days, etc.).

b. Total Available Funds: \$4,280,000

5.Milestone: PRDE to launch a school competition for education innovation and create an application process for school leaders that have ideas to positively impact student achievement through innovative programs or practices.

a. Incentive: \$100,000 reward to 10 schools per region for which an education innovation project was developed, submitted and selected by the Oversight Board by December 31, 2020. The reward will be used to implement the education innovation project during the second semester.

b. Total Available Funds: \$7,000,000

B. The Department of Corrections' Milestones and Incentives

1.Milestone: DCR to contract, finish and publish a study with the stated goal of reducing the number of facilities. The study will highlight information including, but not limited to, the current conditions of the facilities, capital expenditures required to achieve ideal utilization, and potential cost avoidance opportunities through consolidation.

a. Incentive: Provide \$5,000,000 additional Capex funds once the study has been delivered and reviewed by the Oversight Board by December 31, 2020. No impact on Juvenile Capex funds as these amounts are pre-established in the Certified Budget.

b. Total Available Funds: \$5,000,000

C. The Department of Health's Milestones and Incentives

1.Milestone: Prepare an analysis and report that reviews all back-office roles and positions by activity and program, such analysis must summarize and identify duplicate positions/activities amongst each of the agency's programs. Further, the analysis shall also identify duplicate positions performing the same tasks for different programs that can be centralized and performed by one position. Results of headcount reduction due to centralizing activities across programs, shall be quantified both on a headcount, and total employee cost (inclusive of payroll taxes and benefits).

Pass legislation plan to consolidate DOH with ASES and kick-off implementation on the consolidation.

a. Incentive: Provide an additional \$1,200,000 in professional services once capacity analysis has been delivered and reviewed by the Oversight Board by December 31, 2020. No impact on professional services for hospitals, Medicaid program, and Intellectual Disability as these amounts are pre-established in the Certified Budget.

b. Total Available Funds: \$1,200,000

D. The Department of Treasury's Milestones and Incentives

1.Milestone: Treasury to designate a dedicated Project Management team fully dedicated to ERP implementation of at least 3 FTEs.

- a. Incentive: Provide an additional \$14,000,000 in Capex funds related to ERP Wave 1 implementation including: build of system, licensing/infrastructure, operational support, and program management and coordination once a dedicated Project Management team is in place with at least 3 FTEs by August 15, 2020.
 - b. Total Available Funds: \$14,000,000
 - 2.Milestone: Complete ERP Implementation Wave 1 (Treasury's ERP).
 - a. Incentive: Provide an additional \$22,000,000 in Capex funds related to ERP Wave 2 implementation including: build of system, licensing/infrastructure, operational support, and program management and coordination once Wave 1 is completed by September 30, 2020. Half of this funding (\$11,000,000) will be provided upon completion and the remaining half will be in Treasury custody and released upon the Oversight Board's approval subject to monthly progress reporting from 9/30/2020 - 2/29/2021.
 - b. Total Available Funds: \$22,000,000
 - 3.Milestone I: Publish and issue the 2017 CAFR
Milestone II: Provide a draft of the 2018 CAFR.
 - a. Incentive: Provide a one-time bonus of \$1,500 to Central Accounting employees in Treasury if the 2017 CAFR is published and draft of the 2018 CAFR is submitted to the Oversight Board by November 30, 2020.
 - b. Total Available Funds: \$104,000
- E. The Fiscal Agency and Financial Advisory Authority's Milestones and Incentives
- 1.Milestone: Transferring DC plan funds from 2017 onward (located in temporary trust) into newly created segregated accounts, including payroll transfer of the employee contributions to the new DC account.
 - a. Incentive: Provide an additional \$2,000,000 of professional services once written confirmation has been provided to the Oversight Board that segregated accounts have been created and transfer of funds have been completed or scheduled to be completed. No impact on Title III fees as these amounts are pre-established on the Certified Budget.
 - b. Total Available Funds: \$2,000,000

Section 16.- OMB and the Department of the Treasury are authorized to establish the necessary mechanisms to ensure that when implementing the concept of mobility, pursuant to the provisions of Law 8-2017, as amended, known as the "Puerto Rico Human Resources Management and Transformation in the Government Act," the corresponding transfer of funds allocated to payroll and related costs of said employee are to be carried out simultaneously.

Section 17.- The Secretary of Treasury, the Director of the OMB, and the Treasurer and Executive Director of each agency or public corporation covered by the 2020 Fiscal Plan shall be responsible for not spending or encumbering during FY2021 any amount that exceeds the appropriations authorized for FY2021. This prohibition applies to every appropriation set forth in a budget certified by the Oversight Board, including appropriations for payroll and related costs. The Executive Director of AAFAF and the Director of the OMB shall also certify to the Oversight

Board by September 30, 2020 that no amount was spent or encumbered that exceeded the appropriations in the certified budget for FY2020.

Section 18.- For the avoidance of doubt, any reference within the budget to AAFAF, the Department of Treasury, or OMB, or any of their respective officers, shall apply to any successor thereof.

Section 19.- On or before July 31, 2020, the Governor shall provide to the Oversight Board budget projections of General Fund revenues and expenditures for each quarter of FY2021, which must be consistent with the corresponding budget certified by the Oversight Board (the “Quarterly Budget”). The Quarterly Budget shall be provided to the Oversight Board in Excel format and include detailed allocations by agency, public corporation, fund type and concept of spend. Together with the report that the Governor must provide under Section 203 of PROMESA not later than 15 days after the last day of each quarter, the Governor shall provide a quarterly variance analysis that is consistent with modified accrual accounting.

Section 20.- In order to ensure agencies remain compliant with the 2020 Fiscal Plan, the Oversight Board has enacted a policy that includes review contracts of \$10 million or more. The objective of these reviews is, among other things, to determine the extent to which the contracts are in compliance with the applicable fiscal plan(s). The Oversight Board encourages the use of additional object level professional service fee categories in order to support more transparency of how professional fees are spent. The Oversight Board is authorized to require review contracts less than \$10 million to ensure compliance with the applicable fiscal plan(s).

Section 21.- This Joint Resolution shall be adopted in English and Spanish. If in the interpretation or application of this Joint Resolution any conflict arises as between the English and Spanish texts, the English text shall govern.

Section 22.- If any clause, paragraph, subparagraph, sentence, word, letter, article, provision, section, subsection, title, chapter, subchapter, heading, or part of this Joint Resolution is annulled or declared unconstitutional, the resolution, decision, or judgment entered to that effect will not affect, harm, or invalidate the remainder of this Joint Resolution. The effect of such judgment will be limited to the clause, paragraph, subparagraph, sentence, word, letter, article, provision, section, subsection, title, chapter, subchapter, heading, or part thereof that has been annulled or declared unconstitutional. If the application to a person or circumstance of any clause, paragraph, subparagraph, sentence, word, article, provision, section, subsection, title, chapter, subchapter, heading, or part of this Joint Resolution is invalidated or declared unconstitutional, the decision, opinion, or judgment entered to that effect will not affect or invalidate the application of the remainder of this Joint Resolution to those persons or circumstances in which it can validly apply. It is the express and unequivocal will of this Legislature that the courts enforce the provisions and the application of this Joint Resolution to the greatest extent possible, even if any of its parts is set aside, annulled, invalidated, prejudiced, or declared unconstitutional, or even if its application to any person or circumstance is annulled, invalidated, or declared unconstitutional. This Legislature would have approved this Joint Resolution regardless of the finding of severability that the Court may make.

Section 23.- This Joint Resolution will be known as “Joint Resolution of the General Fund Budget for FY2021.”

Section 24.- This Joint Resolution shall take effect on July 1, 2020.

THE GOVERNMENT OF PUERTO RICO

June 30, 2020

Special Revenue Funds and Federal Funds Budget

The amount of \$3,286,337,000 from Special Revenue Funds and the amount of \$8,897,260,000 from Federal Funds are budgeted for the expenditures of the Government of Puerto Rico set forth in Section 1 and Section 15 herein for the fiscal year ending June 30, 2021.

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The following is a summary of the expenditures authorized in this budget organized according to the agency consolidations and fund type as set forth in the fiscal plan certified by the Financial Oversight and Management Board for Puerto Rico (the “Oversight Board”) on May 15, 2020 (the “2020 Fiscal Plan”):

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SPECIAL REVENUE FUNDS		<u>Payroll</u>	<u>OpEx</u>	<u>PayGo</u>	<u>Total</u>
I	Department of Public Safety				
1	Department of Public Safety	23,970,000	28,087,000	258,000	52,315,000
	Subtotal Department of Public Safety	\$23,970,000	\$28,087,000	\$258,000	\$52,315,000
II	Health				
2	Puerto Rico Health Insurance Administration	-	316,799,000	-	316,799,000
3	Department of Health	9,974,000	108,718,000	1,456,000	120,148,000
4	Medical Services Administration of Puerto Rico	90,663,000	60,906,000	2,602,000	154,171,000
5	Cardiovascular Center Corporation of Puerto Rico and the Caribbean	28,212,000	46,357,000	1,452,000	76,021,000
6	University of Puerto Rico Comprehensive Cancer Center	22,613,000	4,076,000	-	26,689,000
7	Mental Health and Drug Addiction Services Administration	-	6,380,000	-	6,380,000
8	Center for Diabetes Research, Education, and Medical Services	-	446,000	-	446,000
	Subtotal Health	\$151,462,000	\$543,682,000	\$5,510,000	\$700,654,000
III	Education				
9	Department of Education	958,000	13,253,000	-	14,211,000
	Subtotal Education	\$958,000	\$13,253,000	\$0	\$14,211,000
IV	Courts & Legislature				
10	The General Court of Justice	-	14,018,000	-	14,018,000
	Subtotal Courts & Legislature	\$0	\$14,018,000	\$0	\$14,018,000
V	Families & Children				
11	Child Support Administration (ASUME)	-	8,000	-	8,000
	Subtotal Families & Children	\$0	\$8,000	\$0	\$8,000
VI	Custody Accounts				
12	Appropriations under the custody of the Treasury	-	-	347,432,000	347,432,000
13	Appropriations under the custody of the OMB	4,125,000	2,875,000	-	7,000,000
	Subtotal Custody Accounts	\$4,125,000	\$2,875,000	\$347,432,000	\$354,432,000
VII	Treasury/Office of the Chief Financial Officer				
14	Puerto Rico Department of Treasury	7,772,000	25,905,000	-	33,677,000
15	General Services Administration	712,000	3,293,000	-	4,005,000
16	Human Resources Management & Transformation	499,000	592,000	-	1,091,000
17	Office of Management and Budget	323,000	1,760,000	-	2,083,000
	Subtotal Treasury/Office of the Chief Financial Officer	\$9,306,000	\$31,550,000	\$0	\$40,856,000
VIII	Executive Office				
18	Public Building Authority	56,065,000	48,829,000	23,774,000	128,668,000
19	Puerto Rico Infrastructure Financing Authority	-	5,387,000	-	5,387,000
20	State Historic Preservation Office of Puerto Rico	-	1,052,000	-	1,052,000
21	Puerto Rico Public Private Partnership Authority	272,000	10,004,000	-	10,276,000
	Subtotal Executive Office	\$56,337,000	\$65,272,000	\$23,774,000	\$145,383,000

SPECIAL REVENUE FUNDS		<u>Payroll</u>	<u>OpEx</u>	<u>PayGo</u>	<u>Total</u>
IX	Public Works				
	22 Puerto Rico Ports Authority	22,918,000	29,292,000	24,945,000	77,155,000
	23 Department of Transportation and Public Works	16,768,000	36,600,000	2,335,000	55,703,000
	24 Puerto Rico Integrated Transit Authority	27,782,000	7,508,000	2,075,000	37,365,000
	25 Puerto Rico Traffic Safety Commission	1,003,000	176,000	221,000	1,400,000
	Subtotal Public Works	\$68,471,000	\$73,576,000	\$29,576,000	\$171,623,000
X	Economic Development				
	26 Department of Economic Development & Commerce	27,797,000	71,040,000	9,859,000	108,696,000
	Subtotal Economic Development	\$27,797,000	\$71,040,000	\$9,859,000	\$108,696,000
XI	State				
	27 Puerto Rico Department of State	1,859,000	1,810,000	-	3,669,000
	Subtotal State	\$1,859,000	\$1,810,000	\$0	\$3,669,000
XII	Labor				
	28 Puerto Rico Department of Labor and Human Resources	26,526,000	276,457,000	4,354,000	307,337,000
	29 Vocational Rehabilitation Administration	417,000	315,000	-	732,000
	30 Puerto Rico Labor Relations Board	127,000	272,000	-	399,000
	Subtotal Labor	\$27,070,000	\$277,044,000	\$4,354,000	\$308,468,000
XIII	Corrections				
	31 Department of Correction and Rehabilitation	-	18,675,000	-	18,675,000
	Subtotal Corrections	\$0	\$18,675,000	\$0	\$18,675,000
XIV	Justice				
	32 Puerto Rico Department of Justice	1,379,000	4,267,000	-	5,646,000
	Subtotal Justice	\$1,379,000	\$4,267,000	\$0	\$5,646,000
XV	Agriculture				
	33 Agricultural Enterprises Development Administration	6,661,000	50,614,000	3,691,000	60,966,000
	34 Agricultural Insurance Corporation	1,337,000	1,483,000	130,000	2,950,000
	35 Puerto Rico Department of Agriculture	1,067,000	760,000	-	1,827,000
	Subtotal Agriculture	\$9,065,000	\$52,857,000	\$3,821,000	\$65,743,000
XVI	Environmental				
	36 Department of Natural and Environmental Resources	6,534,000	34,316,000	-	40,850,000
	Subtotal Environmental	\$6,534,000	\$34,316,000	\$0	\$40,850,000
XVII	Housing				
	37 Puerto Rico Housing Finance Corporation	7,032,000	19,176,000	22,000	26,230,000
	38 Department of Housing	685,000	16,866,000	1,343,000	18,894,000
	39 Public Housing Administration	5,562,000	8,743,000	2,853,000	17,158,000
	Subtotal Housing	\$13,279,000	\$44,785,000	\$4,218,000	\$62,282,000

SPECIAL REVENUE FUNDS		<u>Payroll</u>	<u>OpEx</u>	<u>PayGo</u>	<u>Total</u>
XVIII	Culture				
40	Fine Arts Center Corporation	880,000	1,313,000	73,000	2,266,000
41	Musical Arts Corporation	233,000	753,000	-	986,000
42	Institute of Puerto Rican Culture	-	1,873,000	-	1,873,000
	Subtotal Culture	\$1,113,000	\$3,939,000	\$73,000	\$5,125,000
XIX	Universities				
43	Puerto Rico Conservatory of Music Corporation	1,622,000	1,881,000	216,000	3,719,000
44	Puerto Rico School of Plastic Arts	404,000	1,598,000	-	2,002,000
	Subtotal Universities	\$2,026,000	\$3,479,000	\$216,000	\$5,721,000
XX	Independent Agencies				
45	Convention Center of District Authority	668,000	21,340,000	-	22,008,000
46	Industrial Commission	8,932,000	3,644,000	4,822,000	17,398,000
47	Corporation for the "Caño Martin Peña" Enlace Project	-	984,000	-	984,000
48	Puerto Rico Public Broadcasting Corporation	-	3,143,000	-	3,143,000
49	Puerto Rico Department of Consumer Affairs	521,000	1,261,000	-	1,782,000
50	Integral Development of the "Península de Cantera"	397,000	274,000	-	671,000
51	Department of Recreation and Sports	-	15,966,000	-	15,966,000
52	Office of the Inspector General	4,741,000	931,000	-	5,672,000
53	Authority of the Port of Ponce	135,000	278,000	-	413,000
54	Puerto Rico Gaming Commission	8,178,000	186,576,000	-	194,754,000
55	Retirement Board of the Government of Puerto Rico	21,631,000	45,205,000	-	66,836,000
	Subtotal Independent Agencies	\$45,203,000	\$279,602,000	\$4,822,000	\$329,627,000
XXI	Closures - per the government's reorganization plan				
56	Economic Development Bank of PR	6,205,000	4,043,000	1,377,000	11,625,000
57	Institutional Trust of the National Guard of Puerto Rico	343,000	6,170,000	45,000	6,558,000
58	Culebra Conservation and Development Authority	199,000	100,000	-	299,000
	Subtotal Closures - per the government's reorganization plan	\$6,747,000	\$10,313,000	\$1,422,000	\$18,482,000
XXII	Utilities Commission				
59	Public Service Regulatory Board	7,808,000	22,623,000	652,000	31,083,000
	Subtotal Utilities Commission	\$7,808,000	\$22,623,000	\$652,000	\$31,083,000
XXIII	Other				
60	State Insurance Fund Corporation	180,613,000	252,456,000	96,918,000	529,987,000
61	Automobile Accidents Compensation Administration	24,184,000	47,781,000	13,089,000	85,054,000
	Subtotal Other	\$204,797,000	\$300,237,000	\$110,007,000	\$615,041,000
XXIV	Finance Commission				
62	Office of The Commissioner of Insurance	5,504,000	2,055,000	1,265,000	8,824,000
63	Office of the Financial Institutions Commissioner	6,462,000	2,638,000	2,360,000	11,460,000
	Subtotal Finance Commission	\$11,966,000	\$4,693,000	\$3,625,000	\$20,284,000

SPECIAL REVENUE FUNDS		<u>Payroll</u>	<u>OpEx</u>	<u>PayGo</u>	<u>Total</u>
XXV	Land				
64	Land Authority of Puerto Rico	4,873,000	1,887,000	3,399,000	10,159,000
65	Land Administration of Puerto Rico	3,814,000	1,956,000	2,236,000	8,006,000
66	Innovation Fund for Agricultural Development of Puerto Rico	- 1,360,000	- 11,505,000	- -	- 12,865,000
	Subtotal Land	\$10,047,000	\$15,348,000	\$5,635,000	\$31,030,000
XXVI	Instrumentality				
67	Municipal Finance Corporation	556,000	121,859,000	-	122,415,000
	Subtotal Instrumentality	\$556,000	\$121,859,000	\$0	\$122,415,000
	TOTAL SPECIAL REVENUE FUNDS	<u>\$691,875,000</u>	<u>\$2,039,208,000</u>	<u>\$555,254,000</u>	<u>\$3,286,337,000</u>

FEDERAL FUNDS	<u>Payroll</u>	<u>OpEx</u>	<u>PayGo</u>	<u>Total</u>
I Department of Public Safety				
1 Department of Public Safety	6,349,000	8,861,000	-	15,210,000
Subtotal Department of Public Safety	\$6,349,000	\$8,861,000	\$0	\$15,210,000
II Health				
2 Puerto Rico Health Insurance Administration	-	2,845,799,000	-	2,845,799,000
3 Department of Health	48,337,000	400,484,000	-	448,821,000
4 Mental Health and Drug Addiction Services Administration	8,484,000	31,153,000	-	39,637,000
5 University of Puerto Rico Comprehensive Cancer Center	2,645,000	2,182,000	-	4,827,000
Subtotal Health	\$59,466,000	\$3,279,618,000	\$0	\$3,339,084,000
III Education				
6 Department of Education	393,201,000	1,066,886,000	-	1,460,087,000
Subtotal Education	\$393,201,000	\$1,066,886,000	\$0	\$1,460,087,000
IV Courts & Legislature				
7 The General Court of Justice	95,000	499,000	-	594,000
Subtotal Courts & Legislature	\$95,000	\$499,000	\$0	\$594,000
V Families & Children				
8 Administration for Socioeconomic Development of the Family	26,436,000	2,018,375,000	-	2,044,811,000
9 Administration for Integral Development of Childhood	11,622,000	76,095,000	-	87,717,000
10 Family and Children Administration	11,245,000	47,784,000	-	59,029,000
11 Child Support Administration (ASUME)	9,592,000	5,339,000	-	14,931,000
12 Secretariat of the Department of the Family	4,398,000	11,698,000	-	16,096,000
Subtotal Families & Children	\$63,293,000	\$2,159,291,000	\$0	\$2,222,584,000
VI Executive Office				
13 Puerto Rico Public Private Partnership Authority	26,644,000	132,152,000	-	158,796,000
14 Office of Socioeconomic Development	865,000	29,917,000	-	30,782,000
15 Office of the Governor	325,000	1,723,000	-	2,048,000
16 State Historic Preservation Office of Puerto Rico	1,432,000	1,867,000	-	3,299,000
Subtotal Executive Office	\$29,266,000	\$165,659,000	\$0	\$194,925,000
VII Public Works				
17 Puerto Rico Ports Authority	-	144,422,000	-	144,422,000
18 Puerto Rico Integrated Transit Authority	5,122,000	17,000,000	-	22,122,000
19 Puerto Rico Traffic Safety Commission	757,000	9,394,000	-	10,151,000
20 Department of Transportation and Public Works	155,000	65,000	-	220,000
Subtotal Public Works	\$6,034,000	\$170,881,000	\$0	\$176,915,000

FEDERAL FUNDS	Payroll	OpEx	PayGo	Total
VIII Economic Development				
21 Department of Economic Development & Commerce	7,776,000	152,742,000	-	160,518,000
Subtotal Economic Development	\$7,776,000	\$152,742,000	\$0	\$160,518,000
IX Labor				
22 Vocational Rehabilitation Administration	25,872,000	20,569,000	-	46,441,000
23 Puerto Rico Department of Labor and Human Resources	18,442,000	8,121,000	-	26,563,000
Subtotal Labor	\$44,314,000	\$28,690,000	\$0	\$73,004,000
X Corrections				
24 Department of Correction and Rehabilitation	16,000	3,394,000	-	3,410,000
Subtotal Corrections	\$16,000	\$3,394,000	\$0	\$3,410,000
XI Justice				
25 Puerto Rico Department of Justice	4,703,000	26,813,000	-	31,516,000
Subtotal Justice	\$4,703,000	\$26,813,000	\$0	\$31,516,000
XII Agriculture				
26 Puerto Rico Department of Agriculture	753,000	214,000	-	967,000
Subtotal Agriculture	\$753,000	\$214,000	\$0	\$967,000
XIII Environmental				
27 Department of Natural and Environmental Resources	12,807,000	37,898,000	-	50,705,000
Subtotal Environmental	\$12,807,000	\$37,898,000	\$0	\$50,705,000
XIV Housing				
28 Department of Housing	6,158,000	471,807,000	-	477,965,000
29 Public Housing Administration	31,617,000	436,146,000	-	467,763,000
30 Puerto Rico Housing Finance Corporation	-	157,222,000	-	157,222,000
Subtotal Housing	\$37,775,000	\$1,065,175,000	\$0	\$1,102,950,000
XV Culture				
31 Institute of Puerto Rican Culture	-	661,000	-	661,000
Subtotal Culture	\$0	\$661,000	\$0	\$661,000
XVI Independent Agencies				
32 Puerto Rico Public Broadcasting Corporation	-	1,900,000	-	1,900,000
33 Integral Development of the "Península de Cantera"	-	756,000	-	756,000
34 Corporation for the "Caño Martín Peña" Enlace Project	76,000	3,355,000	-	3,431,000
35 Puerto Rico Institute of Statistics	229,000	45,000	-	274,000
36 State Elections Commission	-	1,379,000	-	1,379,000
37 Puerto Rico National Guard	6,528,000	21,201,000	-	27,729,000
Subtotal Independent Agencies	\$6,833,000	\$28,636,000	\$0	\$35,469,000

FEDERAL FUNDS	<u>Payroll</u>	<u>OpEx</u>	<u>PayGo</u>	<u>Total</u>
XVII Utilities Commission				
38 Public Service Regulatory Board	665,000	707,000	-	1,372,000
Subtotal Utilities Commission	\$665,000	\$707,000	\$0	\$1,372,000
XVIII Ombudsman				
39 Elderly and Retired People Advocate Office	3,675,000	18,671,000	-	22,346,000
40 Office of the Women's Advocate	461,000	2,240,000	-	2,701,000
41 Office for People with Disabilities	1,454,000	788,000	-	2,242,000
Subtotal Ombudsman	\$5,590,000	\$21,699,000	\$0	\$27,289,000
TOTAL FEDERAL FUNDS	678,936,000	8,218,324,000	-	8,897,260,000

Section 1.- The following Special Revenue Fund (“SRF”) amounts are authorized for the expenditures of the Government of Puerto Rico set forth herein for the fiscal year ending June 30, 2021 (“FY2021”):

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SPECIAL STATE FUNDS, OWN REVENUE, AND OTHER INCOME

1			
2	I	Department of Public Safety	
3	1.	Department of Public Safety	
4	A.	Payroll	23,970,000
5	i.	Salaries	7,940,500
6	ii.	Salaries for trust employees	1,015,000
7	iii.	Overtime	7,407,000
8	iv.	Christmas bonus	-
9	v.	Healthcare	1,138,000
10	vi.	Other benefits	3,811,000
11	vii.	Early retirement benefits & Voluntary Transition Programs	53,000
12	viii.	Other payroll	-
13	ix.	Salary increases as provided by Law 181-2019	2,605,500
14	B.	Payments to PayGo	258,000
15	C.	Facilities and utility payments	3,082,000
16	i.	Payments to PREPA	679,000
17	ii.	Payments to PRASA	130,000
18	iii.	Other facilities costs	2,273,000
19	D.	Purchased services	4,621,000
20	i.	Payments for PRIMAS	159,000
21	ii.	Leases (excluding PBA)	1,402,000
22	iii.	Maintenance & Repairs	2,253,000
23	iv.	Other purchased services	807,000
24	E.	Transportation	166,000
25	F.	Professional services	2,085,000
26	i.	Legal professional services	386,000
27	ii.	Finance and accounting professional services	854,000
28	iii.	Information technology (IT) professional services	164,000
29	iv.	Medical professional services	472,000
30	v.	Other professional services	209,000
31	G.	Other operating expenses	4,240,000
32	i.	Payment to the Office of the Inspector General	227,000
33	ii.	Other operating expenses	4,013,000
34	H.	Materials and supplies	3,600,000
35	I.	Donations, subsidies and other distributions (including court sentences)	4,295,000
36	i.	Distributions to agencies that respond to 9-1-1	
37		emergency calls	4,295,000
38	J.	Equipment purchases	5,342,000

SPECIAL STATE FUNDS, OWN REVENUE, AND OTHER INCOME

1			
2	K.	Federal fund matching	200,000
3	L.	Payments of current and prior period obligations	456,000
4	i.	Payments to PREPA	376,000
5	ii.	Payments of current and prior period obligations	80,000
6	Total Department of Public Safety		52,315,000
7			
8	1.1	Government Board of the 911 Service	
9	A.	Payroll	9,485,000
10	i.	Salaries	5,642,000
11	ii.	Salaries for trust employees	553,000
12	iii.	Overtime	-
13	iv.	Christmas bonus	-
14	v.	Healthcare	859,000
15	vi.	Other benefits	2,378,000
16	vii.	Early retirement benefits & Voluntary Transition Programs	53,000
17	viii.	Other payroll	-
18	B.	Payments to PayGo	258,000
19	C.	Facilities and utility payments	460,000
20	i.	Payments to PREPA	145,000
21	ii.	Payments to PRASA	13,000
22	iii.	Other facilities costs	302,000
23	D.	Purchased services	2,188,000
24	i.	Payments for PRIMAS	136,000
25	ii.	Leases (excluding PBA)	733,000
26	iii.	Maintenance & Repairs	930,000
27	iv.	Other purchased services	389,000
28	E.	Transportation	10,000
29	F.	Professional services	352,000
30	i.	Legal professional services	120,000
31	ii.	Finance and accounting professional services	26,000
32	iii.	Information technology (IT) professional services	72,000
33	iv.	Other professional services	134,000
34	G.	Other operating expenses	2,270,000
35	i.	Payment to the Office of the Inspector General	218,000
36	ii.	Other operating expenses	2,052,000
37	H.	Materials and supplies	50,000
38	I.	Donations, subsidies and other distributions (including court sentences)	4,295,000

SPECIAL STATE FUNDS, OWN REVENUE, AND OTHER INCOME

1			
2	i.	Distributions to agencies that respond to 9-1-1	
3		emergency calls	4,295,000
4		Total Government Board of the 911 Service	19,368,000
5			
6	1.2	Puerto Rico Police Bureau	
7	A.	Payroll	7,355,000
8	i.	Salaries	-
9	ii.	Salaries for trust employees	-
10	iii.	Overtime	7,355,000
11	iv.	Christmas bonus	-
12	v.	Healthcare	-
13	vi.	Other benefits	-
14	vii.	Early retirement benefits & Voluntary Transition Programs	-
15	viii.	Other payroll	-
16	B.	Purchased services	780,000
17	i.	Maintenance & Repairs	506,000
18	ii.	Other purchased services	274,000
19	C.	Transportation	40,000
20	D.	Professional services	201,000
21	i.	Legal professional services	34,000
22	ii.	Information technology (IT) professional services	92,000
23	iii.	Other professional services	75,000
24	E.	Other operating expenses	788,000
25	i.	Payment to the Office of the Inspector General	9,000
26	ii.	Other operating expenses	779,000
27	F.	Materials and supplies	930,000
28	G.	Equipment purchases	1,568,000
29		Total Puerto Rico Police Bureau	11,662,000
30			
31	1.3	Emergency Medical Corps Bureau	
32	A.	Payroll	1,362,000
33	i.	Salaries	82,000
34	ii.	Salaries for trust employees	141,000
35	iii.	Overtime	52,000
36	iv.	Christmas bonus	-
37	v.	Healthcare	3,000
38	vi.	Other benefits	1,084,000

SPECIAL STATE FUNDS, OWN REVENUE, AND OTHER INCOME

1			
2	vii.	Early retirement benefits & Voluntary Transition Programs	-
3	viii.	Other payroll	-
4	B.	Facilities and utility payments	1,340,000
5	i.	Payments to PREPA	113,000
6	ii.	Payments to PRASA	117,000
7	iii.	Other facilities costs	1,110,000
8	C.	Purchased services	1,335,000
9	i.	Leases (excluding PBA)	600,000
10	ii.	Maintenance & Repairs	625,000
11	iii.	Other purchased services	110,000
12	D.	Professional services	1,059,000
13	i.	Legal professional services	176,000
14	ii.	Finance and accounting professional services	516,000
15	iii.	Medical professional services	367,000
16	E.	Other operating expenses	45,000
17	F.	Materials and supplies	1,371,000
18	G.	Equipment purchases	1,948,000
19	H.	Payments of current and prior period obligations	80,000
20		Total Emergency Medical Corps Bureau	8,540,000

1.4 Fire Bureau of Puerto Rico

23	A.	Payroll	3,127,000
24	i.	Salaries	432,500
25	ii.	Salaries for trust employees	-
26	iii.	Overtime	-
27	iv.	Christmas bonus	-
28	v.	Healthcare	28,000
29	vi.	Other benefits	61,000
30	vii.	Early retirement benefits & Voluntary Transition Programs	-
31	viii.	Other payroll	-
32	ix.	Salary increases as provided by Law 181-2019	2,605,500
33	B.	Facilities and utility payments	1,282,000
34	i.	Payments to PREPA	421,000
35	ii.	Other facilities costs	861,000
36	C.	Purchased services	318,000
37	i.	Payments for PRIMAS	23,000
38	ii.	Leases (excluding PBA)	69,000

SPECIAL STATE FUNDS, OWN REVENUE, AND OTHER INCOME

1			
2	iii.	Maintenance & Repairs	192,000
3	iv.	Other purchased services	34,000
4	D.	Transportation	116,000
5	E.	Professional services	18,000
6	i.	Finance and accounting professional services	18,000
7	F.	Other operating expenses	1,037,000
8	G.	Materials and supplies	1,046,000
9	H.	Equipment purchases	1,826,000
10	I.	Federal fund matching	200,000
11	J.	Payments of current and prior period obligations	376,000
12		Total Fire Bureau of Puerto Rico	9,346,000
13			
14	1.5	Bureau of Forensic Sciences Institute	
15	A.	Professional services	455,000
16	i.	Legal professional services	56,000
17	ii.	Finance and accounting professional services	294,000
18	iii.	Medical professional services	105,000
19		Total Bureau of Forensic Sciences Institute	455,000
20			
21	1.6	Bureau of Emergency and Disaster Management	
22	A.	Other operating expenses	100,000
23	B.	Materials and supplies	203,000
24		Total Bureau of Emergency and Disaster Management	303,000
25			
26	1.7	Shared Services for the Department of Public Safety	
27	A.	Payroll	2,641,000
28	i.	Salaries	1,784,000
29	ii.	Salaries for trust employees	321,000
30	iii.	Overtime	-
31	iv.	Christmas bonus	-
32	v.	Healthcare	248,000
33	vi.	Other benefits	288,000
34	vii.	Early retirement benefits & Voluntary Transition Programs	-
35	viii.	Other payroll	-
36		Total Shared Services for the Department of Public Safety	2,641,000
37		Subtotal Department of Public Safety	52,315,000
38			-

SPECIAL STATE FUNDS, OWN REVENUE, AND OTHER INCOME

1			
2	II	Health	
3	2.	Puerto Rico Health Insurance Administration	
4	A.	Payments to PayGo	-
5	B.	Facilities and utility payments	50,000
6	i.	Payments to PREPA	12,000
7	ii.	Other facilities costs	38,000
8	C.	Purchased services	308,000
9	i.	Payments for PRIMAS	80,000
10	ii.	Leases (excluding PBA)	89,000
11	iii.	Maintenance & Repairs	14,000
12	iv.	Other purchased services	125,000
13	D.	Transportation	26,000
14	E.	Professional services	5,096,000
15	i.	Legal professional services	413,000
16	ii.	Finance and accounting professional services	1,339,000
17	iii.	Information technology (IT) professional services	566,000
18	iv.	Medical professional services	2,778,000
19	F.	Other operating expenses	2,796,000
20	G.	Materials and supplies	10,000
21	H.	Media and advertisements	2,000
22	I.	Social well-being for Puerto Rico	308,511,000
23	i.	To pay for health insurance as provided in Law 72-1993,	
24		as amended	308,511,000
25	Total Puerto Rico Health Insurance Administration		316,799,000
26			
27	3.	Department of Health	
28	A.	Payroll	9,974,000
29	i.	Salaries	5,860,000
30	ii.	Salaries for trust employees	570,000
31	iii.	Overtime	993,000
32	iv.	Christmas bonus	-
33	v.	Healthcare	563,000
34	vi.	Other benefits	1,081,000
35	vii.	Early retirement benefits & Voluntary Transition Programs	-
36	viii.	Other payroll	907,000
37	B.	Payments to PayGo	1,456,000
38	C.	Facilities and utility payments	10,847,000

SPECIAL STATE FUNDS, OWN REVENUE, AND OTHER INCOME

1			
2	i.	Payments to PREPA	423,000
3	ii.	Payments to PRASA	18,000
4	iii.	Payments to PBA	35,000
5	iv.	For payments to Medical Services Administration	
6		(ASEM) for invoiced services provided	10,064,000
7	v.	Other facilities costs	307,000
8	D.	Purchased services	22,976,000
9	i.	Payments for PRIMAS	245,000
10	ii.	Leases (excluding PBA)	2,990,000
11	iii.	Maintenance & Repairs	4,278,000
12	iv.	Other purchased services	15,463,000
13	E.	Transportation	735,000
14	F.	Professional services	20,835,000
15	i.	Legal professional services	7,000
16	ii.	Finance and accounting professional services	39,000
17	iii.	Information technology (IT) professional services	385,000
18	iv.	Medical professional services	20,385,000
19	v.	Labor and human resources professional services	19,000
20	G.	Materials and supplies	26,777,000
21	H.	Equipment purchases	1,507,000
22	I.	Media and advertisements	112,000
23	J.	Donations, subsidies and other distributions (including court sentences)	18,219,000
24	i.	For state funding of community health centers that receive federal grants	
25		under Section 330 of the Public Health Service Act	18,219,000
26	K.	Appropriations to non-governmental entities	510,000
27	L.	Payments of current and prior period obligations	1,953,000
28	M.	Other operating expenses	4,247,000
29	i.	Payment to the Office of the Inspector General	56,000
30	ii.	Other operating expenses	4,191,000
31		Total Department of Health	120,148,000

3.1 Pediatric University Hospital within Department of Health

34	A.	Payroll	2,354,000
35	i.	Salaries	1,206,000
36	ii.	Salaries for trust employees	82,000
37	iii.	Overtime	409,000
38	iv.	Christmas bonus	-

SPECIAL STATE FUNDS, OWN REVENUE, AND OTHER INCOME

1			
2	v.	Healthcare	92,000
3	vi.	Other benefits	226,000
4	vii.	Early retirement benefits & Voluntary Transition Programs	-
5	viii.	Other payroll	339,000
6	B.	Payments to PayGo	634,000
7	C.	Facilities and utility payments	11,000
8	D.	Purchased services	7,144,000
9	i.	Leases (excluding PBA)	384,000
10	ii.	Maintenance & Repairs	1,744,000
11	iii.	Other purchased services	5,016,000
12	E.	Transportation	12,000
13	F.	Professional services	2,534,000
14	i.	Finance and accounting professional services	31,000
15	ii.	Information technology (IT) professional services	34,000
16	iii.	Medical professional services	2,469,000
17	G.	Materials and supplies	6,760,000
18	H.	Equipment purchases	188,000
19	I.	Payments of current and prior period obligations	483,000
20	J.	Other operating expenses	1,689,000
21	Total Pediatric University Hospital within Department of Health		21,809,000

22

3.2 Adults University Hospital within Department of Health

24	A.	Payroll	3,256,000
25	i.	Salaries	1,697,000
26	ii.	Salaries for trust employees	-
27	iii.	Overtime	584,000
28	iv.	Christmas bonus	-
29	v.	Healthcare	166,000
30	vi.	Other benefits	334,000
31	vii.	Early retirement benefits & Voluntary Transition Programs	-
32	viii.	Other payroll	475,000
33	B.	Payments to PayGo	633,000
34	C.	Facilities and utility payments	10,341,000
35	i.	Payments to PREPA	237,000
36	ii.	For payments to Medical Services Administration	
37		(ASEM) for invoiced services provided	10,064,000
38	iii.	Other facilities costs	40,000

SPECIAL STATE FUNDS, OWN REVENUE, AND OTHER INCOME

1			
2	D.	Purchased services	8,952,000
3	i.	Leases (excluding PBA)	392,000
4	ii.	Maintenance & Repairs	783,000
5	iii.	Other purchased services	7,777,000
6	E.	Transportation	11,000
7	F.	Professional services	4,252,000
8	i.	Medical professional services	4,252,000
9	G.	Materials and supplies	6,127,000
10	H.	Other operating expenses	953,000
11		Total Adults University Hospital within Department of Health	34,525,000

3.3 Bayamón University Hospital within Department of Health

14	A.	Payroll	131,000
15	i.	Salaries	47,000
16	ii.	Salaries for trust employees	68,000
17	iii.	Overtime	-
18	iv.	Christmas bonus	-
19	v.	Healthcare	5,000
20	vi.	Other benefits	11,000
21	vii.	Early retirement benefits & Voluntary Transition Programs	-
22	viii.	Other payroll	-
23	B.	Payments to PayGo	-
24	C.	Purchased services	2,167,000
25	i.	Leases (excluding PBA)	449,000
26	ii.	Maintenance & Repairs	594,000
27	iii.	Other purchased services	1,124,000
28	D.	Professional services	5,240,000
29	i.	Legal professional services	7,000
30	ii.	Information technology (IT) professional services	122,000
31	iii.	Medical professional services	5,111,000
32	E.	Materials and supplies	2,125,000
33	F.	Equipment purchases	242,000
34	G.	Media and advertisements	9,000
35	H.	Payments of current and prior period obligations	624,000
36	I.	Other operating expenses	593,000
37		Total Bayamón University Hospital within Department of Health	11,131,000

SPECIAL STATE FUNDS, OWN REVENUE, AND OTHER INCOME

1			
2	3.4 Other Programs within Department of Health		
3	A. Payroll		4,233,000
4	i. Salaries	2,910,000	
5	ii. Salaries for trust employees	420,000	
6	iii. Overtime	-	
7	iv. Christmas bonus	-	
8	v. Healthcare	300,000	
9	vi. Other benefits	510,000	
10	vii. Early retirement benefits & Voluntary Transition Programs	-	
11	viii. Other payroll	93,000	
12	B. Payments to PayGo		189,000
13	C. Facilities and utility payments		495,000
14	i. Payments to PREPA	186,000	
15	ii. Payments to PRASA	18,000	
16	iii. Payments to PBA	35,000	
17	iv. Other facilities costs	256,000	
18	D. Purchased services		4,713,000
19	i. Payments for PRIMAS	245,000	
20	ii. Leases (excluding PBA)	1,765,000	
21	iii. Maintenance & Repairs	1,157,000	
22	iv. Other purchased services	1,546,000	
23	E. Transportation		712,000
24	F. Professional services		8,809,000
25	i. Finance and accounting professional services	8,000	
26	ii. Information technology (IT) professional services	229,000	
27	iii. Medical professional services	8,553,000	
28	iv. Labor and human resources professional services	19,000	
29	G. Materials and supplies		11,765,000
30	H. Equipment purchases		1,077,000
31	I. Media and advertisements		103,000
32	J. Donations, subsidies and other distributions (including court sentences)		18,219,000
33	i. For state funding of community health centers that receive federal grants		
34	under Section 330 of the Public Health Service Act	18,219,000	
35	K. Appropriations to non-governmental entities		510,000
36	L. Payments of current and prior period obligations		846,000
37	M. Other operating expenses		1,012,000
38	i. Payment to the Office of the Inspector General	56,000	

SPECIAL STATE FUNDS, OWN REVENUE, AND OTHER INCOME

1			
2	ii.	Other operating expenses	956,000
3		Total Other Programs within Department of Health	52,683,000
4			
5	4.	Medical Services Administration of Puerto Rico	
6	A.	Payroll	90,663,000
7	i.	Salaries	56,140,000
8	ii.	Salaries for trust employees	1,772,000
9	iii.	Overtime	5,945,000
10	iv.	Christmas bonus	-
11	v.	Healthcare	9,794,000
12	vi.	Other benefits	8,359,000
13	vii.	Early retirement benefits & Voluntary Transition Programs	4,285,000
14	viii.	Other payroll	4,368,000
15	B.	Payments to PayGo	2,602,000
16	C.	Facilities and utility payments	4,136,000
17	i.	Payments to PREPA	3,486,000
18	ii.	Other facilities costs	650,000
19	D.	Purchased services	10,225,000
20	i.	Leases (excluding PBA)	2,096,000
21	ii.	Maintenance & Repairs	4,430,000
22	iii.	Other purchased services	2,461,000
23	iv.	Payments for PRIMAS	1,238,000
24	E.	Transportation	56,000
25	F.	Professional services	21,417,000
26	i.	Legal professional services	216,000
27	ii.	Finance and accounting professional services	4,144,000
28	iii.	Information technology (IT) professional services	1,306,000
29	iv.	Medical professional services	15,633,000
30	v.	Other professional services	118,000
31	G.	Other operating expenses	3,745,000
32	i.	Payment to the Office of the Inspector General	19,000
33	ii.	Other operating expenses	3,726,000
34	H.	Materials and supplies	17,410,000
35	I.	Equipment purchases	3,916,000
36	J.	Media and advertisements	1,000
37		Total Medical Services Administration of Puerto Rico	154,171,000
38			

SPECIAL STATE FUNDS, OWN REVENUE, AND OTHER INCOME

1			
2	5. Cardiovascular Center Corporation of Puerto Rico and the Caribbean		
3	A. Payroll		28,212,000
4	i. Salaries	20,859,000	
5	ii. Salaries for trust employees	-	
6	iii. Overtime	674,000	
7	iv. Christmas bonus	-	
8	v. Healthcare	2,300,000	
9	vi. Other benefits	2,442,000	
10	vii. Early retirement benefits & Voluntary Transition Programs	-	
11	viii. Other payroll	1,937,000	
12	B. Payments to PayGo		1,452,000
13	C. Facilities and utility payments		3,916,000
14	i. Payments to PREPA	2,213,000	
15	ii. Payments to PRASA	875,000	
16	iii. Payments to PBA	828,000	
17	D. Purchased services		5,229,000
18	i. Leases (excluding PBA)	613,000	
19	ii. Maintenance & Repairs	1,227,000	
20	iii. Other purchased services	3,389,000	
21	E. Transportation		1,000
22	F. Professional services		5,399,000
23	i. Legal professional services	150,000	
24	ii. Finance and accounting professional services	277,000	
25	iii. Information technology (IT) professional services	3,000	
26	iv. Medical professional services	4,969,000	
27	G. Other operating expenses		2,490,000
28	H. Materials and supplies		28,608,000
29	I. Media and advertisements		26,000
30	J. Donations, subsidies and other distributions (including court sentences)		88,000
31	K. Equipment purchases		600,000
32	Total Cardiovascular Center Corporation of Puerto Rico and the Caribbean		76,021,000
33			
34	6. University of Puerto Rico Comprehensive Cancer Center		
35	A. Payroll		22,613,000
36	i. Salaries	20,885,000	
37	ii. Salaries for trust employees	215,000	
38	iii. Overtime	-	

SPECIAL STATE FUNDS, OWN REVENUE, AND OTHER INCOME

1			
2	iv.	Christmas bonus	-
3	v.	Healthcare	-
4	vi.	Other benefits	1,248,000
5	vii.	Early retirement benefits & Voluntary Transition Programs	-
6	viii.	Other payroll	265,000
7	B.	Facilities and utility payments	987,000
8	i.	Payments to PRASA	100,000
9	ii.	Payments to PREPA	887,000
10	C.	Purchased services	488,000
11	i.	Leases (excluding PBA)	44,000
12	ii.	Maintenance & Repairs	188,000
13	iii.	Other purchased services	256,000
14	D.	Professional services	1,835,000
15	i.	Medical professional services	1,835,000
16	E.	Other operating expenses	766,000
17	Total University of Puerto Rico Comprehensive Cancer Center		26,689,000

18

7. Mental Health and Drug Addiction Services Administration

20	A.	Facilities and utility payments	8,000
21	B.	Purchased services	67,000
22	C.	Transportation	12,000
23	D.	Professional services	5,533,000
24	i.	Medical professional services	5,533,000
25	E.	Other operating expenses	482,000
26	i.	Payment to the Office of the Inspector General	9,000
27	ii.	Other operating expenses	473,000
28	F.	Materials and supplies	211,000
29	G.	Equipment purchases	36,000
30	H.	Media and advertisements	31,000
31	Total Mental Health and Drug Addiction Services Administration		6,380,000

32

**7.1 Rfo Piedras Psychiatric Hospital within Mental Health and Drug
Addiction Services Administration**

35	A.	Professional services	3,860,000
36	i.	Medical professional services	3,860,000
37	B.	Other operating expenses	400,000
38	C.	Materials and supplies	178,000

SPECIAL STATE FUNDS, OWN REVENUE, AND OTHER INCOME

1			
2	Total Río Piedras Psychiatric Hospital within Mental Health and Drug		4,438,000
3			
4	7.2 Other Programs within Mental Health and Drug Addiction Services		
5	Administration		
6	A. Facilities and utility payments		8,000
7	B. Purchased services		67,000
8	C. Transportation		12,000
9	D. Professional services		1,673,000
10	i. Medical professional services	1,673,000	
11	E. Other operating expenses		82,000
12	i. Payment to the Office of the Inspector General	9,000	
13	ii. Other operating expenses	73,000	
14	F. Materials and supplies		33,000
15	G. Equipment purchases		36,000
16	H. Media and advertisements		31,000
17	Total Other Programs within Mental Health and Drug Addiction		
18	Services Administration		1,942,000
19			
20	8. Center for Diabetes Research, Education, and Medical		
21	Services		
22	A. Professional services		310,000
23	i. Legal professional services	20,000	
24	ii. Finance and accounting professional services	70,000	
25	iii. Information technology (IT) professional services	6,000	
26	iv. Medical professional services	199,000	
27	v. Training and education professional services	14,000	
28	vi. Other professional services	1,000	
29	B. Other operating expenses		23,000
30	C. Facilities and utility payments		74,000
31	D. Purchased services		35,000
32	i. Leases (excluding PBA)	6,000	
33	ii. Other purchased services	29,000	
34	E. Transportation		2,000
35	F. Materials and supplies		2,000
36	Total Center for Diabetes Research, Education, and Medical		446,000
37	Subtotal Health		700,654,000
38			-

SPECIAL STATE FUNDS, OWN REVENUE, AND OTHER INCOME

1			
2	III	Education	
3		9. Department of Education	
4	A.	Payroll	958,000
5	i.	Salaries	939,000
6	ii.	Salaries for trust employees	-
7	iii.	Overtime	-
8	iv.	Christmas bonus	-
9	v.	Healthcare	4,000
10	vi.	Other benefits	15,000
11	vii.	Early retirement benefits & Voluntary Transition Programs	-
12	viii.	Other payroll	-
13	B.	Purchased services	840,000
14	i.	Maintenance & Repairs	42,000
15	ii.	Other purchased services	796,000
16	iii.	Leases (excluding PBA)	2,000
17	C.	Transportation	182,000
18	D.	Professional services	9,716,000
19	i.	Information technology (IT) professional services	9,636,000
20	ii.	Other professional services	80,000
21	E.	Other operating expenses	1,297,000
22	i.	Payment to the Office of the Inspector General	19,000
23	ii.	Other operating expenses	1,278,000
24	F.	Materials and supplies	699,000
25	G.	Media and advertisements	50,000
26	H.	Social well-being for Puerto Rico	150,000
27	i.	Scholarships for community schools	150,000
28	I.	Facilities	1,000
29	J.	Equipment purchases	318,000
30	Total Department of Education		14,211,000
31			
32	9.1	Special Education Program within Department of Education	
33	A.	Payroll	-
34	B.	Professional services	8,644,000
35	i.	Information technology (IT) professional services	8,644,000
36	Total Special Education Program within Department of Education		8,644,000
37			
38	9.2	Other programs within the Department of Education	

SPECIAL STATE FUNDS, OWN REVENUE, AND OTHER INCOME

1			
2	A.	Payroll	958,000
3	i.	Salaries	939,000
4	ii.	Salaries for trust employees	-
5	iii.	Overtime	-
6	iv.	Christmas bonus	-
7	v.	Healthcare	4,000
8	vi.	Other benefits	15,000
9	vii.	Early retirement benefits & Voluntary Transition Programs	-
10	viii.	Other payroll	-
11	B.	Purchased services	840,000
12	i.	Maintenance & Repairs	42,000
13	ii.	Other purchased services	796,000
14	iii.	Leases (excluding PBA)	2,000
15	C.	Transportation	182,000
16	D.	Professional services	1,072,000
17	i.	Information technology (IT) professional services	992,000
18	ii.	Other professional services	80,000
19	E.	Other operating expenses	1,297,000
20	i.	Payment to the Office of the Inspector General	19,000
21	ii.	Other operating expenses	1,278,000
22	F.	Materials and supplies	699,000
23	G.	Media and advertisements	50,000
24	H.	Social well-being for Puerto Rico	150,000
25	i.	Scholarships for community schools	150,000
26	I.	Facilities	1,000
27	J.	Equipment purchases	318,000
28	Total other programs within the Department of Education		5,567,000
29	Subtotal Education		14,211,000
30			-
31	IV	Courts & Legislature	
32	10.	The General Court of Justice	
33	A.	Other operating expenses	18,000
34	B.	Undistributed appropriations	14,000,000
35	Total The General Court of Justice		14,018,000
36	Subtotal Courts & Legislature		14,018,000
37			-
38	V	Families & Children	

SPECIAL STATE FUNDS, OWN REVENUE, AND OTHER INCOME

1			
2	11. Child Support Administration (ASUME)		
3	A. Undistributed appropriations		8,000
4	Total Child Support Administration (ASUME)		8,000
5	Subtotal Families & Children		8,000
6			-
7	VI Custody Accounts		
8	12. Appropriations under the custody of the Treasury		
9	A. Payments to PayGo		347,432,000
10	Total Appropriations under the custody of the Treasury		347,432,000
11			
12	13. Appropriations under the custody of the OMB		
13	A. Payroll		4,125,000
14	i. Incentive reserve for the Department of Economic Development		
15	and Commerce (DDEC) milestone completion	4,125,000	
16	B. Facilities and utility payments		546,000
17	i. Payments to PRASA - incentive reserve for DDEC milestone		
18	completion	1,000	
19	ii. Payments to PBA - incentive reserve for DDEC milestone		
20	completion	545,000	
21	C. Purchased services		1,000
22	i. Payments to PRIMAS - incentive reserve for DDEC milestone	1,000	
23	completion		
24	D. Other operating expenses		2,328,000
25	i. Incentive reserve for the Department of Economic Development		
26	and Commerce (DDEC) milestone completion	2,328,000	
27	Total Appropriations under the custody of the OMB		7,000,000
28	Subtotal Custody Accounts		354,432,000
29			-
30	VII Treasury/Office of the Chief Financial Officer		
31	14. Puerto Rico Department of Treasury		
32	A. Payroll		7,772,000
33	i. Salaries	6,309,000	
34	ii. Salaries for trust employees	355,000	
35	iii. Overtime	-	
36	iv. Christmas bonus	-	
37	v. Healthcare	305,000	
38	vi. Other benefits	692,000	

SPECIAL STATE FUNDS, OWN REVENUE, AND OTHER INCOME

1			
2	vii.	Early retirement benefits & Voluntary Transition Programs	102,000
3	viii.	Other payroll	9,000
4	B.	Facilities and utility payments	2,237,000
5	i.	Payments to PREPA	536,000
6	ii.	Payments to PRASA	124,000
7	iii.	Payments to PBA	1,463,000
8	iv.	Other facilities costs	114,000
9	C.	Purchased services	3,549,000
10	i.	Leases (excluding PBA)	129,000
11	ii.	Maintenance & Repairs	745,000
12	iii.	Other purchased services	2,675,000
13	D.	Transportation	285,000
14	E.	Professional services	3,958,000
15	i.	Legal professional services	165,000
16	ii.	Finance and accounting professional services	963,000
17	iii.	Information technology (IT) professional services	518,000
18	iv.	Other professional services	2,312,000
19	F.	Other operating expenses	5,347,000
20	i.	Costs related to the Administration of Puerto Rico's lottery	3,232,000
21	ii.	Costs related to the Administration of the Electronic Lottery	643,000
22	iii.	Payment to the Office of the Inspector General	112,000
23	iv.	Other operating expenses	1,360,000
24	G.	Materials and supplies	1,315,000
25	H.	Equipment purchases	1,088,000
26	I.	Media and advertisements	2,900,000
27	J.	Undistributed appropriations	5,226,000
28	i.	Costs to prevent tax fraud in accordance with federal	
29		regulation	5,226,000
30	Total Puerto Rico Department of Treasury		33,677,000

15. General Services Administration

33	A.	Payroll	712,000
34	i.	Salaries	306,000
35	ii.	Salaries for trust employees	-
36	iii.	Overtime	-
37	iv.	Christmas bonus	-
38	v.	Healthcare	-

SPECIAL STATE FUNDS, OWN REVENUE, AND OTHER INCOME

1			
2	vi.	Other benefits	-
3	vii.	Early retirement benefits & Voluntary Transition Programs	406,000
4	viii.	Other payroll	-
5	B.	Facilities and utility payments	456,000
6	i.	Payments to PREPA	106,000
7	ii.	Payments to PRASA	16,000
8	iii.	Payments to PBA	334,000
9	C.	Purchased services	730,000
10	i.	Payments for PRIMAS	311,000
11	ii.	Other purchased services	419,000
12	D.	Professional services	1,957,000
13	i.	Legal professional services	649,000
14	ii.	Finance and accounting professional services	1,102,000
15	iii.	Other professional services	206,000
16	E.	Other operating expenses	150,000
17	i.	Payment to the Office of the Inspector General	150,000
18		Total General Services Administration	4,005,000

**16. Human Resources Management &
Transformation**

22	A.	Payroll	499,000
23	i.	Salaries	303,000
24	ii.	Salaries for trust employees	72,000
25	iii.	Overtime	-
26	iv.	Christmas bonus	-
27	v.	Healthcare	-
28	vi.	Other benefits	6,000
29	vii.	Early retirement benefits & Voluntary Transition Programs	-
30	viii.	Other payroll	118,000
31	B.	Facilities and utility payments	8,000
32	C.	Purchased services	99,000
33	i.	Payments for PRIMAS	8,000
34	ii.	Maintenance & Repairs	6,000
35	iii.	Other purchased services	85,000
36	D.	Transportation	4,000
37	E.	Professional services	260,000
38	i.	Legal professional services	38,000

SPECIAL STATE FUNDS, OWN REVENUE, AND OTHER INCOME

1			
2	ii.	Finance and accounting professional services	38,000
3	iii.	Medical professional services	6,000
4	iv.	Other professional services	178,000
5	F.	Other operating expenses	128,000
6	G.	Materials and supplies	38,000
7	H.	Equipment purchases	37,000
8	I.	Media and advertisements	12,000
9	J.	Donations, subsidies and other distributions (including court sentences)	6,000
10		Total Human Resources Management &	1,091,000

11

17. Office of Management and Budget

13	A.	Payroll	323,000
14	i.	Salaries	287,000
15	ii.	Salaries for trust employees	-
16	iii.	Overtime	-
17	iv.	Christmas bonus	-
18	v.	Healthcare	8,000
19	vi.	Other benefits	28,000
20	vii.	Early retirement benefits & Voluntary Transition Programs	-
21	viii.	Other payroll	-
22	B.	Facilities and utility payments	40,000
23	C.	Purchased services	259,000
24	D.	Professional services	100,000
25	i.	Finance and accounting professional services	100,000
26	E.	Other operating expenses	236,000
27	F.	Materials and supplies	110,000
28	G.	Equipment purchases	15,000
29	H.	Undistributed appropriations	1,000,000
30	i.	Services for prior governors	1,000,000
31		Total Office of Management and Budget	2,083,000

Subtotal Treasury/Office of the Chief Financial Officer 40,856,000

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VIII Executive Office

18. Public Building Authority

36	A.	Payroll	56,065,000
37	i.	Salaries	35,859,000
38	ii.	Salaries for trust employees	2,824,000

SPECIAL STATE FUNDS, OWN REVENUE, AND OTHER INCOME

1			
2	iii.	Overtime	741,000
3	iv.	Christmas bonus	-
4	v.	Healthcare	183,000
5	vi.	Other benefits	8,389,000
6	vii.	Early retirement benefits & voluntary transition programs	8,069,000
7	viii.	Other payroll	-
8	B.	Payments to PayGo	23,774,000
9	C.	Facilities and utility payments	16,494,000
10	i.	Payments to PREPA	13,402,000
11	ii.	Payments to PRASA	1,968,000
12	iii.	Other facilities costs	1,124,000
13	D.	Purchased services	24,278,000
14	i.	Payments for PRIMAS	12,000,000
15	ii.	Leases (excluding PBA)	1,000,000
16	iii.	Maintenance & Repairs	9,214,000
17	iv.	Other purchased services	2,064,000
18	E.	Transportation	700,000
19	F.	Professional services	1,211,000
20	i.	Legal professional services	273,000
21	ii.	Finance and accounting professional services	422,000
22	iii.	Information Technology (IT) professional services	86,000
23	iv.	Engineering and architecture professional services	161,000
24	v.	Title III professional fees	43,000
25	vi.	Other professional services	226,000
26	G.	Materials and supplies	301,000
27	H.	Donations, subsidies and other distributions (including court sentences)	3,163,000
28	i.	Title III related costs	3,163,000
29	I.	Other operating expenses	682,000
30	i.	Payment to the Office of the Inspector General	79,000
31	ii.	Other operating expenses	603,000
32	J.	Capital expenditures	2,000,000
33		Total Public Building Authority	128,668,000
34			
35		19. Puerto Rico Infrastructure Financing Authority	
36	A.	Facilities and utility payments	1,404,000
37	i.	Payments to PREPA	999,000
38	ii.	Payments to PRASA	400,000

SPECIAL STATE FUNDS, OWN REVENUE, AND OTHER INCOME

1			
2	iii.	Other facilities costs	5,000
3	B.	Purchased services	2,983,000
4	i.	Payments for PRIMAS	894,000
5	ii.	Other purchased services	2,089,000
6	C.	Professional services	578,000
7	i.	Legal professional services	101,000
8	ii.	Finance and accounting professional services	192,000
9	iii.	Information Technology (IT) professional services	24,000
10	iv.	Training and education professional services	16,000
11	v.	Engineering and architecture professional services	61,000
12	vi.	Other professional services	184,000
13	D.	Other operating expenses	15,000
14	E.	Materials and supplies	57,000
15	F.	Equipment purchases	350,000
16	Total Puerto Rico Infrastructure Financing Authority		5,387,000

17

20. State Historic Preservation Office of Puerto Rico

19	A.	Facilities and utility payments	284,000
20	i.	Payments to PREPA	87,000
21	ii.	Payments to PRASA	184,000
22	iii.	Other facilities costs	13,000
23	B.	Purchased services	401,000
24	i.	Other purchased services	10,000
25	ii.	Maintenance & Repairs	391,000
26	C.	Other operating expenses	324,000
27	D.	Materials and supplies	40,000
28	E.	Media and advertisements	3,000
29	Total State Historic Preservation Office of Puerto Rico		1,052,000

30

21. Puerto Rico Public Private Partnership Authority

32	A.	Payroll	272,000
33	i.	Salaries	22,000
34	ii.	Salaries for trust employees	250,000
35	iii.	Overtime	-
36	iv.	Christmas bonus	-
37	v.	Healthcare	-
38	vi.	Other benefits	-

SPECIAL STATE FUNDS, OWN REVENUE, AND OTHER INCOME

1			
2		vii. Early retirement benefits & voluntary transition programs	-
3		viii. Other payroll	-
4	B.	Professional services	9,849,000
5	i.	Professional services related to the PREPA transaction	9,849,000
6	C.	Other operating expenses	155,000
7	i.	Payment to the Office of the Inspector General	9,000
8	ii.	Other operating expenses	146,000
9		Total Puerto Rico Public Private Partnership Authority	10,276,000
10		Subtotal Executive Office	145,383,000
11			-
12	IX	Public Works	
13		22. Puerto Rico Ports Authority	
14	A.	Payroll	22,918,000
15	i.	Salaries	13,984,000
16	ii.	Salaries for trust employees	890,000
17	iii.	Overtime	1,700,000
18	iv.	Christmas bonus	-
19	v.	Healthcare	2,256,000
20	vi.	Other benefits	1,571,000
21	vii.	Early retirement benefits & voluntary transition programs	996,000
22	viii.	Other payroll	1,521,000
23	B.	Payments to PayGo	24,945,000
24	C.	Facilities and utility payments	8,402,000
25	i.	Payments to PREPA	3,507,000
26	ii.	Payments to PRASA	4,581,000
27	iii.	Other facilities costs	314,000
28	D.	Purchased services	2,960,000
29	i.	Leases (excluding PBA)	304,000
30	ii.	Maintenance & Repairs	2,511,000
31	iii.	Other purchased services	145,000
32	E.	Transportation	237,000
33	F.	Professional services	12,371,000
34	i.	Engineering and architecture professional services	12,371,000
35	G.	Other operating expenses	1,380,000
36	i.	Payment to the Office of the Inspector General	528,000
37	ii.	Other operating expenses	852,000
38	H.	Materials and supplies	1,389,000

SPECIAL STATE FUNDS, OWN REVENUE, AND OTHER INCOME

1			
2	I.	Media and advertisements	24,000
3	J.	Equipment purchases	440,000
4	K.	Payments of current and prior period obligations	2,089,000
5	i.	Payments to PRASA	1,316,000
6	ii.	Payments to PREPA	773,000
7		Total Puerto Rico Ports Authority	77,155,000
8			
9	23.	Department of Transportation and Public Works	
10	A.	Payroll	16,768,000
11	i.	Salaries	12,467,000
12	ii.	Salaries for trust employees	986,000
13	iii.	Overtime	16,000
14	iv.	Christmas bonus	-
15	v.	Healthcare	950,000
16	vi.	Other benefits	1,932,000
17	vii.	Early retirement benefits & voluntary transition programs	417,000
18	viii.	Other payroll	-
19	B.	Payments to PayGo	2,335,000
20	C.	Facilities and utility payments	1,736,000
21	i.	Payments to PREPA	233,000
22	ii.	Payments to PRASA	521,000
23	iii.	Other facilities costs	982,000
24	D.	Purchased services	12,144,000
25	i.	Payments for PRIMAS	103,000
26	ii.	Leases (excluding PBA)	4,780,000
27	iii.	Maintenance & Repairs	429,000
28	iv.	Other purchased services	6,832,000
29	E.	Transportation	657,000
30	F.	Professional services	15,196,000
31	i.	Electronic Ticketing Program	11,300,000
32	ii.	Legal professional services	837,000
33	iii.	Finance and accounting professional services	838,000
34	iv.	Information technology (IT) professional services	2,006,000
35	v.	Medical professional services	215,000
36	G.	Other operating expenses	3,757,000
37	i.	Payment to the Office of the Inspector General	37,000
38	ii.	Other operating expenses	3,720,000

SPECIAL STATE FUNDS, OWN REVENUE, AND OTHER INCOME

1			
2	H.	Materials and supplies	2,311,000
3	I.	Equipment purchases	759,000
4	J.	Media and advertisements	40,000
5	Total Department of Transportation and Public Works		55,703,000

6			
7	24. Puerto Rico Integrated Transit Authority		
8	A.	Payroll	27,782,000
9	i.	Salaries	15,184,000
10	ii.	Salaries for trust employees	1,993,000
11	iii.	Overtime	2,304,000
12	iv.	Christmas bonus	-
13	v.	Healthcare	6,244,000
14	vi.	Other benefits	2,057,000
15	vii.	Early retirement benefits & voluntary transition programs	-
16	viii.	Other payroll	-
17	B.	Payments to PayGo	2,075,000
18	C.	Facilities and utility payments	3,490,000
19	i.	Payments to PREPA	3,172,000
20	ii.	Payments to PRASA	302,000
21	iii.	Other facilities costs	16,000
22	D.	Purchased services	3,668,000
23	i.	Other purchased services	131,000
24	i.	Payments for PRIMAS	3,537,000
25	E.	Transportation	2,000
26	F.	Professional services	210,000
27	i.	Finance and accounting professional services	210,000
28	G.	Other operating expenses	23,000
29	i.	Payment to the Office of the Inspector General	9,000
30	ii.	Other operating expenses	14,000
31	H.	Materials and supplies	106,000
32	I.	Equipment purchases	9,000
33	Total Puerto Rico Integrated Transit Authority		37,365,000

34			
35	25. Puerto Rico Traffic Safety Commission		
36	A.	Payroll	1,003,000
37	i.	Salaries	557,000
38	ii.	Salaries for trust employees	315,000

SPECIAL STATE FUNDS, OWN REVENUE, AND OTHER INCOME

1				
2	iii.	Overtime	-	
3	iv.	Christmas bonus	-	
4	v.	Healthcare	33,000	
5	vi.	Other benefits	98,000	
6	vii.	Early retirement benefits & voluntary transition programs	-	
7	viii.	Other payroll	-	
8	B.	Payments to PayGo		221,000
9	C.	Facilities and utility payments		21,000
10	i.	Payments to PBA	11,000	
11	ii.	Other facilities costs	10,000	
12	D.	Purchased services		42,000
13	i.	Payments for PRIMAS	11,000	
14	ii.	Maintenance & Repairs	4,000	
15	iii.	Other purchased services	25,000	
16	iv.	Leases (excluding PBA)	2,000	
17	E.	Professional services		33,000
18	i.	Legal professional services	33,000	
19	F.	Other operating expenses		77,000
20	i.	Payment to the Office of the Inspector General	67,000	
21	ii.	Other operating expenses	10,000	
22	G.	Equipment purchases		3,000
23	Total Puerto Rico Traffic Safety Commission			1,400,000
24	Subtotal Public Works			171,623,000
25				-
26	X	Economic Development		
27		26. Department of Economic Development & Commerce		
28	A.	Payroll		27,797,000
29	i.	Salaries	12,918,000	
30	ii.	Salaries for trust employees	1,954,000	
31	iii.	Overtime	127,000	
32	iv.	Christmas bonus	-	
33	v.	Healthcare	1,836,000	
34	vi.	Other benefits	2,474,000	
35	vii.	Early retirement benefits & voluntary transition programs	1,398,000	
36	viii.	Other payroll	503,000	
37	ix.	Salaries related to the short-term cost of Puerto Rico Industrial		
38		Development Company employees	6,587,000	

SPECIAL STATE FUNDS, OWN REVENUE, AND OTHER INCOME

1			
2	B.	Payments to PayGo	9,859,000
3	C.	Facilities and utility payments	4,986,000
4	i.	Payments to PRASA	2,309,000
5	ii.	Payments to PBA	182,000
6	iii.	Payments to PREPA	950,000
7	iv.	Other facilities costs	1,545,000
8	D.	Purchased services	6,841,000
9	i.	Payments for PRIMAS	874,000
10	ii.	Leases (excluding PBA)	2,201,000
11	iii.	Maintenance & Repairs	735,000
12	iv.	Other purchased services	3,031,000
13	E.	Transportation	670,000
14	F.	Professional services	6,861,000
15	i.	Legal professional services	1,595,000
16	ii.	Finance and accounting professional services	831,000
17	iii.	Information technology (IT) professional services	1,194,000
18	iv.	Engineering and architecture professional services	197,000
19	v.	Labor and human resources professional services	300,000
20	vi.	Other professional services	2,744,000
21	G.	Other operating expenses	13,602,000
22	i.	Incentives paid to airlines to increase tourism in Puerto	
23		Rico	5,000,000
24	ii.	To increase exposure on the island for the Puerto Rico	
25		Tourism Company at major special events	2,500,000
26	iii.	To comply with the four-year contract with the PGA	
27		tour played in Puerto Rico	1,800,000
28	iv.	To comply with the four-year contract with the	
29		Florida Caribbean Cruise Association yearly event	750,000
30	v.	To contribute to the Caribbean Classic Equestrian Event,	
31		as provided by Law 192-2004	500,000
32	vi.	Payment to the Office of the Inspector General	541,000
33	vii.	Other operating expenses	2,511,000
34	H.	Materials and supplies	419,000
35	I.	Equipment purchases	450,000
36	J.	Media and advertisements	4,832,000
37	K.	Social well-being for Puerto Rico	3,348,000
38	L.	Appropriations to non-governmental entities	29,031,000

SPECIAL STATE FUNDS, OWN REVENUE, AND OTHER INCOME

1			
2		Total Department of Economic Development & Commerce	108,696,000
3			
4	26.1	Puerto Rico Tourism Company within Department of Economic	
5		Development and Commerce of Puerto Rico	
6	A.	Payroll	8,316,000
7	i.	Salaries	5,230,000
8	ii.	Salaries for trust employees	-
9	iii.	Overtime	125,000
10	iv.	Christmas bonus	-
11	v.	Healthcare	866,000
12	vi.	Other benefits	1,079,000
13	vii.	Early retirement benefits & voluntary transition programs	633,000
14	viii.	Other payroll	383,000
15	B.	Payments to PayGo	5,880,000
16	C.	Facilities and utility payments	1,774,000
17	i.	Payments to PREPA	264,000
18	ii.	Payments to PRASA	1,304,000
19	iii.	Other facilities costs	206,000
20	D.	Purchased services	3,110,000
21	i.	Payments for PRIMAS	465,000
22	ii.	Leases (excluding PBA)	1,085,000
23	iii.	Maintenance & Repairs	605,000
24	iv.	Other purchased services	955,000
25	E.	Transportation	330,000
26	F.	Professional services	3,014,000
27	i.	Legal professional services	1,443,000
28	ii.	Finance and accounting professional services	718,000
29	iii.	Information technology (IT) professional services	351,000
30	iv.	Engineering and architecture professional services	197,000
31	v.	Other professional services	305,000
32	G.	Other operating expenses	11,747,000
33	i.	Incentives paid to airlines to increase tourism in Puerto	
34		Rico	5,000,000
35	ii.	To increase exposure on the island for the Puerto Rico	
36		Tourism Company at major special events	2,500,000
37	iii.	To comply with the four-year contract with the PGA	
38		tour played in Puerto Rico	1,800,000

SPECIAL STATE FUNDS, OWN REVENUE, AND OTHER INCOME

1			
2	iv.	To comply with the four-year contract with the	
3		Florida Caribbean Cruise Association yearly event	750,000
4	v.	To contribute to the Caribbean Classic Equestrian Event,	
5		as provided by Law 192-2004	500,000
6	vi.	Payment to the Office of the Inspector General	219,000
7	vii.	Other operating expenses	978,000
8	H.	Materials and supplies	120,000
9	I.	Equipment purchases	17,000
10	J.	Media and advertisements	4,393,000
11	K.	Social well-being for Puerto Rico	3,283,000
12	i.	Distributions to the Convention Center District Authority	
13		associated with room tax collections, as provided in	
14		Law 272-2003	3,283,000
15	L.	Appropriations to non-governmental entities	29,000,000
16	i.	Administrative and contract costs associated with payments to	
17		a destination marketing organization for Puerto Rico, as provided	
18		by Law 17-2017	29,000,000
19	Total Puerto Rico Tourism Company within Department of		
20	Economic Development and Commerce of Puerto Rico		70,984,000
21			
22	26.2	Redevelopment Authority of Roosevelt Roads within	
23		Department of Economic Development and Commerce	
24		of Puerto Rico	
25	A.	Payroll	901,000
26	i.	Salaries	606,000
27	ii.	Salaries for trust employees	206,000
28	iii.	Overtime	-
29	iv.	Christmas bonus	-
30	v.	Healthcare	23,000
31	vi.	Other benefits	66,000
32	vii.	Early retirement benefits & voluntary transition programs	-
33	viii.	Other payroll	-
34	B.	Facilities and utility payments	92,000
35	i.	Payments to PREPA	68,000
36	ii.	Other facilities costs	24,000
37	C.	Purchased services	453,000
38	i.	Leases (excluding PBA)	45,000

SPECIAL STATE FUNDS, OWN REVENUE, AND OTHER INCOME

1			
2	ii.	Maintenance & Repairs	23,000
3	iii.	Other purchased services	385,000
4	D.	Transportation	31,000
5	E.	Materials and supplies	11,000
6	F.	Media and advertisements	2,000
7	G.	Professional services	100,000
8	H.	Equipment purchases	10,000
9	Total Redevelopment Authority of Roosevelt Roads within		
10	Department of Economic Development and Commerce		
11	of Puerto Rico		
12			1,600,000
13	26.3	Other Programs within Department of Economic Development	
14		& Commerce	
15	A.	Payroll	18,580,000
16	i.	Salaries	7,082,000
17	ii.	Salaries for trust employees	1,748,000
18	iii.	Overtime	2,000
19	iv.	Christmas bonus	-
20	v.	Healthcare	947,000
21	vi.	Other benefits	1,329,000
22	vii.	Early retirement benefits & voluntary transition programs	765,000
23	viii.	Other payroll	120,000
24	ix.	Salaries related to the short-term cost of Puerto Rico Industrial	
25		Development Company employees	6,587,000
26	B.	Payments to PayGo	3,979,000
27	C.	Facilities and utility payments	3,120,000
28	i.	Payments to PRASA	1,005,000
29	ii.	Payments to PBA	182,000
30	iii.	Payments to PREPA	618,000
31	iv.	Other facilities costs	1,315,000
32	D.	Purchased services	3,278,000
33	i.	Payments for PRIMAS	409,000
34	ii.	Leases (excluding PBA)	1,071,000
35	iii.	Maintenance & Repairs	107,000
36	iv.	Other purchased services	1,691,000
37	E.	Transportation	309,000
38	F.	Professional services	3,747,000

SPECIAL STATE FUNDS, OWN REVENUE, AND OTHER INCOME

1			
2	i.	Legal professional services	152,000
3	ii.	Finance and accounting professional services	113,000
4	iii.	Information technology (IT) professional services	843,000
5	iv.	Labor and human resources professional services	300,000
6	v.	Other professional services	2,339,000
7	G.	Other operating expenses	1,855,000
8	i.	Payment to the Office of the Inspector General	322,000
9	ii.	Other operating expenses	1,533,000
10	H.	Materials and supplies	288,000
11	I.	Equipment purchases	423,000
12	J.	Media and advertisements	437,000
13	K.	Social well-being for Puerto Rico	65,000
14	L.	Appropriations to non-governmental entities	31,000
15	Total Other Programs within Department of Economic Development		
16	& Commerce		
16			36,112,000
17	Subtotal Economic Development		
17			108,696,000
18			-
19	XI	State	
20	27. Puerto Rico Department of State		
21	A.	Payroll	1,859,000
22	i.	Salaries	1,368,000
23	ii.	Salaries for trust employees	72,000
24	iii.	Overtime	-
25	iv.	Christmas bonus	-
26	v.	Healthcare	60,000
27	vi.	Other benefits	164,000
28	vii.	Early retirement benefits & voluntary transition programs	-
29	viii.	Other payroll	195,000
30	B.	Facilities and utility payments	33,000
31	C.	Purchased services	434,000
32	i.	Leases (excluding PBA)	237,000
33	ii.	Maintenance & Repairs	42,000
34	iii.	Other purchased services	155,000
35	D.	Transportation	66,000
36	E.	Professional services	599,000
37	i.	Legal professional services	539,000
38	ii.	Information technology (IT) professional services	57,000

SPECIAL STATE FUNDS, OWN REVENUE, AND OTHER INCOME

1			
2	iii.	Medical professional services	3,000
3	F.	Other operating expenses	487,000
4	G.	Materials and supplies	96,000
5	H.	Equipment purchases	45,000
6	I.	Media and advertisements	50,000
7		Total Puerto Rico Department of State	3,669,000
8		Subtotal State	3,669,000
9			-
10	XII	Labor	
11		28. Puerto Rico Department of Labor and Human Resources	
12	A.	Payroll	26,526,000
13	i.	Salaries	19,734,000
14	ii.	Salaries for trust employees	1,760,000
15	iii.	Overtime	-
16	iv.	Christmas bonus	-
17	v.	Healthcare	855,000
18	vi.	Other benefits	2,306,000
19	vii.	Early retirement benefits & voluntary transition programs	1,871,000
20	viii.	Other payroll	-
21	B.	Payments to PayGo	4,354,000
22	C.	Facilities and utility payments	1,200,000
23	i.	Payments to PREPA	291,000
24	ii.	Payments to PRASA	237,000
25	iii.	Payments to PBA	335,000
26	iv.	Other facilities costs	337,000
27	D.	Purchased services	2,128,000
28	i.	Payments for PRIMAS	52,000
29	ii.	Leases (excluding PBA)	1,687,000
30	iii.	Maintenance & Repairs	146,000
31	iv.	Other purchased services	243,000
32	E.	Transportation	606,000
33	F.	Professional services	4,150,000
34	i.	Information technology (IT) professional services	3,969,000
35	ii.	Other professional services	181,000
36	G.	Other operating expenses	2,357,000
37	i.	Payment to the Office of the Inspector General	37,000
38	ii.	Other operating expenses	2,320,000

SPECIAL STATE FUNDS, OWN REVENUE, AND OTHER INCOME

1			
2	H.	Materials and supplies	919,000
3	I.	Equipment purchases	215,000
4	J.	Media and advertisements	130,000
5	K.	Donations, subsidies and other distributions (including court sentences)	10,664,000
6	i.	Contributions to municipalities, as provided in Law 52-1991	10,664,000
7	L.	Appropriations to non-governmental entities	9,622,000
8	i.	Contributions to private entities, as provided in Law 52-1991	9,622,000
9	M.	Undistributed appropriations	244,466,000
10	i.	Federal unemployment funds collected and managed	
11		by the Commonwealth	242,516,000
12	ii.	Payments for disability insurance benefits for unemployment workers,	
13		as provided by Law 139-1968	1,418,000
14	iii.	Payments for social security benefits for drivers and other workers,	
15		as provided by Law 428-1950	532,000
16	Total Puerto Rico Department of Labor and Human Resources		307,337,000

29. Vocational Rehabilitation Administration

19	A.	Payroll	417,000
20	i.	Salaries	401,000
21	ii.	Salaries for trust employees	-
22	iii.	Overtime	-
23	iv.	Christmas bonus	-
24	v.	Healthcare	-
25	vi.	Other benefits	16,000
26	vii.	Early retirement benefits & voluntary transition programs	-
27	viii.	Other payroll	-
28	B.	Purchased services	38,000
29	C.	Other operating expenses	109,000
30	D.	Materials and supplies	138,000
31	E.	Appropriations to non-governmental entities	30,000
32	Total Vocational Rehabilitation Administration		732,000

30. Puerto Rico Labor Relations Board

35	A.	Payroll	127,000
36	i.	Salaries	-
37	ii.	Salaries for trust employees	115,000
38	iii.	Overtime	-

SPECIAL STATE FUNDS, OWN REVENUE, AND OTHER INCOME

1			
2	iv.	Christmas bonus	1,000
3	v.	Healthcare	-
4	vi.	Other benefits	8,000
5	vii.	Early retirement benefits & voluntary transition programs	-
6	viii.	Other payroll	3,000
7	B.	Facilities and utility payments	46,000
8	C.	Purchased services	177,000
9	i.	Leases (excluding PBA)	168,000
10	ii.	Maintenance & Repairs	8,000
11	iii.	Other purchased services	1,000
12	D.	Professional services	1,000
13	E.	Other operating expenses	40,000
14	F.	Materials and supplies	4,000
15	G.	Equipment purchases	4,000
16		Total Puerto Rico Labor Relations Board	399,000
17		Subtotal Labor	308,468,000
18			-
19	XIII	Corrections	
20		31. Department of Correction and Rehabilitation	
21	A.	Payroll	-
22	B.	Facilities and utility payments	190,000
23	C.	Purchased services	5,273,000
24	D.	Transportation	1,280,000
25	E.	Other operating expenses	5,735,000
26	i.	Payment to the Office of the Inspector General	19,000
27	ii.	Other operating expenses	5,716,000
28	F.	Materials and supplies	3,705,000
29	G.	Equipment purchases	2,492,000
30		Total Department of Correction and Rehabilitation	18,675,000
31		Subtotal Corrections	18,675,000
32			-
33	XIV	Justice	
34		32. Puerto Rico Department of Justice	
35	A.	Payroll	1,379,000
36	i.	Salaries	1,379,000
37	ii.	Salaries for trust employees	-
38	iii.	Overtime	-

SPECIAL STATE FUNDS, OWN REVENUE, AND OTHER INCOME

1				
2	iv.	Christmas bonus	-	
3	v.	Healthcare	-	
4	vi.	Other benefits	-	
5	vii.	Early retirement benefits & voluntary transition programs	-	
6	viii.	Other payroll	-	
7	B.	Facilities and utility payments		122,000
8	C.	Purchased services		1,887,000
9	i.	Leases (excluding PBA)	629,000	
10	ii.	Maintenance & Repairs	132,000	
11	iii.	Other purchased services	1,126,000	
12	D.	Transportation		81,000
13	E.	Professional services		563,000
14	i.	Legal professional services	563,000	
15	F.	Other operating expenses		566,000
16	i.	Payment to the Office of the Inspector General	37,000	
17	ii.	Other operating expenses	529,000	
18	G.	Materials and supplies		167,000
19	H.	Equipment purchases		250,000
20	I.	Donations, subsidies and other distributions (including court sentences)		428,000
21	i.	Sentence payments to the Confiscation Board	428,000	
22	J.	Appropriations to non-governmental entities		199,000
23	i.	Office of Compensation and Services to Victims		
24		and Witnesses of Crime, provided by Law 183-1998	199,000	
25	K.	Social well-being for Puerto Rico		4,000
26	i.	Summer student scholarships	4,000	
27		Total Puerto Rico Department of Justice		5,646,000
28		Subtotal Justice		5,646,000
29				-
30	XV	Agriculture		
31		33. Agricultural Enterprises Development Administration		
32	A.	Payroll		6,661,000
33	i.	Salaries	5,873,000	
34	ii.	Salaries for trust employees	105,000	
35	iii.	Overtime	-	
36	iv.	Christmas bonus	-	
37	v.	Healthcare	217,000	
38	vi.	Other benefits	466,000	

SPECIAL STATE FUNDS, OWN REVENUE, AND OTHER INCOME

1			
2	vii.	Early retirement benefits & voluntary transition programs	-
3	viii.	Other payroll	-
4	B.	Payments to PayGo	3,691,000
5	C.	Facilities and utility payments	251,000
6	i.	Payments to PREPA	130,000
7	ii.	Payments to PRASA	60,000
8	iii.	Other facilities costs	61,000
9	D.	Purchased services	729,000
10	i.	Leases (excluding PBA)	157,000
11	ii.	Maintenance & Repairs	332,000
12	iii.	Other purchased services	240,000
13	E.	Transportation	1,950,000
14	F.	Professional services	262,000
15	G.	Other operating expenses	47,152,000
16	i.	For purchases of coffee and other merchandise for resale	
17		to Department of Education and other institutions	47,047,000
18	ii.	Other operating expenses	105,000
19	H.	Materials and supplies	167,000
20	I.	Donations, subsidies and other distributions (including court sentences)	103,000
21	i.	Confiscation and donations of agricultural products	103,000
22		Total Agricultural Enterprises Development Administration	60,966,000

34. Agricultural Insurance Corporation

25	A.	Payroll	1,337,000
26	i.	Salaries	723,000
27	ii.	Salaries for trust employees	231,000
28	iii.	Overtime	-
29	iv.	Christmas bonus	-
30	v.	Healthcare	132,000
31	vi.	Other benefits	163,000
32	vii.	Early retirement benefits & voluntary transition programs	88,000
33	viii.	Other payroll	-
34	B.	Payments to PayGo	130,000
35	C.	Facilities and utility payments	20,000
36	D.	Purchased services	485,000
37	i.	Payments for PRIMAS	186,000
38	ii.	Leases (excluding PBA)	5,000

SPECIAL STATE FUNDS, OWN REVENUE, AND OTHER INCOME

1			
2	iii.	Maintenance & Repairs	62,000
3	iv.	Other purchased services	232,000
4	E.	Transportation	18,000
5	F.	Professional services	314,000
6	i.	Legal professional services	66,000
7	ii.	Other professional services	248,000
8	G.	Other operating expenses	581,000
9	H.	Media and advertisements	14,000
10	I.	Equipment purchases	51,000
11		Total Agricultural Insurance Corporation	2,950,000

12

35. Puerto Rico Department of Agriculture

14	A.	Payroll	1,067,000
15	i.	Salaries	890,000
16	ii.	Salaries for trust employees	-
17	iii.	Overtime	-
18	iv.	Christmas bonus	-
19	v.	Healthcare	60,000
20	vi.	Other benefits	117,000
21	vii.	Early retirement benefits & voluntary transition programs	-
22	viii.	Other payroll	-
23	B.	Purchased services	108,000
24	i.	Leases (excluding PBA)	39,000
25	ii.	Maintenance & Repairs	48,000
26	iii.	Other purchased services	21,000
27	C.	Transportation	179,000
28	D.	Other operating expenses	101,000
29	i.	Payment to the Office of the Inspector General	19,000
30	ii.	Other operating expenses	82,000
31	E.	Materials and supplies	164,000
32	F.	Equipment purchases	113,000
33	G.	Facilities and utility payments	95,000
34		Total Puerto Rico Department of Agriculture	1,827,000

35 **Subtotal Agriculture** **65,743,000**

36

XVI Environmental

36. Department of Natural and Environmental Resources

38

SPECIAL STATE FUNDS, OWN REVENUE, AND OTHER INCOME

1			
2	A.	Payroll	6,534,000
3	i.	Salaries	5,050,000
4	ii.	Salaries for trust employees	52,000
5	iii.	Overtime	-
6	iv.	Christmas bonus	-
7	v.	Healthcare	263,000
8	vi.	Other benefits	551,000
9	vii.	Early retirement benefits & voluntary transition programs	618,000
10	viii.	Other payroll	-
11	B.	Facilities and utility payments	2,102,000
12	i.	Fuel and Lubricants	800,000
13	ii.	Telephone services	700,000
14	iii.	Payments to PREPA	87,000
15	iv.	Payments to PRASA	12,000
16	v.	Other facilities costs	503,000
17	C.	Purchased services	5,361,000
18	i.	Leases (excluding PBA)	623,000
19	ii.	Maintenance & Repairs	1,008,000
20	iii.	Payments for PRIMAS	12,000
21	iv.	Other purchased services	3,718,000
22	D.	Transportation	1,320,000
23	E.	Other operating expenses	3,305,000
24	F.	Materials and supplies	1,773,000
25	G.	Equipment purchases	1,448,000
26	H.	Media and advertisements	115,000
27	I.	Donations, subsidies and other distributions (including court sentences)	200,000
28	J.	Professional services	668,000
29	i.	Legal professional services	96,000
30	ii.	Finance and accounting professional services	352,000
31	iii.	Information technology (IT) professional services	10,000
32	iv.	Labor and human resources professional services	4,000
33	v.	Other professional services	206,000
34	J.	Undistributed appropriations	18,024,000
35	i.	Integral use planning for conservation and development of	
36		natural resources	2,226,000
37	ii.	Reforestation, administration and conservation of living resources	534,000
38	iii.	Tire Removal Management Program as provided	

SPECIAL STATE FUNDS, OWN REVENUE, AND OTHER INCOME

1			
2		in Law 41 - 2009	10,554,000
3	iv.	Undistributed appropriations	4,710,000
4		Total Department of Natural and Environmental Resources	40,850,000
5		Subtotal Environmental	40,850,000
6			-
7	XVII	Housing	
8		37. Housing Finance Authority	
9	A.	Payroll	7,032,000
10	i.	Salaries	4,443,000
11	ii.	Salaries for trust employees	-
12	iii.	Overtime	-
13	iv.	Christmas bonus	-
14	v.	Healthcare	1,600,000
15	vi.	Other benefits	899,000
16	vii.	Early retirement benefits & voluntary transition programs	-
17	viii.	Other payroll	90,000
18	B.	Payments to PayGo	22,000
19	C.	Purchased services	5,821,000
20	D.	Professional services	4,354,000
21	i.	Finance and accounting professional services	4,354,000
22	E.	Other operating expenses	3,819,000
23	F.	Donations, subsidies and other distributions (including court sentences)	5,034,000
24	i.	Housing finance Trust	5,034,000
25	G.	Materials and supplies	148,000
26		Total Housing Finance Authority	26,230,000
27			
28		38. Department of Housing	
29	A.	Payroll	685,000
30	i.	Salaries	685,000
31	ii.	Salaries for trust employees	-
32	iii.	Overtime	-
33	iv.	Christmas bonus	-
34	v.	Healthcare	-
35	vi.	Other benefits	-
36	vii.	Early retirement benefits & voluntary transition programs	-
37	viii.	Other payroll	-
38	B.	Payments to PayGo	1,343,000

SPECIAL STATE FUNDS, OWN REVENUE, AND OTHER INCOME

1			
2	C.	Facilities and utility payments	658,000
3	i.	Payments to PREPA	154,000
4	ii.	Payments to PRASA	254,000
5	iii.	Other facilities costs	250,000
6	D.	Purchased services	1,580,000
7	i.	Maintenance & Repairs	1,580,000
8	E.	Transportation	120,000
9	F.	Professional services	2,259,000
10	i.	Legal professional services	554,000
11	ii.	Finance and accounting professional services	538,000
12	iii.	Information technology (IT) professional services	886,000
13	iv.	Medical professional services	33,000
14	v.	Other professional services	248,000
15	G.	Other operating expenses	1,574,000
16	i.	Payment to the Office of the Inspector General	9,000
17	ii.	Other operating expenses	1,565,000
18	H.	Materials and supplies	1,304,000
19	I.	Social well-being for Puerto Rico	9,042,000
20	i.	Subsidy for housing and community development	9,042,000
21	J.	Equipment purchases	329,000
22		Total Department of Housing	18,894,000

23

39. Public Housing Administration

25	A.	Payroll	5,562,000
26	i.	Salaries	5,532,000
27	ii.	Salaries for trust employees	-
28	iii.	Overtime	-
29	iv.	Christmas bonus	-
30	v.	Healthcare	-
31	vi.	Other benefits	-
32	vii.	Early retirement benefits & voluntary transition programs	30,000
33	viii.	Other payroll	-
34	B.	Facilities and utility payments	23,000
35	C.	Payments to PayGo	2,853,000
36	D.	Purchased services	8,255,000
37	E.	Other operating expenses	465,000
38	i.	Payment to the Office of the Inspector General	456,000

SPECIAL STATE FUNDS, OWN REVENUE, AND OTHER INCOME

1			
2	ii.	Other operating expenses	9,000
3	F.	Materials and supplies	-
4		Total Public Housing Administration	17,158,000
5		Subtotal Housing	62,282,000
6			-
7	XVIII	Culture	
8	40.	Fine Arts Center Corporation	
9	A.	Payroll	880,000
10	i.	Salaries	735,000
11	ii.	Salaries for trust employees	-
12	iii.	Overtime	-
13	iv.	Christmas bonus	-
14	v.	Healthcare	74,000
15	vi.	Other benefits	71,000
16	vii.	Early retirement benefits & Voluntary Transition Programs	-
17	viii.	Other payroll	-
18	B.	Payments to PayGo	73,000
19	C.	Facilities and utility payments	434,000
20	i.	Payments to PREPA	307,000
21	ii.	Payments to PRASA	126,000
22	iii.	Other facilities costs	1,000
23	D.	Purchased services	507,000
24	i.	Payments for PRIMAS	247,000
25	ii.	Other purchased services	260,000
26	E.	Professional services	30,000
27	i.	Legal professional services	6,000
28	ii.	Finance and accounting professional services	24,000
29	F.	Materials and supplies	218,000
30	G.	Other operating expenses	94,000
31	i.	Payment to the Office of the Inspector General	19,000
32	ii.	Other operating expenses	75,000
33	H.	Equipment purchases	30,000
34		Total Fine Arts Center Corporation	2,266,000
35			
36	41.	Musical Arts Corporation	
37	A.	Payroll	233,000
38	i.	Salaries	131,000

SPECIAL STATE FUNDS, OWN REVENUE, AND OTHER INCOME

1			
2	ii.	Salaries for trust employees	-
3	iii.	Overtime	-
4	iv.	Christmas bonus	-
5	v.	Healthcare	11,000
6	vi.	Other benefits	91,000
7	vii.	Early retirement benefits & Voluntary Transition Programs	-
8	viii.	Other payroll	-
9	B.	Facilities and utility payments	6,000
10	C.	Purchased services	174,000
11	i.	Leases (excluding PBA)	79,000
12	ii.	Other purchased services	95,000
13	D.	Transportation	25,000
14	E.	Professional services	457,000
15	i.	Legal professional services	142,000
16	ii.	Other professional services	315,000
17	F.	Other operating expenses	30,000
18	G.	Materials and supplies	5,000
19	H.	Equipment purchases	21,000
20	I.	Media and advertisements	33,000
21	J.	Donations, subsidies and other distributions (including court sentences)	2,000
22		Total Musical Arts Corporation	986,000
23			
24	42.	Institute of Puerto Rican Culture	
25	A.	Payroll	-
26	B.	Purchased services	46,000
27	i.	Other purchased services	43,000
28	ii.	Maintenance & Repairs	3,000
29	C.	Transportation	7,000
30	D.	Professional services	343,000
31	E.	Other operating expenses	733,000
32	i.	Payment to the Office of the Inspector General	9,000
33	ii.	Other operating expenses	724,000
34	F.	Materials and supplies	49,000
35	G.	Equipment purchases	695,000
36		Total Institute of Puerto Rican Culture	1,873,000
37		Subtotal Culture	5,125,000
38			-

SPECIAL STATE FUNDS, OWN REVENUE, AND OTHER INCOME

1			
2	XIX	Universities	
3		43. Puerto Rico Conservatory of Music Corporation	
4	A.	Payroll	1,622,000
5	i.	Salaries	1,113,000
6	ii.	Salaries for trust employees	112,000
7	iii.	Overtime	-
8	iv.	Christmas bonus	-
9	v.	Healthcare	313,000
10	vi.	Other benefits	84,000
11	vii.	Early retirement benefits & Voluntary Transition Programs	-
12	viii.	Other payroll	-
13	B.	Payments to PayGo	216,000
14	C.	Facilities and utility payments	39,000
15	i.	Payments to PREPA	13,000
16	ii.	Payments to PRASA	11,000
17	iii.	Other facilities costs	15,000
18	D.	Purchased services	382,000
19	i.	Maintenance & Repairs	316,000
20	ii.	Other purchased services	66,000
21	E.	Professional services	20,000
22	i.	Finance and accounting professional services	20,000
23	F.	Other operating expenses	1,185,000
24	G.	Materials and supplies	40,000
25	H.	Media and advertisements	15,000
26	I.	Donations, subsidies and other distributions (including court sentences)	142,000
27	J.	Equipment purchases	58,000
28		Total Puerto Rico Conservatory of Music Corporation	3,719,000
29			
30		44. Puerto Rico School of Plastic Arts	
31	A.	Payroll	404,000
32	i.	Salaries	363,000
33	ii.	Salaries for trust employees	-
34	iii.	Overtime	-
35	iv.	Christmas bonus	-
36	v.	Healthcare	10,000
37	vi.	Other benefits	31,000
38	vii.	Early retirement benefits & Voluntary Transition Programs	-

SPECIAL STATE FUNDS, OWN REVENUE, AND OTHER INCOME

1			
2	viii.	Other payroll	-
3	B.	Facilities and utility payments	146,000
4	i.	Payments to PREPA	115,000
5	ii.	Payments to PRASA	31,000
6	C.	Purchased services	378,000
7	i.	Leases (excluding PBA)	18,000
8	ii.	Maintenance & Repairs	123,000
9	iii.	Other purchased services	237,000
10	D.	Transportation	6,000
11	E.	Professional services	507,000
12	i.	Legal professional services	25,000
13	ii.	Other professional services	482,000
14	F.	Other operating expenses	333,000
15	G.	Materials and supplies	58,000
16	H.	Equipment purchases	143,000
17	I.	Media and advertisements	2,000
18	J.	Donations, subsidies and other distributions (including court sentences)	25,000
19		Total Puerto Rico School of Plastic Arts	2,002,000
20		Subtotal Universities	5,721,000
21			-
22	XX	Independent Agencies	
23		45. Convention Center of District Authority	
24	A.	Payroll	668,000
25	i.	Salaries	237,000
26	ii.	Salaries for trust employees	326,000
27	iii.	Overtime	-
28	iv.	Christmas bonus	-
29	v.	Healthcare	42,000
30	vi.	Other benefits	63,000
31	vii.	Early retirement benefits & Voluntary Transition Programs	-
32	viii.	Other payroll	-
33	B.	Facilities and utility payments	7,027,000
34	i.	Payments to PREPA	5,173,000
35	ii.	Payments to PRASA	1,616,000
36	iii.	Other facilities costs	238,000
37	C.	Purchased services	13,651,000
38	i.	Payments for PRIMAS	2,334,000

SPECIAL STATE FUNDS, OWN REVENUE, AND OTHER INCOME

1			
2	ii.	Leases (excluding PBA)	16,000
3	iii.	Maintenance & Repairs	1,938,000
4	iv.	Other purchased services	9,363,000
5	D.	Transportation	18,000
6	E.	Professional services	380,000
7	i.	Legal professional services	295,000
8	ii.	Finance and accounting professional services	85,000
9	F.	Other operating expenses	244,000
10	G.	Materials and supplies	10,000
11	H.	Media and advertisements	10,000
12	Total Convention Center of District Authority		22,008,000
13			
14	46. Industrial Commission		
15	A.	Payroll	8,932,000
16	i.	Salaries	6,882,000
17	ii.	Salaries for trust employees	210,000
18	iii.	Overtime	-
19	iv.	Christmas bonus	-
20	v.	Healthcare	265,000
21	vi.	Other benefits	877,000
22	vii.	Early retirement benefits & Voluntary Transition Programs	698,000
23	viii.	Other payroll	-
24	B.	Payments to PayGo	4,822,000
25	C.	Facilities and utility payments	75,000
26	i.	Payments to PREPA	5,000
27	ii.	Payments to PRASA	3,000
28	iii.	Other facilities costs	67,000
29	D.	Purchased services	1,962,000
30	i.	Payments for PRIMAS	64,000
31	ii.	Leases (excluding PBA)	1,367,000
32	iii.	Maintenance & Repairs	65,000
33	iv.	Other purchased services	466,000
34	E.	Transportation	24,000
35	F.	Other operating expenses	404,000
36	i.	Water and electricity consumption at the Central Office	
37		in accordance with Ley 45-1935	277,000
38	ii.	Payment to the Office of the Inspector General	93,000

SPECIAL STATE FUNDS, OWN REVENUE, AND OTHER INCOME

1			
2	iii.	Other operating expenses	34,000
3	G.	Materials and supplies	31,000
4	H.	Equipment purchases	127,000
5	I.	Professional services	1,021,000
6		Total Industrial Commission	17,398,000
7			
8		47. Corporation for the "Caño Martin Peña" Enlace Project	
9	A.	Capital expenditures	984,000
10		Total Corporation for the "Caño Martin Peña" Enlace Project	984,000
11			
12		48. Puerto Rico Public Broadcasting Corporation	
13	A.	Other operating expenses	2,499,000
14	B.	Facilities and utility payments	644,000
15	i.	Payments to PRASA	39,000
16	ii.	Payments to PREPA	605,000
17		Total Puerto Rico Public Broadcasting Corporation	3,143,000
18			
19		49. Puerto Rico Department of Consumer Affairs	
20	A.	Payroll	521,000
21	i.	Salaries	431,000
22	ii.	Salaries for trust employees	-
23	iii.	Overtime	-
24	iv.	Christmas bonus	-
25	v.	Healthcare	40,000
26	vi.	Other benefits	50,000
27	vii.	Early retirement benefits & Voluntary Transition Programs	-
28	viii.	Other payroll	-
29	B.	Facilities and utility payments	48,000
30	C.	Purchased services	603,000
31	i.	Payments for PRIMAS	45,000
32	ii.	Leases (excluding PBA)	261,000
33	iii.	Maintenance & Repairs	25,000
34	iv.	Other purchased services	272,000
35	D.	Transportation	180,000
36	E.	Professional services	141,000
37	i.	Legal professional services	40,000
38	ii.	Finance and accounting professional services	54,000

SPECIAL STATE FUNDS, OWN REVENUE, AND OTHER INCOME

1			
2	iii.	Information technology (IT) professional services	40,000
3	iv.	Medical professional services	7,000
4	F.	Other operating expenses	140,000
5	G.	Materials and supplies	56,000
6	H.	Media and advertisements	15,000
7	I.	Equipment purchases	78,000
8	Total Puerto Rico Department of Consumer Affairs		1,782,000

9			
10	50. Integral Development of the "Península de Cantera"		
11	A.	Payroll	397,000
12	i.	Salaries	346,000
13	ii.	Salaries for trust employees	-
14	iii.	Overtime	-
15	iv.	Christmas bonus	-
16	v.	Healthcare	13,000
17	vi.	Other benefits	38,000
18	vii.	Early retirement benefits & Voluntary Transition Programs	-
19	viii.	Other payroll	-
20	B.	Facilities and utility payments	9,000
21	C.	Purchased services	22,000
22	i.	Maintenance & Repairs	19,000
23	ii.	Other purchased services	3,000
24	D.	Transportation	3,000
25	E.	Professional services	6,000
26	i.	Finance and accounting professional services	6,000
27	F.	Other operating expenses	227,000
28	G.	Materials and supplies	4,000
29	H.	Equipment purchases	3,000
30	Total Integral Development of the "Península de Cantera"		671,000

31			
32	51. Department of Recreation and Sports		
33	A.	Payroll	-
34	B.	Facilities and utility payments	-
35	C.	Purchased services	707,000
36	i.	Maintenance & Repairs	100,000
37	ii.	Other purchased services	457,000
38	iii.	Leases (excluding PBA)	150,000

SPECIAL STATE FUNDS, OWN REVENUE, AND OTHER INCOME

1			
2	D.	Transportation	14,000
3	E.	Professional services	1,562,000
4	i.	Training and education professional services	1,562,000
5	F.	Other operating expenses	1,056,000
6	i.	Payment to the Office of the Inspector General	9,000
7	ii.	Other operating expenses	1,047,000
8	G.	Materials and supplies	585,000
9	H.	Equipment purchases	9,000
10	I.	Appropriations to Non-Governmental entities	12,033,000
11	i.	For the Puerto Rico Olympic Committee and Olympic trust	12,000,000
12	ii.	To support young athletes	16,000
13	iii.	To support not-for-profit sports	17,000
14	Total Department of Recreation and Sports		15,966,000
15			
16	52.	Office of the Inspector General	
17	A.	Payroll	4,741,000
18	i.	Salaries	3,847,000
19	ii.	Salaries for trust employees	-
20	iii.	Overtime	-
21	iv.	Christmas bonus	-
22	v.	Healthcare	290,000
23	vi.	Other benefits	238,000
24	vii.	Early retirement benefits & Voluntary Transition Programs	95,000
25	viii.	Other payroll	271,000
26	B.	Facilities and utility payments	18,000
27	C.	Purchased services	274,000
28	i.	Leases (excluding PBA)	166,000
29	ii.	Maintenance & Repairs	9,000
30	iii.	Other purchased services	99,000
31	D.	Transportation	113,000
32	E.	Professional services	289,000
33	i.	Legal professional services	193,000
34	ii.	Finance and accounting professional services	28,000
35	iii.	Other professional services	68,000
36	F.	Materials and supplies	77,000
37	G.	Equipment purchases	154,000
38	H.	Media and advertisements	6,000

SPECIAL STATE FUNDS, OWN REVENUE, AND OTHER INCOME

1			
2	Total Office of the Inspector General		5,672,000
3			
4	53. Authority of the Port of Ponce		
5	A. Payroll		135,000
6	i. Salaries	28,000	
7	ii. Salaries for trust employees	107,000	
8	iii. Overtime	-	
9	iv. Christmas bonus	-	
10	v. Healthcare	-	
11	vi. Other benefits	-	
12	vii. Early retirement benefits & Voluntary Transition Programs	-	
13	viii. Other payroll	-	
14	B. Other operating expenses		278,000
15	Total Authority of the Port of Ponce		413,000
16			
17	54. Puerto Rico Gaming Commission		
18	A. Payroll		8,178,000
19	i. Salaries	4,924,000	
20	ii. Salaries for trust employees	183,000	
21	iii. Overtime	738,000	
22	iv. Christmas bonus	-	
23	v. Healthcare	1,422,000	
24	vi. Other benefits	840,000	
25	vii. Early retirement benefits & voluntary transition programs	-	
26	viii. Other payroll	71,000	
27	B. Facilities and utility payments		121,000
28	C. Purchased services		4,959,000
29	i. Leases (excluding PBA)	4,872,000	
30	ii. Maintenance & Repairs	9,000	
31	iii. Other purchased services	78,000	
32	D. Transportation		3,693,000
33	E. Professional services		1,377,000
34	i. Legal professional services	291,000	
35	ii. Information technology (IT) professional services	81,000	
36	iii. Medical professional services	176,000	
37	iv. Other professional services	829,000	
38	F. Other operating expenses		138,000

SPECIAL STATE FUNDS, OWN REVENUE, AND OTHER INCOME

1			
2	G.	Donations, subsidies and other distributions (including court sentences)	50,000
3	H.	Materials and supplies	180,000
4	I.	Equipment purchases	175,000
5	J.	Media and advertisements	43,000
6	K.	Appropriations to non-governmental entities	84,334,000
7	i.	Distributions to casinos for distributions from the slot take,	
8		as provided by Law 81-2019	84,334,000
9	L.	Social well-being for Puerto Rico	91,506,000
10	i.	Distributions to UPR from the slot take, as provided	
11		in Law 81-2019	49,015,000
12	ii.	Distributions to the Puerto Rico Tourism Company from the slot	
13		machine take, as provided in law 81-2019	42,491,000
14		Total Puerto Rico Gaming Commission	194,754,000
15			
16	55.	Retirement Board of the Government of Puerto Rico	
17	A.	Payroll	21,631,000
18	i.	Salaries	13,229,000
19	ii.	Salaries for trust employees	2,031,000
20	iii.	Overtime	-
21	iv.	Christmas bonus	-
22	v.	Healthcare	1,915,000
23	vi.	Other benefits	1,668,000
24	vii.	Early retirement benefits & Voluntary Transition Programs	2,788,000
25	viii.	Other payroll	-
26	B.	Facilities and utility payments	862,000
27	i.	Payments to PREPA	355,000
28	ii.	Payments to PRASA	23,000
29	iii.	Payments to PBA	484,000
30	C.	Purchased services	6,768,000
31	i.	Payments for PRIMAS	1,777,000
32	ii.	Maintenance & Repairs	1,479,000
33	iii.	Other purchased services	2,811,000
34	iv.	Leases (excluding PBA)	701,000
35	D.	Transportation	60,000
36	E.	Professional services	17,734,000
37	i.	Finance and accounting professional services	17,734,000
38	F.	Other operating expenses	1,943,000

SPECIAL STATE FUNDS, OWN REVENUE, AND OTHER INCOME

1			
2	i.	Payment to the Office of the Inspector General	443,000
3	ii.	Other operating expenses	1,500,000
4	G.	Materials and supplies	234,000
5	H.	Equipment purchases	249,000
6	I.	Media and advertisements	21,000
7	J.	Undistributed appropriations	439,000
8	K.	Budgetary Reserve	16,895,000
9		Total Retirement Board of the Government of Puerto Rico	66,836,000
10		Subtotal Independent Agencies	329,627,000
11			-
12	XXI	Closures - per the government's reorganization plan	
13		56. Economic Development Bank of PR	
14	A.	Payroll	6,205,000
15	i.	Salaries	3,462,000
16	ii.	Salaries for trust employees	769,000
17	iii.	Overtime	-
18	iv.	Christmas bonus	-
19	v.	Healthcare	1,000,000
20	vi.	Other benefits	447,000
21	vii.	Early retirement benefits & Voluntary Transition Programs	527,000
22	viii.	Other payroll	-
23	B.	Payments to PayGo	1,377,000
24	C.	Facilities and utility payments	556,000
25	i.	Payments to PREPA	311,000
26	ii.	Payments to PRASA	70,000
27	iii.	Other facilities costs	175,000
28	D.	Purchased services	1,464,000
29	i.	Payments for PRIMAS	360,000
30	ii.	Maintenance & Repairs	726,000
31	iii.	Other purchased services	378,000
32	E.	Transportation	24,000
33	F.	Professional services	600,000
34	i.	Legal professional services	200,000
35	ii.	Finance and accounting professional services	100,000
36	iii.	Other professional services	300,000
37	G.	Other operating expenses	1,259,000
38	i.	Payment to the Office of the Inspector General	439,000

SPECIAL STATE FUNDS, OWN REVENUE, AND OTHER INCOME

1			
2	ii.	Other operating expenses	820,000
3	H.	Materials and supplies	40,000
4	I.	Media and advertisements	100,000
5		Total Economic Development Bank of PR	11,625,000
6			
7		57. Institutional Trust of the National Guard of Puerto Rico	
8	A.	Payroll	343,000
9	i.	Salaries	212,000
10	ii.	Salaries for trust employees	83,000
11	iii.	Overtime	-
12	iv.	Christmas bonus	-
13	v.	Healthcare	21,000
14	vi.	Other benefits	27,000
15	vii.	Early retirement benefits & Voluntary Transition Programs	-
16	viii.	Other payroll	-
17	B.	Payments to PayGo	45,000
18	C.	Facilities and utility payments	200,000
19	i.	Payments to PREPA	64,000
20	ii.	Payments to PRASA	74,000
21	iii.	Other facilities costs	62,000
22	D.	Purchased services	1,352,000
23	i.	Maintenance & Repairs	771,000
24	ii.	Other purchased services	581,000
25	E.	Professional services	542,000
26	i.	Legal professional services	81,000
27	ii.	Finance and accounting professional services	93,000
28	iii.	Information technology (IT) professional services	29,000
29	iv.	Other professional services	339,000
30	F.	Other operating expenses	346,000
31	G.	Materials and supplies	94,000
32	H.	Social well-being for Puerto Rico	1,445,000
33	i.	Distributions to the National Guard of Puerto Rico	1,445,000
34	I.	Donations, subsidies and other distributions (including court sentences)	2,191,000
35	i.	Annual member benefits	1,634,000
36	ii.	Military member education	325,000
37	iii.	Dependent member education	205,000
38	iv.	Member benefits to cover the cost of automobile insurance	27,000

SPECIAL STATE FUNDS, OWN REVENUE, AND OTHER INCOME

1			
2		Total Institutional Trust of the National Guard of Puerto Rico	6,558,000
3			
4	58.	Culebra Conservation and Development Authority	
5	A.	Payroll	199,000
6	i.	Salaries	191,000
7	ii.	Salaries for trust employees	-
8	iii.	Overtime	-
9	iv.	Christmas bonus	-
10	v.	Healthcare	-
11	vi.	Other benefits	8,000
12	vii.	Early retirement benefits & Voluntary Transition Programs	-
13	viii.	Other payroll	-
14	B.	Purchased services	8,000
15	C.	Professional services	23,000
16	i.	Legal professional services	23,000
17	D.	Other operating expenses	64,000
18	E.	Materials and supplies	5,000
19		Total Culebra Conservation and Development Authority	299,000
20		Subtotal Closures - per the government's reorganization plan	18,482,000
21			-
22	XXII	Utilities Commission	
23	59.	Public Service Regulatory Board	
24	A.	Payroll	7,808,000
25	i.	Salaries	4,143,000
26	ii.	Salaries for trust employees	2,560,000
27	iii.	Overtime	-
28	iv.	Christmas bonus	-
29	v.	Healthcare	130,000
30	vi.	Other benefits	975,000
31	vii.	Early retirement benefits & Voluntary Transition Programs	-
32	viii.	Other payroll	-
33	B.	Payments to PayGo	652,000
34	C.	Facilities and utility payments	529,000
35	i.	Other facilities costs	295,000
36	ii.	Payments to PREPA	190,000
37	iii.	Payments to PRASA	26,000
38	iv.	Payments to PBA	18,000

SPECIAL STATE FUNDS, OWN REVENUE, AND OTHER INCOME

1			
2	D.	Purchased services	3,050,000
3	i.	Leases (excluding PBA)	931,000
4	ii.	Other purchased services	1,198,000
5	iii.	Payments for PRIMAS	228,000
6	iv.	Maintenance & Repairs	693,000
7	E.	Professional services	5,383,000
8	i.	Legal professional services	1,161,000
9	ii.	Finance and accounting professional services	396,000
10	iii.	Other professional services	3,826,000
11	F.	Materials and supplies	290,000
12	G.	Transportation	168,000
13	H.	Other operating expenses	2,380,000
14	I.	Equipment purchases	273,000
15	J.	Media and advertisements	307,000
16	K.	Undistributed appropriations	10,243,000
17		Total Public Service Regulatory Board	31,083,000
18		Subtotal Utilities Commission	31,083,000
19			-
20	XXIII	Other	
21	60.	State Insurance Fund Corporation	
22	A.	Payroll	180,613,000
23	i.	Salaries	140,889,000
24	ii.	Salaries for trust employees	-
25	iii.	Overtime	2,300,000
26	iv.	Christmas bonus	-
27	v.	Healthcare	19,200,000
28	vi.	Other benefits	14,155,000
29	vii.	Early retirement benefits & Voluntary Transition Programs	-
30	viii.	Other payroll	4,069,000
31	B.	Payments to PayGo	96,918,000
32	C.	Facilities and utility payments	5,015,000
33	i.	Payments to PREPA	3,853,000
34	ii.	Payments to PRASA	657,000
35	iii.	Other facilities costs	338,000
36	iv.	Payments to PBA	167,000
37	D.	Purchased services	59,207,000
38	i.	Leases (excluding PBA)	14,635,000

SPECIAL STATE FUNDS, OWN REVENUE, AND OTHER INCOME

1			
2	ii.	Maintenance & Repairs	3,445,000
3	iii.	Other purchased services	41,127,000
4	E.	Transportation	600,000
5	F.	Professional services	5,548,000
6	i.	Finance and accounting professional services	2,099,000
7	ii.	Medical professional services	3,449,000
8	G.	Other operating expenses	8,937,000
9	H.	Materials and supplies	14,427,000
10	I.	Equipment purchases	5,001,000
11	J.	Media and advertisements	500,000
12	K.	Social well-being for Puerto Rico	41,133,000
13	i.	Distribution to the Industrial Commission, according to	
14		Law 45-1935	20,444,000
15	ii.	Distribution for the Special Education Programs,	
16		as provided by Law 3-2017	9,000,000
17	iii.	Distribution to the Department of Labor and Human Resources to	
18		support labor standards program, according to Law 45-1935	6,619,000
19	iv.	Distribution to the Department of Labor and Human Resources to	
20		support the Occupational Safety and Health program, according	
21		to Law 45-1935	4,310,000
22	v.	Distribution to Vocational Rehabilitation Administration,	
23		according to Law 243-1974	600,000
24	vi.	Distribution to Labor Relations Board, according to	
25		Law 190-2011	100,000
26	vii.	Distribution to Human Resources Management & Transformation,	
27		according to Law 50-2011	60,000
28	L.	Appropriations to non-governmental entities	72,205,000
29	i.	Claims liability payments	72,205,000
30	M.	Budgetary Reserve	39,883,000
31	i.	Liability reserve requirements	39,883,000
32		Total State Insurance Fund Corporation	529,987,000
33			
34		61. Automobile Accidents Compensation Administration	
35	A.	Payroll	24,184,000
36	i.	Salaries	14,417,000
37	ii.	Salaries for trust employees	1,822,000
38	iii.	Overtime	48,000

SPECIAL STATE FUNDS, OWN REVENUE, AND OTHER INCOME

1			
2	iv.	Christmas bonus	-
3	v.	Healthcare	2,801,000
4	vi.	Other benefits	2,112,000
5	vii.	Early retirement benefits & Voluntary Transition Programs	1,170,000
6	viii.	Other payroll	1,814,000
7	B.	Payments to PayGo	13,089,000
8	C.	Facilities and utility payments	904,000
9	i.	Payments to PREPA	637,000
10	ii.	Payments to PRASA	135,000
11	iii.	Other facilities costs	132,000
12	D.	Purchased services	7,889,000
13	i.	Payments for PRIMAS	577,000
14	ii.	Leases (excluding PBA)	773,000
15	iii.	Maintenance & Repairs	466,000
16	iv.	Other purchased services	6,073,000
17	E.	Transportation	137,000
18	F.	Professional services	1,834,000
19	i.	Legal professional services	485,000
20	ii.	Finance and accounting professional services	298,000
21	iii.	Information Technology (IT) professional services	110,000
22	iv.	Medical professional services	616,000
23	v.	Labor and human resources professional services	30,000
24	vi.	Other professional services	295,000
25	G.	Other operating expenses	33,904,000
26	i.	Claims and compensations for automobile	
27		accidents	33,333,000
28	ii.	Payment to the Office of the Inspector General	480,000
29	iii.	Other operating expenses	91,000
30	H.	Materials and supplies	158,000
31	I.	Equipment purchases	1,050,000
32	J.	Media and advertisements	51,000
33	K.	Donations, subsidies and other distributions (including court sentences)	1,854,000
34	i.	Contribution to the Traffic Safety Commission for	
35		the education and prevention of accidents, as provided	
36		by Law 33-1972	1,516,000
37	ii.	Other donations and subsidies	338,000
38		Total Automobile Accidents Compensation Administration	85,054,000

SPECIAL STATE FUNDS, OWN REVENUE, AND OTHER INCOME

1			
2	Subtotal Other		615,041,000
3			-
4	XXIV Finance Commission		
5	62. Office of The Commissioner of Insurance		
6	A. Payroll		5,504,000
7	i. Salaries	3,651,000	
8	ii. Salaries for trust employees	1,212,000	
9	iii. Overtime	-	
10	iv. Christmas bonus	-	
11	v. Healthcare	140,000	
12	vi. Other benefits	499,000	
13	vii. Early retirement benefits & Voluntary Transition Programs	-	
14	viii. Other payroll	2,000	
15	B. Payments to PayGo		1,265,000
16	C. Facilities and utility payments		34,000
17	D. Purchased services		695,000
18	i. Payments for PRIMAS	111,000	
19	ii. Leases (excluding PBA)	451,000	
20	iii. Maintenance & Repairs	5,000	
21	iv. Other purchased services	128,000	
22	E. Transportation		19,000
23	F. Professional services		886,000
24	i. Legal professional services	56,000	
25	ii. Finance and accounting professional services	574,000	
26	iii. Information technology (IT) professional services	256,000	
27	G. Other operating expenses		76,000
28	H. Materials and supplies		22,000
29	I. Equipment purchases		69,000
30	J. Media and advertisements		12,000
31	K. Donations, subsidies and other distributions (including court sentences)		242,000
32	Total Office of The Commissioner of Insurance		8,824,000
33			
34	63. Office of the Financial Institutions Commissioner		
35	A. Payroll		6,462,000
36	i. Salaries	4,819,000	
37	ii. Salaries for trust employees	828,000	
38	iii. Overtime	-	

SPECIAL STATE FUNDS, OWN REVENUE, AND OTHER INCOME

1			
2	iv.	Christmas bonus	-
3	v.	Healthcare	129,000
4	vi.	Other benefits	666,000
5	vii.	Early retirement benefits & Voluntary Transition Programs	-
6	viii.	Other payroll	20,000
7	B.	Payments to PayGo	2,360,000
8	C.	Facilities and utility payments	46,000
9	i.	Payments to PREPA	16,000
10	ii.	Other facilities costs	30,000
11	D.	Purchased services	1,174,000
12	i.	Payments for PRIMAS	50,000
13	ii.	Leases (excluding PBA)	1,000,000
14	iii.	Maintenance & Repairs	38,000
15	iv.	Other purchased services	86,000
16	E.	Transportation	112,000
17	F.	Professional services	545,000
18	i.	Legal professional services	224,000
19	ii.	Other professional services	321,000
20	G.	Other operating expenses	474,000
21	H.	Materials and supplies	49,000
22	I.	Media and advertisements	109,000
23	J.	Equipment purchases	129,000
24		Total Office of the Financial Institutions Commissioner	11,460,000
25		Subtotal Finance Commission	20,284,000
26			-
27	XXV	Land	
28		64. Land Authority of Puerto Rico	
29	A.	Payroll	4,873,000
30	i.	Salaries	3,705,000
31	ii.	Salaries for trust employees	-
32	iii.	Overtime	12,000
33	iv.	Christmas bonus	-
34	v.	Healthcare	158,000
35	vi.	Other benefits	419,000
36	vii.	Early retirement benefits & Voluntary Transition Programs	435,000
37	viii.	Other payroll	144,000
38	B.	Payments to PayGo	3,399,000

SPECIAL STATE FUNDS, OWN REVENUE, AND OTHER INCOME

1			
2	C.	Facilities and utility payments	160,000
3	i.	Payments to PREPA	124,000
4	ii.	Payments to PRASA	23,000
5	iii.	Other facilities costs	13,000
6	D.	Purchased services	214,000
7	i.	Other purchased services	97,000
8	ii.	Leases (excluding PBA)	72,000
9	iii.	Payments for PRIMAS	45,000
10	E.	Transportation	208,000
11	F.	Professional services	596,000
12	i.	Legal professional services	20,000
13	ii.	Finance and accounting professional services	79,000
14	iii.	Information technology (IT) professional services	26,000
15	iv.	Engineering and architecture professional services	429,000
16	v.	Other professional services	42,000
17	G.	Other operating expenses	515,000
18	i.	Payment to the Office of the Inspector General	48,000
19	ii.	Other operating expenses	467,000
20	H.	Materials and supplies	194,000
21		Total Land Authority of Puerto Rico	10,159,000

65. Land Administration of Puerto Rico

24	A.	Payroll	3,814,000
25	i.	Salaries	2,181,000
26	ii.	Salaries for trust employees	932,000
27	iii.	Overtime	-
28	iv.	Christmas bonus	-
29	v.	Healthcare	95,000
30	vi.	Other benefits	271,000
31	vii.	Early retirement benefits & Voluntary Transition Programs	335,000
32	viii.	Other payroll	-
33	B.	Payments to PayGo	2,236,000
34	C.	Facilities and utility payments	272,000
35	i.	Payments to PREPA	228,000
36	ii.	Payments to PRASA	14,000
37	iii.	Other facilities costs	30,000
38	D.	Purchased services	350,000

SPECIAL STATE FUNDS, OWN REVENUE, AND OTHER INCOME

1			
2	i.	Maintenance & Repairs	300,000
3	ii.	Other purchased services	50,000
4	E.	Transportation	10,000
5	F.	Professional services	561,000
6	i.	Legal professional services	430,000
7	ii.	Finance and accounting professional services	70,000
8	iii.	Other professional services	61,000
9	G.	Other operating expenses	713,000
10	H.	Materials and supplies	25,000
11	I.	Equipment purchases	20,000
12	J.	Media and advertisements	5,000
13		Total Land Administration of Puerto Rico	8,006,000

66. Innovation Fund for Agricultural Development of Puerto Rico

16	A.	Payroll	1,360,000
17	i.	Salaries	1,107,000
18	ii.	Salaries for trust employees	-
19	iii.	Overtime	-
20	iv.	Christmas bonus	-
21	v.	Healthcare	88,000
22	vi.	Other benefits	112,000
23	vii.	Early retirement benefits & Voluntary Transition Programs	53,000
24	viii.	Other payroll	-
25	B.	Payments to PayGo	-
26	C.	Purchased services	123,000
27	i.	Payments for PRIMAS	34,000
28	ii.	Maintenance & Repairs	17,000
29	iii.	Other purchased services	48,000
30	iv.	Leases (excluding PBA)	24,000
31	D.	Transportation	24,000
32	E.	Professional services	828,000
33	i.	Legal professional services	90,000
34	ii.	Finance and accounting professional services	173,000
35	iii.	Information technology (IT) professional services	122,000
36	iv.	Engineering and architecture professional services	250,000
37	v.	Other professional services	193,000
38	F.	Other operating expenses	7,000

SPECIAL STATE FUNDS, OWN REVENUE, AND OTHER INCOME

1			
2	G.	Materials and supplies	18,000
3	H.	Equipment purchases	53,000
4	I.	Media and advertisements	72,000
5	J.	Appropriations to non-governmental entities	4,596,000
6	i.	Incremental bonus payment to agriculture workers	2,000,000
7	ii.	Renewable energy project subsidy	1,331,000
8	iii.	Agriculture subsidies	915,000
9	iv.	Scholarships for agriculture students	350,000
10	K.	Federal fund matching	5,784,000
11		Total Innovation Fund for Agricultural Development	
12		of Puerto Rico	12,865,000
13		Subtotal Land	31,030,000
14			-
15	XXVI	Instrumentality	
16		67. Municipal Finance Corporation	
17	A.	Payroll	556,000
18	i.	Salaries	412,000
19	ii.	Salaries for trust employees	-
20	iii.	Overtime	-
21	iv.	Christmas bonus	-
22	v.	Healthcare	-
23	vi.	Other benefits	144,000
24	vii.	Early retirement benefits & Voluntary Transition Programs	-
25	viii.	Other payroll	-
26	B.	Purchased services	350,000
27	i.	Payments for PRIMAS	350,000
28	C.	Professional services	190,000
29	D.	Other operating expenses	879,000
30	E.	Materials and supplies	7,000
31	F.	Social well-being for Puerto Rico	120,433,000
32		Total Municipal Finance Corporation	122,415,000
33		Subtotal Instrumentality	122,415,000
34			-
35		TOTAL SPECIAL STATE FUNDS, OWN REVENUE, AND OTHER REVENUE	3,286,337,000

Section 2.- Any expenditure funded through SRFs cannot exceed the lower of: (1) the amount authorized in this budget for the corresponding government entity and concept of expenditure or (2) the corresponding special revenue amount collected in FY2021 and available in the SRF.

Section 3.- No later than 45 days after the closing of each quarter of FY2021, the Secretary of Treasury shall revise the projected net revenues of all SRFs for FY2021 (the “Quarterly Revision”) including all entities with funds outside of the Treasury Single Account (“TSA”) and notify any revisions to the Director of the OMB, the Governor and the Oversight Board. The Quarterly Revision shall project future revenues based on actual SRF revenues, and include revisions to the assumptions used to generate the SRF’s net revenue projections.

Section 4.- All authorized SRF budget amounts for government entities, including those with funds outside of the TSA, for any prior fiscal year, are eliminated and no carry over of such funds may be used, except: (1) expenditures authorized in the fiscal year 2020 certified budget to carry out capital expenditures that have been encumbered and accounted for and kept on the books, but not exceeding two fiscal years on the books; (2) expenditures in this certified budget for equipment with procurement cycles that extend beyond the end of the fiscal year, which are encumbered on or before June 30, 2021; (3) the portion of expenditures authorized for fiscal year 2020 that have been encumbered on or before June 30 of such fiscal year, which shall be kept in the books for 60 days after the termination of that fiscal year and after those 60 days no amount shall be drawn against such portion for any reason; (4) the Federal unemployment funds collected and managed by the Commonwealth included in the fiscal year 2021 certified budget, which are held under the custody of the Department of Labor and Human Resources; (5) Reported unused funds from Department of Health’s Mental Disability program until the end of the following fiscal year; (6) Reported unused funds from Department of Correction and Rehabilitation’s Juvenile program; and (7) unused Special Revenue Funds collected during prior fiscal years for Ports Authority, Puerto Rico Convention Center District Authority and Puerto Rico Tourism Company, but limited to the amount of the FY2021 Special Revenue Funds appropriation. In addition, this restriction on the use of unused authorized prior fiscal year amounts shall not apply to: (i) programs financed in whole or in part with federal funds; (ii) orders by the United States district court with jurisdiction over all matters under Title III of PROMESA; or (iii) matters pertaining to any consent decree or injunction, or an administrative order or settlement entered into with a Federal Agency, with respect to Federal programs.

Section 5.- On or before July 31, 2020, the Treasury Secretary, Executive Director of the Fiscal Agency and Financial Advisory Authority (“AAFAF”, by its Spanish acronym) and the Director of the OMB will provide to the Oversight Board a certification indicating the amounts of unused fiscal year 2020 authorized SRF budget amounts for the items listed in Section 4. Shall the government fail to submit said certification the amount of unused funds in items 1 and 2 of Section 4 will not carry over to the following fiscal year.

Section 6.- Any power of OMB, AAFAF, or the Department of the Treasury, including the authorities granted under Act 230-1974, as amended, known as the "Puerto Rico Government Accounting Act" (“Act 230”), to authorize the reprogramming or extension of authorized SRF budget amounts and/or cash balances of prior fiscal years is hereby suspended. Authorized SRF

amounts in this FY2021 budget may only be reprogrammed with the approval and authorization of the Oversight Board. For the avoidance of doubt, this prohibition includes any reprogramming of any amount, line item or expenditure provided in this budget, regardless of whether it is an intra-agency reprogramming. Reprogramming also known as reapportionments may be made into spend concepts and/or objects not explicitly listed in the FY2021 certified budget resolution as long as such requests are submitted to and approved by the Oversight Board.

Section 7.- The Governor shall submit to the Oversight Board all reporting requirements set forth on Exhibit 129 of the 2020 Fiscal Plan according to the reporting cadence described therein. In addition, if the Oversight Board approves a reprogramming pursuant to Section 6, the immediately subsequent report by the Governor must illustrate the specific implementation of such reprogramming, including the amount, the source of the reprogrammed amount identified by government entity and expenditure concept, the government entity that received such amount, and the expenditure concept to which it was applied.

In addition, the Governor shall submit to the Oversight Board a comprehensive reporting package in a similar format to that required and provided in accordance with Section 203 of PROMESA for SRFs in the following specified programs within different agencies: (1) PRDE's Special Education; (2) DOH's Adult Hospital; (3) DOH's Pediatric Hospital; (4) DOH's HURRA Bayamon Hospital; (5) DOH's 330 Centers Payments; (6) ASSMCA's Rio Piedras Hospital and (7) DCR's Juvenile Program. This program reporting must include and clearly detail budget to actuals on a concept level basis, any reprogramming of funds within the program, and any reprogramming of funds to/from other programs or agencies.

In a similar manner, the Governor shall submit further reporting to the Oversight Board in monthly reporting package detailing capital expenditure spending by agency and by project including details for expenditures which have RFPs issued, which contracts have been awarded, and which are in process.

The reports required pursuant to this Section are in addition to the reports that the Governor must submit to the Oversight Board in accordance with Section 203 of PROMESA.

Section 8.- In conjunction with the reports that the Governor must submit to the Oversight Board no later than 15 days after the last day of each quarter of FY2021 pursuant to Section 203 of PROMESA, the Treasury Secretary, Executive Director of AAFAF and the Director of the OMB will each certify to the Oversight Board that no authorized SRF budget amount of any previous fiscal year (except for those covered by the exceptions in Section 4 above) has been used to cover any expenditure unless authorized by the Oversight Board.

Section 9.- The Secretary of Treasury, the Director of the OMB, and the Treasurer and Executive Director of each government entity covered by the 2020 Fiscal Plan shall be responsible for not spending or encumbering during FY2021 any amount that exceeds the authorized SRF budget amounts. This prohibition applies to every SRF budget amount authorized herein, including amounts for payroll and related costs. The economic incentive funds held under the custody of the Department of Treasury will be released on a quarterly basis after a formal reapportionment is submitted by the Department of Economic Development and Commerce (DDEC), reviewed and

approved by OMB, and submitted to the Oversight Board for review and authorization to release such funding. Exceptions to the economic incentive fund release may apply upon meeting all of the specified criteria listed on Appendix A. The Executive Director of AAFAF and the Director of the OMB shall also certify to the Oversight Board by September 30, 2020 that no amount was spent or encumbered that exceeded the authorized SRF amount in the certified budget for fiscal year 2020.

Section 10.- For the avoidance of doubt, any reference within the budget to AAFAF, the Department of Treasury, or OMB, or any of their respective officers, shall apply to any successor thereof.

Section 11.- Additional Special Revenue Funds may be made available to agencies upon reaching certain, specified milestones and after the approval and authorization from the Oversight Board. For FY2021, see the below subsection which lists select agencies with their respective allowable milestones and incentives. Once the respective milestones are achieved, these agencies must provide a formal notice and submit supporting data corroborating such achievement for the Oversight Board's review.

A. The Department of Economic Development and Commerce's Milestones and Incentives

1. Milestone: Publicly publish quarterly reports in the agency's website detailing all economic incentive donation/subsidy amounts given to private corporations. The reported detail should include:

1. Name of Corporation
 2. Brief description of the exempt activities conducted in Puerto Rico
 3. Amount of cash incentives granted, if applicable
 4. Brief description of the purpose of the use of the cash incentive, if applicable
 5. Location of the business (municipality) where principal economic impact will be made
 6. Number of cash incentives previously granted and aggregate amount of funding received for the last 3 years
 7. Annual ROI on each previous cash incentive grant and expected ROI in the current year.
- a. Incentive: Reapportionments are currently required to release funds collected in Treasury for economic incentives as well as public reporting (website publishing). This will continue to be a requirement for the transfer of funds. However, if all criteria is met beginning September 30, 2020 on a quarterly basis, the Oversight Board will provide the lesser of 7% of the total amount of incentives or \$2,333,000 on a quarterly basis for DDEC's operating and management.
 - b. Total Available Funds: Up to \$7,000,000

Section 12.- On or before July 31, 2020, the Director of OMB shall submit to the Oversight Board a copy of the budget certified by the Oversight Board in the budget format managed by OMB known as the "Sábana file." The Sábana file shall be in Excel and identify both the General Fund budget and non-General Fund budgets, including SRF budgets, within the government's PRIFAS and other accounting systems, including detailed budget appropriations and allocations

by agency, instrumentality, public corporation, fund type and concept of spend that are consistent with all budgets certified by the Oversight Board for FY2021.

Section 13.- The Special Revenue Funds and Federal Funds budget shall be adopted in English and Spanish. If in the interpretation or application of the budget a conflict arises between the English and Spanish texts, the English text shall govern.

Section 14.- If any clause, paragraph, subparagraph, sentence, word, letter, article, provision, section, subsection, title, chapter, subchapter, heading, or part of this resolution is annulled or declared unconstitutional, the resolution, decision, or judgment entered to that effect will not affect, harm, or invalidate the remainder of this resolution. The effect of such judgment will be limited to the clause, paragraph, subparagraph, sentence, word, letter, article, provision, section, subsection, title, chapter, subchapter, heading, or part thereof that has been annulled or declared unconstitutional. If the application to a person or circumstance of any clause, paragraph, subparagraph, sentence, word, article, provision, section, subsection, title, chapter, subchapter, heading, or part of this resolution is invalidated or declared unconstitutional, the decision, opinion, or judgment entered to that effect will not affect or invalidate the application of the remainder of this resolution to those persons or circumstances in which it can validly apply. It is the express and unequivocal will of this Legislature that the courts enforce the provisions and the application of this resolution to the greatest extent possible, even if any of its parts is set aside, annulled, invalidated, prejudiced, or declared unconstitutional, or even if its application to any person or circumstance is annulled, invalidated, or declared unconstitutional. This Legislature would have approved this resolution regardless of the finding of severability that the Court may make.

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Section 15.- The following amount of funds transferred by the U.S. Government to be used for expenses related to Federal programs implemented by the Government of Puerto Rico are budgeted for FY2021:

FEDERAL FUNDS

1

2 **I. Department of Public Safety**

3 **1. Department of Public Safety**

4	A.	Payroll		6,349,000
5	i.	Salaries	3,299,000	
6	ii.	Salaries for trust employees	581,000	
7	iii.	Overtime	1,790,000	
8	iv.	Christmas bonus	-	
9	v.	Healthcare	276,000	
10	vi.	Other benefits	403,000	
11	vii.	Early retirement benefits & voluntary transition programs	-	
12	viii.	Other payroll	-	
13	B.	Purchased services		2,029,000
14	i.	Leases (excluding PBA)	392,000	
15	ii.	Other purchased services	757,000	
16	iii.	Maintenance & Repairs	880,000	
17	C.	Transportation		79,000
18	D.	Professional services		1,944,000
19	E.	Other operating expenses		33,000
20	F.	Materials and supplies		1,091,000
21	G.	Equipment purchases		3,485,000
22	H.	Media and advertisements		200,000
23	Total Department of Public Safety			15,210,000

24

25 **1.1 Bureau of Emergency and Disaster Management**

26	A.	Payroll		2,949,000
27	i.	Salaries	1,982,000	
28	ii.	Salaries for trust employees	581,000	
29	iii.	Overtime	-	
30	iv.	Christmas bonus	-	
31	v.	Healthcare	146,000	
32	vi.	Other benefits	240,000	
33	vii.	Early retirement benefits & voluntary transition programs	-	
34	viii.	Other payroll	-	
35	B.	Purchased services		990,000
36	i.	Leases (Excluding PBA)	392,000	
37	ii.	Other purchased services	598,000	
38	C.	Transportation		33,000

FEDERAL FUNDS

1			
2	D.	Professional services	715,000
3	E.	Other operating expenses	18,000
4	F.	Materials and supplies	12,000
5	G.	Equipment purchases	40,000
6	H.	Media and advertisements	200,000
7	Total Bureau of Emergency and Disaster Management		4,957,000

8

9 **1.2 Fire Bureau of Puerto Rico**

10	A.	Payroll	1,199,000
11	i.	Salaries	972,000
12	ii.	Salaries for trust employees	-
13	iii.	Overtime	-
14	iv.	Christmas bonus	-
15	v.	Healthcare	114,000
16	vi.	Other benefits	113,000
17	vii.	Early retirement benefits & voluntary transition programs	-
18	viii.	Other payroll	-
19	B.	Purchased services	682,000
20	i.	Maintenance & Repairs	680,000
21	ii.	Other purchased services	2,000
22	C.	Transportation	11,000
23	D.	Materials and supplies	812,000
24	E.	Equipment purchases	2,786,000
25	Total Fire Bureau of Puerto Rico		5,490,000

26

27 **1.3 Puerto Rico Police Department**

28	A.	Payroll	1,690,000
29	i.	Salaries	-
30	ii.	Salaries for trust employees	-
31	iii.	Overtime	1,690,000
32	iv.	Christmas bonus	-
33	v.	Healthcare	-
34	vi.	Other benefits	-
35	vii.	Early retirement benefits & voluntary transition programs	-
36	viii.	Other payroll	-
37	B.	Purchased services	357,000
38	i.	Maintenance & Repairs	200,000

FEDERAL FUNDS

1			
2	ii.	Other purchased services	157,000
3	C.	Professional services	702,000
4	D.	Materials and supplies	177,000
5	E.	Equipment purchases	659,000
6	F.	Other operating expenses	2,000
7	Total Puerto Rico Police Department		3,587,000
8			
9	1.4	Bureau of Forensic Sciences Institute	
10	A.	Payroll	511,000
11	i.	Salaries	345,000
12	ii.	Salaries for trust employees	-
13	iii.	Overtime	100,000
14	iv.	Christmas bonus	-
15	v.	Healthcare	16,000
16	vi.	Other benefits	50,000
17	vii.	Early retirement benefits & voluntary transition programs	-
18	viii.	Other payroll	-
19	B.	Transportation	35,000
20	C.	Professional services	527,000
21	D.	Other operating expenses	13,000
22	E.	Materials and supplies	90,000
23	Total Bureau of Forensic Sciences Institute		1,176,000
24	Subtotal Department of Public Safety		15,210,000
25			-
26	II.	Health	
27	2.	Puerto Rico Health Insurance Administration	
28	A.	Purchased services	131,000
29	i.	Leases (Excluding PBA)	52,000
30	ii.	Maintenance & Repairs	7,000
31	iii.	Other purchased services	72,000
32	B.	Transportation	15,000
33	C.	Professional services	3,000,000
34	D.	Other operating expenses	239,000
35	E.	Materials and supplies	6,000
36	F.	Media and advertisements	1,000
37	G.	Facilities and utility payments	70,000
38	i.	Payments to PREPA	60,000

FEDERAL FUNDS

1			
2	ii.	Other facilities costs	10,000
3	H.	Social well-being for Puerto Rico	2,842,337,000
4		Total Puerto Rico Health Insurance Administration	2,845,799,000

5

3. Department of Health

7	A.	Payroll	48,337,000
8	i.	Salaries	37,942,000
9	ii.	Salaries for trust employees	142,000
10	iii.	Overtime	4,000
11	iv.	Christmas bonus	-
12	v.	Healthcare	2,957,000
13	vi.	Other benefits	7,244,000
14	vii.	Early retirement benefits & voluntary transition programs	-
15	viii.	Other payroll	48,000
16	B.	Facilities and utility payments	8,139,000
17	i.	Payments to PREPA	1,365,000
18	ii.	Payments to PRASA	680,000
19	iii.	Other facilities costs	6,009,000
20	iv.	Payments to PBA	85,000
21	C.	Purchased services	20,647,000
22	i.	Leases (Excluding PBA)	6,302,000
23	ii.	Maintenance & Repairs	1,186,000
24	iii.	Other purchased services	13,159,000
25	D.	Other donations and subsidies	30,042,000
26	E.	Transportation	2,232,000
27	F.	Professional services	94,283,000
28	G.	Other operating expenses	3,332,000
29	H.	Materials and supplies	218,821,000
30	I.	Equipment purchases	6,925,000
31	J.	Media and advertisements	3,085,000
32	K.	Appropriations to non-governmental entities	6,806,000
33	L.	Undistributed appropriations	5,332,000
34	M.	Payments of current and prior period obligations	840,000
35		Total Department of Health	448,821,000

36

3.1 Adults University Hospital within Department of Health

38	A.	Facilities and utility payments	3,395,000
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FEDERAL FUNDS

1			
2	B.	Materials and supplies	10,532,000
3		Total Adults University Hospital within Department of Health	13,927,000
4			
5	3.2	Pediatric University Hospital within Department of Health	
6	A.	Purchased services	1,453,000
7	B.	Materials and supplies	350,000
8		Total Pediatric University Hospital within Department of Health	1,803,000
9			
10	3.3	Other Programs within Department of Health	
11	A.	Payroll	48,337,000
12	i.	Salaries	37,942,000
13	ii.	Salaries for trust employees	142,000
14	iii.	Overtime	4,000
15	iv.	Christmas bonus	-
16	v.	Healthcare	2,957,000
17	vi.	Other benefits	7,244,000
18	vii.	Early retirement benefits & voluntary transition programs	-
19	viii.	Other payroll	48,000
20	B.	Facilities and utility payments	4,744,000
21	i.	Payments to PREPA	1,365,000
22	ii.	Payments to PRASA	680,000
23	iii.	Other facilities costs	2,614,000
24	iv.	Payments to PBA	85,000
25	C.	Purchased services	19,194,000
26	i.	Leases (Excluding PBA)	6,302,000
27	ii.	Maintenance & Repairs	1,186,000
28	iii.	Other purchased services	11,706,000
29	D.	Other donations and subsidies	30,042,000
30	E.	Transportation	2,232,000
31	F.	Professional services	94,283,000
32	G.	Other operating expenses	3,332,000
33	H.	Materials and supplies	207,939,000
34	I.	Equipment purchases	6,925,000
35	J.	Media and advertisements	3,085,000
36	K.	Appropriations to non-governmental entities	6,806,000
37	L.	Undistributed appropriations	5,332,000
38	M.	Payments of current and prior period obligations	840,000

FEDERAL FUNDS

1			
2	Total Other Programs within Department of Health		433,091,000
3			
4	4. Mental Health and Drug Addiction Services Administration		
5	A. Payroll		8,484,000
6	i. Salaries	7,112,000	
7	ii. Salaries for trust employees	-	
8	iii. Overtime	20,000	
9	iv. Christmas bonus	-	
10	v. Healthcare	582,000	
11	vi. Other benefits	734,000	
12	vii. Early retirement benefits & voluntary transition programs	-	
13	viii. Other payroll	36,000	
14	B. Facilities and utility payments		105,000
15	i. Payments to PBA	12,000	
16	ii. Other facilities costs	93,000	
17	C. Purchased services		2,488,000
18	i. Payments for PRIMAS	19,000	
19	ii. Leases (Excluding PBA)	733,000	
20	iii. Maintenance & Repairs	173,000	
21	iv. Other purchased services	1,563,000	
22	D. Transportation		570,000
23	E. Professional services		20,548,000
24	F. Other operating expenses		2,391,000
25	G. Materials and supplies		2,461,000
26	H. Equipment purchases		855,000
27	I. Media and advertisements		20,000
28	J. Other donations and subsidies		1,715,000
29	Total Mental Health and Drug Addiction Services Administration		39,637,000
30			
31	5. University of Puerto Rico Comprehensive Cancer Center		
32	A. Payroll		2,645,000
33	i. Salaries	2,097,000	
34	ii. Salaries for trust employees	-	
35	iii. Overtime	-	
36	iv. Christmas bonus	-	
37	v. Healthcare	265,000	
38	vi. Other benefits	228,000	

FEDERAL FUNDS

1			
2	vii.	Early retirement benefits & voluntary transition programs	-
3	viii.	Other payroll	55,000
4	B.	Purchased services	777,000
5	C.	Transportation	130,000
6	D.	Other operating expenses	521,000
7	E.	Materials and supplies	152,000
8	F.	Equipment purchases	20,000
9	G.	Media and advertisements	29,000
10	H.	Undistributed appropriations	553,000
11		Total University of Puerto Rico Comprehensive Cancer Center	4,827,000
12		Subtotal Health	3,339,084,000
13			-
14	III.	Education	
15	6.	Department of Education	
16	A.	Payroll	393,201,000
17	i.	Salaries	344,034,000
18	ii.	Salaries for trust employees	51,000
19	iii.	Overtime	24,000
20	iv.	Christmas bonus	-
21	v.	Healthcare	14,057,000
22	vi.	Other benefits	21,346,000
23	vii.	Early retirement benefits & voluntary transition programs	7,000
24	viii.	Other payroll	13,682,000
25	B.	Facilities and utility payments	42,650,000
26	i.	Payments to PREPA	26,868,000
27	ii.	Payments to PRASA	14,548,000
28	iii.	Other facilities costs	1,234,000
29	C.	Purchased services	100,761,000
30	i.	Leases (Excluding PBA)	5,643,000
31	ii.	Maintenance & Repairs	2,277,000
32	iii.	Other purchased services	92,841,000
33	D.	Transportation	2,831,000
34	E.	Professional services	300,738,000
35	F.	Other operating expenses	271,447,000
36	G.	Materials and supplies	145,691,000
37	H.	Equipment purchases	178,621,000
38	I.	Media and advertisements	244,000

FEDERAL FUNDS

1

2 J. Other donations and subsidies 23,903,000

3 **Total Department of Education 1,460,087,000**

4

5 **6.1 Special Education Program within Department of Education**

6 A. Payroll 26,032,000

7 i. Salaries 23,418,000

8 ii. Salaries for trust employees -

9 iii. Overtime -

10 iv. Christmas bonus -

11 v. Healthcare 931,000

12 vi. Other benefits 1,683,000

13 vii. Early retirement benefits & voluntary transition programs -

14 viii. Other payroll -

15 B. Purchased services 153,000

16 i. Maintenance & Repairs 153,000

17 C. Transportation 250,000

18 D. Professional services 119,469,000

19 E. Other operating expenses 6,645,000

20 F. Materials and supplies 5,300,000

21 G. Equipment purchases 6,550,000

22 H. Other donations and subsidies 8,008,000

23 **Total Special Education Program within Department of Education 172,407,000**

24

25 **6.2 All other programs within the Department of Education**

26 A. Payroll 367,169,000

27 i. Salaries 320,616,000

28 ii. Salaries for trust employees 51,000

29 iii. Overtime 24,000

30 iv. Christmas bonus -

31 v. Healthcare 13,126,000

32 vi. Other benefits 19,663,000

33 vii. Early retirement benefits & voluntary transition programs 7,000

34 viii. Other payroll 13,682,000

35 B. Facilities and utility payments 42,650,000

36 i. Payments to PREPA 26,868,000

37 ii. Payments to PRASA 14,548,000

38 iii. Other facilities costs 1,234,000

FEDERAL FUNDS

1			
2	C.	Purchased services	100,608,000
3	i.	Leases (Excluding PBA)	5,643,000
4	ii.	Maintenance & Repairs	2,124,000
5	iii.	Other purchased services	92,841,000
6	D.	Transportation	2,581,000
7	E.	Professional services	181,269,000
8	F.	Other operating expenses	264,802,000
9	G.	Materials and supplies	140,391,000
10	H.	Equipment purchases	172,071,000
11	I.	Media and advertisements	244,000
12	J.	Other donations and subsidies	15,895,000
13	Total All other programs within the Department of Education		1,287,680,000
14	Subtotal Education		1,460,087,000
15			-
16	IV.	Courts & Legislature	
17	7.	The General Court of Justice	
18	A.	Payroll	95,000
19	i.	Salaries	80,000
20	ii.	Salaries for trust employees	-
21	iii.	Overtime	-
22	iv.	Christmas bonus	-
23	v.	Healthcare	7,000
24	vi.	Other benefits	8,000
25	vii.	Early retirement benefits & voluntary transition programs	-
26	viii.	Other payroll	-
27	B.	Transportation	14,000
28	C.	Professional services	438,000
29	D.	Other operating expenses	35,000
30	E.	Materials and supplies	10,000
31	F.	Equipment purchases	2,000
32	Total The General Court of Justice		594,000
33	Subtotal Courts & Legislature		594,000
34			-
35	V.	Families & Children	
36	8.	Administration for Socioeconomic Development of the Family	
37	A.	Payroll	26,436,000
38	i.	Salaries	22,095,000

FEDERAL FUNDS

1			
2	ii.	Salaries for trust employees	373,000
3	iii.	Overtime	48,000
4	iv.	Christmas bonus	-
5	v.	Healthcare	1,422,000
6	vi.	Other benefits	2,498,000
7	vii.	Early retirement benefits & voluntary transition programs	-
8	viii.	Other payroll	-
9	B.	Facilities and utility payments	896,000
10	i.	Payments to PREPA	196,000
11	ii.	Other facilities costs	700,000
12	C.	Purchased services	5,936,000
13	i.	Payments for PRIMAS	60,000
14	ii.	Leases (Excluding PBA)	4,513,000
15	iii.	Maintenance & Repairs	227,000
16	iv.	Other purchased services	1,136,000
17	D.	Transportation	457,000
18	E.	Professional services	4,535,000
19	F.	Other operating expenses	2,030,000
20	G.	Materials and supplies	756,000
21	H.	Equipment purchases	513,000
22	I.	Media and advertisements	79,000
23	J.	Other donations and subsidies	29,939,000
24	K.	Social well-being for Puerto Rico	1,968,136,000
25	L.	Undistributed appropriations	5,098,000
26		Total Administration for Socioeconomic Development of the Family	2,044,811,000

27

9. Administration for Integral Development of Childhood

29	A.	Payroll	11,622,000
30	i.	Salaries	9,837,000
31	ii.	Salaries for trust employees	-
32	iii.	Overtime	-
33	iv.	Christmas bonus	-
34	v.	Healthcare	718,000
35	vi.	Other benefits	1,067,000
36	vii.	Early retirement benefits & voluntary transition programs	-
37	viii.	Other payroll	-
38	B.	Facilities and utility payments	18,000

FEDERAL FUNDS

1			
2	C.	Transportation	12,000
3	D.	Professional services	1,456,000
4	E.	Other operating expenses	311,000
5	F.	Materials and supplies	100,000
6	G.	Media and advertisements	1,000
7	H.	Other donations and subsidies	74,197,000
8		Total Administration for Integral Development of Childhood	87,717,000

9

10. Family and Children Administration

11	A.	Payroll	11,245,000
12	i.	Salaries	9,500,000
13	ii.	Salaries for trust employees	-
14	iii.	Overtime	-
15	iv.	Christmas bonus	-
16	v.	Healthcare	684,000
17	vi.	Other benefits	1,061,000
18	vii.	Early retirement benefits & voluntary transition programs	-
19	viii.	Other payroll	-
20	B.	Facilities and utility payments	27,000
21	i.	Payments to PREPA	5,000
22	ii.	Other facilities costs	22,000
23	C.	Purchased services	91,000
24	i.	Maintenance & Repairs	5,000
25	ii.	Other purchased services	86,000
26	D.	Transportation	764,000
27	E.	Other operating expenses	324,000
28	F.	Materials and supplies	176,000
29	G.	Equipment purchases	29,000
30	H.	Media and advertisements	42,000
31	I.	Other donations and subsidies	26,664,000
32	J.	Undistributed appropriations	19,667,000
33		Total Family and Children Administration	59,029,000

34

11. Child Support Administration (ASUME)

36	A.	Payroll	9,592,000
37	i.	Salaries	7,179,000
38	ii.	Salaries for trust employees	858,000

FEDERAL FUNDS

1			
2	iii.	Overtime	-
3	iv.	Christmas bonus	-
4	v.	Healthcare	613,000
5	vi.	Other benefits	942,000
6	vii.	Early retirement benefits & voluntary transition programs	-
7	viii.	Other payroll	-
8	B.	Facilities and utility payments	285,000
9	i.	Payments to PBA	87,000
10	ii.	Other facilities costs	198,000
11	C.	Purchased services	4,093,000
12	i.	Leases (Excluding PBA)	1,353,000
13	ii.	Maintenance & Repairs	91,000
14	iii.	Other purchased services	2,649,000
15	D.	Transportation	10,000
16	E.	Professional services	75,000
17	F.	Other operating expenses	53,000
18	G.	Materials and supplies	24,000
19	H.	Equipment purchases	20,000
20	I.	Media and advertisements	4,000
21	J.	Federal fund matching	775,000
22	Total Child Support Administration (ASUME)		14,931,000

23

24 **12. Secretariat of the Department of the Family**

25	A.	Payroll	4,398,000
26	i.	Salaries	3,688,000
27	ii.	Salaries for trust employees	66,000
28	iii.	Overtime	9,000
29	iv.	Christmas bonus	-
30	v.	Healthcare	202,000
31	vi.	Other benefits	433,000
32	vii.	Early retirement benefits & voluntary transition programs	-
33	viii.	Other payroll	-
34	B.	Facilities and utility payments	123,000
35	i.	Payments to PREPA	103,000
36	ii.	Other facilities costs	20,000
37	C.	Purchased services	1,853,000
38	i.	Leases (Excluding PBA)	1,439,000

FEDERAL FUNDS

1			
2	ii.	Maintenance & Repairs	377,000
3	iii.	Other purchased services	37,000
4	D.	Transportation	176,000
5	E.	Professional services	4,776,000
6	F.	Other operating expenses	533,000
7	G.	Materials and supplies	64,000
8	H.	Equipment purchases	9,000
9	I.	Media and advertisements	9,000
10	J.	Appropriations to non-governmental entities	3,323,000
11	K.	Undistributed appropriations	832,000
12		Total Secretariat of the Department of the Family	16,096,000
13		Subtotal Families & Children	2,222,584,000
14			-
15	VI.	Executive Office	
16	13.	Puerto Rico Public Private Partnership Authority	
17	A.	Payroll	26,644,000
18	i.	Salaries	-
19	ii.	Salaries for trust employees	26,644,000
20	iii.	Overtime	-
21	iv.	Christmas bonus	-
22	v.	Healthcare	-
23	vi.	Other benefits	-
24	vii.	Early retirement benefits & voluntary transition programs	-
25	viii.	Other payroll	-
26	B.	Facilities and utility payments	5,174,000
27	C.	Professional services	126,978,000
28		Total Puerto Rico Public Private Partnership Authority	158,796,000
29			
30	14.	Office of Socioeconomic Development	
31	A.	Payroll	865,000
32	i.	Salaries	647,000
33	ii.	Salaries for trust employees	42,000
34	iii.	Overtime	-
35	iv.	Christmas bonus	-
36	v.	Healthcare	79,000
37	vi.	Other benefits	97,000
38	vii.	Early retirement benefits & voluntary transition programs	-

FEDERAL FUNDS

1			
2	viii.	Other payroll	-
3	B.	Facilities and utility payments	25,000
4	C.	Purchased services	10,000
5	D.	Other donations and subsidies	29,260,000
6	E.	Transportation	20,000
7	F.	Professional services	521,000
8	G.	Other operating expenses	25,000
9	H.	Materials and supplies	6,000
10	I.	Equipment purchases	50,000
11		Total Office of Socioeconomic Development	30,782,000

12

15. Office of the Governor

14	A.	Payroll	325,000
15	i.	Salaries	-
16	ii.	Salaries for trust employees	295,000
17	iii.	Overtime	-
18	iv.	Christmas bonus	-
19	v.	Healthcare	6,000
20	vi.	Other benefits	24,000
21	vii.	Early retirement benefits & voluntary transition programs	-
22	viii.	Other payroll	-
23	B.	Purchased services	6,000
24	C.	Transportation	7,000
25	D.	Professional services	35,000
26	E.	Other operating expenses	21,000
27	F.	Materials and supplies	6,000
28	G.	Appropriations to non-governmental entities	1,648,000
29		Total Office of the Governor	2,048,000

30

16. State Historic Preservation Office of Puerto Rico

32	A.	Payroll	1,432,000
33	i.	Salaries	1,278,000
34	ii.	Salaries for trust employees	-
35	iii.	Overtime	-
36	iv.	Christmas bonus	-
37	v.	Healthcare	32,000
38	vi.	Other benefits	122,000

FEDERAL FUNDS

1			
2	vii.	Early retirement benefits & voluntary transition programs	-
3	viii.	Other payroll	-
4	B.	Purchased services	1,777,000
5	C.	Transportation	34,000
6	D.	Materials and supplies	56,000
7		Total State Historic Preservation Office of Puerto Rico	3,299,000
8		Subtotal Executive Office	194,925,000
9			-
10	VII.	Public Works	
11		17. Puerto Rico Ports Authority	
12	A.	Capital Expenditures	144,422,000
13		Total Puerto Rico Ports Authority	144,422,000
14			
15		18. Puerto Rico Integrated Transit Authority	
16	A.	Payroll	5,122,000
17	i.	Salaries	3,950,000
18	ii.	Salaries for trust employees	-
19	iii.	Overtime	-
20	iv.	Christmas bonus	-
21	v.	Healthcare	1,072,000
22	vi.	Other benefits	100,000
23	vii.	Early retirement benefits & voluntary transition programs	-
24	viii.	Other payroll	-
25	B.	Purchased services	180,000
26	i.	Maintenance & Repairs	180,000
27	C.	Capital Expenditures	11,870,000
28	D.	Materials and supplies	4,950,000
29		Total Puerto Rico Integrated Transit Authority	22,122,000
30			
31		19. Puerto Rico Traffic Safety Commission	
32	A.	Payroll	757,000
33	i.	Salaries	635,000
34	ii.	Salaries for trust employees	-
35	iii.	Overtime	-
36	iv.	Christmas bonus	-
37	v.	Healthcare	43,000
38	vi.	Other benefits	79,000

FEDERAL FUNDS

1			
2	vii.	Early retirement benefits & voluntary transition programs	-
3	viii.	Other payroll	-
4	B.	Facilities and utility payments	10,000
5	C.	Purchased services	86,000
6	i.	Leases (Excluding PBA)	20,000
7	ii.	Maintenance & Repairs	7,000
8	iii.	Other purchased services	59,000
9	D.	Transportation	46,000
10	E.	Professional services	656,000
11	F.	Other operating expenses	5,543,000
12	G.	Materials and supplies	20,000
13	H.	Equipment purchases	20,000
14	I.	Media and advertisements	3,013,000
15		Total Puerto Rico Traffic Safety Commission	10,151,000

16

20. Department of Transportation and Public Works

18	A.	Payroll	155,000
19	i.	Salaries	121,000
20	ii.	Salaries for trust employees	-
21	iii.	Overtime	-
22	iv.	Christmas bonus	-
23	v.	Healthcare	17,000
24	vi.	Other benefits	17,000
25	vii.	Early retirement benefits & voluntary transition programs	-
26	viii.	Other payroll	-
27	B.	Professional services	37,000
28	C.	Materials and supplies	5,000
29	D.	Equipment purchases	20,000
30	E.	Media and advertisements	3,000
31		Total Department of Transportation and Public Works	220,000

Subtotal Public Works 176,915,000

-

VIII. Economic Development

21. Department of Economic Development & Commerce

36	A.	Payroll	7,776,000
37	i.	Salaries	6,691,000
38	ii.	Salaries for trust employees	339,000

FEDERAL FUNDS

1			
2	iii.	Overtime	-
3	iv.	Christmas bonus	-
4	v.	Healthcare	244,000
5	vi.	Other benefits	437,000
6	vii.	Early retirement benefits & voluntary transition programs	-
7	viii.	Other payroll	65,000
8	B.	Facilities and utility payments	127,000
9	i.	Other facilities costs	118,000
10	ii.	Payments to PREPA	9,000
11	C.	Purchased services	1,057,000
12	i.	Payments for PRIMAS	88,000
13	ii.	Leases (Excluding PBA)	800,000
14	iii.	Other purchased services	97,000
15	iv.	Maintenance & Repairs	72,000
16	D.	Transportation	456,000
17	E.	Professional services	28,065,000
18	F.	Other operating expenses	1,394,000
19	G.	Materials and supplies	202,000
20	H.	Equipment purchases	2,630,000
21	I.	Media and advertisements	266,000
22	J.	Other donations and subsidies	112,461,000
23	K.	Appropriations to non-governmental entities	3,084,000
24	L.	Undistributed appropriations	3,000,000
25	Total Department of Economic Development & Commerce		160,518,000
26	Subtotal Economic Development		160,518,000
27			-

IX. Labor

22. Vocational Rehabilitation Administration

30	A.	Payroll	25,872,000
31	i.	Salaries	20,984,000
32	ii.	Salaries for trust employees	651,000
33	iii.	Overtime	30,000
34	iv.	Christmas bonus	-
35	v.	Healthcare	1,354,000
36	vi.	Other benefits	2,853,000
37	vii.	Early retirement benefits & voluntary transition programs	-
38	viii.	Other payroll	-

FEDERAL FUNDS

1			
2	B.	Facilities and utility payments	1,019,000
3	i.	Payments to PREPA	562,000
4	ii.	Payments to PRASA	102,000
5	iii.	Other facilities costs	238,000
6	iv.	Payments to PBA	117,000
7	C.	Purchased services	2,895,000
8	i.	Leases (Excluding PBA)	1,940,000
9	ii.	Maintenance & Repairs	145,000
10	iii.	Other purchased services	810,000
11	D.	Transportation	324,000
12	E.	Professional services	2,382,000
13	F.	Other operating expenses	294,000
14	G.	Materials and supplies	170,000
15	H.	Equipment purchases	224,000
16	I.	Media and advertisements	5,000
17	J.	Other donations and subsidies	80,000
18	K.	Social well-being for Puerto Rico	5,852,000
19	i.	Other social well-being for Puerto Rico	5,852,000
20	L.	Appropriations to non-governmental entities	7,324,000
21		Total Vocational Rehabilitation Administration	46,441,000

22

23. Puerto Rico Department of Labor and Human Resources

24	A.	Payroll	18,442,000
25	i.	Salaries	15,171,000
26	ii.	Salaries for trust employees	135,000
27	iii.	Overtime	-
28	iv.	Christmas bonus	-
29	v.	Healthcare	1,452,000
30	vi.	Other benefits	1,684,000
31	vii.	Early retirement benefits & voluntary transition programs	-
32	viii.	Other payroll	-
33	B.	Facilities and utility payments	210,000
34	i.	Payments to PREPA	1,000
35	ii.	Payments to PRASA	1,000
36	iii.	Other facilities costs	208,000
37	C.	Purchased services	2,534,000
38	i.	Leases (Excluding PBA)	2,054,000

FEDERAL FUNDS

1			
2	ii.	Maintenance & Repairs	26,000
3	iii.	Other purchased services	454,000
4	D.	Transportation	327,000
5	E.	Professional services	1,205,000
6	F.	Other operating expenses	775,000
7	G.	Materials and supplies	223,000
8	H.	Equipment purchases	1,188,000
9	I.	Media and advertisements	13,000
10	J.	Undistributed appropriations	995,000
11	K.	Budgetary Reserve	651,000
12		Total Puerto Rico Department of Labor and Human Resources	26,563,000
13		Subtotal Labor	73,004,000
14			-
15	X.	Corrections	
16		24. Department of Correction and Rehabilitation	
17	A.	Payroll	16,000
18	i.	Salaries	14,000
19	ii.	Salaries for trust employees	-
20	iii.	Overtime	-
21	iv.	Christmas bonus	-
22	v.	Healthcare	-
23	vi.	Other benefits	2,000
24	vii.	Early retirement benefits & voluntary transition programs	-
25	viii.	Other payroll	-
26	B.	Purchased services	87,000
27	i.	Other purchased services	87,000
28	C.	Transportation	17,000
29	D.	Professional services	2,467,000
30	E.	Other operating expenses	14,000
31	F.	Materials and supplies	132,000
32	G.	Equipment purchases	677,000
33		Total Department of Correction and Rehabilitation	3,410,000
34		Subtotal Corrections	3,410,000
35			-
36	XI.	Justice	
37		25. Puerto Rico Department of Justice	
38	A.	Payroll	4,703,000

FEDERAL FUNDS

1			
2	i.	Salaries	4,055,000
3	ii.	Salaries for trust employees	88,000
4	iii.	Overtime	-
5	iv.	Christmas bonus	-
6	v.	Healthcare	162,000
7	vi.	Other benefits	398,000
8	vii.	Early retirement benefits & voluntary transition programs	-
9	viii.	Other payroll	-
10	B.	Facilities and utility payments	9,000
11	i.	Other facilities costs	9,000
12	C.	Purchased services	200,000
13	i.	Leases (excluding PBA)	3,000
14	ii.	Maintenance & Repairs	38,000
15	iii.	Other purchased services	159,000
16	D.	Transportation	195,000
17	E.	Professional services	1,125,000
18	i.	Other professional services	1,125,000
19	F.	Other operating expenses	25,000
20	G.	Materials and supplies	153,000
21	H.	Equipment purchases	691,000
22	I.	Social well-being for Puerto Rico	37,000
23	J.	Appropriations to non-governmental entities	24,378,000
24		Total Puerto Rico Department of Justice	31,516,000
25		Subtotal Justice	31,516,000
26			-

XII. Agriculture

28		26. Puerto Rico Department of Agriculture	
29	A.	Payroll	753,000
30	i.	Salaries	608,000
31	ii.	Salaries for trust employees	-
32	iii.	Overtime	-
33	iv.	Christmas bonus	-
34	v.	Healthcare	47,000
35	vi.	Other benefits	98,000
36	vii.	Early retirement benefits & voluntary transition programs	-
37	viii.	Other payroll	-
38	B.	Purchased services	157,000

FEDERAL FUNDS

1			
2	C.	Transportation	31,000
3	D.	Other operating expenses	3,000
4	E.	Materials and supplies	19,000
5	F.	Equipment purchases	4,000
6		Total Puerto Rico Department of Agriculture	967,000
7		Subtotal Agriculture	967,000
8			-
9	XIII.	Environmental	
10	27.	Department of Natural and Environmental Resources	
11	A.	Payroll	12,807,000
12	i.	Salaries	11,020,000
13	ii.	Salaries for trust employees	-
14	iii.	Overtime	-
15	iv.	Christmas bonus	-
16	v.	Healthcare	643,000
17	vi.	Other benefits	1,144,000
18	vii.	Early retirement benefits & voluntary transition programs	-
19	viii.	Other payroll	-
20	B.	Purchased services	5,033,000
21	i.	Maintenance & Repairs	330,000
22	ii.	Other purchased services	4,605,000
23	iii.	Leases (excluding PBA)	98,000
24	C.	Transportation	428,000
25	D.	Professional services	4,635,000
26	E.	Other operating expenses	644,000
27	F.	Capital Expenditures	20,750,000
28	G.	Materials and supplies	812,000
29	H.	Equipment purchases	1,283,000
30	I.	Media and advertisements	20,000
31	J.	Undistributed appropriations	3,160,000
32	K.	Federal fund matching	1,049,000
33	L.	Budgetary Reserve	84,000
34		Total Department of Natural and Environmental Resources	50,705,000
35		Subtotal Environmental	50,705,000
36			-
37	XIV.	Housing	
38	28.	Department of Housing	

FEDERAL FUNDS

1			
2	A.	Payroll	6,158,000
3	i.	Salaries	2,083,000
4	ii.	Salaries for trust employees	3,016,000
5	iii.	Overtime	-
6	iv.	Christmas bonus	-
7	v.	Healthcare	481,000
8	vi.	Other benefits	578,000
9	vii.	Early retirement benefits & voluntary transition programs	-
10	viii.	Other payroll	-
11	B.	Other operating expenses	56,000
12	C.	Media and advertisements	2,000
13	D.	Social well-being for Puerto Rico	1,161,000
14	E.	Undistributed appropriations	470,588,000
15		Total Department of Housing	477,965,000

16

29. Public Housing Administration

18	A.	Payroll	31,617,000
19	i.	Salaries	19,940,000
20	ii.	Salaries for trust employees	2,344,000
21	iii.	Overtime	400,000
22	iv.	Christmas bonus	-
23	v.	Healthcare	1,664,000
24	vi.	Other benefits	6,759,000
25	vii.	Early retirement benefits & voluntary transition programs	-
26	viii.	Other payroll	510,000
27	B.	Facilities and utility payments	15,464,000
28	i.	Payments to PREPA	9,674,000
29	ii.	Payments to PRASA	2,793,000
30	iii.	Other facilities costs	2,997,000
31	C.	Purchased services	191,895,000
32	D.	Transportation	1,611,000
33	E.	Professional services	66,106,000
34	F.	Other operating expenses	47,125,000
35	G.	Capital Expenditures	60,761,000
36	H.	Payments of current & prior period obligations	17,632,000
37	I.	Materials and supplies	35,194,000
38	J.	Equipment purchases	18,000

FEDERAL FUNDS

1			
2	K.	Media and advertisements	340,000
3		Total Public Housing Administration	467,763,000
4			
5		30. Puerto Rico Housing Finance Corporation	
6	A.	Other donations and subsidies	8,926,000
7	B.	Social well-being for Puerto Rico	148,296,000
8		Total Puerto Rico Housing Finance Corporation	157,222,000
9		Subtotal Public Housing Administration	1,102,950,000
10			-
11	XV.	Culture	
12		31. Institute of Puerto Rican Culture	
13	A.	Purchased services	22,000
14	i.	Leases (Excluding PBA)	20,000
15	ii.	Other purchased services	2,000
16	B.	Transportation	15,000
17	C.	Other operating expenses	214,000
18	D.	Materials and supplies	4,000
19	E.	Equipment purchases	4,000
20	F.	Other donations and subsidies	402,000
21		Total Institute of Puerto Rican Culture	661,000
22		Subtotal Culture	661,000
23			-
24	XVI.	Independent Agencies	
25		32. Puerto Rico Public Broadcasting Corporation	
26	A.	Other operating expenses	1,900,000
27		Total Puerto Rico Public Broadcasting Corporation	1,900,000
28			
29		33. Integral Development of the "Península de Cantera"	
30	A.	Capital Expenditures	756,000
31		Total Integral Development of the "Península de Cantera"	756,000
32			
33		34. Corporation for the "Caño Martin Peña" Enlace Project	
34	A.	Payroll	76,000
35	i.	Salaries	-
36	ii.	Salaries for trust employees	-
37	iii.	Overtime	-
38	iv.	Christmas bonus	-

FEDERAL FUNDS

1			
2	v.	Healthcare	-
3	vi.	Other benefits	-
4	vii.	Early retirement benefits & voluntary transition programs	-
5	viii.	Other payroll	76,000
6	B.	Professional services	15,000
7	C.	Capital Expenditures	3,340,000
8	Total Corporation for the "Caño Martín Peña" Enlace Project		3,431,000

9

35. Puerto Rico Institute of Statistics

11	A.	Payroll	229,000
12	i.	Salaries	108,000
13	ii.	Salaries for trust employees	-
14	iii.	Overtime	-
15	iv.	Christmas bonus	-
16	v.	Healthcare	14,000
17	vi.	Other benefits	11,000
18	vii.	Early retirement benefits & voluntary transition programs	-
19	viii.	Other payroll	96,000
20	B.	Purchased services	1,000
21	C.	Other donations and subsidies	1,000
22	D.	Transportation	7,000
23	E.	Other operating expenses	32,000
24	F.	Materials and supplies	2,000
25	G.	Equipment purchases	2,000
26	Total Puerto Rico Institute of Statistics		274,000

27

36. State Elections Commission

29	A.	Payroll	-
30	B.	Purchased services	100,000
31	C.	Transportation	11,000
32	D.	Materials and supplies	233,000
33	E.	Equipment purchases	1,035,000
34	Total State Elections Commission		1,379,000

35

37. Puerto Rico National Guard

37	A.	Payroll	6,528,000
38	i.	Salaries	5,505,000

FEDERAL FUNDS

1			
2	ii.	Salaries for trust employees	-
3	iii.	Overtime	-
4	iv.	Christmas bonus	-
5	v.	Healthcare	-
6	vi.	Other benefits	1,023,000
7	vii.	Early retirement benefits & voluntary transition programs	-
8	viii.	Other payroll	-
9	B.	Facilities and utility payments	5,887,000
10	i.	Payments to PREPA	5,525,000
11	ii.	Payments to PRASA	213,000
12	iii.	Other facilities costs	149,000
13	C.	Purchased services	9,034,000
14	i.	Leases (Excluding PBA)	663,000
15	ii.	Maintenance & Repairs	1,016,000
16	iii.	Other purchased services	7,355,000
17	D.	Transportation	41,000
18	E.	Professional services	2,569,000
19	F.	Other operating expenses	1,688,000
20	G.	Materials and supplies	1,309,000
21	H.	Equipment purchases	673,000
22		Total Puerto Rico National Guard	27,729,000
23		Subtotal Independent Agencies	35,469,000
24			-

XVII. Utilities Commission

26		38. Public Service Regulatory Board	
27	A.	Payroll	665,000
28	i.	Salaries	431,000
29	ii.	Salaries for trust employees	56,000
30	iii.	Overtime	-
31	iv.	Christmas bonus	-
32	v.	Healthcare	37,000
33	vi.	Other benefits	141,000
34	vii.	Early retirement benefits & voluntary transition programs	-
35	viii.	Other payroll	-
36	B.	Facilities and utility payments	342,000
37	C.	Purchased services	56,000
38	i.	Leases (Excluding PBA)	31,000

FEDERAL FUNDS

1			
2	ii.	Maintenance & Repairs	16,000
3	iii.	Other purchased services	9,000
4	D.	Transportation	78,000
5	E.	Professional services	106,000
6	F.	Other operating expenses	4,000
7	G.	Materials and supplies	40,000
8	H.	Equipment purchases	81,000
9		Total Public Service Regulatory Board	1,372,000
10		Subtotal Utilities Commission	1,372,000
11			-

XVIII. Ombudsman

12		39. Elderly and Retired People Advocate Office	
13			
14	A.	Payroll	3,675,000
15	i.	Salaries	2,973,000
16	ii.	Salaries for trust employees	72,000
17	iii.	Overtime	-
18	iv.	Christmas bonus	-
19	v.	Healthcare	255,000
20	vi.	Other benefits	332,000
21	vii.	Early retirement benefits & voluntary transition programs	-
22	viii.	Other payroll	43,000
23	B.	Facilities and utility payments	79,000
24	i.	Payments to PREPA	12,000
25	ii.	Other facilities costs	67,000
26	C.	Purchased services	2,811,000
27	i.	Leases (Excluding PBA)	287,000
28	ii.	Other purchased services	2,524,000
29	D.	Transportation	379,000
30	E.	Professional services	417,000
31	F.	Other operating expenses	1,306,000
32	G.	Materials and supplies	125,000
33	H.	Equipment purchases	149,000
34	I.	Media and advertisements	42,000
35	J.	Other donations and subsidies	9,641,000
36	K.	Appropriations to non-governmental entities	3,722,000
37		Total Elderly and Retired People Advocate Office	22,346,000
38			

FEDERAL FUNDS

1

2

40. Office of the Women's Advocate

3

A. Payroll 461,000

4

i. Salaries 403,000

5

ii. Salaries for trust employees -

6

iii. Overtime -

7

iv. Christmas bonus -

8

v. Healthcare 19,000

9

vi. Other benefits 39,000

10

vii. Early retirement benefits & voluntary transition programs -

11

viii. Other payroll -

12

B. Facilities and utility payments 25,000

13

C. Professional services 206,000

14

D. Media and advertisements 100,000

15

E. Appropriations to non-governmental entities 1,909,000

16

Total Office of the Women's Advocate 2,701,000

17

18

41. Office for People with Disabilities

19

A. Payroll 1,454,000

20

i. Salaries 1,160,000

21

ii. Salaries for trust employees 107,000

22

iii. Overtime -

23

iv. Christmas bonus -

24

v. Healthcare 67,000

25

vi. Other benefits 120,000

26

vii. Early retirement benefits & voluntary transition programs -

27

viii. Other payroll -

28

B. Facilities and utility payments 156,000

29

i. Payments to PBA 111,000

30

ii. Other facilities costs 45,000

31

C. Purchased services 401,000

32

i. Leases (Excluding PBA) 175,000

33

ii. Maintenance & Repairs 64,000

34

iii. Other purchased services 162,000

35

D. Transportation 14,000

36

E. Professional services 45,000

37

F. Other operating expenses 65,000

38

G. Materials and supplies 40,000

FEDERAL FUNDS

1		
2	H. Equipment purchases	67,000
3	Total Office for People with Disabilities	2,242,000
4	Subtotal Ombudsman	27,289,000
5		-
6	TOTAL FEDERAL FUNDS	8,897,260,000

Section 16.- The Special Revenue Funds and Federal Funds budget for FY2021 shall take effect on July 1, 2020.

EXHIBIT I

OVERSIGHT BOARD REPORT ON PENSIONS

PROMESA Section 211 Report on the Puerto Rico Retirement Systems

September 2019



Disclaimer

The Financial Oversight and Management Board for Puerto Rico (the "Oversight Board") engaged Ernst & Young Puerto Rico ("EY") to perform an analysis of certain Puerto Rico pensions (the "Report") as described by Section 211 of Puerto Rico Oversight, Management, and Economic Stability Act ("PROMESA").

The nature and scope of EY's services were determined by the Oversight Board and are reflected in the agreement between EY and the Oversight Board dated February 15, 2017, and the ninth amendment dated December 11, 2018 (the "Agreements"). EY's procedures were limited to those requested by the Oversight Board and which are described in the Agreements. EY's work was performed only for the use and benefit of the Oversight Board and should not be used or relied on by anyone else. Other persons who read this Report who are not a party to the Agreements do so at their own risk and are not entitled to rely on it for any purpose. EY does not assume any duty, obligation or responsibility whatsoever to any other parties that may obtain access to the Report.

EY's services were advisory in nature. While EY's work in connection with this Report was performed under the standards of the American Institute of Certified Public Accountants (the "AICPA"), EY did not render an assurance report or opinion under the Agreements, nor did EY's services constitute an audit, review, examination, forecast, projection or any other form of attestation as those terms are defined by the AICPA. None of the services EY provided constituted legal opinions or advice. This Report is not being issued in connection with any issuance of debt or other financing transaction.

The Oversight Board has the knowledge, experience and ability to form its own conclusions. Any assumptions, forecasts, projections, recommendations, conclusions or opinions contained in this Report are solely those of the Oversight Board.

In assisting in the preparation of this Report, EY relied on information and underlying data provided by the Oversight Board, its advisors, the Government of Puerto Rico (the "Government"), or publicly-available resources, and such information was presumed to be current, accurate and complete. See Appendix A for a list of such sources. EY has not conducted an independent assessment or verification of the completeness, accuracy or validity of the information obtained. Consequently, EY provides no assurance of any kind with respect to, or on, the information presented.

There will usually be differences between projected and actual results because events and circumstances frequently do not occur as expected and those differences may be material. As a result, no assurance regarding the achievement of forecasted results is provided, and reliance should not be placed on any forecasted results or projects contained herein as such information is subject to material change and may not reflect actual results. EY takes no responsibility for the achievement of projected results.

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Executive Summary

EY was retained by the Oversight Board to prepare this Report of certain Puerto Rico pension systems as outlined under Section 211 of PROMESA. The pension systems evaluated herein are the:

- ▶ Government Employees Retirement System ("ERS"),
- ▶ Teachers Retirement System ("TRS"), and
- ▶ Judiciary Retirement Systems ("JRS")

Collectively, ERS, TRS, and JRS are referred to in the report as the "Retirement Systems." These two other public sector retirement systems in Puerto Rico are not considered in this Report:

- ▶ University of Puerto Rico Retirement System ("UPR-RS"), and
- ▶ Puerto Rico Electric Power Authority Employees' Retirement System ("PREPA-ERS")

The sections of this Report present the following aspects of the Retirement Systems:

1. The Retirement Systems' legal structure and operations
2. Legacy benefit provisions and existing benefits
3. Historical funding and 30-year actuarial projection
4. Future funding sources and sustainability

Our findings are supported in the body of this Report, supplemented by appendices with additional detail. Considerations regarding retiree income adequacy are dependent on multiple factors and are beyond the scope of this Report.

Please review the Disclaimer closely for limitations on the use, reliance, and accuracy of this Report.

Section One: The Retirement Systems' legal structure and operational analysis

Topic	Key Observations
Government Employee Retirement System ("ERS")	<ul style="list-style-type: none"> ▶ ERS, the primary multi-employer retirement system in Puerto Rico, was established by Act 447 of 1951 ("Act 447") as a Component Unit of the Government of Puerto Rico. ▶ ERS is a multi-employer system, historically managed by an independent board of trustees with pooled contributions from employers and employees. The system manages pensions for 242,000 active members, retirees, and survivors from 197 employers.¹ ▶ Since its establishment, ERS has undergone several legislative changes. However, despite those changes, for a variety of reasons, ERS's assets have been virtually depleted. As of June 30, 2016, the ERS gross assets remaining were approximately \$2.4 billion on an estimated \$36.4 billion actuarial liability. Net assets were negative \$1.2 billion as of the same date because of a \$3.1 billion pension obligation bond issuance in 2008.² ▶ ERS is materially underfunded.
Teachers Retirement System ("TRS") and Judiciary Retirement Systems ("JRS")	<ul style="list-style-type: none"> ▶ TRS, established by Act 218 of 1951 (structure and benefits, repealed and replaced by Act 91 of 2004), and JRS, established by Act 12 of 1954, were also established as Component Units of the Government of Puerto Rico and have undergone multiple legislative reforms over time. ▶ Despite repeated efforts to increase the long-term funded status of these pension systems, the assets at TRS and JRS are almost fully depleted. As of June 30, 2016, for instance, the TRS gross assets were approximately \$895.5 million on an estimated \$18.2 billion actuarial liability.³ ▶ TRS and JRS are materially underfunded.
System Underfunding	<ul style="list-style-type: none"> ▶ Several factors contributed to the underfunded status of the Retirement Systems, including: inadequate employer contribution levels, the enactment of special laws granting new benefits without adequate funding for said benefits, early retirement programs, debt issuance the ERS system ultimately could not support, mortgage, personal, and cultural loans made to participants in each retirement system, among other actions.

¹ Communication with ERS staff.

² Puerto Rico Government Employees Retirement System, June 30, 2016 Actuarial Valuation Report.

³ Puerto Rico Teachers Retirement System, June 30, 2016 Actuarial Valuation Report.

<p>Social Security</p>	<ul style="list-style-type: none"> ▶ Except for employees in the police department, ERS participants from all other employers have historically paid Social Security taxes. ▶ On July 19, 2019, then-Governor Ricardo Rosselló enacted Act 71 of 2019 which reduced the mandatory employee retirement contribution for police officers from 8.5% to 2.3% (optional for officers with less than 10 years until mandatory retirement).⁴ The reduction of the retirement contribution disqualified these police officers from having a qualified Federal Insurance Contributions Act ("FICA") retirement replacement plan under federal law. Consequently, unless a police officer receives an exemption, going forward, all police officers will be required to contribute to Social Security. After 40 quarters of contributions, those employees will be entitled to Social Security benefits in accordance with federal law. ▶ Like police officers, teachers and judges in Puerto Rico have also not historically contributed to Social Security and are not eligible for Social Security benefits. The certified Fiscal Plan calls for teachers and judges under the age of 45 to start contributing to Social Security by January 1, 2020, although Puerto Rico's laws have not yet been amended in such a way that would require those individuals to contribute to Social Security. ▶ An employee's contribution to Social Security is calculated as a percentage of total wages whereas an employee's contribution to the Defined Benefit system is calculated as a percentage of base pay, excluding overtime.⁵
<p>Data Limitations</p>	<ul style="list-style-type: none"> ▶ There are certain limitations with existing pension data, which produces variability in the forecasts for the Retirement Systems. While the data allows for directionally reliable projections and determination of actuarial liabilities used to perform the actuarial analysis of the systems, there are gaps in certain data records for certain participant categories in each system, as disclosed in the actuarial valuation reports.⁶ ▶ For example, there are gaps in the census records for deferred vested participants. Accordingly, ERS' actuaries increased the actuarial liability for certain participants to approximate the value of these participants liabilities.⁷ Consequently, valuing this portion of the obligation requires the Oversight Board to incorporate additional assumptions. In addition, certain elements of plan administration are made more difficult because of poor data quality.

⁴ Puerto Rico's Police Department ("PRPD") has begun a process to register the elections by police officers with less than 10 years until retirement to enroll or not enroll in social security. The PRPD issued 5,284 police officers notices of registration, of which 4,005 officers opted in, 342 opted out, and 937 did not respond. Final determinations on enrollment for this population are still being processed.

⁵ Social security employment taxes are calculated on all pay given to an employee (Social Security Publication 15, Circular E). Individual contributions to retirement plans are calculated off of base compensation excluding overtime and bonuses (Act 106-17, Section 1.6(d) and (u)).

⁶ The publication of actuarial reports is frequently delayed, inhibiting transparency into the systems' obligations. As of the date of this report, the last published ERS actuarial report was for FY 2016.

⁷ Puerto Rico Government Employees Retirement System, June 30, 2016 Actuarial Valuation Report

Compliance and Coordination	▶ The PayGo structure requires continuous coordination between the Treasury and the newly created Retirement Board, and depends on the participating entities (Government, public corporations, and municipalities) to make complete and timely payments to fund PayGo.
Pension Payment Streams	▶ Since the enactment of Act 106-2017, several local laws were passed to either direct new revenue to fund legacy pensions, exempt certain ERS employers from paying PayGo fees starting in FY 2020, or appropriate money from the General Fund toward defined contribution participants. These laws include Act 257-2018, Act 297-2018, Act 29-2019, Act 81-2019, and Joint Resolution 43-2019 (submitted as House Joint Resolution 513), among others.

Section Two: Legacy benefit provisions and existing benefits

Topic	Key Observations
Benefit Formulas	<ul style="list-style-type: none"> ▶ For all Retirement Systems, pension benefit formulas vary based on when an employee was hired. In 1999, for instance, the ERS defined benefit program was closed to new hires and replaced with a hybrid cash account program. As a result, starting in 2000, benefits were based on employee contributions although the withheld proceeds were deposited in the existing ERS pension trust account. A similar arrangement was implemented for TRS and JRS in 2014, although a subsequent court ruling limited the change to new hires only. ▶ Additionally, changes were made to benefit levels in the Retirement Systems over time which increased benefit costs such as: <ul style="list-style-type: none"> ○ Early retirement incentive programs ○ Cost of Living Adjustments (COLAs) ○ Various bonuses, such as a Medical Insurance Contribution as well as Christmas and Summer bonuses
Benefit Reductions from Act 3-2013 and Act 106-2017	<ul style="list-style-type: none"> ▶ In recent years, Act 3-2013 and Act 106-2017 resulted in some of the largest benefit reductions to date. While these acts impacted participants to varying degrees, some participants saw reductions in benefits as high as 82%. The impact and magnitude of these reductions are analyzed further in Section 2.5. ▶ These Acts imposed several notable changes: further increasing the retirement age, eliminating or reducing special law benefits, eliminating merit pensions, further increasing employee contribution requirements, and annuitizing benefit payments. ▶ Since 2007, ERS and TRS retirees, with limited exceptions, have also not received Cost of Living Adjustments (“COLAs”), the absence of which can effectively be viewed as an additional benefit reduction. Without COLAs, certain pensioners could experience a 39% loss in purchasing power 30 years after retirement. An analysis of this loss in purchasing power is detailed further in Section 2.7.
Special law benefits	<ul style="list-style-type: none"> ▶ Certain benefits are paid by the Retirement Systems directly, not the sponsoring employers, further reducing the funded status of the plans. While certain bonuses were eliminated prospectively for JRS members hired after December 24, 2013 and ERS and TRS members retired after July 1, 2013 and August 1, 2013, respectively, these amounts continue to be paid to members that retired before these changes went into effect.

<p>Defined Contribution Accounts</p>	<ul style="list-style-type: none"> ▶ With the establishment of PayGo under Act 106-2017, new defined contribution (“DC”) accounts were to be established for all active workers not currently accruing a pension under a defined benefit formula. ▶ The Retirement Board (as defined in Act 106-2017) is empowered to manage the implementation of the DC benefit plan, including hiring service providers and financial institutions to operate the plan.
<p>Employee Contributions</p>	<ul style="list-style-type: none"> ▶ Since the enactment of Act 106-2017, employee contributions to the DC plan have been deposited into a separate account in the custody of the Treasury with the objective of funding individual DC accounts in the future. ▶ In January 2019, accumulated contributions to date, together with ongoing contributions, were deposited into a Temporary Trust. ▶ The final implementation of the DC benefit plans will result in these funds being transferred from the Temporary Trusts into a DC trust with individual accounts and managed by a third-party administrator.
<p>Vendor Management for Defined Contribution and Defined Benefit Plans</p>	<ul style="list-style-type: none"> ▶ On February 15, 2019, the Government announced Alight Solutions Caribe Inc. was selected and tasked with the implementation, administration and management of the DC plan. Additionally, Gavion LLC was selected as the investment advisor, Banco Popular was selected as the trustee, and Bank of New York Mellon was selected as custodian. ▶ The Retirement Board’s implementation plan calls for DC plan participants to receive access to their new accounts between September 30, 2019, and October 15, 2019, at which point the Temporary Trust balances will be funded into the DC plan trust. ▶ An organized process to select a third-party vendor that will administer the historical defined benefit (“DB”) pension programs is planned but has not yet commenced.

Section Three: Historical funding and 30-year actuarial projection

Topic	Key Observations
Employer Contributions	<ul style="list-style-type: none"> ▶ Employer contributions were historically defined by statute as a percentage of compensation for employees in the system. ▶ With a declining population of active participants and a growing retiree population receiving retirement benefits, payroll-based contributions were insufficient to fund the Retirement Systems on an actuarially determined basis. ▶ For decades, these amounts were significantly smaller than the actuarially required retirement contribution determined annually, and disclosed, by the system actuaries. ▶ Variances from actuarial assumptions (i.e. increases in life expectancy) resulted in increases in benefit payments beyond previous projections.
Pension Obligation Bonds	<ul style="list-style-type: none"> ▶ In 2008, ERS issued approximately \$3 billion in Pension Obligation Bonds ("POBs"). ▶ Pursuant to the Title III automatic stay and the Moratorium Act, ERS is not currently making payments on this debt.
Past Legislative Reforms	<ul style="list-style-type: none"> ▶ As the funded status of the Retirement Systems declined, various legislative actions were taken to improve the funded percentage and sustainability of the plans. <ul style="list-style-type: none"> ○ In 2013, for instance, the Retirement Systems instituted additional employer contributions to maintain system solvency, such as the Additional Uniform Contributions (AUC) for ERS and Annual Additional Contribution (AAC) for TRS and JRS. ▶ With the exception of the Central Government, many employers made their required contributions, however, the contributions made after the 2013 pension law changes were inadequate on a statutorily required and actuarially determined minimum basis. ▶ As of June 30, 2016, past due AUC amounts reached \$180 million for ERS and AAC past due amounts exceeded \$24 million for JRS and TRS.

**Fiscal Plan
Projected Benefit
Payments**

- ▶ Total benefit payments in the certified Fiscal Plan for the Retirement Systems under the PayGo regime are projected to remain steady, above \$2.1 billion annually for Fiscal Plan employers, through FY 2031.⁸ This occurs because active employees with accrued defined benefits eventually retire and begin receiving their pension benefits.
- ▶ After FY 2031, benefit payments begin to decline considerably because of the closing, and freeze of, ERS legacy defined benefit accruals on July 1, 2013, and the TRS closing the defined benefit structure to new hires effective August 1, 2014, along with the TRS freeze contemplated by the certified Fiscal Plan effective January 1, 2020.
- ▶ The certified Fiscal Plan assumes JRS will also be frozen as of January 1, 2020, including closing the plan to new entrants. Until the freeze, JRS participants will continue earning benefits under a defined benefit formula so the benefit payments remain steady for a longer period, although they represent less than 3% of the cumulative projected benefit payments.

⁸ In addition to pension payments included in the certified Fiscal Plan, the PayGo expenditures covers payments for non-Fiscal Plan entities, public corporations and municipalities, in the amount of approximately \$345 million annually, declining after FY 2031. The Government invoices monthly these non-Fiscal Plan entities (and any non-Central Government entities) for reimbursement.

Section Four: Future funding sources and sustainability

Topic	Key Observations
PayGo Expenditure Source	<ul style="list-style-type: none"> ▶ The certified Fiscal Plan forecasts PayGo benefit payments as a current operating expense. ▶ The certified Fiscal Plan, however, also reflects that absent further government initiatives, PayGo expenditures are expected to constitute more than 20 percent of General Fund expenditures. ▶ Furthermore, the Commonwealth is projected to have operating expenses exceed revenues beginning in FY 2038 notwithstanding the 2013 ERS freeze, proposed freezes to ongoing TRS and JRS accruals, and proposed cuts to previously accrued benefits.
Additional Budgetary Steps Recommended by the Oversight Board	<ul style="list-style-type: none"> ▶ Due to the funding shortfall and fiscal deficits projected to emerge in FY 2038, the certified Fiscal Plan references additional actions the government can take to achieve budgetary balance to be able to pay all budgetary expenses, including pension benefits, in deficit years.
Forecast Variability	<ul style="list-style-type: none"> ▶ Several variables also have a material impact on the long-term financial projections of the certified Fiscal Plan. For example, structural changes to the economy and demographic shifts could result in lower projected growth and compromise surpluses.
Pension Reserve Fund	<ul style="list-style-type: none"> ▶ As part of the agreement reached with the Official Committee of Retirees ("COR"), the Oversight Board agreed to the establishment of a pension reserve fund to be held in a trust for the sole benefit of retirees and funded through annual fiscal plan surpluses projected to be available through FY 2027. After this point, amounts will be withdrawn in a formula to be determined to meet the Commonwealth's annual PayGo obligations in years when the certified Fiscal Plan projects deficits. ▶ The pension reserve fund is intended to support the long-term sustainability of the Retirement Systems by providing an additional funding source for retirement benefits in the future, including during the period in which the certified Fiscal Plan projects annual deficits for the Commonwealth. ▶ Changes to projected available surpluses would impact the ability of this pension reserve fund to meet future PayGo expenditures. ▶ Ultimately the ability to make PayGo expenditures in the amounts projected in the certified Fiscal Plan is contingent on overall management and planning for future projected deficits.

Section One: The Retirement Systems' legal structure and operations

1.1 Creation of ERS, TRS and JRS

The Retirement Systems were introduced through legislation enacted between 1951 and 1954. The benefits provided to members of the Retirement Systems are established by law and have been amended over time since their initial introduction.

ERS was created by Act 447 of 1951, as amended, to provide pension and other benefits to retired government employees, including the public corporations and the municipalities of Puerto Rico. ERS is structured as a cost-sharing, multiple-employer benefit plan. The most recent significant amendments to benefits provided under ERS were enacted under Act 3 of 2013 ("Act 3"), which amended Act 447, Act 1, and Act 305. Among other measures, Act 3 reduced benefits, increased employee contributions, and, in the case of active employees who were entitled to the defined benefits program, replaced most of the defined benefit elements with a defined contribution structure. For a more detailed analysis on the impact of Act 3, see Section 2.

TRS was established in 1951 by Act 218 of 1951, as amended, to provide pension and other benefits to teachers and other employees of the Puerto Rico Department of Education. The most recent significant amendments to benefits provided under TRS were enacted under Act 160 of 2013. As enacted, Act 160 froze benefits accrued to active participants, transferred members into a defined contribution plan, eliminated merit pensions, raised the retirement age, increased required contributions, increased employer contributions, modified or eliminated special law benefits, and modified benefits for disability or survivors.⁹ On April 11, 2014, however, the Puerto Rico Supreme Court struck down the sections of Act 160-2013 that amended the pension benefits of active teachers who were participants in TRS at the time on the grounds that the Commonwealth had not proven that the amendments would maintain the solvency of TRS. As a result, teachers hired before the approval of Act 160-2013 continue to enjoy their prior retirement benefits.

JRS was created in 1954 by Act 12 of 1954 to provide pension and other benefits to judges and other employees of the Judiciary Branch of the Commonwealth. The most recent significant amendments to benefits provided under JRS were enacted under Act 162 of 2013. As enacted, Act 162 created a hybrid plan, reduced disability benefits, reduced pension benefits and survivor benefits, increased the employee contribution, and eliminated Christmas, Summer, and medicine bonuses. On February 21, 2014, the Puerto Rico Supreme Court upheld the constitutionality of Act 162-2013, but only with respect to judges appointed on or after December 24, 2013, the date Act 162-2013 was enacted. As a result, judges appointed before the approval of Act 162-2013 continue to enjoy their prior retirement benefits.

A summary of the composition of the members of each plan is presented below, based on the most recently available census data from the systems' actuary (**Exhibit 1**). In addition, participating employers in the Retirement Plans are detailed in Appendix H.

⁹ Act 160-2013

EXHIBIT 1: CENSUS DATA FOR THE RETIREMENT SYSTEMS AS OF JULY 1, 2015-2016

Retirement Systems	ERS		TRS ¹⁰	JRS
	CW Fiscal Plan entities	Total		
Active members	71,194	118,657	32,952	364
Pensioners and beneficiaries	96,267	122,757	43,305	514
Terminated vested members	Unknown ¹¹	Unknown	1,100	39
Average age of pensioners	70.6	70.7	69.6	73.3
Average monthly benefit	\$1,017	\$995	\$1,428	\$4,495
Median monthly benefit	\$675	\$651	\$1,435	\$5,409
Census date	July 1, 2016		July 1, 2016	July 1, 2015
Date of receipt of census data	October 29, 2018		April 5, 2019	June 21, 2018

Most current ERS and TRS retirees still live in Puerto Rico. The latest data from the Retirement Systems indicates as many as 114,000 ERS retirees and 42,000 retired teachers likely still live in Puerto Rico.¹²

The Retirement Systems were intended to be funded based on legislatively mandated employer and employee contributions through separate statutory trusts. More detail related to actual historical funding practices is contained in Section 3 of this Report.

In 2017, the government enacted Act 106-2017 ("Act 106"), an "Act to Guarantee Pension Payments and Establish a New Defined Contributions Plan for Public Employees." The legislation had several fiscal implications, including:

- ▶ It established the PayGo system, whereby disbursements shall be made for all current retirees and their survivors, as well as future retirees and their survivors with respect to their accrued benefits (other than those benefits covered by the new DC plan), as provided in the certified Fiscal Plan,
- ▶ It eliminated employer contributions that the Government had been making to the Retirement Systems, and replaced them with payments to the PayGo account,
- ▶ It established the prospective Defined Contribution ("DC") plans, to be funded by the contributions from current employees (except certain TRS and JRS participants covered under the defined benefit plants), and
- ▶ It established sanctions against agency heads and public officials who fail to remit each participants' contributions to their accounts on a timely basis.

¹⁰ Excludes teachers hired after August 1, 2014 under Act 160-2013 whose hybrid account balances were to be transferred to DC accounts per Act 106-2017.

¹¹ The valuation reports assume loads of either 2.5% or 5.0% as a place holder for liabilities associated with terminated vested members who may claim a benefit in the future, depending on the year being considered.

¹² Luis Collazo, executive director of the Retirement Board, February 12, 2019.

1.2 Operational analysis

Prior to the enactment of Act 106, the Retirement Systems operated much like any U.S. public pension system funded through a statutory trust and generally followed Public Pension Coordinating Council ("PPCC") guidance. The PPCC establishes Public Pension Standards (the "Standards") to reflect minimum expectations for public retirement system management, administration, and funding. The Standards serve as a benchmark by which to measure public defined benefit plans. All public retirement systems and the state and local governments that sponsor them are encouraged by the PPCC to meet the Standards. See Appendix C for details related to these Standards.

On an operational level, the Retirement Systems met these Standards to some degree. The systems conducted actuarial valuations and audits, maintained written investment policies and fiduciary standards, periodically commissioned performance evaluations of their investment advisors, held regular boards of trustee meetings and communicated to members. On the other hand, the following administrative and operational practices present challenges to plan operations and financial reporting:

1. **Much of the systems' census data records are still paper based and some of the data is incomplete.** Data that should be readily available as part of ongoing plan administration are not tracked, and therefore the actuary is forced to make approximations to adjust plan liabilities for these unknowns. For example, the benefits for ERS members that are no longer employed by the government but are entitled to a future pension, referred to as terminated vested participants, are not explicitly tracked.

The system actuaries include a placeholder of an additional 2.5% - 5.0% accrued liability attributable to these members, or approximately \$900 million as of June 30, 2017. Similar estimates are needed to approximate other missing data elements such as whether current pensioners have elected a form of payment that will continue to a survivor upon death and the value of bonuses currently in payment to certain pensioners. Although these approximations are based on plan experience, they are estimates of incomplete data that would typically be tracked by other systems. Such data limitations can lead to inefficiencies in plan administration and present a risk for misstating plan obligations.

2. **Challenges with system census data can lead to qualified audit opinions and delays in the issuance of actuarial valuations.** These delays can affect the audit of each employer sponsoring benefits under the pension plan.

The Highway and Transportation Authority's ("HTA") audited financial statements provide an example. In HTA's most recent audited financial statements, the auditor expressed a qualified opinion¹³ stating that it did so in part because HTA had not adopted the provisions of various GASB Statements, including:

- ▶ *GASB Statement No. 73 - Accounting and Financial Reporting for Pensions and Related Assets* that are not within the Scope of GASB Statement No. 68, and Amendments to Certain Provisions of GASB Statement No. 67 and 68, and
- ▶ *GASB Statement No. 75 - Accounting and Financial Reporting for Postemployment Benefits other than Pensions*

¹³ A qualified opinion is a statement issued after an audit is completed suggesting that the information being provided is limited in scope.

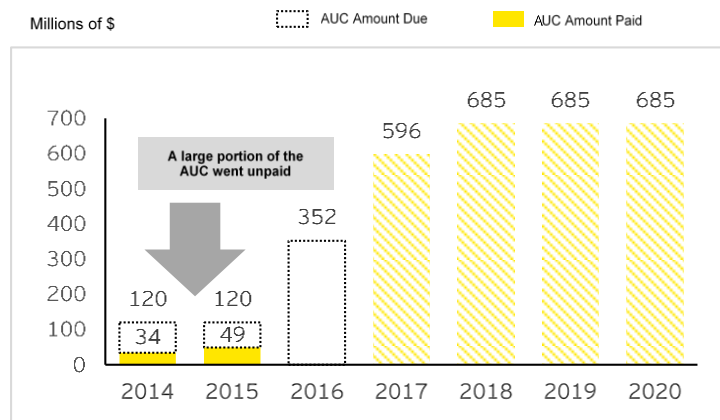
The audit opinion states that HTA was unable to adopt these GASB standards because audited pension information from ERS was not readily available. Consequently, the audit opinion states that HTA did not record the proportionate share of its pension liability and total post-employment benefits obligation deferred inflows of resources, deferred outflows of resources and pension and total post-employment benefits obligation expense.

The audit opinion further states that HTA also did not recognize the effect of current period changes in the net pension liability and total post-employment benefits obligation as it related to deferred inflows of resources, deferred outflows of resources and pension expense for the year ended June 30, 2018.

3. **Plan requirements were not always administered as described by law.** For example, member contributions in TRS were scheduled to increase from 10.0% to 13.12% as of July 1, 2017. The amount of the increase is described in Article 5.5 of Act 160-2013 to be 82.0% of the maximum employer contribution established in Article 4.3(b) of the same Act for FY17 - FY18. The maximum employer contribution for that fiscal year was 16% of monthly salary accordingly with Act 160-2013. Accordingly, the calculated increase for that fiscal year would have been 13.12%. Administrators from the Retirement Board confirmed that the employee contribution rate did not increase and remained at 10.0%.

Additionally, after the enactment of Act 32-2013, government employers were required to make Additional Uniform Contribution payments to ERS. The initial ERS AUC for fiscal year 2014 was established by Act 244-2014 at \$120 million, of which approximately \$83.3 million was allocable to the Central Government and its subsidized public corporations and to be funded from the General Fund, and the balance of which was allocable to the municipalities and other participating public corporations. For fiscal year 2015 and until fiscal year 2033, the ERS AUC was required to be determined actuarially prior to the start of each fiscal year as the amount necessary to avoid having the projected gross assets of the ERS during any subsequent fiscal year fall below \$1 billion. While several municipalities and public corporation employers made their required payments in the initial years, as shown below (*Exhibit 2*), a large portion of the AUC went unpaid.

EXHIBIT 2: EMPLOYEES RETIREMENT SYSTEM ADDITIONAL UNIFORM CONTRIBUTION



The amounts for 2017-2020 were determined as part of the July 1, 2016 valuation results. Act 106-2017 eliminated these funding sources altogether, including the elimination of future member funding for those no longer accruing DB benefits

1.3 Conversion to PayGo

Act 106-2017, an “Act to Guarantee Pension Payments and Establish a New Defined Contributions Plan for Public Employees,” among other actions, established a new PayGo pension structure.

Under this method, the Puerto Rico Treasury Department (“Treasury”) created a separate payment account distinct from other government assets which would receive appropriations as the sole fund source for the disbursement of pension benefits. All other employer contributions to the Retirement Systems were eliminated including the statutory payroll contributions and supplemental employer contributions previously intended to improve plan funded levels (see discussion in Section 3 of this Report). For agencies that no longer exist, but for which there are still retirees, the Treasury segregates a budget line for payments to those retirees.

Under PayGo, participating public corporation and municipal entities are invoiced in an amount equivalent to the annual amount payable to each retiree and survivor of that agency. The PayGo invoices are paid by the invoiced party out of the General Funds or Special Revenue Funds of such entities.

1.4 Current administration of PayGo charges

Typically, pension funds receive employer contributions, whether as a percent of payroll or as otherwise defined, and the pension fund makes benefit payments from a trust when they come due. For a PayGo system to successfully make benefit payments, however, there is dependence on the participating entities to make timely and complete payment of their share of PayGo costs for that year. Under the Commonwealth’s PayGo system, this includes the central government, public corporations and municipalities. See Appendix D for a breakdown of the budgeted pension expenditures in FY 2020.

Section 1.6(g) of Act 106 mandates that all participating Municipalities and Public Corporations in ERS must pay the PayGo fee. Section 2.1(f) also states every government entity shall earmark the funds needed for the payment of the PayGo fee in their annual general fund budgets.

Notwithstanding Section 1.6(g) and Section 2.1(f) of Act 106, the “PayGo and Individual Contribution Debt by Entity” report dated June 30, 2019 (“FYE 2019 PayGo Report”) submitted monthly by Autoridad de Asesoría Financiera y Agencia Fiscal de Puerto Rico (“AAFAF”) to the Oversight Board indicates there is approximately \$93 million in accrued debt from 24 public corporations and \$126 million from 50 municipalities since implementation of the PayGo system in 2017. See below for more detail (**Exhibit 3**).

EXHIBIT 3: PUBLIC CORPS AND MUNIS OWING MORE THAN \$1M IN PAYGO (\$ IN THOUSANDS)¹⁴

PUBLIC CORPORATIONS				MUNICIPALITIES			
Entity (\$ in thousands)	FY2018	FY2019	Total	Entity (\$ in thousands)	FY2018	FY2019	Total
PR Ports Authority	\$ 22,686	\$ 546	\$ 23,232	San Juan	\$ 20,433	\$ 56,026	\$ 76,459
Metropolitan Bus Auth.	13,588	2,361	15,949	Toa Baja	3,388	3,459	6,847
Industrial Development Co.	-	11,584	11,584	Arecibo	2,947	3,526	6,473
Admin. Agric. Dvlp't & Service	-	10,748	10,748	Mayaguez	1,514	4,590	6,104
PRASA	3,287	2,219	5,506	Ponce	-	4,874	4,874
Land Authority	2,488	2,950	5,438	Carolina	-	4,874	4,874
Agric. Extension Service	-	4,838	4,838	Caguas	2,271	565	2,836
Office Of The Controller	3,912	-	3,912	Cayey	1,031	1,530	2,561
State Insurance Fund Corporation	1,258	2,431	3,689	Guaynabo	-	2,100	2,100
Trade & Export Co.	2,303	404	2,707	Santa Isabel	727	899	1,626
CRIM	1,677	422	2,099	Cabo Rojo	730	822	1,552
PR Land Administration	1,982	-	1,982	Subtotal	\$ 33,041	\$ 83,265	\$ 116,306
Subtotal	\$ 53,180	\$ 38,504	\$ 91,684	Other Munis	3,830	6,197	10,027
Other Entities	185	778	963	Grand Total	\$ 36,871	\$ 89,462	\$ 126,333
Grand Total	\$ 53,365	\$ 39,282	\$ 92,647				

¹⁴ Source: Fiscal Agency and Financial Advisory Authority, PayGo and Individual Contribution Debt by Entity, September 15, 2019

The payment by all non-Central Government employers of PayGo fees is the mechanism used to fund pension payments to retirees and survivors associated with those employers. While PROMESA requires the adequate funding of pensions, and the Oversight Board has expressed it will continue to make sure pensions are adequately funded, Section 16 of the certified Fiscal Plan assumes these costs will be fully paid by each respective entity. Therefore, there are no appropriations assumed in the certified Budget to fund PayGo benefits for retirees of non-paying municipalities and public corporations without prompt reimbursement by them.

In a letter dated April 30, 2019, the Oversight Board cited continued payment of retirement benefits without reimbursement from delinquent employers is an unauthorized expenditure under the certified Budget and that all efforts must be taken to collect these delinquent debts or offset these incremental unbudgeted expenses within other areas of the Budget. This arrangement also requires significant coordination between the Treasury and the Retirement Board, which is an uncommon interdependency for public pension funds, particularly ones of this size.

Several laws were recently passed that either amend PayGo fees under Act 106 or propose the appropriation of General Fund monies towards retirement benefits. These laws include:

- ▶ **Act 257-2018** - Among other actions, dedicates 50% of anticipated revenue from the tax on legalizing gaming machines that rely on the element of chance to fund police pensions.
- ▶ **Act 297-2018** - Among other actions, dedicates the anticipated revenue from the imposition of \$250 to \$500 penalties under such law to the PayGo account under Act 106.
- ▶ **Act 29-2019** - Among other actions, eliminates the responsibility of municipalities to reimburse the Government for PayGo fees incurred in FY 2020. The Oversight Board filed suit against the government in July 2019 seeking to enjoin the enforcement of Act 29-2019. On August 22, 2019, the Title III court denied the government's motion to dismiss the Oversight Board's lawsuit on this matter.
- ▶ **Act 81-2019** - Among other actions, dedicates 50% of anticipated revenue from the legalization of onsite and online betting on professional and college sports events, as well as video-game and fantasy sports leagues, to fund pensions (after funding the commission established by the Act).
- ▶ **Joint Resolution 43-2019 (submitted as House Joint Resolution 513)** - Deposits \$1.4 billion from the General Fund into a pension trust for government employees to restore past contributions made by public servants to individual retirement accounts under the System 2000 hybrid defined contribution program that ran from 2000 through 2017. The Oversight Board is opposed to the enactment of the measure stating that "it would be in violation of and be preempted by Sections 4 and 202 of PROMESA".¹⁵

¹⁵ Source: July 2, 2019 Letter from Natalie Jaresko, Executive Director of the Oversight Board to then-Governor Rosselló

Section Two: Legacy benefit provisions and existing benefits

2.1 Legacy traditional defined benefit formulas

The Retirement Systems were initially structured as traditional Defined Benefit (“DB”) plans. Under a DB plan, a formula defines the benefit payable upon retirement, with the employer bearing the responsibility of securing adequate funding to deliver the benefit amounts. In Puerto Rico, the DB formulas were determined based on years of service and compensation levels. DB formulas are available to system members as follows:

- ▶ For ERS, a DB formula is available to members hired prior to January 1, 2000, with different formulas applicable to pre-April 1, 1990 hires (Act 447 members) versus post-April 1, 1990 hires (Act 1 members).
- ▶ TRS members hired prior to August 1, 2014 currently accrue benefits under a DB formula.
- ▶ All JRS members currently accrue benefits under a DB formula. Members hired July 1, 2014, or later have a reduced DB formula. JRS members hired after July 1, 2014 also accrue benefits under a separate hybrid account.

2.2 Bonuses and other special payments

Special Laws, which are a series of post-employment benefits granted to ERS, TRS, and JRS participants through enabling legislation passed by previous legislatures, provide incremental retirement benefits to participants beyond those which are provided for under the original benefit structures. Many of the Special Laws appear to have been introduced and approved throughout the years without the enactment of long-term, viable funding sources. The various benefit enhancements and special law benefits, include:

- ▶ **Past Ad Hoc Increases** - The Legislature, from time to time, increased pensions for certain retirees
- ▶ **Additional minimum pension benefits** - These are benefits paid to plan participants that supplement the core pension benefit the participant receives. Paid to ERS participants retiring prior to July 1, 2013 and TRS participants hired prior to August 1, 2014
- ▶ **Christmas Bonuses** - An annual bonus of \$200 is paid to each retiree, beneficiary, and disabled member for ERS members that retired prior to July 1, 2013, and TRS retirees prior to August 1, 2013, and \$600 for JRS retirees hired prior to December 24, 2013
- ▶ **Medication bonuses** - An annual bonus of \$100 for each retiree, beneficiary, and disabled member to cover health costs paid in July provided the member retired prior to certain retirement dates. Evidence of coverage is not required
- ▶ **Summer bonuses** - JRS retirees hired prior to December 24, 2013 receive an annual \$100 bonus paid in July
- ▶ **Cost-of-living adjustments (COLAs)** - The Legislature, from time to time, increased pensions by 3% for retired and disabled members. The first increase was granted by Act 10-1992. Subsequent 3% increases were granted every third year since 1992, with the latest 3% increase established in Act 35 of 2007 for ERS defined benefit plan participants

- ▶ **Medical insurance plan contributions** - Covers a payment of up to \$100 per month to the eligible medical insurance plan selected by the member provided the member retired prior to July 1, 2013 for JRS and ERS participants and August 1, 2013 for TRS members
- ▶ **Disability benefits for high-risk positions** - Police, firefighters, and other employees in specified high-risk positions who are disabled in the line of work due to reasons specified in Act 127-1958 receive 80% (100% for Act 447 members) of compensation as of the date of the disability, payable as an annuity
- ▶ **Additional minimum death benefits** - Pursuant to Act 160-2013 (TRS) and Act 12-1954 (JRS), beneficiaries of deceased participants hired prior to August 1, 2014 are entitled to certain benefit payments that shall be no less than \$1,000

The special law benefits were structured to be paid in part by the Retirement Systems and in part by the members' employer. The employer portion was also paid through the trust of each respective plan and were referred to as "System Administered Benefits." These System Administered Benefits were to be appropriated into the trusts by the General Fund or by the public corporation of municipality for their former employees. However, the appropriations were not always sufficient to fund the benefits, and plan assets were used to fund these special benefits. As of the latest actuarial reports, System Administered Benefits account for nearly \$3.7 billion in ERS, TRS, and JRS total liabilities.¹⁶

2.3 Early retirement and voluntary termination programs

The Government also adopted various early retirement programs to reduce the size of the government workforce. The effects from various voluntary termination programs ("VTPs") and early retirement offerings impact the pension PayGo forecast. In 2019, three separate VTPs were offered which covered a total of 5,455 employees receiving \$14.3 million in payments. Since 1994, more than 20 early retirement programs have been implemented.¹⁷

Although these measures reduced payroll expenses, which are a substantial portion of governmental expenses, including for the General Fund, early retirement programs also reduced the Retirement Systems' revenues because they decreased employer and employee contributions. Furthermore, the resulting increased retirement benefit disbursements by the Retirement Systems triggered by these programs were generally not accompanied by upfront funding or timely reimbursement from the participating employers resulting in a negative cash flow impact. These increases are also not reflected in the current PayGo estimates calculated by the system actuaries.

2.4 Life expectancy changes

Another factor that contributed to the deterioration of the Retirement System funded status was the increase in the average life expectancy in Puerto Rico and the United States. Benefits from the Retirement Systems are generally payable over the life of a pensioner, and in some cases continue to a survivor after the pensioner is deceased. An increase in life expectancy causes retired pensioners to receive benefits for more years than originally expected.

¹⁶ "Actuarial Valuation Report". June 30, 2016, Puerto Rico Judiciary Retirement System; "Actuarial Valuation Report". June 30, 2016, Puerto Rico Teachers Retirement System; "Actuarial Valuation Report". June 30, 2016, Puerto Rico Government Employees Retirement System

¹⁷ Motive Statement of Act 3-2017.

In developing the Retirement Systems liabilities and Annual Required Contribution ("ARC"), the system actuaries utilized a mortality table with assumed rates of mortality for different ages, varying by male and female pensioners. The assumptions are based on knowledge of the covered population and industry mortality trends. Based on the actuarial valuation report produced in 1965 for ERS¹⁸, the life expectancy for collecting pensions for a 55-year-old at that time was 22.6 years for men and 26.7 years for women. By 2019, mortality assumptions have improved to utilize: i) actual system experience in determining base mortality rates, and ii) expectations for future mortality improvements have been incorporated based on studies released by the Society of Actuaries. The resulting effect is that the expected amount of payment years had increased by 35% for men to 30.6 years and by 30% for women to 33.4 years.

2.5 Hybrid accounts

As identified above, each system provides different types of benefits dependent on each member's date of hire. The pension systems have historically required participant contributions, regardless of the benefit formula in place.

Because of the continuing increase in the unfunded liability, the original defined benefit structure was closed to new plan members joining ERS on or after January 1, 2000. To provide a retirement alternative, the pension benefit structure was further amended by Act 305 of 1999 to provide for a cash balance program, similar to a cash balance plan, that would be funded only by participating employees' contributions. This Retirement Savings Account Program ("System 2000") was created to provide an employee-funded retirement benefit administered by ERS.

Under System 2000, the employers' contributions were set at 9.275% for System 2000 participants and were used to fund the accrued actuarial liability of the ERS. Also, under System 2000, the disability benefits were to be provided through a private insurance long term disability program to those plan members that voluntarily elected to enroll in such program.

For ERS employees hired on or after January 1, 2000, mandatory participant contributions were directed into a "hybrid", or notional retirement account, credited with notional interest earned, and upon retirement would be converted into a lifetime annuity. Additionally, Act 447 of 1951 and Act 1 of 1990 participants had their benefits replaced with this structure effective July 1, 2013, going forward, in connection with freeze of their benefit accruals under the legacy traditional DB formulas. Act 3 of 2013 also amended the ERS Act to create a Defined Contribution Hybrid Program (hereinafter, the "Hybrid Program"), through which individual contribution accounts were created for all active participants enrolled in the ERS. Under the 2013 Amendments, in the case of employees participating in the Savings Program (System 2000 Participants), the funds allocated within the savings accounts were intended to be transferred to the contribution accounts under the Hybrid Program. In practice, large portions of employee contributions were used to pay benefits to current pensioners, rather than being set aside for future retirees.

Other characteristics of System 2000 consist of the following:

- ▶ No employer match or contribution,
- ▶ Contribution accounts were not segregated since the accounts were intended to be notional,
- ▶ In most cases, participants were not eligible to receive funds in the form of a lump sum, and
- ▶ Participants were sent quarterly statements that showed their notional balance.

¹⁸ Based on interpolation of mortality rates for sample ages in the Actuarial Calculation Report for the fiscal year ending June 30, 1965, with no projected mortality improvements.

Based on data from the Retirement Systems, the cumulative value of ERS hybrid accounts as of June 30, 2018, including interest credits, was approximately \$2.3 billion, as shown below (*Exhibit 4*).

EXHIBIT 4: ERS HYBRID ACCOUNTS AS OF JUNE 30, 2018 (\$ IN THOUSANDS)

	Employee contributions	Accumulated notional interest	Total
Act 447	\$212,010	14,749	\$226,759
Act 1	493,784	34,818	528,602
System 2000	1,308,893	180,499	1,489,392
Act 3	48,689	2,097	50,786
Total	\$2,063,376	\$232,163	\$2,295,539

After the enactment of Act 3, ERS established that notional interest credits to the hybrid accounts would be defined as 80% of the annual rate of return on the pension trust. With the establishment of the PayGo system under Act 106 and liquidation of plan assets, hybrid accounts have not been credited with interest since July 1, 2017.

A structure based on notional accounts was enacted for TRS participants as well. This was established under Act 160. On April 11, 2014, however, the Puerto Rico Supreme Court struck down the sections of Act 160 that amended the pension benefits of active teachers who were participants in TRS at the time on the grounds that the Commonwealth had not proven that the amendments would maintain the solvency of TRS. As a result, the TRS administered two benefit structures: (i) a contributory, defined benefit plan for active participants hired on or before July 31, 2014, and (ii) a contributory, hybrid plan for participants hired on or after August 1, 2014.

In December 2013, the Commonwealth also enacted Act 162 as a comprehensive reform of JRS. Act 162-2013 sought to establish a new hybrid retirement system for judges appointed after July 1, 2014, which included both a defined benefit and a defined contribution component. On February 21, 2014, the Puerto Rico Supreme Court upheld the constitutionality of Act 162, but only with respect to judges appointed on or after December 24, 2013, the date Act 162 was enacted. As a result, judges appointed before the approval of Act 162 continue to enjoy their prior retirement benefits.

For judges appointed on or after the approval of Act 162, the Puerto Rico Supreme Court interpreted Act 162 as creating two benefits regimes, one for judges appointed between December 24, 2013 and June 30, 2014, as to whom a modified benefits regime applies, and one for judges appointed on or after July 1, 2014, as to whom all provisions of Act 162 apply. For all existing participants who joined JRS between December 24, 2013 and June 30, 2014, the defined benefit plan continued to exist, but with a maximum pension of 60% of salary. For all new participants who joined JRS after July 1, 2014, a new hybrid plan was enacted. JRS participants hired after July 1, 2014 also have contributions tracked in notional accounts, although even post 2014 hires also earn benefits under a defined benefit formula. Approximately 50 new judges were hired from July 1, 2014 through July 1, 2016, resulting in accumulated employee contributions associated with hybrid accounts of approximately \$700,000.

The use of notional accounts for which notional interest is tracked is not an uncommon benefit structure. However, the fact that these accounts were notional and not actually being tracked was not well understood by plan participants. The continued depletion of plan assets, as detailed in Section 3, resulted in the Retirement Systems using contributions made by employees participating under the notional account structure to pay benefits due immediately, rather than being invested to fund benefits payable to these employees in the future.

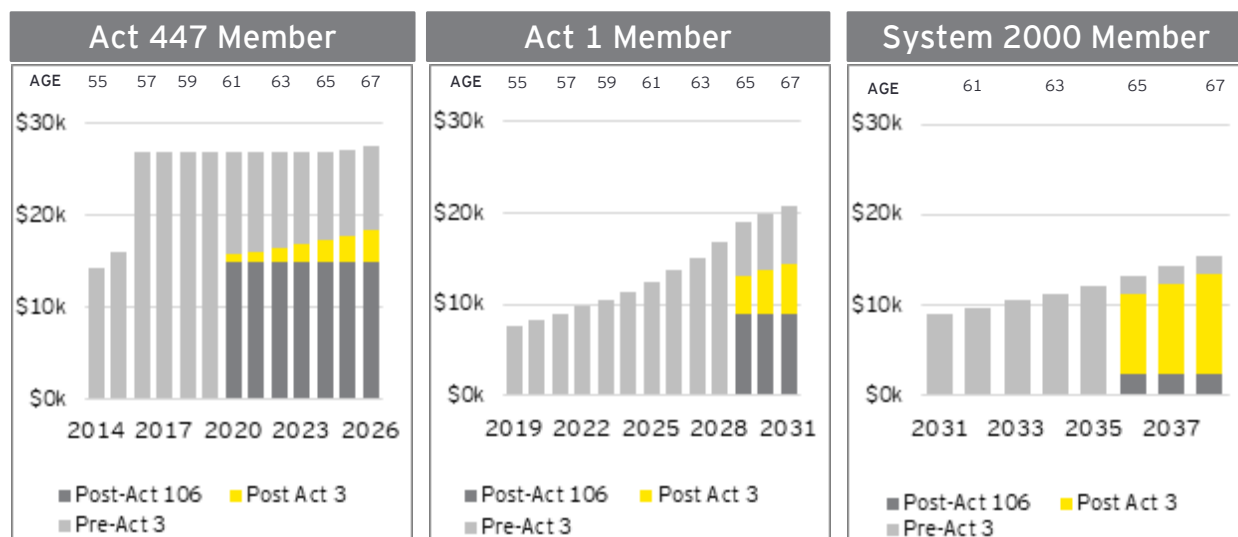
A summary of the status of these notional accounts is as follows:

- ▶ **ERS System 2000 and Act 3-2013 notional accounts** - The value of these notional accounts is still being tracked by ERS. As identified in Section 3.5, as part of the Plan Support Agreement (“PSA”) with the American Federation of State, County, and Municipal Employees (“AFSCME”), the value of these accounts, excluding interest, will be transferred to DC accounts and not be subject to cuts. The value of accounts for full Act 3-2013 participants will not be subject to cuts.
- ▶ **ERS Act 447-1951 and Act 1-1990 notional accounts** - As identified in the AFSCME PSA, benefits associated with post-July 1, 2013 employee contributions for Act 447 and Act 1 participants will remain within the PayGo system but will not be subject to cut.
- ▶ **Notional accounts for TRS members hired after August 1, 2014** - Effective July 1, 2017, in connection with Act 106, the value of these notional accounts was to be transferred to defined contribution accounts. Therefore, the TRS system holds no obligation associated with these hybrid benefits. The PayGo costs described in Section 3.5 and Section 3.6 of this Report reflect the segregation of these TRS hybrid accounts and therefore do not include annuitized value of these hybrid accounts in the PayGo projections.
- ▶ **Notional accounts for JRS members** - The value of these notional accounts is still being tracked by JRS. Notional interest has not been applied since the enactment of Act 106. Based on current plan provisions, when individuals with these notional balances retire, JRS will pay out an annuity calculated based on the amount of contributions made by each individual to the plan.

2.6 Act 3-2013 and Act 106-2017 impacts

Act 447, Act 1, and System 2000 members, each group younger than the prior group, were affected differently by Act 3 and Act 106 pension amendments. The exhibit below presents the impacts of these two laws on an *average* participant in these three cohorts of pension participants (**Exhibit 5**). See Appendix F for detail on the assumptions and plan provisions used to develop these illustrations.

EXHIBIT 5: SAMPLE PARTICIPANT BENEFIT REDUCTIONS DUE TO ACT 3 AND ACT 106



Sample Act 447 Member

The most significant losses for this sample participant include:

- ▶ Act 3 delayed the retirement age to 61, resulting in a delay in the date the participant could commence a pension benefit.
- ▶ The Act 3 freeze of pension accruals eliminated the ability of the participant to grow into the enhanced merit pension that was available to pre-Act 3 participants with 30 years of service (the enhancement pre-Act 3 is visible by the large increase from 2015 to 2016 benefit levels in the light gray bars).
- ▶ Bonus payments were eliminated for those not yet retired by the effective date of Act 3.
- ▶ The only accruals post-Act 3 are associated to the annuitized notional accounts, which were frozen as a result of Act 106. The lack of accruals and interest in the notional accounts beginning in 2017 is represented by the yellow Post-Act 3 bars.
- ▶ Additional reductions such as the elimination of the free survivorship benefit are not reflected in the calculated annual estimates shown above but are further outlined in the demographics and law impacts below.

The age 61 annual pension benefit for this sample participant of \$26,830 was effectively reduced by 42% as a result of the Act 3 freezes. Act 106 eliminated the notional interest benefit from the hybrid accounts, reducing the annual benefit to \$14,829, for a cumulative reduction of 44%.

Sample Act 1 Member

The most significant losses for this sample participant include:

- ▶ Act 1 provided for early retirement options at an actuarially equivalent level to their normal retirement benefit. Act 3 delayed retirement commencement eligibility to age 65, eliminating the ability of the member to optionally retire at a younger age.
- ▶ Bonus payments were eliminated for those not yet retired by the effective date of Act 3.
- ▶ The only accruals post-Act 3 are associated to the annuitized notional accounts, which were frozen as a result of Act 106. The lack of accruals and interest in the notional accounts beginning in 2017 is represented by the yellow Post-Act 3 bars.

The age 65 annual pension benefit for this sample participant of \$18,898 was effectively reduced by 31% as a result of the Act 3 freezes. Act 106 eliminated the notional interest benefit from the hybrid accounts, reducing the annual benefit to \$8,868, for a cumulative reduction of 53%.

Sample System 2000 Member

The most significant losses for this sample participant include:

- ▶ The System 2000 member retirement age was delayed (age 65 for this participant) eliminating earlier possible commencement ages.
- ▶ Bonus payments were eliminated for those not yet retired by the effective date of Act 3.

- ▶ As System 2000 benefits were based on annuitized notional accounts and the participants are relatively younger (and would have been anticipating many years of accruals on the accounts), the freezing of these accounts as a result of Act 106 results in a significant reduction in the benefits payable by the pension plan. The elimination of these benefit accruals beginning in 2017 is represented by the yellow Post-Act 3 bars.

The age 65 annual pension benefit for this sample participant of \$13,214 was effectively reduced by 15% as a result of the Act 3 bonus elimination. The lack of accruals and interest in the notional accounts for more than two decades following Act 106 reduced the annual benefit to \$2,322, for a cumulative reduction of 82%.

2.7 Defined contribution accounts

In connection with the establishment of the PayGo system under Act 106, new DC accounts were to be established for all active workers not currently accruing a pension under a defined benefit formula. Act 106 requires that mandatory wage deductions collected from individual employees participating in its new DC retirement plan be held in newly created, segregated and employee-controlled retirement accounts. In addition, as noted above, Act 106 specified that hybrid account balances for TRS members were to be transferred to the new DC accounts.

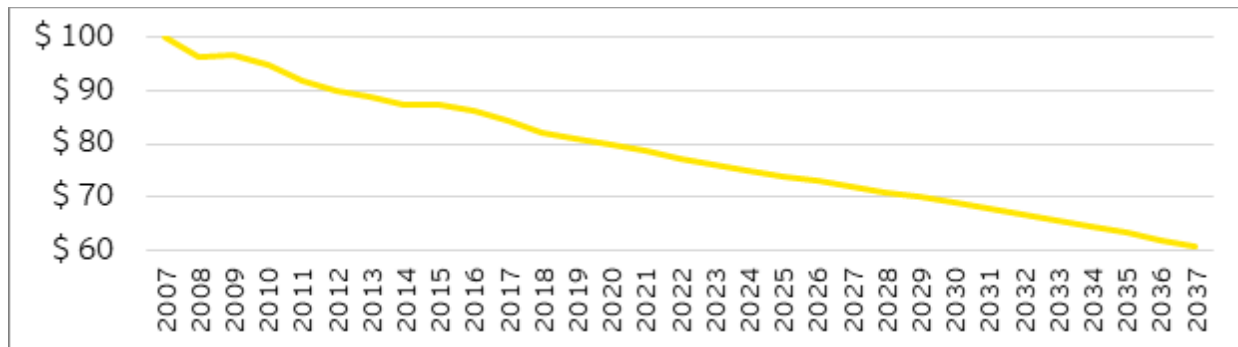
Participants that continue to accrue benefits under TRS and JRS have the option of participating in the new DC plans if they contribute to these plans in addition to member contributions due to their DB plans. The certified Fiscal Plan reflects a freeze to future accruals under these systems effective January 1, 2020, assumes DC accounts will be established for all members of these systems prospectively.

In July 2019, after following an RFP process, Alight Solutions Caribe Inc. was selected to serve as the plan administrator for the Government's DC plans. The plan administrator is tasked with the implementation, administration and management of the DC pension plan. Gavion, LLC was also selected to be the investment advisor responsible for managing the investment alternatives for DC plan participants.¹⁹ Gavion is the existing investment advisor for ERS and JRS. In addition, the Government selected Banco Popular as trustee of the DC trust and Bank of New York Mellon as custodian of the assets of the individual DC accounts within such trust. The Retirement Board expects to enroll all active former ERS participants in the DC plans during the period starting September 30, 2019 and ending on October 14, 2019. Upon the closing of the enrollment period, the Retirement Board intends to transfer the balances of both Temporary Trusts into the new DC trust holding the individual DC accounts.

2.8 Lack of cost-of-living adjustments ("COLA's")

Most retirees have not received COLA's since 2007. Based on actuarial assumptions and methodologies, a pensioner could reasonably be expected to live roughly 30 years post-retirement. Therefore, without a COLA, pensioner that retired in 2007 has effectively seen a 19% reduction in purchasing power through 2019. By 2037 (30 years after retirement), retirees will have experienced a cumulative 39% reduction in purchasing power (as seen in *Exhibit 6*). Therefore, the lack of COLAs can effectively be viewed as another form of pension benefit reductions.

¹⁹ On July 1, 2019, CBIZ, Inc. (NYSE: CBIZ) had acquired substantially all the assets of Gavion, LLC.

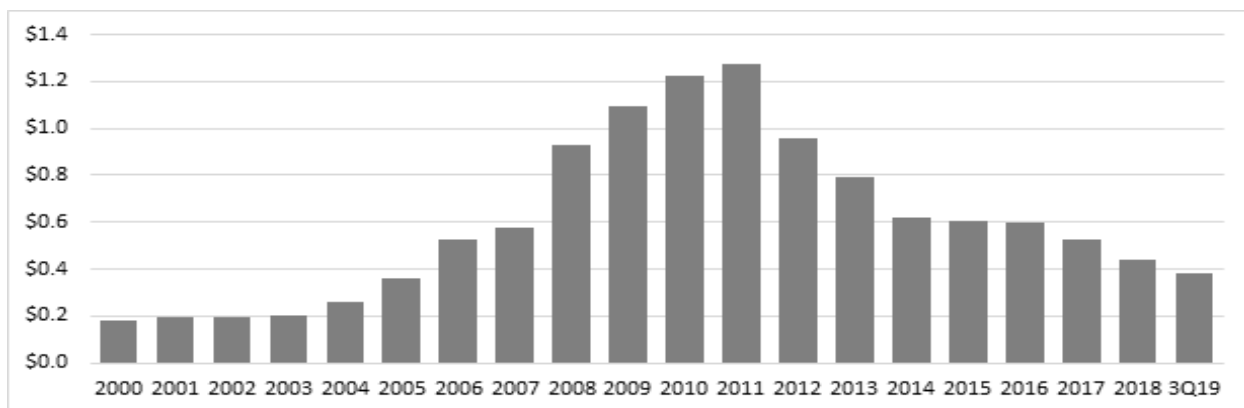
EXHIBIT 6: PURCHASING POWER OF \$100 (FY 2007 - FY 2037)

Note: Inflation from 2019 to 2037 corresponds to forecasted inflation in the certified Fiscal Plan.

2.9 Participant loans

In 1956, Luis Muñoz Marín, Puerto Rico's first elected governor, enacted a law that instituted cultural excursion loans for pensioners. Puerto Rico was in "a stage of rapid social, economic and political development," the law said, and should aim to enable "the largest possible number of Puerto Ricans to travel to foreign countries." Since then, participants in the Retirement Systems could take loans out against the balance of their accumulated member contributions to the Retirement Systems. While some loans issued were for longer term mortgages, the majority were for personal and cultural loans.

Historically, the maximum amount that could be loaned to plan members for mortgage loans was \$100,000, and \$5,000 for personal, and cultural trip loans. In 2007, ERS increased the maximum loan balance for personal loans from \$5,000 to \$15,000. This resulted in a significant cash drain to the Retirement Systems. In 2011, this maximum was reduced back to \$5,000. Act 106 suspended the issuance of all future loans under these programs. The loan portfolio peaked in 2011 and has been in liquidation since then, as shown below (*Exhibit 7*).

EXHIBIT 7: ERS LOANS OUTSTANDING FY 2000-3Q19 (\$B)

These loans are assets of the respective plans (which pursuant to Act 106 will be paid into the PayGo account). They are illiquid and subject to the effectiveness of the loan servicing and credit and collections function performed at the Retirement Systems. These loans represent a significant portion of remaining plan assets, as shown below (*Exhibit 8*).

EXHIBIT 8: LOANS AS A PERCENT OF PLAN ASSETS (\$M)

\$ in Millions	ERS ²⁰	TRS ¹⁹	JRS ¹⁹	% of Total
Participant Loans	\$380.0	\$198.5	\$0.4	73.4%
Cash and Equivalents	0.0	129.0	0.0	16.4%
Alternative Investments	78.8	2.2	0.0	10.3%
Total Plan Assets	\$458.8	\$329.7	\$0.4	100.0%

Repayments of loans were required either through payroll deduction, benefit payment deduction (limited to 33% of the gross benefit), or compulsory increase in employee pension contribution. In the event of the borrower's death before full repayment of their loan, the borrower's survivor pension benefit was at risk of forfeiture. To protect the Retirement Systems and a borrower's survivor benefits, certain loans carried optional or required insurance of up to 0.25% per annum of the loan balance.

In 2013 and 2014 ERS sold loans totaling \$88 million and \$100 million to two financial institutions. These loans were sold at par and ERS earned a 2% servicing fee.

2.10 Access to Social Security

Social Security is mandatory for state and local government employees, unless:

- i) They are members of a qualifying public retirement system, or
- ii) Are covered under a Section 218 Agreement

In Puerto Rico, teachers and judges are currently exempt from Social Security because of the Section 218 agreement between Puerto Rico and the Social Security Administration, which did not cover employees with a qualified alternative FICA retirement plan when Social Security was originally extended to Puerto Rico government employees on July 1, 1952. Teachers and judges are also not eligible for Social Security benefits at retirement unless they have 10 years of previous employment in a position with another employer that is covered by Social Security.²¹

The certified Fiscal Plan includes the enrollment of all police in Social Security on July 1, 2019 and the enrollment of teachers and judges under the age of 45 as of January 1, 2020. Presently the Government has not publicly taken steps to make teachers and judges eligible for Social Security.

Until recently, police officers participating in ERS also have not contributed to Social Security. On July 19, 2019, however, then-Governor Rosselló signed into law Act 71 of 2019 which reduced the mandatory employee retirement contribution for police officers from 8.5% to 2.3%. The passage of Act 71-2019 disqualified police officers from having a qualified FICA replacement retirement plan under federal law, which was the basis for their ability to be excluded from making Social Security contributions.

The Puerto Rico's Police Commissioner Department has begun a process to register the elections by police officers with less than 10 years until retirement to enroll or not enroll in social security. The PRPD provided notices of registration to 5,284 police officers, of which 4,005 opted in, 342 opted out, and 937 did not respond. Final determinations on enrollment for this population are still being processed.

²⁰ ERS Quarterly Asset Report as of 3/31/2019; TRS Quarterly Asset Report as of 6/30/2019; JRS Quarterly Asset Report as of 6/30/2019

²¹ Employees must earn 40 credits, earned at the rate of \$1,360 of earnings per credit up to a maximum of four credits per year. Conventionally, this has equated to 10 years of social security taxes paid. "2019 Retirement Benefits", Social Security Administration, Publication 05-10035, <https://www.ssa.gov/pubs/EN-05-10035.pdf>

Consequently, unless a police officer receives an exemption, going forward, all police officers will be required to start contributing to Social Security. After 10 years of contributions, those police officers will be entitled to Social Security benefits in accordance with federal law.

In addition to the employee contribution to Social Security, employers are also required to contribute 6.2% of an employee's pay. The certified budget for fiscal year 2020 includes an appropriation to cover the employer contribution for Social Security for police officers effective July 1, 2019 and for TRS and JRS active members effective January 1, 2020. This amount equates to \$46.7 million in FY 2020, which includes \$13.1 million for TRS and JRS and \$33.6 million for police.

Separately, the Government recently enacted a law, Act 74-2019, that allows police officers to request an extension of the mandatory retirement age from 58 to 62 for police officers with 30 years of service. One result of this law is that police officers could have additional quarters of employment in which to contribute towards Social Security if a delay in retirement is approved.

Section Three: Historical funding strategy and 30-actuarial projection

3.1 Historical funding practices

All public retirement systems and the state and local governments that sponsor them are encouraged by the PPCC to meet certain minimum standards for public retirement system management, administration, and funding. The funding standards are to meet one or more of the following criteria:

- ▶ A funded ratio of 100 percent;
- ▶ Contribution rates are equal to or greater than 100 percent of the actuarially determined contribution (ADC) (and referred to in other contexts as the Actuarially Required Contribution (ARC)); or
- ▶ A plan has been approved by the governing body to achieve one or both of these criteria within 5 years.

These standards have not been met in the case of the Retirement Systems. As a result, over the years the funded positions of the plans have continued to decrease.

A summary of the funded position of the Retirement Systems, based on the most recent information disclosed for a given year and the assumptions and methods selected by the system actuary at the time, is contained on the pages that follow.

Actuarial Standards of Practice describe a recommended annual employer contribution to the fund on a reasonable actuarial basis which, if paid, results in fully funding the plan. Continually making the employer contributions calculated by the actuary puts the plans on a trajectory to achieve full funding on a consistent basis. To be fully (or 100%) funded means that if all actuarial assumptions are met, assets are on target to meet the pension obligations based on the actuarial funding policy. However, the ARC was not contributed for the Commonwealth plans.

Funding for ERS, TRS and JRS was primarily driven by statutory requirements, which consisted of a combination of contributions from members and employers of the systems. These contributions were largely structured as a percentage of payroll that were scheduled to increase in future years after passage of Act 3-2013 (ERS), Act 160-2013 (TRS), and Act 162-2013 (JRS). In fiscal year 2017, by statute payroll employer-based contributions were supposed to be 15.525%, 14.75%, and 30.34% for ERS, TRS, and JRS respectively. These baseline funding requirements were generally met historically by the sponsoring employers.

But, as early as 2007, the system actuaries had expressed their views that statutory contribution requirements were not sufficient to meet future plan needs. For example, page 6 of the June 30, 2007 ERS actuarial valuation report indicates:

"Based on the current statutory member and employer funding requirements, the UAAL [Unfunded Actuarial Accrued Liability] is expected to grow indefinitely into the future instead of being amortized. Effectively, this means that the statutory member and employer contributions to PRGERS are not adequate to fund PRGERS' Basic System Benefits. Instead, PRGERS is being disfunded. As a result, the future scheduled contributions equal to the statutory funding requirement will not be adequate to accumulate sufficient assets to make future benefit payments when due."

Page 8 of the same report states:

"We recommend that the statutory funding requirements be significantly increased in excess of the recent employer contribution rate increase to 9.725% in light of:

- ▶ *The expected net negative cash flows;*
- ▶ *The forecast decrease in funded status;*
- ▶ *The Annual Required Contribution based on GASB 25 and 27."*

Similar recommendations were included in subsequent years, including the 2009 valuation report which provided a recommendation considering *"The expected negative net cash flows which are expected to exhaust net System assets in 2014 (assuming the investment return of assumption of 7.5% is met)"*.

Over time, legislation was enacted to increase funding levels. However, this legislation did not increase the statutory funding requirements to equal the actuarial annual required contribution and therefore did not prevent the continued depletion of plan assets. Further, these additional funding requirements were not always met, as shown in later exhibits.

During the 2010-2011 fiscal year, Act 116-2011 was enacted, which increased employer contributions from 9.275% of compensation to 10.275% of compensation effective July 1, 2011. For the next four fiscal years, required employer contributions would then increase annually by 1% of compensation. For the next four fiscal years, required employer contributions would increase annually by 1.25% of compensation, reaching an ultimate employer contribution rate of 20.525% effective July 1, 2020 (Article 2-116 as amended by Act 11 of 2011 and Act 3 of 2013).

Effective July 1, 2013, the system assets were to receive a supplemental contribution of \$2,000 for the payment of special benefits from employers each fiscal year for each pensioner (including survivors receiving benefits) who was previously benefitting as an Act 447 or Act 1 member while an active employee. This supplemental contribution was to be paid by the General Fund for former government employees or by the public corporation or municipality for their former employees (Act 3 of 2013).

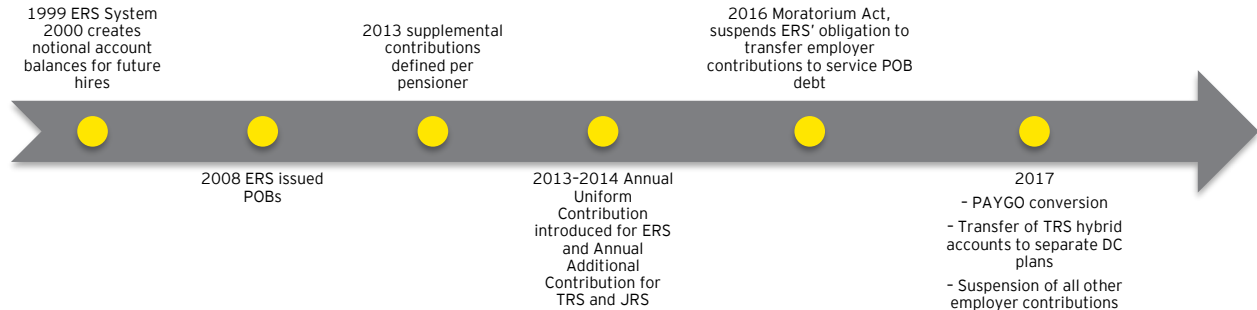
Similarly, the Act 160-2013 introduced supplemental contributions for TRS of \$1,675 for the payment of special benefits per pensioner (including survivors) retired before August 1, 2014. Any excess of supplemental contributions over the System Administered benefits were to remain in the system to help pay down the unfunded liability.

Significant pension funding changes were implemented in 2013. In addition to amending benefits, this legislation set up an "Additional Uniform Contribution" (AUC) for ERS, beginning at \$120 million and annually determined by the actuary as the amount necessary to prevent the fund assets from falling below \$1.0 billion. Preliminary calculations showed this AUC would grow to nearly \$600 million per year. However, this necessary, supplemental funding was never fully implemented. Most employers failed to pay the AUC. As of June 30, 2016, there were \$180M in past due and immediately payable Additional Uniform Contributions to be made by selected employers. Act 106 rescinded the requirement for the AUC to be paid into the insolvent ERS trust since the construct of a prefunded plan was no longer viable given the complete depletion of plan assets.

A similar approach was taken for TRS ("Annual Additional Contribution") based on \$300 million floor and JRS (\$20 million floor). For JRS, as of June 30, 2017, the past due payment owed on behalf of unpaid contributions was \$23.7M. These supplemental contribution calculations for TRS were to begin prior to the beginning of the 2018-2019 fiscal year but were eliminated in conjunction with the conversion to PayGo.

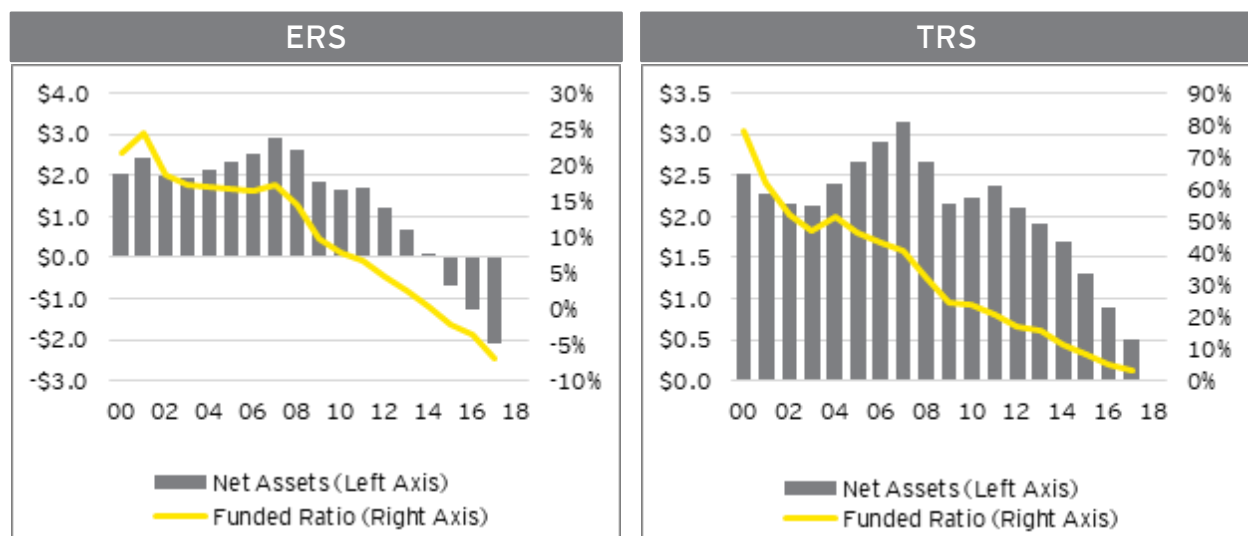
Below is a summary timeline that outlines the key funding events in the history of the Retirement Systems (**Exhibit 9**). A more extensive timeline of events affecting ERS and TRS is in Appendix G.

EXHIBIT 9: TIMELINE OF KEY FUNDING EVENTS

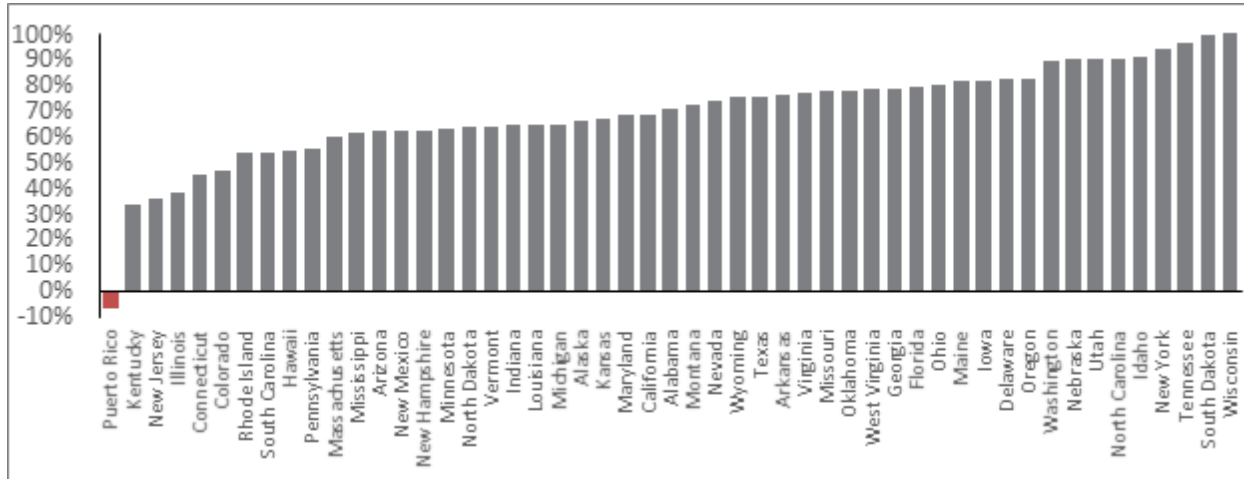


The actual employer contributions and employee contributions falling short of the ARC for each plan was a factor in the rapid depletion of the pension assets that left the Retirement Systems materially underfunded. ERS and TRS funded status since FY 2000 is shown below (**Exhibit 10**).

EXHIBIT 10: ERS AND TRS NET ASSET BALANCE (\$M) AND FUNDED RATIO (\$B)



The Pew Charitable Trusts analyzed the state pension funding gap for fiscal year 2017, the most recent year for which comprehensive data were available for all 50 states. Pew's analysis concluded that many state retirement systems are on an unsustainable course, coming up short on their investment targets and having failed to set aside enough money to fund the pension promises made to public employees. Even as contributions from taxpayers over the past decade doubled as a share of state revenue, the total still fell short of what is needed to improve the funding situation. When the Retirement Systems are compared to other state retirement systems, it shows how poorly funded the Retirement Systems truly are. As shown below, the Retirement Systems, rank far below Kentucky, which in 2017 had the lowest funded ratio of any of the 50 states (**Exhibit 11**).

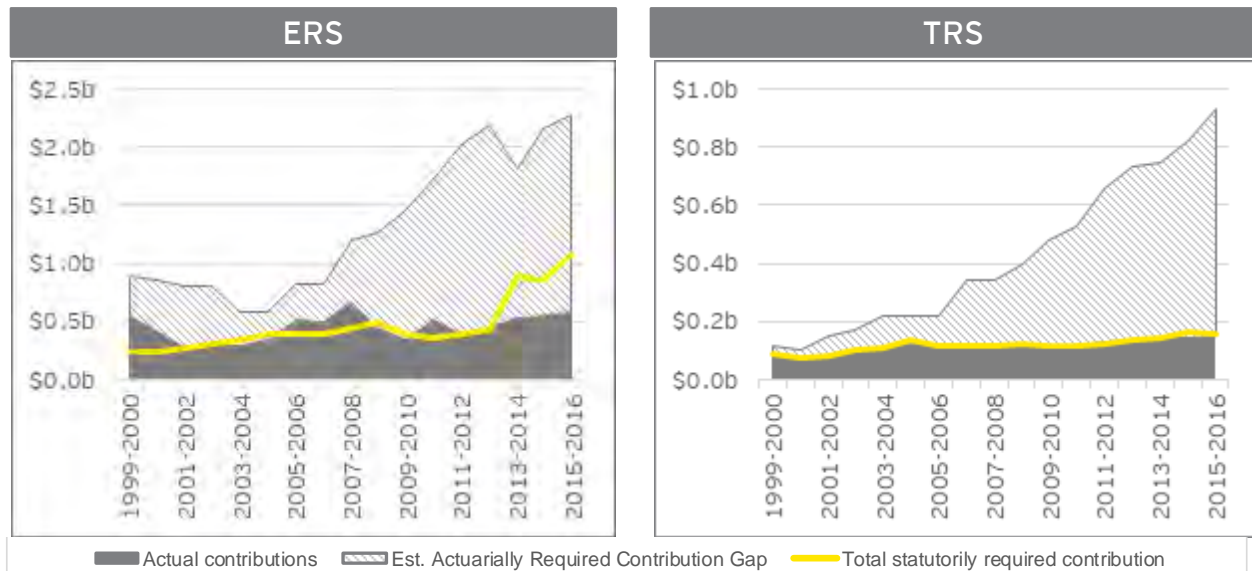
EXHIBIT 11: STATE PENSION FUNDED RATIO COMPARISON BY STATE²²

3.2 Historical employer contributions

Historically, the actuarial annual required contribution was greater than both the statutorily required contributions and the actual employer contributions made. While various steps were taken to improve the funded status of the Retirement Systems over time, none of the best practice recommendations from the PPCC were implemented. The financial and operational shortfalls directly led to the depletion of the fund assets to a point where following an ARC schedule was not a viable model.

Summaries of the historical statutorily required amounts, actuarial annual required contribution and actual contributions made, based on information either explicitly identified in the annual actuarial reports, or extrapolated from headcounts, payroll, and other information included in such reports, are contained below for both ERS and TRS (**Exhibit 12**). The statutorily required amounts include estimated payroll-based contributions, estimated supplemental contributions, early retirement contributions, AUC (for ERS), or AAC (for TRS and JRS). As shown in the exhibit, the increases in statutorily required contributions beginning in 2013 still fell short of the actuarial annual required contribution; the actual amounts contributed fell short of the actuarial annual required contribution and fell short of the statutorily required contribution once the AAC and AUC went into effect. The actuarial annual required contribution, actual contributions and statutorily required amounts reflect only the benefits for which the systems are responsible, and therefore exclude the system administered benefits.

²² Source: "The State Pension Funding Gap: 2017". June 27, 2019. Pew Charitable Trust.

EXHIBIT 12: HISTORICAL COMPARISON OF ERS AND TRS ACTUAL CONTRIBUTION VS. ACTUARIAL REQUIRED CONTRIBUTION AND STATUTORILY REQUIRED CONTRIBUTION (\$B) ^{23, 24}

3.3 Pension obligation bonds

On February 27, 2007, ERS's administration and the Government Development Bank, acting as ERS's fiscal agent, presented to the ERS Board of Trustees a financial transaction for the issuance of pension funding bonds. ERS authorized the issuance of one or more series of bonds (the "Bonds") to increase the funds available to pay pension benefits and to reduce the unfunded accrued actuarial pension liability.

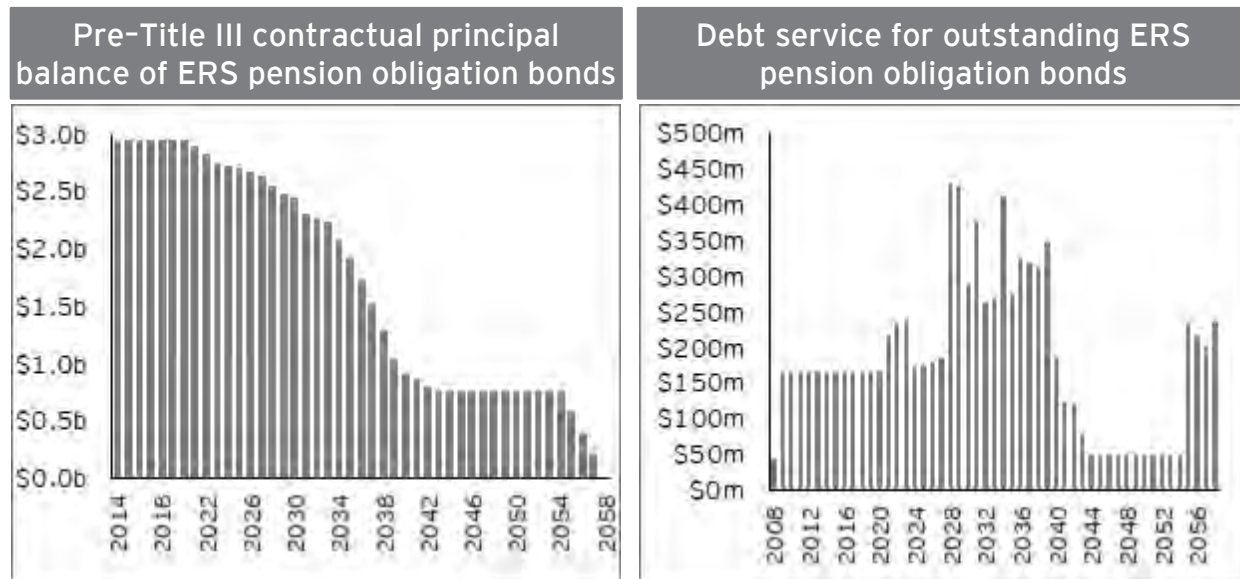
On January 31, 2008, the System issued the first series of the Bonds, which consisted of approximately \$1,589 million aggregate principal amount of Senior Pension Funding Bonds, Series A. On June 2, 2008, the System issued the second of such series of Bonds, which consisted of approximately \$1,059 million aggregate principal amount of Senior Pension Funding Bonds, Series B. Finally, on June 30, 2008, the System issued the third and final of such series of Bonds, which consisted of approximately \$300 million aggregate principal amount of Senior Pension Funding Bonds, Series C.

Based on information from the Board's advisors, the Bonds are limited, non-recourse obligations of the System payable solely from and secured solely by a pledge of employer contributions made after the bonds' issuance date. The Bonds are not payable from the investments of ERS, or from employee contributions to ERS. The bonds' repayment schedule is shown below (*Exhibit 13*).

²³ Excludes Medical Insurance Plan Contribution amounts

²⁴ In 2015 the systems began reporting under GASB 67, which did not require calculations of the ARC if the statutory contributions are not based on the ARC. Thus, the system actuaries no longer computed the ARC for the pension benefits. ARCs after 2014 have been estimated based on the Total Pension Liability, Fiduciary Net Position and Service Costs disclosed in the GASB 67 valuation reports. 1999-2014 ARC provided by Milliman.

²⁵ Total statutorily required contribution includes estimated payroll-based contributions, estimated supplemental contributions, early retirement contributions, and AAC (for TRS) or AUC (for ERS)

EXHIBIT 13: ERS PENSION OBLIGATION BONDS DEBT AND PRE-TITLE III SERVICE^{26, 27}

After the issuance of the POB's, ERS maintained a significant portion of its plan assets in cash investments, rather than investing the bond proceeds in higher-yielding investments. A comparison of the portion of plan assets in cash versus the liquidity needs of the plan is outlined below (**Exhibit 14**). For the various reasons noted above, plan assets were reduced to be a small fraction of plan liabilities. In recent years, plan assets were less than the amount of remaining POB debt.

EXHIBIT 14 COMPARISON OF ERS CASH INVESTMENTS TO PLAN CASH FLOW NEEDS (\$B)

	June 30, 2009	June 30, 2010	June 30, 2011
Cash (A)	\$1.30	\$1.1	\$1.0
Plan assets (exclusive of POB liability)	3.9	4.6	4.7
Plan expenditures (benefit payments, expenses and debt service) (B)	(1.3)	(1.5)	(1.7)
Employer and Member Contributions (C)	0.8	0.9	1.0
Net cash flow need (D = B + C)	(0.5)	(0.6)	(0.7)
Cash available in excess of net cash flow need (A + D)	0.8	\$0.5	\$0.3

²⁶ Source: Official Statement for the offering of Series C pension funding bonds dated June 26, 2008.

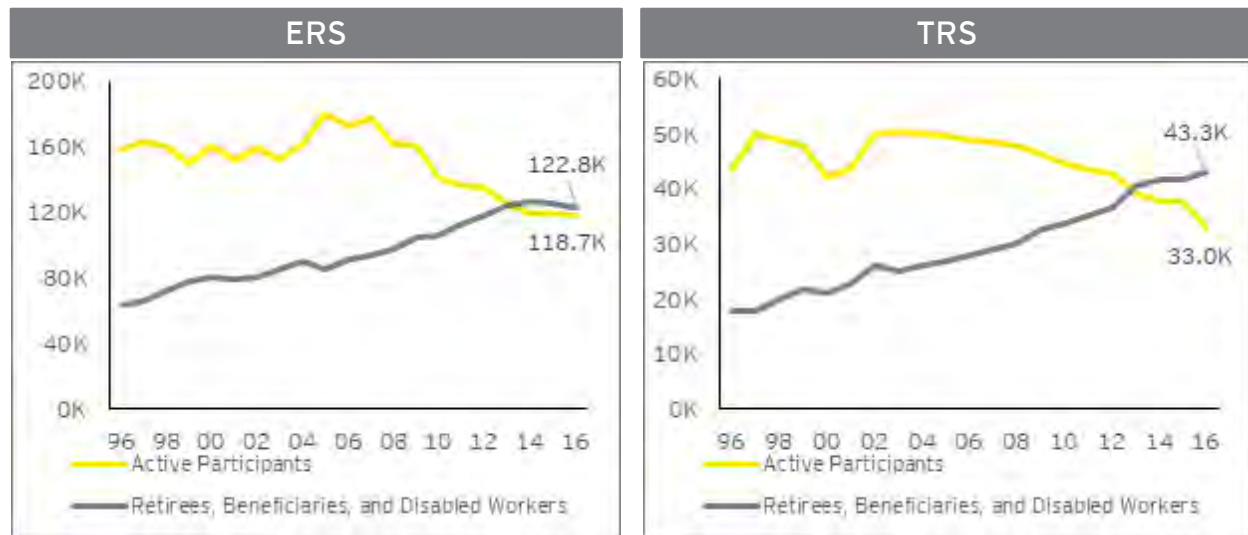
²⁷ The principal shown above includes the initial principle balance on the capital appreciation bonds issued by ERS. The CABs were designed to accrete until their redemption, the value of which is not shown in the table.

3.4 Changing Plan Demographics

A pension plan that pays benefits to retirees in the form of an annuity becomes increasingly mature the longer that it is in existence. In other words, the ratio of pensioners to active participants increases over time. The more a plan matures, the less active participant contributions will help defray the cost of the plan, particularly when a plan experiences is adverse (e.g. investment losses) and losses must be made up through future contributions. This dynamic is exaggerated when pensioners live longer due to mortality improvements.

A comparison of progression of the ratio of number of pensioners to active participants in each plan based on historical actuarial valuation reports is contained below (*Exhibit 15*).

EXHIBIT 15: ACTIVE PARTICIPANTS COMPARED TO RETIREES, SURVIVORS, AND DISABLED WORKERS IN THE VARIOUS PENSION SYSTEMS (# IN 000'S OF PARTICIPANTS)



As seen above, there has been a significant reduction in active participants over the past few years, partially due to legislation enabling more favorable early-retirement but also due to an island-wide decline in working age population. Retirees, survivors, and disabled workers now outnumber active participants. Because of a population with a high concentration of retirees, the relative cost of funding these plans remain high with respect to overall payroll. The inability to restore assets being used for benefit payments for retirees via contributions translates to the downward trajectory in funded position.

Additional information related to the distribution of benefits for current pensioners by age and benefit amount is contained in Appendix E.

3.5 Projected future plan costs

Under a PayGo system, the year by year projected payments represent the projected future funding costs of the system. The system actuary for ERS, TRS and JRS, performs annual actuarial valuations which estimates the future benefit payments to participants based on their life expectancy and current demographic information. These projections utilize census data to project future benefits payable from each system. The projections reflect the benefit provisions for each plan and assumptions for future demographic experience, such as length of employment and future mortality rates.

The projections based on the most recently available census data were provided to the Oversight Board, along with the underlying census data. The Oversight Board's actuaries utilized the census data, along with the plan provisions and assumptions described in the actuarial valuation reports, to perform an independent projection of the benefits payable under each system ("Board Projections"). The Board Projections include all of TRS and JRS and only costs for the participating employers of ERS.

The Board Projections reproduced the projections of the System actuaries, including the assumptions utilized by the system actuary to compensate for data gaps outlined in Section 1.2, within a reasonable actuarial tolerance that accounts for differences in actuarial models.

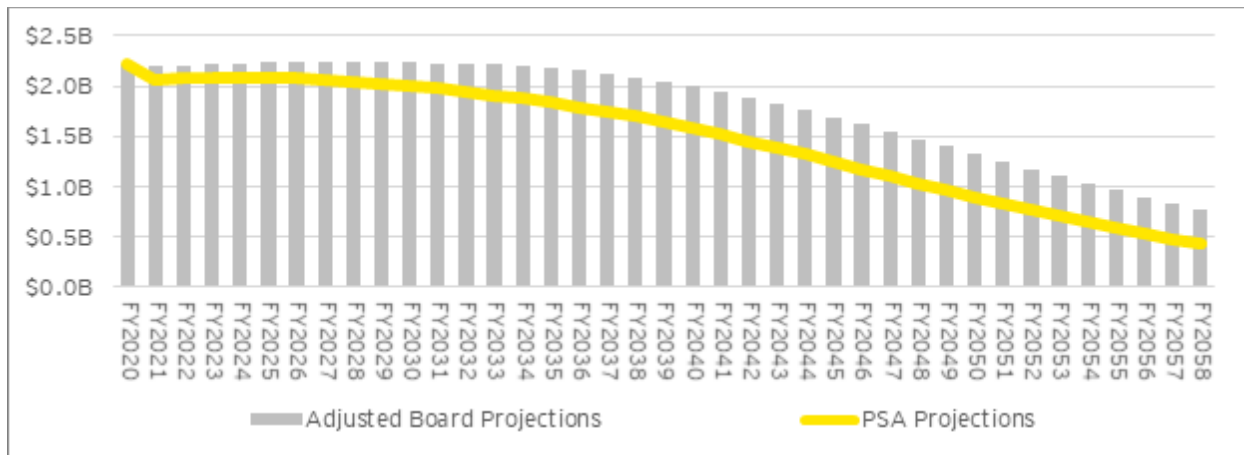
The certified Fiscal Plan reflects various measures designed to reduce pension costs through freezes and cuts to future benefit amounts. Since the publication of the certified Fiscal Plan, the Oversight Board has entered into agreements with the Official Committee of Retirees ("COR") and AFSCME. A comparison of the pension measures initially reflected in the May 9, 2019 fiscal plan with the key provisions entered into under the agreements are shown below (*Exhibit 16*).

EXHIBIT 16: COMPARISON OF MAY 9, 2019 FISCAL PLAN PENSION MEASURES WITH RECENT PLAN SUPPORT AGREEMENTS ("PSA")

	May 9, 2019 fiscal plan	Plan Support Agreement
COR	Pension cut applicable to benefits earned prior to May 4, 2017 equal to 25% of the excess of the monthly pension over \$600/month (\$1,000/month for members that did not have access to Social Security while they accrued their monthly pension).	8.5% pension cut to total benefit, subject to \$1,200 floor.
AFSCME	All benefits earned through May 4, 2017 are subject to cut provisions, including benefits related to ERS hybrid accounts.	Employee contributions for full System 2000 participants as well as full Act 3 participants hired after July 1, 2013 will be transferred to DC accounts and not be subject to cuts. Benefits associated with post-July 1, 2013 employee contributions for Act 447 and Act 1 participants will remain within the PayGo system but will not be subject to cut.

In accordance with the AFSCME PSA, the Board Projections were further adjusted to exclude projected benefits payable to System 2000 and Act 3 participants ("Adjusted Board Projections"). The exhibit below shows the benefit payout projections for the Retirement Systems under the Adjusted Board Projections. The Adjusted Board Projections reflect projected pension expenditures without the implementation of the PSA's, other than the removal of full System 2000 and Act 3 related participants per the AFSCME PSA. The post-PSA projections ("PSA Projections") reflect the freeze for TRS and JRS, and in place of the cut provisions originally reflected in the May 9, 2019 fiscal plan, reflects the terms of the PSA's described above²⁸ (*Exhibit 17*). The effect of freezing the defined benefits under the TRS plan is the greatest driver of reductions from the Adjusted Board Projections to the PSA Projections.

²⁸ Agreement is still subject to a consenting vote from the affected retirees.

EXHIBIT 17: ADJUSTED BOARD PROJECTIONS COMPARED TO PSA PROJECTIONS (\$B)**3.6 Present value of future plan costs**

GASB 68 and 45 provide guidance for the valuation of public plan liabilities. Under these standards, the discount rate is prescribed to be:

- ▶ Selected based on long term expected rates of return for trust assets prior to the expected date of depletion of assets, and
- ▶ Selected based on prevailing municipal bond rates after the depletion date.

Since the plans are being funded on a PayGo basis, this would result in a GASB discount rate based on municipal bond rates as of the valuation date. While the calculations under Section 211 are not beholden to these standards, they provide general guidance based on industry standards.

The present value as of July 1, 2019 of the PayGo costs from FY 2020 to FY 2058 using on a discount rate of 3.50% based on municipal bond rates is shown below (**Exhibit 18**). 3.50% is based on the Bond Buyer 20-bond Municipal Bond Index as of June 30, 2019, which coincides with the date to which the payments were discounted and the methodology utilized for historic selection of GASB interest rates.

EXHIBIT 18: PRESENT VALUE (PV) OF PAYGO COSTS FROM FY 2020 TO FY 2058 (\$B) AT 3.50%

Retirement System	ERS	TRS	JRS
PV of baseline PayGo costs	\$23.0	\$18.4	\$0.8
PV of PayGo costs with freeze	23.0	14.6	0.5
PV of PayGo costs with freeze and cut	21.8	13.7	0.5
Census date	July 1, 2016	July 1, 2016	July 1, 2015
Date of receipt of census data	October 29, 2018	April 5, 2019	June 21, 2018

PROMESA requires that the Oversight Board select a discount rate to measure the fair market value of the pension plans' obligation. The Oversight Board has communicated²⁹ that its position is that the promised pension payments represent an obligation that is relatively certain to be paid by the

²⁹ Discussions with the Oversight Board on September 25, 2019

Commonwealth and that the risk premium should appropriately reflect that certainty. As such, the board has selected to utilize the June 2019 US Treasury Nominal-Coupon-Issue (TNC) Yield Curve³⁰ to measure the fair market value of the projected PayGo costs. This view is consistent with a Society of Actuaries' Report of the Blue Ribbon Panel on Public Pension Funding (the "Panel") in which the Panel indicated that they believe that the rate of return assumption should be primarily based on the current risk-free rate (e.g. the US Treasury yield curve) plus explicit risk premia or on other similar forward-looking techniques.

Based on the discounting assumption selected by the Oversight Board, the fair market value as of July 1, 2019 of the PayGo costs from FY 2020 to FY 2058 was calculated by discounting the PayGo costs projected for a given year with the monthly average spot rate of the TNC Yield Curve. The resulting fair market value of the plans after reflecting the projected freezes and cuts were \$25.0B, \$15.7B, and \$0.6B for ERS, TRS, and JRS respectively.

The use of a yield curve is a common practice in the discounting of projected pension cash flows. A single weighted average discount rate can be determined to represent the single equivalent rate which produces the same present value as the entire yield curve. Because the spot rates of a yield curve vary by duration, the weighted average discount rate produced by a given yield curve will vary depending on the duration of the cash flows being discounted. The weighted average discount rate for the aggregate fair market value of PayGo costs with freeze and cut is 2.41%.

Changes to the discount rate assumption will impact the present value of future plan costs. However, changes to the discount rate assumption will not impact the PayGo costs depicted in Exhibit 17 since these were developed on a nominal basis.

3.7 Risks to PayGo arrangement

While PayGo funding provides a mechanism to pay benefits free of the limitations ordinarily imposed by a prefunded trust by allowing governmental entities to only have to pay the portion of retiree benefits as they come due (thereby providing a degree of budgetary relief), it is subject to several additional risk factors including:

- ▶ Variability in costs may result in actual costs different from those amounts budgeted and mechanisms will need to be in place to cover those deficits. Whether the Commonwealth is in a surplus or deficit will impact its ability to do so.
- ▶ Significant deviations in cost are potentially unpredictable and calculating the impact of these events may not be feasible.
- ▶ Entities may dissolve or become insolvent prior to their ability to pay their obligation and those payments become the general responsibility of the Treasury.
- ▶ Costs are potentially higher in the long run under a PayGo approach than under a prefunded approach under which funded assets appreciate and accumulate investment earnings.
- ▶ The term of the pension is longer in duration than the typical budgeting processes.
- ▶ The time lag between recent employee elections for early retirement and the calculation of actuarial projections means that reimbursements from participating employers may be understated.

³⁰ 2019 Treasury Nominal Yield curve <https://www.treasury.gov/resource-center/economic-policy/corp-bond-yield/pages/TNC-YC.aspx> (Nominal TNC Data)

Section Four: Future funding sources and sustainability

4.1 Fiscal plan surplus

As described earlier, Act 106 established PayGo as mechanism to pay pension benefits. Under PayGo, a portion of annual benefits paid out to plan participants become a General Fund expenditure in future years that is budgeted for as part of the operating cost of the Commonwealth. The remaining portion is budgeted as a special revenue fund predicated on the full payment of PayGo charges by public corporations and municipalities that are ERS employers. Act 106 further confirmed the elimination of payroll-based contributions, supplemental employer contributions, the ERS AUC, and the AAC for both TRS and JRS.

The Oversight Board's certified Fiscal Plan outlines the baseline revenues and expenditures of the Commonwealth (including the effect of any projected fiscal measures) and identifies projected surpluses / deficits over a 30-year period. The Commonwealth is projected to be in a surplus position through FY 2037. After that time, the operating expenses are projected to exceed revenues through the remainder of the projection period.

The chart below outlines the total projected surplus through FY 2038 (the first year in which operational deficits are observed), as well as the future deficits over the following 10-year period (*Exhibit 19*).

EXHIBIT 19: PROJECTED COMMONWEALTH OPERATIONAL REVENUES, EXPENSES AND NET SURPLUS / (DEFICITS) (\$M)

Fiscal Years	Revenues	Pension Expense	Pension Measures ³¹	Total Expenses	Surplus / (Deficit)
2018 - 2037	\$445,799	(\$46,520)	\$3,785	(\$417,325)	\$28,474
2038 - 2049	\$312,447	(\$23,237)	\$3,550	(\$318,752)	(\$6,305)

Future deficits could impact the ability of the Commonwealth to meet the forecasted pension payments. Further discussion of the sustainability of this funding strategy is discussed in Section 3 of this Report.

The government will be required to take additional steps to achieve budgetary balance in the subsequent years, many of which have already been outlined by the Oversight Board, but to which there has been no government commitment to date. These incremental measures are meant to increase the Commonwealth's competitiveness, improve its economy, and produce surpluses beyond FY 2037.

While the Fiscal Plan projects a surplus through FY 2037, several variables have a material impact on this long-term financial projection. For example, lower growth generated by structural reforms and demographic shifts not yet seen may impact revenues and expenditures and could reduce surpluses and therefore the funding for benefits payable under PayGo.

Benefits payable under the PayGo system constitute a large, though falling, portion of the projected future operating expenses. The cost of pension benefits will increase from approximately 11.2% of total Commonwealth operating expenses in FY 2018 to 12% of total operating expenses in FY 2022 before gradually declining. The short-term increase in expense is attributable to the continued retirements of participants in defined benefit plans.

³¹ Reflects pension measures based on May 9, 2019 fiscal plan.

Considering only those benefits accruing through January 1, 2020 by freezing TRS and JRS, reduces the short-term increase in pension costs post FY 2020, and decreases the tail of the retirement obligation. This has the effect of reducing pension costs by an increasing margin over the projection period. The Fiscal Plan includes a freeze on these accruals (including closure of JRS to new entrants effective January 1, 2020) and a cut on benefits previously earned and is already reflected in the projected deficits shown below (*Exhibit 20* and *Exhibit 21*).

EXHIBIT 20: PROJECTED PENSION COSTS AS A % OF TOTAL FISCAL PLAN EXPENSES (\$B)

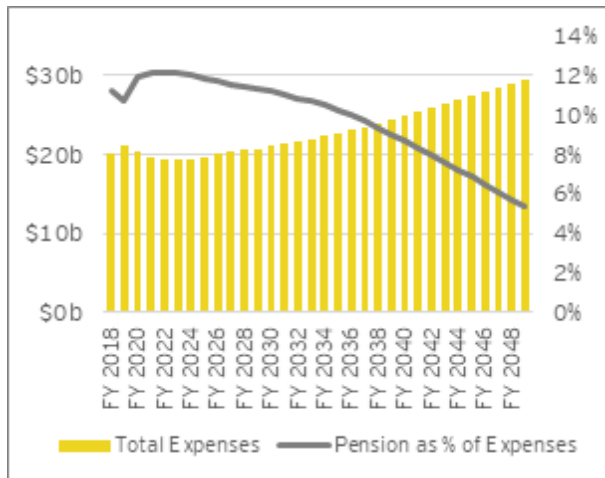
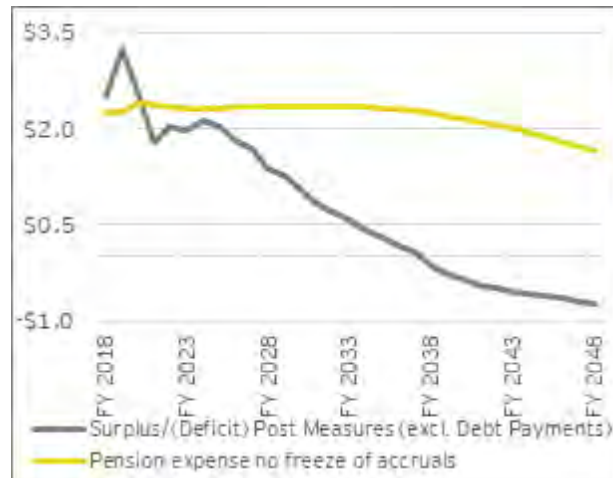


EXHIBIT 21: PROJECTED PENSION EXPENSE & COMMONWEALTH SURPLUS / (DEFICIT) (\$B)



As seen in the above, the projected cost of the retirement plans continues to exceed \$2B in FY 2038 when the first operational deficits are expected. To be able to make future payments, it will be necessary for the Commonwealth to find ways to manage the projected deficits and either identify opportunities to grow revenue, reduce anticipated expenses, or leverage the existing surplus to reduce the effect of future deficits. Note that various pension measures including a freeze of TRS / JRS benefits and a benefit cut are already factored into the fiscal plan projections.

4.2 Pension reserve fund

In addition to the terms under the COR agreement describing a cut to accrued benefits, the Agreement includes provisions for the establishment of a pension reserve fund that will be funded through the projected fiscal surplus to be used to provide additional funding for PayGo. The pension reserve fund is described as follows:

- ▶ On the effective date of a confirmed Plan of Adjustment (POA) for the Commonwealth, the Commonwealth will establish a Pension Reserve Fund that will be held in a trust for the sole benefit of beneficiaries of PayGo.
- ▶ The Commonwealth shall make annual contributions to the Pension Reserve Fund from the Commonwealth General Fund until FY 2027 in an amount no less than \$175 million per year. If the projected Fiscal Plan Surplus is at least \$1.750 billion in any year, then 25% of that amount will be contributed to the Pension Reserve Fund instead of the foregoing \$175 million. The annual contribution shall be made by October 1 following the end of each fiscal year.

- ▶ The Commonwealth shall make a one-time \$5 million contribution on the effective date to cover the Pension Reserve Board's upfront administrative fees, costs, and expenses.
- ▶ Withdrawals from the Pension Reserve Fund, including investment returns, will be made in amounts to be determined by the Pension Reserve Board, in consultation with the Commonwealth, to reduce the Commonwealth cash outlays from the General Fund for annual PayGo expense for Retirees in years in which there is projected to be a budget deficit. Withdrawals from the Pension Reserve Fund will require approval of the Pension Reserve Board and shall only be used by the Commonwealth for the payment of PayGo.

These provisions were negotiated with the PayGo costs reflecting a freeze and cut as contemplated by the amounts included in the current Fiscal Plan. Changes to such costs as well as changes to the projected surplus would impact the ability of this pension reserve fund to be sufficient to meet future PayGo costs.

4.3 Assessment of sustainability

The current level of projected deficits includes an assumption that the PayGo liability associated with all employers, including non-fiscal plan entities, is 100% paid by those employers. This includes reimbursements collected from the public corporations and municipalities for PayGo related expenses. As discussed earlier, however, there is currently an accumulated shortfall in pension PayGo payments from municipalities and public corporations in excess of \$264M through June 30, 2019.

The pension PayGo projections are also subject to risk associated to actual behavior / economics being different from those assumed when making the projections. The certified Fiscal Plan projections include estimates of future pension costs based on assumed employee demographics including, but not limited to, turnover, retirements, and mortality. These behaviors also may be linked to other economic assumptions that impact Puerto Rico's economy and population. To the extent that actual experience is different than those expected, the actual costs will deviate from these estimates.

The sustainability of the current pension system under PayGo is also contingent on overall management and planning for future projected deficits. The future projected costs for the plan far exceed the period of time in which projected revenues are sufficient to cover expenses. Unknown factors, such as the impact of voluntary transition programs, which are not reflected in the current PayGo estimates calculated by the system actuaries, will also impact the accuracy of current budget projections.

Appendix A: Sources

Actuarial valuation reports

Actuarial valuation reports as of fiscal year end dates through June 30, 2016, produced by the system actuaries were referenced for historical information such as Annual Retirement Contributions, plan provisions, actual contribution amounts and demographic data.

Actuarial valuation reports may be accessed here:

ERS and JRS: <https://www.retiro.pr.gov/estados-financieros/>

TRS: <https://www.srm.pr.gov/Paginas/InformacionGeneral/EstadosFinancieros.aspx>

Actuarial reports were not produced in all years. Where information is not available, N/A is listed.

Certified fiscal plan

The most recent fiscal plan certified by the Oversight Board as of May 9, 2019 was referenced for future projections such as PayGo costs and future Commonwealth surpluses and deficits.

The fiscal plan can be found at the following URL:

<https://drive.google.com/file/d/13wuVn04--JKMEPKu-u-djZJHqTK-55aV/view>

Selected other sources

► Legislation as referenced in the body of this Report:

- | | |
|---|----------------------------|
| ○ Puerto Rico Oversight, Management, and Economic Stability Act | ○ Act 218 of 1951 |
| ○ Act 447 of 1951 | ○ Act 160 of 2013 |
| ○ Act 218 of 1951 | ○ Act 12 of 1954 |
| ○ Act 91 of 2004 | ○ Act 162 of 2013 |
| ○ Act 12 of 1954 | ○ Joint Resolution 43-2019 |
| ○ Act 71 of 2019 | ○ Act 127 of 1958 |
| ○ Act 106 of 2017 | ○ System 2000 |
| ○ Act 257 of 2018 | ○ Act 74 of 2019 |
| ○ Act 29 of 2019 | ○ Act 116 of 2011 |
| ○ Act 81 of 2019 | ○ Act 114 of 2011 |
| ○ Act 3 of 2013 | ○ Act 11 of 2011 |
| | ○ Act 162 of 2013 |
| | ○ Act 1 of 1990 |

► Exhibit 10 from Case #17-03283-LTS, Docket #: 5581-10; Filed on :03/12/19. Located here: <https://cases.primeclerk.com/puertorico/Home-DownloadPDF?id1=OTA2MDIx&id2=0>

► “2019 Retirement Benefits”, Social Security Administration, Publication 05-10035, <https://www.ssa.gov/pubs/EN-05-10035.pdf>

► “Actuarial Valuation Report”. June 30, 2016, Puerto Rico Judiciary Retirement System

► “Actuarial Valuation Report”. June 30, 2016, Puerto Rico Teachers Retirement System

- ▶ “Actuarial Valuation Report”. June 30, 2016, Puerto Rico Government Employees Retirement System
- ▶ Puerto Rico Fiscal Agency and Financial Advisory Authority, PayGo and Individual Contribution Debt by Entity, September 15, 2019
- ▶ Plan Support Agreement by and between the Oversight Board as representative of the Commonwealth and the American Federation of State, County and Municipal Employees International Union, AFL-CIO, dated June 7, 2019
- ▶ Plan Support Agreement by and between the Oversight Board as representative of the Commonwealth and Official Committee of Retired Employees of the Commonwealth of Puerto Rico appointed in the Commonwealth’s Title III Case, dated June 7, 2019
- ▶ Official Statement - Pension Obligation Bonds, 2008

Appendix B: Detailed Plan Provisions

An overview of the various benefit provisions applicable to the members of the systems follows:

	ERS		TRS		JRS	
	Hired Jan 1, 2000 or later ³²	Hired before Jan 1, 2000 ¹¹	Hired Aug 1, 2014 or later	Hired before Aug 1, 2014	Hired July 1, 2014 or later	Hired before July 1, 2014
Benefit Structure	Hybrid: Employee contributions and interest, payable as an annuity	Hybrid: Employee contributions and interest after July 2013 <u>Defined Benefit</u> through 7/2013 ³³	Hybrid: Employee contributions and interest, payable as an annuity	<u>Defined Benefit</u>	Hybrid: Employee contributions and interest, payable as an annuity and <u>Defined Benefit</u>	<u>Defined Benefit</u>
Defined Benefit Formula	N/A	1.5% x 5yr Avg Pay x years of service. Enhanced benefits upon attaining 30 years of service.	N/A	1.8% x 3yr Avg Pay x years of service, enhanced with 30 years of service	1.5% x 5yr Avg Pay x years of service	25% x 1yr Avg Pay + 5% per year of service above 10 *75% of pay maximum benefit ³⁴
Frozen	No	DB is, effective July 1, 2013	No	No	No	No
Social Security	Police - 7/2019+ Others - Yes		No	No	No	No
Special Law Benefits	Christmas Bonus (\$200 annually) Medical Bonus (\$100 annually) Medical Insurance Plan Contribution (MIPC \$100 monthly) COLAs (through 2007) Minimum benefits		Christmas Bonus (\$200 annually) Medical Bonus (\$100 annually) MIPC (\$100 monthly) COLAs (through 2007) Minimum benefits		Christmas Bonus (\$600 annually) ³⁵ Summer Bonus (\$100 annually) ³⁵ Medical Bonus (\$100 annually) ³⁵ MIPC (\$100 monthly) COLAs Minimum benefits	

³² Different provisions may apply to Mayors or individuals in high risk positions

³³ Benefits vary for Act 447 participants (pre- April 1, 1990 hires) and Act 1 participants

³⁴ 60% for judges appointed between December 24, 2013 and June 30, 2014

³⁵ Eliminated for judges appointed after December 23, 2014

	ERS		TRS		JRS	
	Hired Jan 1, 2000 or later ³⁶	Hired before Jan 1, 2000 ¹¹	Hired Aug 1, 2014 or later	Hired before Aug 1, 2014	Hired July 1, 2014 or later	Hired before July 1, 2014
Ancillary benefits	Act 127 enhanced salary-based death and disability benefits for high risk members. Otherwise return of contributions with interest	Act 127 as described above. Others receive return of accumulated contributions with interest plus any accrued benefits under Act 1 or Act 447.	None beyond return of contributions with interest	Disability benefit based upon service and salary at time of disability; return of accumulated contributions with interest upon death	Disability benefit-based benefit upon service and salary at time of disability; return of accumulated contributions with interest upon death	Death and disability benefits based upon service and salary at time of death and disability

More detailed provisions related to the Retirement Systems are in the sections that follow.

Employees Retirement System (ERS)

ERS currently has three basic groups of employees:

	Act 447 members	Act 1 members	System 2000
Hire date	Prior to April 1990	From April 1, 1990 through 1999	On or after January 1, 2000 ³⁷
Benefit formula	1.5% of pre-2013 three-year average compensation per year of pre-2013 service	1.5% of pre-2013 five-year average compensation per year of pre-2013 service	Notional accounts are tracked based on actual member contributions made through payroll deductions. The accounts are credited with notional earnings, and then upon retirement are converted to life annuities based on actuarial tables.
Retirement eligibility prior to 2013 freeze	58 with 10 years of service, or any age with 30 years of service Enhanced benefit if retiring with 30 years of service <ul style="list-style-type: none"> ▶ 65% of average pay if under 55 ▶ 75% of average pay if over 55 	At age 55 with 25 years of service, or at age 65 with 10 years of service, or	Age 55 for Public Officers in High Risk Positions and attainment of age 60 otherwise

³⁶ Different provisions may apply to Mayors or individuals in high risk positions

³⁷ System 2000 members and those hired after June 2013 are Act 3 members, but their benefit provisions are similar to System 2000 provisions and references to System 2000 members are generally inclusive of this group.

	Act 447 members	Act 1 members	System 2000
Additional plan features	<ul style="list-style-type: none"> ▶ Ability to elect plan which is coordinated with Social Security ▶ Benefits based on average compensation for three years rather than five ▶ Retirement eligibility at age 50 with 25 years of service if in High Risk Positions 	<ul style="list-style-type: none"> ▶ Certain enhanced benefits are available for Mayors, Police, and Firefighters. ▶ Prior to 2013, these members were eligible to retire as follows: <ul style="list-style-type: none"> ▶ At any age with 30 years of service if a Public Officer in High Risk Position, or ▶ At age 50 with eight years of service if a Mayor. 	If their balances are less than \$10,000, they are paid a lump sum rather than an annuity.
Retirement eligibility after 2013 freeze	Delayed as much as 3 years	Delayed as much as 3 years. Age 50 and mayor provisions eliminated	Delayed as much as 5 years.

Act 3-2013 ceased accruals of defined benefits for Act 1 and Act 447 members. From that point forward, those members also had notional account balances - like System 2000 - based solely on their own contributions. Prior to Act 3-2013, members could select from more than one option of hypothetical investment options to determine the earnings on their hybrid account balances. After Act 3-2013, interest for all ERS hybrid account balances was changed to be based on 80% of the rate of return on the overall ERS pension trust.

ERS, like many other public pension plans, also provides ancillary benefits, including:

- ▶ Disability benefits
- ▶ Death benefits
- ▶ Termination benefits

In addition, ERS also administers many "Special Law Benefits" for retirees, survivors and disabled members. These include:

- ▶ Christmas Bonus of \$200 annually
- ▶ Medication Bonus of \$100 each July
- ▶ Medical Insurance Plan Contribution of \$100 per month for those electing coverage
- ▶ Cost-of-Living-Adjustments paid periodically through 2007
- ▶ Minimum benefits
- ▶ High Risk Disability benefits

These Special Law Benefits were structured to be paid in part by the systems and in part by the members' employer. The employer portion was also paid through the trust of each respective plan and were referred to as "System Administered Benefits". These System Administered Benefits were to be paid by the General Fund for former government employees or by the public corporation of municipality for their former employees. Act 3-2013 also eliminated most of the Special Law benefits for those retiring after June 2013.

The selected list of ERS Special Laws passed since 1958, and amended by Act 3-2013 include:

COLA

Act No. 10-1992
Act No. 207-1995
Act No. 134-1996
Act No. 221-1998
Act No. 40-2001
Act No. 157-2003
Act No. 35-2007

Christmas Bonus

Act No. 98-1980,
as amended

Widows

Act No. 105-1969,
as amended

Medical Plan

Act No. 95-1963,
as amended

Others

Act No. 127-1958 - Benefits for high-risk participants
Act No. 37-2001 - Summer bonus
Act No. 524-2004 - \$250 increase in death benefits
Act No. 3-2013 - \$500 minimum pension increase
Act No. 155-2003- Medication Bonus

Contributions for ERS were made by both the members and the employers. Member contributions in most cases are 10% of compensation and subject to revision. Employer contributions were not actuarially determined but were statutorily based on compensation. Effective July 1, 2016, the employer contribution rate was 15.525% of pay, and was scheduled to increase by 1.25% of pay per year, ultimately reaching 20.525% of pay by July 2020.

Teacher Retirement System (TRS)

TRS currently has two basic groups of employees and two groups of pensioners:

1. Those hired prior to August 2014 earn benefits under a defined benefit formula.

These members earned this defined benefit based on their service. The defined benefit is payable as a life annuity, with a basic benefit equal to 1.8% of their three-year average compensation per year of service. However, many exceptions apply to the 1.8% formula, as indicated by the following table:

Attained Age	Years of Service	Benefit as percentage of average compensation
50	at least 30	75%
Under 50	at least 30	65%
50	less than 30	1.8% per year of service
47 but less than 50	less than 30	95% of 1.8% per year of service

2. Those hired after July 2014 earn benefits under notional accounts, like System 2000 based on Act 160-2013.

Benefits for these members receive no traditional defined benefit pensions are based solely on their own contributions made through payroll deduction. The accounts are credited with earnings, and then upon retirement are converted to life annuities based on actuarial tables. If their balances were less than \$10,000, they are paid a lump sum rather than an annuity.

Act 160-2013 also eliminated special law benefits for future retirees and increased the employer contribution requirements. Teachers hired prior to August 2014 continue to accrue benefits under the defined benefit plan.

TRS, like ERS and many other public pension plans, also provides ancillary benefits, including:

- ▶ Disability benefits
- ▶ Death benefits
- ▶ Termination benefits

Like ERS, TRS also administers many "Special Law Benefits" for retirees, survivors and disabled members which were reduced or eliminated in 2013. These include:

- ▶ Christmas Bonus of \$200 annually
- ▶ Medication Bonus of \$100 each July
- ▶ Medical Insurance Plan Contribution of \$100 per month for those electing coverage
- ▶ Cost-of-Living-Adjustments paid periodically through 2007
- ▶ Minimum benefits

As with ERS, these Special Law Benefits were generally structured to be paid in part by the systems and in part by the members' employer. The employer portion was also paid through the trust of each respective plan and were referred to as "System Administered Benefits". These System Administered Benefits were to be paid by the General Fund for former government employees or by the public corporation of municipality for their former employees.

Contributions for TRS were made by both the members and the employers. Member contributions for the defined benefit plan are 9% of compensation. Member contributions under the hybrid plan were scheduled to increase, from 10.00% of pay through June 2017 to 13.12% of pay for the period July 2017 through June 2020, increasing to 14.02% of pay effective July 2020. Note that TRS contributions are higher than ERS contributions. This is because of the richer benefits due to TRS members not participating in Social Security. Like other plans, employer contributions were not actuarially determined, but defined statutorily based on compensation. Effective July 1, 2016, the employer contribution rate was 14.75% of pay, and was scheduled to increase by 1.25% of pay per year, ultimately reaching 20.525% of pay by July 2020. However, as noted earlier, Act 106 implemented the PayGo approach, resulting in the employers no longer contributing to the funds, but paying the cost of benefits attributable to their retirees.

The list of the most significant TRS Special Laws passed since 1963, and amended by Act 160-2013 are:

Act No.49-1980 as amended- Christmas Bonus
Act No. 162-2003, as amended- Medication Bonus
Act No. 38-2001, as amended- Summer Bonus
Act No. 95-1963, as amended- Medical Insurance Plan Contribution
Act No. 62-1992, as amended- Cost-of-Living-Adjustments
Act No. 160-2013- \$500 minimum pension increase

The list of the most significant JRS Special Laws passed since 1969, and amended by Act 162-2013 are:

Act No.98-1980 as amended- Christmas Bonus
Act No. 155-2003, as amended- Medication Bonus
Act No. 37-2001, as amended- Summer Bonus
Act No. 10-1992, as amended- Cost-of-Living-Adjustments
Act No. 105-1969, as amended- Widow benefits

Judiciary Retirement System (JRS)

JRS currently has three basic groups of employees:

Hire date	Prior to December 24, 2013	Between December 24, 2013 and June 30, 2014	After June 30, 2014
Benefit formula	25%, plus 5% for each year of service in excess of ten years, with a maximum of 75% of pay	25%, plus 5% for each year of service in excess of ten years, with a maximum of 60% of pay	1.50% of five-year average compensation per year of service, plus annuity based on notional accounts.
Retirement eligibility	Age 60 with at least 10 years of service	Age 60 with at least 10 years of service	Age of 65 with 12 years of service
Additional plan features	Enhanced benefits are provided for judges appointed before June 29, 2007 to an unlimited term ► Optional retirement provisions apply after age 55 but prior to age 60 for those with 20 years of service whose age plus years of service add to 82		Notional account balances are payable as annuities upon retirement calculated based on actuarial tables.
Retirement eligibility after 2013 freeze	Delayed as much as 3 years	Delayed as much as 3 years. Age 50 and mayor provisions eliminated	Delayed as much as 5 years.
Employee contributions	8% of pay	10% of pay	12% of pay

Act 162-2013 also eliminated Special Law benefits for future retirees and strengthened the employer contribution requirements. In addition, Act 160-2013 also included components which reduced benefits for those previously employed, which the Supreme Court ruled against in 2014. This created a third group for those appointed between December 24, 2013, and June 30, 2014. This group received the same benefits as those hired prior, but with a 60% of pay maximum benefit rather than 75% of pay.

JRS, like ERS, TRS and many other public pension plans, also provides ancillary benefits, including:

- Disability benefits
- Death benefits
- Termination benefits

Like TRS and ERS, JRS also administers many “Special Law Benefits” for retirees, survivors and disabled members who were hired prior to December 24, 2013. These include:

- Christmas Bonus of \$600 annually
- Summer Bonus of \$100 annually
- Medication Bonus of \$100 each July
- Medical Insurance Plan Contribution of \$100 per month for those electing coverage
- Cost-of-Living-Adjustments paid periodically, including for those hired after June 2014
- Minimum benefits

As with TRS and ERS, these Special Law Benefits were structured to be paid in part by the systems and in part by the members' employer. The employer portion was also paid through the trust of each respective plan and were referred to as “System Administered Benefits”. These System Administered Benefits were to be paid by the General Fund for former government employees or by the public corporation of municipality for their former employees.

Effective July 1, 2008, the employer contribution rate was 30.34% of compensation. However, as noted earlier, Act 106 implemented the PayGo funding approach, resulting in the employers no longer contributing to the funds, but paying the cost of benefits attributable to their retirees.

Appendix C: Public Pension Coordinating Council Public Pension Standards

The Public Pension Coordinating Council (“PPCC”) established Public Pension Standards (the “Standards”) to reflect minimum expectations for public retirement system management, administration, and funding. The Standards serve as a benchmark by which to measure public defined benefit plans.

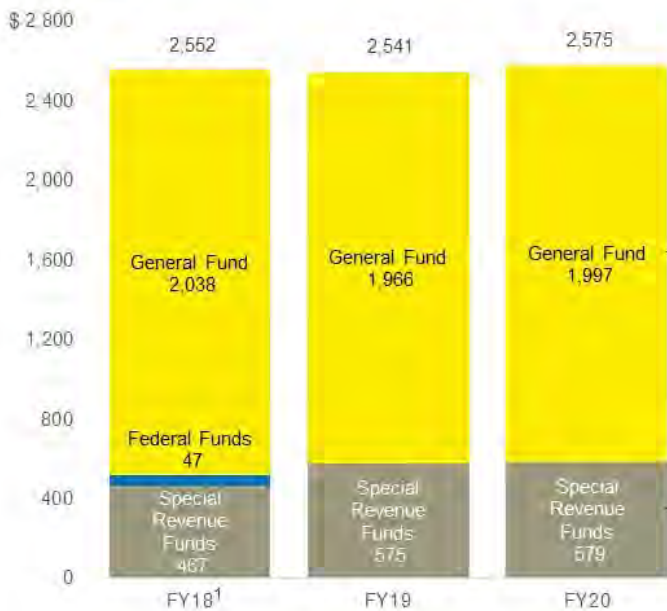
All public retirement systems and the state and local governments that sponsor them are encouraged by the PPCC to meet the Standards.

The standards include five areas of assessment. Those areas are:

1. **Comprehensive Benefit Program.** The system must provide a comprehensive benefit program including service retirement benefits, in-service death benefits, disability benefits, vesting, and provisions for granting a cost-of-living adjustment.
2. **Actuarial.** An Actuarial Valuation must be completed at least every two years using generally recognized and accepted actuarial principles and practices.
3. **Audit.** The system must obtain an unqualified opinion from an independent audit conducted in accordance with government auditing standards generally accepted in the United States.
4. **Investments.** The system must follow written investment policies and written fiduciary standards and the system must obtain an annual investment performance evaluation from an outside investment review entity.
5. **Communications.** Members must be provided a handbook or summary plan description, regular updates to the documents, and an annual benefit statement. Meetings of the governing board of the system are conducted at least quarterly with adequate public notice.

Appendix D: Breakdown of Annual Budgeted PayGo Cost

FY20 consolidated budget PayGo components
\$ in millions



Note: Due to rounding, numbers presented may not add up precisely to the totals provided.

1. FY18 pension costs include some employer contributions for pension payments.

2. Includes \$345m in Special Revenue Fund (SRF) PayGo fees to the Employee Retirement System (ERS), consistent with the certified Fiscal Plan, dated May 9, 2019. The Commonwealth processes ERS pension payments on behalf of municipalities and certain instrumentalities outside of the Commonwealth. It is expected that all municipalities and other contributing instrumentalities outside of the Commonwealth will pay their PayGo obligation to Hacienda in the FY20 budget for processing by the Commonwealth.

3. Includes 33 additional agencies including Ports, HFA, ACAA, PRIDCO, among others.

4. Includes Municipal Revenue Collection Center (CRIM), Corp. for the Supervision and Insurance of Cooperatives of PR (Cossec), Metropistas, among others.

Source: FY20 certified budget

General Fund PayGo allocations

Department of Education (Incl. TRS & ERS)	\$1,062
Custody of Hacienda	197
Puerto Rico Police Department	194
Department of Health	74
Department of Hacienda	47
Department of Corrections	36
Department of Justice	30
Department of Labor and Human Resources	25
Other Agencies	332
Total General Fund	\$1,997

SRF PayGo allocations

State Insurance Fund Corporation	\$96
Ports Authority	25
Other Agencies and other instrumentalities ^{2,3}	113
Total SRF (within CW Fiscal Plan)	\$234
Municipalities	192
PRASA	96
HTA	36
Other public corporations outside the Fiscal Plan ⁴	21
Total SRF (outside of CW Fiscal Plan)	\$345
Total SRF PayGo	\$579

Appendix E: Distribution of System Benefits by Age and Amount

Employees Retirement System as of July 1, 2016³⁸

Age / Monthly Benefit (\$)	0 - 500	500 - 1,000	1000 - 1,100	1,100 - 1,135	1,135 - 1,315	1,315 - 1,500	1,500 +	Total pensioners
<50	2,727	455	21	14	23	31	42	3,313
50-55	1,542	687	64	31	166	147	661	3,298
55-60	1,146	1,710	309	142	699	867	4,679	9,552
60-65	1,473	5,453	600	232	1,206	1,717	7,926	18,607
65-70	2,174	11,777	1,033	417	2,089	1,620	6,066	25,176
70-75	1,768	13,467	925	396	1,304	1,098	3,176	22,134
75-80	2,412	11,104	616	236	722	532	1,559	17,181
80-85	1,934	8,283	401	135	377	294	716	12,140
85-90	1,476	4,917	171	44	168	89	260	7,125
90-95	814	2,202	52	15	58	37	91	3,269
95-100	224	551	7	6	13	5	14	820
>100	50	83	2		2	2	3	142
Total # ppts	17,740	60,689	4,201	1,668	6,827	6,439	25,193	122,757
% of Total	14%	49%	3%	1%	6%	5%	21%	

³⁸ Includes information for fiscal plan and non-fiscal plan entities. Based on information provided by the plan actuary used for valuation purposes. Average benefit amounts exclude any Special Law bonuses.

Teachers Retirement System as of July 1, 2016³⁹

Age / Monthly Benefit (\$)	0 - 500	500 - 1,000	1000 - 1,100	1,100 - 1,135	1,135 - 1,315	1,315 - 1,500	1,500 +	Total pensioners
<50	163	133	21	6	38	7	9	377
50-55	87	133	52	13	249	103	700	1,337
55-60	157	218	74	29	303	230	4,249	5,260
60-65	337	707	202	75	454	263	7,250	9,288
65-70	465	805	199	87	692	2,579	3,837	8,664
70-75	528	1,006	313	96	746	1,845	1,482	6,016
75-80	721	1,420	369	156	737	705	518	4,626
80-85	805	1,508	554	115	386	259	171	3,798
85-90	674	1,194	222	44	169	70	46	2,419
90-95	356	634	82	18	51	21	19	1,181
95-100	103	130	19	4	15	4	2	277
>100	27	26	4	0	2	1	2	62
Total # ppts	4,423	7,914	2,111	643	3,842	6,087	18,285	43,305
% of Total	10%	18%	5%	1%	9%	14%	42%	

³⁹ Based on information provided by the plan actuary used for valuation purposes. Average benefit amounts exclude any Special Law bonuses.

Judiciary Retirement System as of July 1, 2015⁴⁰

Age / Monthly Benefit (\$)	0 - 500	500 - 1,000	1000 - 1,100	1,100 - 1,135	1,135 - 1,315	1,315 - 1,500	1,500 +	Total pensioners
<50							3	3
50-55							1	1
55-60			1				14	15
60-65		1		1		1	57	60
65-70		2			1		81	84
70-75		1	1	1	1		68	72
75-80	1	3			2	3	64	73
80-85	1	3			2	2	49	57
85-90		1	1		1	2	21	26
90-95	1	1	1		1	2	9	15
95-100							2	2
>100		1					1	2
Total # ppts	3	13	4	2	8	10	370	410
% of Total	1%	3%	1%	0%	2%	2%	90%	

⁴⁰ Based on information provided by the plan actuary used for valuation purposes. Average benefit amounts exclude any Special Law bonuses.

Appendix F: Act 3 and Act 106 Analysis Assumptions

Act 447 Demographic Assumptions and Law Impacts

Hire Date	Prior to April 1990
No. of Members	~19,000 members
Average Profile When Act 3-2013 Was Enacted	54 years old, 27 years of service with an average salary of \$33,106
Impact of Act 3-2013	<ul style="list-style-type: none"> ▶ Accrued benefits were frozen and the member transitioned to a hybrid account, which is promised to be paid at retirement via a lifetime annuity ▶ The survivorship benefit was eliminated, putting spouses and families at risk when the retiree dies ▶ The disability pension was eliminated ▶ The retirement age increased to 59, 60 or 61 based on age as of June 30, 2013 ▶ The merit pension, where a percentage of annual salary in the pension benefit accrual formula increases to a maximum of 75% upon reaching 30 years of service and 55 years of age, was eliminated ▶ Certain bonuses and medical contributions were eliminated
Impact of Act 106-207	<ul style="list-style-type: none"> ▶ The hybrid accounts were frozen as of June 30, 2017 and members transitioned to the defined contribution plan

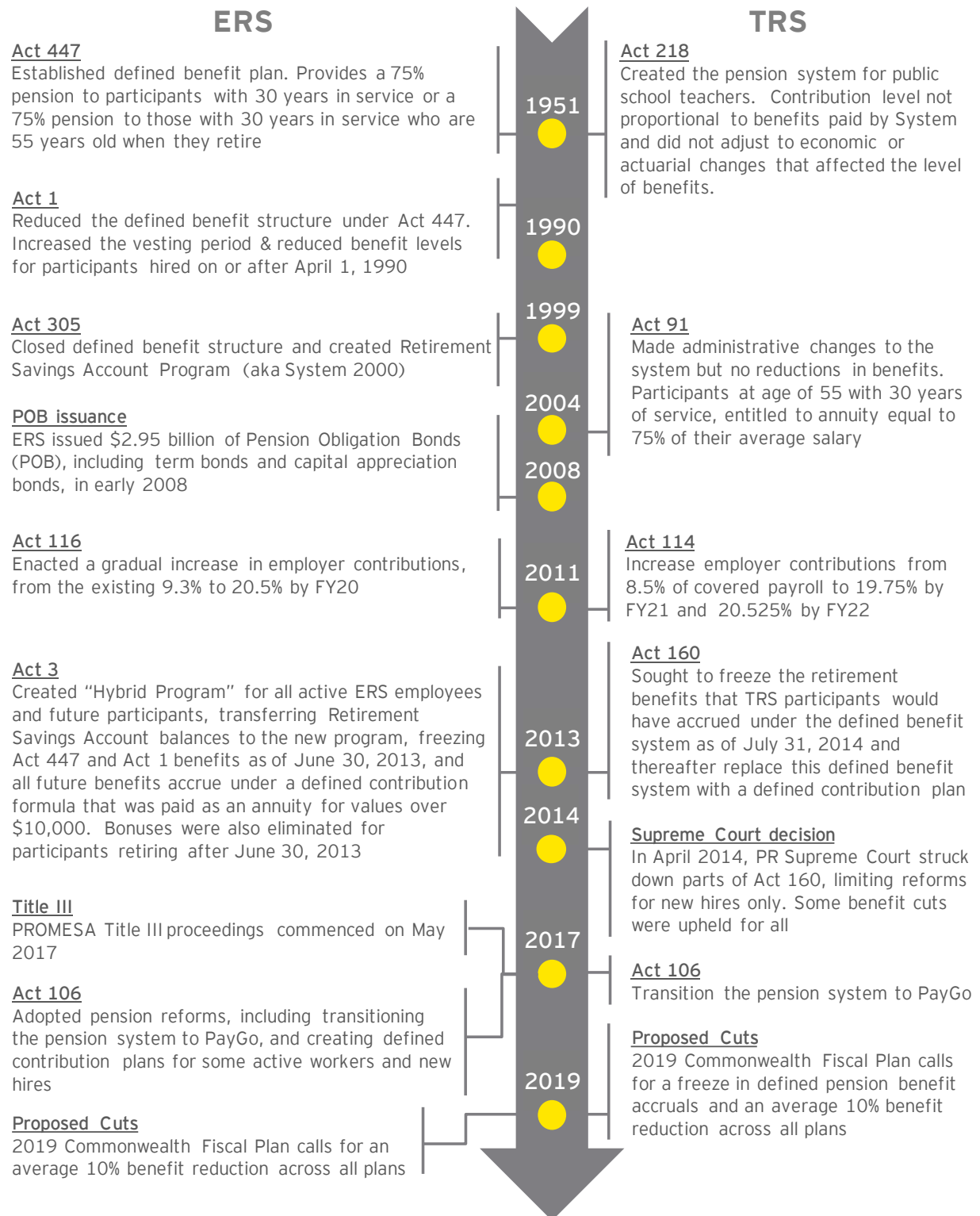
Act 1 Demographic Assumptions and Law Impacts

	Act 1 Members
Hire Date	April 1990 to December 1999
No. of Members	~43,000 members
Average Profile When Act 3-2013 Was Enacted	49 years old, 19 years of service with an average salary of \$29,871
Impact of Act 3-2013	<ul style="list-style-type: none"> ▶ Accrued benefits were frozen and members transitioned to a hybrid account, which is paid at retirement via a lifetime annuity ▶ Survivorship benefit and disability pension was eliminated ▶ The retirement age remained at 65, but the early retirement option was eliminated ▶ Certain bonuses and medical contributions were eliminated
Impact of Act 106-207	<ul style="list-style-type: none"> ▶ The hybrid accounts were frozen as of June 30, 2017 and members transitioned to the defined contribution plan

System 2000 Demographic Assumptions and Law Impacts

	System 2000 Members
Hire Date	After January 2000
No. of Members	~64,000 members
Average Profile When Act 3-2013 Was Enacted	42 years old, 8 years of service with an average salary of \$24,719
Impact of Act 3-2013	<ul style="list-style-type: none"> ▶ The retirement age increased from 60 to age 61 to 65, depending on the member's age as of June 30, 2013 ▶ Certain bonuses and medical contributions were eliminated
Impact of Act 106-207	<ul style="list-style-type: none"> ▶ The hybrid accounts were frozen as of June 30, 2017 and members transitioned to the defined contribution plan

Appendix G: Timeline of ERS and TRS Legislative Events



Appendix H: ERS Employers

Employers in Fiscal Plan					
ERS	Govt	Employer	ERS	Govt	Employer
220	25	Puerto Rico Housing Bank and Finance Agency	167	25	Social Services Department
226	25	Credit Corporation for Agricultural Commercial Development	168	78	Department of Housing
433	152	Office of the Administration of the Procedures	169	43	Puerto Rico National Guard
101	100	Puerto Rico Senate	170	81	Department of Education (Teacher)
102	100	Joint Commission on Special Reports of the Comptroller	171	81	Department of Education (Not Teacher)
103	100	Puerto Rico House of Representatives	172	277	Rural Development Corporation of Puerto Rico
104	100	Senatorial District Review Board	173	87	Department of Recreation and Sports
105	25	Permanent Commission on Retirement Systems	174	87	P.R. National Park Company
107	25	Adm. Development and Improved Housing	175	89	Horse Racing Industry and Sport Administration
108	100	Joint Legislative Activities	176	67	Puerto Rico Department of Labor and Human Resources
109	16	Office of Management and Budget	178	25	Puerto Rico Varieties Commission
110	25	Adm. Patient Compensation Fund	179	25	Commission for the Study of Labor
112	29	Puerto Rico Federal Affairs Administration	180	25	Family Protection and Fort Commission
113	25	Commission To Combat Crime	188	25	Economic Development Administration
114	8	Office of the Comptroller	194	75	Commissioner of Financial Institutions
115	90	Medical Services Administration of Puerto Rico	196	82	Institute of Puerto Rican Culture
116	25	Teacher Retirement System	198	25	Office for child service and community development
117	25	Teacher Retirement System - Pensioned	199	277	Agricultural Enterprises Development Administration (ADEA)
118	95	Mental Health and Drug Addiction Services Administration	202	141	Communications Corporation
119	96	Office of the Women's Advocate	203	162	Public Building Authority (PBA)
120	137	Correction Administration	205	285	Puerto Rico Integrated Transit Authority (Metropolitan Bus)
122	10	The General Court of Justice	206	168	Puerto Rico Ports Authority
123	11	Puerto Rico Traffic Safety Commission	207	165	Land Authority
124	137	Youth Affairs Office	209	25	Authority of Shipping Companies of Puerto Rico
125	25	Puerto Rico Energy Office	210	184	Solid Waste Authority
126	14	Puerto Rico Environmental Quality Board	211	177	Land Authority of Puerto Rico
127	15	Office of the Governor	212	192	Fine Arts Center Corporation
129	273	Administration Regulations and Permits	213	67	Administration of the Right to Work
130	18	Puerto Rico Planning Board	214	79	Automobile Accidents Compensation Administration
131	119	Board of Appeals on Construction and Lotifications	216	25	Adm. Communal Services
132	21	Bureau of Emergency and Disaster Management	217	191	Musical Arts Corporation
133	22	Office of the Commissioner of Insurance	218	287	Employees Association of the Commonwealth
134	23	Puerto Rico Department of State	219	172	Government Development Bank
135	24	Puerto Rico Department of the Treasury	221	258	Trade & Export Company
136	25	Commission to Ventilate Municipal Complaints	224	180	Puerto Rico Tourism Company
137	279	Public Service Appeals Commission	225	25	Urban Renovation and Housing Corporation
138	30	Office Labor Advisory Center	227	188	Cardiovascular Center Corp. of Puerto Rico and the Caribbean
139	28	State Elections Commission	229	25	Puerto Rico Sugar Corporation
140	928	Rtmt System for Employees of Govt and Judiciary Rtmt System	230	25	Marine Resources Development Corporation
141	25	Pensioned Central Withdrawal	231	25	Mineral Resources Development Corporation
142	31	General Services Administration	232	25	Negotiated Employment Security
143	67	Administration for the Training of Future Employers & Workers	234	25	New Corporation Center of San Juan
144	34	Commission of Investigation, Processing and Appeals	235	186	Culebra Conservation and Development Authority
145	35	Office of Industrial Tax Exemption	236	25	Agricultural Extension Service
146	16	Office Commissioner Municipal Affairs	237	119	Dep. of Economic Dvlp. and Commerce of Puerto Rico
147	37	Civil Rights Commission	238	25	Trust for the Development of National Parks
148	38	Puerto Rico Department of Justice	239	25	Gen. Special Study Center Government
149	40	Puerto Rico Police Department	240	25	Board of Education and Employment
150	42	Fire Bureau of Puerto Rico	242	193	Government Ethics Board
151	60	Office of the Citizen's Ombudsman	243	189	Bureau of Forensic Sciences Institute
152	49	Puerto Rico Department of Transportation and Public Works	244	25	PR Occupational Inform. Coordinating Committee (PROICC)
153	50	Puerto Rico Department of Natural & Environmental Resources	245	195	Economic Development Bank of Puerto Rico
154	55	Puerto Rico Department of Agriculture	246	137	Administration for Youth Institutions
155	25	Commercial Development Administration	247	105	Puerto Rico Industrial Development Company
158	25	Cooperative Development Administration	248	137	Corporation of Training and Labor Companies
159	25	Puerto Rico Sugar Board	249	196	Puerto Rico Public Broadcasting Corporation
160	65	Public Service Commission	252	139	Parole Board
161	68	Puerto Rico Labor Relations Board	253	25	Adm. of Labor Development
162	69	Puerto Rico Department of Consumer Affairs	255	100	Special Reports Commission
163	70	State Insurance Fund Corporation	257	25	Department of Affairs of the Puerto Rican Community
164	71	Department of Health	259	153	Office for People With Disabilities
165	25	Adm. Health Services Facilities	260	152	Elderly and Retired People Advocate Office
166	25	Cooperative Inspector Office	261	25	Coord Ofc for Assist. & Services to Res. Project Citizens (OCASCIR)

Employers in Fiscal Plan (Cont'd)					
ERS	Govt	Employer	ERS	Govt	Employer
262	155	State Historic Preservation Office of Puerto Rico	411	137	Office of Services Before Trial
264	100	Office of Legislative Services	413	25	Cinema Development Corporation
265	100	Superintendent of the Capitol	415	25	Administration for the Rehabilitation of Communities
266	106	Public Housing Administration	416	25	Perm Commission Withdrawal Systems
267	25	Permanent Housing Office	417	220	Correctional Health Services Corporation
268	120	Veteran's Advocate Office	418	100	Joint Special Commission on Legislative Donations
269	141	Telecommunications Regulatory Board	419	279	Committee on Labor Relations and Public Service
270	198	Agricultural Insurance Corporation	422	231	Office for the Patient's Advocate
271	138	Institutional Trust of the National Guard of Puerto Rico	423	221	Emergency Medical Corps Bureau
272	109	Puerto Rico School of Plastic Arts	426	25	University of Criminal Justice of Puerto Rico
273	25	Strategic Development Council of Puerto Rico	427	241	Administration for Integral Development of Childhood
275	23	P.R. General Education Council	428	273	Permits Management Office
292	187	Puerto Rico Health Insurance Administration	429	273	Office Inspector General of Permits
293	23	P.R. Education Council	431	34	Public Service Appeal Commission
295	215	Puerto Rico Conservatory of Music Corporation	432	272	Office of Inspector General of Puerto Rico
296	121	Government Board of the 911 Service	436	290	State Office of Energy Policy
297	11	Security and Protection Commission	437	153	Advocate for People With Disabilities
298	176	University of Puerto Rico (UPR)	438	329	Office of Socio-Economic and Community Development
401	37	Commission On Citizens' Rights	439	30	PR Office of Human Resources Mngt and Transformation
404	137	Department of Correction and Rehabilitation	500	238	The Port of the Americas Authority
406	122	Puerto Rico Department of the Family	502	285	Puerto Rico Integrated Transit Authority (Maritime)
407	123	Family and Children Administration	507	289	Energy Commission
408	124	Child Support Administration (ASUME)	508	290	Administration of Energy Affairs
409	126	Vocational Rehabilitation Administration	511	235	Puerto Rico Housing Finance Corporation
410	127	Administration for Socioeconomic Development of the Family	512	161	Puerto Rico Infrastructure Financing Authority
			888	25	Central Government Agencies - Remittances

Municipality Employers								
ERS	Govt	Employer	ERS	Govt	Employer	ERS	Govt	Employer
301	208	Adjuntas	326	208	Fajardo	351	208	Naguabo
302	208	Aguada	377	208	Florida	352	208	Naranjito
303	208	Aguadilla	327	208	Guanica	353	208	Orocovis
304	208	Aguas Buenas	328	208	Guayama	354	208	Patillas
305	208	Aibonito	329	208	Guayanilla	355	208	Peñuelas
306	208	Añasco	330	208	Guaynabo	356	208	Ponce
307	208	Arecibo	331	208	Gurabo	357	208	Quebradillas
308	208	Arroyo	332	208	Hatillo	358	208	Rincon
309	208	Barceloneta	333	208	Hormigueros	359	208	Rio Grande
310	208	Barranquitas	334	208	Humacao	360	208	Sabana Grande
311	208	Bayamon	335	208	Isabela	361	208	Salinas
312	208	Cabo Rojo	336	208	Jayuya	362	208	San German
313	208	Caguas	337	208	Juana Diaz	363	208	San Juan
314	208	Camuy	338	208	Juncos	364	208	San Lorenzo
378	208	Canovanas	339	208	Lajas	365	208	San Sebastian
315	208	Carolina	340	208	Lares	366	208	Santa Isabel
316	208	Cataño	341	208	Las Marias	367	208	Toa Alta
317	208	Cayey	342	208	Las Piedras	368	208	Toa Baja
318	208	Ceiba	343	208	Loiza	369	208	Trujillo Alto
319	208	Ciales	344	208	Luquillo	370	208	Utua
320	208	Cidra	345	208	Manati	371	208	Vega Alta
321	208	Coamo	346	208	Maricao	372	208	Vega Baja
322	208	Comerio	347	208	Maunabo	373	208	Vieques
323	208	Corozal	348	208	Mayaguez	374	208	Villalba
324	208	Culebra	349	208	Moca	375	208	Yabucoa
325	208	Dorado	350	208	Morovis	376	208	Yauco

ERS Employers outside of Fiscal Plan								
ERS	Govt	Employer	ERS	Govt	Employer	ERS	Govt	Employer
279	25	CRIM	208	66	HTA	506	N/A	Metropistas
228	212	COSSEC	379	25	Ponce Muelle			
201	163	PRASA	218	N/A	AEELA			

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1909-3264839
ED None

EXHIBIT J

SUMMARY CHART OF THE DEBTORS' OUTSTANDING BONDS

	Issue Date	Amount Issued	Range of Interest Rates	Final Maturity Date	Balance as of Commonwealth Petition Date
Public Improvement Bonds of 1998	3/15/98	\$500,000,000	6.00	7/01/16	\$18,655,000
Public Improvement Bonds of 1999	12/01/98	\$475,000,000	5.00 – 5.25	7/01/28	\$63,695,000
Public Improvement Bonds of 2001, Series A	6/07/01	\$274,135,000	5.25 – 5.50	7/01/20	\$224,145,000
Public Improvement Bonds of 2002, Series A	10/25/01	\$455,000,000	5.13 – 5.50	7/01/31	\$301,955,000
Public Improvement Bonds of 2003, Series A	8/08/02	\$460,000,000	5.50	7/01/22	\$115,470,000
Public Improvement Bonds of 2004, Series A	10/16/03	\$457,175,000	5.00 – 5.25	7/01/30	\$149,720,000
Public Improvement Bonds of 2005, Series A	10/07/04	\$440,460,000	5.00 – 5.25	7/01/31	\$295,040,000
Public Improvement Bonds of 2006, Series A	8/10/06	\$500,000,000	1.86 – 5.25	7/01/30	\$400,920,000
Public Improvement Bonds of 2006, Series B	8/30/06	\$39,380,000	5.25	7/01/17	\$39,380,000
Public Improvement Bonds of 2007, Series A	10/04/07	\$408,800,000	5.00 – 5.25	7/01/37	\$408,800,000
Public Improvement Bonds of 2008, Series A	9/18/08	\$250,000,000	5.00 – 6.00	7/01/38	\$223,750,000
Public Improvement Bonds of 2011, Series A	7/12/11	\$304,000,000	5.75	7/01/41	\$304,000,000
Public Improvement Refunding Bonds, Series 1998	1/29/98	\$503,963,264	4.50 – 4.95	7/01/23	\$112,675,917
Public Improvement Refunding Bonds, Series 2000	4/05/00	\$55,910,993	5.80	7/01/19	\$10,821,641
Public Improvement Refunding Bonds, Series 2001	6/07/01	\$337,235,000	5.13	7/01/30	\$40,640,000
Public Improvement Refunding Bonds, Series 2002A	10/25/01	\$837,960,000	4.50 – 5.50	7/01/21	\$632,955,000
Public Improvement Refunding Bonds, Series 2003A	8/08/02	\$89,610,000	5.50	7/01/17	\$27,770,000
Public Improvement Refunding Bonds, Series 2003C-7	5/06/03	\$194,610,000	6.00	7/01/28	\$194,610,000
Public Improvement Refunding Bonds, Series 2006A	6/23/06	\$101,695,000	5.00	7/01/35	\$75,390,000
Public Improvement Refunding Bonds, Series 2006B	8/10/06	\$335,650,000	5.00 – 5.25	7/01/35	\$128,235,000
Public Improvement Refunding Bonds, Series 2007A	10/16/07	\$926,570,000	5.00 – 5.50	7/01/22	\$267,340,000

	Issue Date	Amount Issued	Range of Interest Rates	Final Maturity Date	Balance as of Commonwealth Petition Date
Public Improvement Refunding Bonds, Series 2007A-4	10/16/07	\$93,835,000	5.00 – 5.25	7/01/31	\$93,835,000
Public Improvement Refunding Bonds, Series 2008A	5/07/08	\$735,015,000	4.00 – 5.50	7/01/32	\$467,280,000
Public Improvement Refunding Bonds, Series 2008C	5/07/08	\$190,135,000	5.20 – 5.90	7/01/28	\$159,275,000
Public Improvement Refunding Bonds, Series 2009A	9/17/09	\$3,425,000	5.63	7/01/31	\$3,425,000
Public Improvement Refunding Bonds, Series 2009B	11/17/09	\$372,685,000	5.75 – 6.50	7/01/39	\$372,685,000
Public Improvement Refunding Bonds, Series 2009C	12/16/09	\$210,250,000	6.00	7/01/39	\$210,250,000
Public Improvement Refunding Bonds, Series 2011A	2/17/11	\$356,520,000	5.25 – 6.50	7/01/40	\$356,520,000
Public Improvement Refunding Bonds, Series 2011C	3/17/11	\$442,015,000	5.25 – 6.50	7/01/40	\$442,015,000
Public Improvement Refunding Bonds, Series 2011D	7/12/11	\$52,190,000	3.13 – 5.00	7/01/20	\$50,735,000
Public Improvement Refunding Bonds, Series 2011E	7/12/11	\$245,915,000	5.38 – 6.00	7/01/34	\$245,915,000
Public Improvement Refunding Bonds, Series 2012A	4/03/12	\$2,318,190,000	4.00 – 5.75	7/01/41	\$2,318,190,000
Public Improvement Refunding Bonds, Series 2012B	3/29/12	\$415,270,000	3.65 – 5.30	7/01/33	\$222,375,000
General Obligation Bonds of 2014, Series A	3/17/14	\$3,500,000,000	8.00	7/01/35	\$3,500,000,000

	Issue Date	Amount Issued	Range of Interest Rates	Final Maturity Date	Balance as of ERS Petition Date¹
Senior Pension Funding Bonds, Series 2008A	1/31/08	\$1,588,810,799	5.85 – 6.45	7/01/58	\$1,623,270,999
Senior Pension Funding Bonds, Series 2008B	6/02/08	\$1,058,634,613	6.25 – 6.55	7/01/58	\$1,243,631,177
Senior Pension Funding Bonds, Series 2008C	6/30/08	\$300,202,930	6.15 – 6.50	7/01/43	\$301,890,520

¹ For capital appreciation bonds, amount includes accreted value as of the ERS Petition Date.

PBA Bond Series	Issue Date	Amount Issued	Range of Interest Rates	Final Maturity Date	Outstanding Principal as of PBA Petition Date
Government Facilities Revenue Refunding Bonds, Series C	1/30/2002	\$185,290,000	5.50 – 5.75	7/1/2022	\$37,674,859
Government Facilities Revenue Bonds, Series D	1/30/2002	\$553,733,795	5.13 – 5.45	7/1/1936	\$140,980,819
Government Facilities Revenue Refunding Bonds, Series F	10/24/2002	\$131,445,000	5.25	7/1/2025	\$122,130,000
Government Facilities Revenue Bonds, Series G	10/24/2002	\$62,000,000	4.75 – 5.00	7/1/1932	\$30,483,534
Government Facilities Revenue Refunding Bonds, Series H	4/03/03	\$272,717,418	5.5	7/1/2019	\$53,552,751
Government Facilities Revenue Bonds, Series I	6/10/2004	\$832,385,000	5.00 – 5.25	7/1/1936	\$513,905,595
Government Facilities Revenue Refunding Bonds, Series K	5/27/2004	\$50,000,000	5.25	7/1/2027	\$49,214,000
Government Facilities Revenue Bonds, Series L	6/1/1993	\$128,895,000	5.5	7/1/2021	\$33,846,486
Government Facilities Revenue Refunding Bonds, Series M-1	12/20/2007	\$283,550,000	5.00 – 6.25	7/1/1931	\$176,375,964
Government Facilities Revenue Refunding Bonds, Series M-2	12/20/2007	\$129,300,000	5.50 – 5.75	7/1/1935	\$129,225,000
Government Facilities Revenue Refunding Bonds, Series M-3	12/20/2007	\$150,000,000	6	7/1/2028	\$150,000,000
Government Facilities Revenue Bonds, Series N	12/20/2007	\$329,415,000	5.00 – 5.50	7/1/1937	\$303,892,511
Government Facilities Revenue Refunding Bonds, Series P	7/1/2009	\$330,935,000	5.75 – 7.00	7/1/1936	\$328,468,195
Government Facilities Revenue Refunding Bonds, Series Q	10/28/2009	\$152,540,000	5.13 – 6.00	7/1/1939	\$150,575,833
Government Facilities Revenue Bonds, Series R	8/24/2011	\$756,449,000	5.65 – 5.70	7/1/2028	\$756,449,000
Government Facilities Revenue Bonds, Series S	8/24/2011	\$303,945,000	5.00 – 6.00	7/1/1941	\$303,444,635
Government Facilities Revenue Bonds, Series T	12/22/2011	\$121,528,000	5.6	7/1/1930	\$120,777,000
Government Facilities Revenue Refunding Bonds, Series U	6/21/2012	\$582,345,000	3.89 – 5.25	7/1/1942	\$567,883,462

EXHIBIT K

LIST OF ENTITIES THAT COMPRISE THE
COMMONWEALTH CENTRAL GOVERNMENT

List of Entities that Comprise the Commonwealth Central Government¹

No.	Agency (Spanish)	Agency (English)
1.	Administración de Asuntos Federales de Puerto Rico (PRFAA)	PR Federal Affairs Administration
2.	Administración de Desarrollo Socioeconómico de la Familia (ADSEF)	Socioeconomic Development of the Family Administration
3.	Administración de Familias y Niños (ADFAN)	Family and Children Administration
4.	Comisión de Juegos	Gaming Commission
5.	Administración de Rehabilitación Vocacional (ARV)	Vocational Rehabilitation Administration
6.	Administración de Servicios de Salud Mental y Contra la Adicción (ASSMCA)	Mental Health Services and Addiction Control Administration
7.	Administración de Servicios Generales (ASG)	General Services Administration
8.	Administración de Vivienda Pública (A VP)	Public Housing Administration
9.	Administración para el Cuidado y Desarrollo Integral de la Niñez (ACUDEN)	Childcare and Childhood Integral Development Administration
10.	Administración para el Sustento de Menores (ASUME)	Child Support Administration
11.	Cámara de Representantes	House of Representatives
12.	Comisión Apelativa del Servicio Público (CASP)	Public Service Appellate Commission
13.	Comisión de Derechos Civiles (CDC)	Civil Rights Commission
14.	Comisión de Desarrollo Cooperativo de Puerto Rico (CDCOOP)	Cooperative Development Commission
15.	Comisión de Investigación, Procesamiento y Apelación (CIPA)	Investigation, Processing and Appellate Commission
16.	Negociado de Transporte y Otros Servicios Públicos (NTSP)	Transportation and Other Public Services Bureau
17.	Comisión Estatal de Elecciones de Puerto Rico (CEEPR)	State Elections Commission
18.	Comisión Industrial de Puerto Rico (CIPR)	Industrial Commission
19.	Comisión para la Seguridad en el Tránsito	Transit Safety Commission
20.	Junta de Instituciones Postsecundarias	Board of Postsecondary Institutions
21.	Defensoría de las Personas con Impedimentos	Persons with Disabilities Advocacy Office
22.	Departamento de Agricultura (DA)	Department of Agriculture
23.	Departamento de Asuntos del Consumidor (DACO)	Department of Consumer Affairs

¹ The Central Government was described in the *Informative Motion Regarding Entities Constituting the Central Government of the Commonwealth* [ECF No. 2828] (the “Central Government Informative Motion”). The Central Government Informative Motion listed 88 entities that comprised the Commonwealth. Since then, three entities have either merged with other entities or have been eliminated pursuant to Commonwealth law: (i) the Labor Development Administration was merged into the Department of Economic Development and Commerce; (ii) the Office of Municipal Management was merged into the Office of Management and Budget; and (iii) the Puerto Rico Energy Administration was eliminated by Act 17-2019. Additionally, the Transit Safety Commission does not maintain its own bank accounts as its financial activities are managed by the Puerto Rico Automobile Accident Compensation Administration (“AACA”) which is not considered in scope for the analysis. The Transit Safety Commission enabling act provides that the funding that ACAA assigns to the Transit Safety Commission shall remain under the custody of ACAA. The Public Service Regulatory Board, Gaming Commission of the Government of Puerto Rico, and the Puerto Rico Innovation and Technology Service were created after the Central Government Informative Motion was filed.

No.	Agency (Spanish)	Agency (English)
24.	Departamento de Corrección y Rehabilitación (DCR)	Department of Correction and Rehabilitation
25.	Departamento de Desarrollo Económico y Comercio (DDEC)	Department of Economic Development and Commerce
26.	Departamento de Educación (DE)	Department of Education
27.	Departamento de Estado	Department of State
28.	Departamento de Familia (DF)	Department of Family
29.	Departamento de Hacienda	Department of Treasury
30.	Departamento de Justicia (DJ)	Department of Justice
31.	Departamento de Justicia - Oficina del Procurador General	Department of Justice - Office of the Solicitor General
32.	Departamento de Recreación y Deportes (DRD)	Department of Sports and Recreation
33.	Departamento de Recursos Naturales Y Ambientales (DRNA)	Department of Natural and Environmental Resources
34.	Departamento de Salud (DS)	Department of Health
35.	Departamento de Seguridad Pública de Puerto Rico	Department of Public Safety
36.	Departamento de Transportación y Obras Públicas (DTOP)	Department of Transportation and Public Works
37.	Departamento de Vivienda (DV)	Department of Housing
38.	Departamento del Trabajo y Recursos Humanos (DTRH)	Department of Labor and Human Resources
39.	Gobernador	Office of the Governor
40.	Guardia Nacional de Puerto Rico (GNPR)	Puerto Rico National Guard (PRNG)
41.	Instituto de Estadísticas de Puerto Rico	Statistics Institute of PR
42.	Junta de Libertad Bajo Palabra (JLBP)	Parole Board
43.	Junta de Planificación (JP)	Planning Board
44.	Junta de Relaciones del Trabajo (JRT)	Labor Relations Board
45.	Junta Reglamentadora de Servicio Público	Public Service Regulatory Board
46.	Instituto de Ciencias Forenses de Puerto Rico (ICF)	Forensics Science Institute
47.	Negociado de Energía de Puerto Rico	Puerto Rico Energy Bureau
48.	Negociado de Investigaciones Especiales (NIE)	Bureau of Special Investigations
49.	Negociado de la Policía de Puerto Rico (PPR)	Puerto Rico Police Bureau
50.	Negociado de Sistemas de Emergencia 9-1-1	911 Emergency System Bureau
51.	Negociado de Telecomunicaciones (NET)	Telecommunications Bureau
52.	Negociado del Cuerpo de Bomberos de Puerto Rico	Corps of Firefighters Bureau
53.	Negociado del Cuerpo de Emergencias Médicas de Puerto Rico (CEM)	Corps of Medical Emergencies Bureau
54.	Negociado para el Manejo de Emergencias y Administración de Desastres (AEMEAD)	Emergency and Disaster Management Bureau
55.	Oficina De Administración De Los Tribunales (OAT)	Office of Court Administration
56.	Oficina de Administración y Transformación de los Recursos Humanos del Gobierno de Puerto Rico (OATRH)	Office of Administration and Transformation of Human Resources in the Government of Puerto Rico
57.	Oficina de Ética Gubernamental de Puerto Rico (OEGPR)	Government Ethics Office

No.	Agency (Spanish)	Agency (English)
58.	Oficina de Incentivos para Negocios en Puerto Rico	Office of Incentives for Businesses in Puerto Rico
59.	Oficina del Inspector General	Office of the Inspector General
60.	Oficina de Gerencia de Permisos (OGPe)	Permits Management Office
61.	Oficina de Gerencia y Presupuesto (OGP)	Office of Management and Budget
62.	Oficina de la Procuradora de las Mujeres (OPM)	Women's Advocate Office
63.	Oficina de Servicios Legislativos (OSLPR)	Office of Legislative Services
64.	Oficina del Comisionado de Instituciones Financieras (OCIF)	Office of the Commissioner of Financial Institutions
65.	Oficina del Comisionado de Seguros (OCS)	Office of the Commissioner of Insurance
66.	Oficina del Contralor (OCPR)	Comptroller's Office
67.	Oficina del Contralor Electoral (OCE)	Office of Electoral Comptroller
68.	Oficina del Procurador del Ciudadano (Ombudsman)	Office of the OMBUDSMAN
69.	Oficina del Procurador de las Personas de Edad Avanzada (OPPEA)	Office of the Ombudsman for the Elderly
70.	Oficina del Procurador del Paciente (OPP)	Patient Advocate Office
71.	Oficina del Procurador del Veterano (OPV)	Veteran's Advocate Office
72.	Oficina Estatal de Conservación Histórica (OECH)	State Historic Conservation Office
73.	Oficina Independiente de Protección al Consumidor (OIPC)	Independent Consumer Protection Office
74.	Oficina para el Desarrollo Socioeconómico y Comunitario de Puerto Rico (ODSEC)	Office for Community and Socioeconomic Development of Puerto Rico
75.	Panel Fiscal Especial Independiente (PFEI)	Office of the Solicitor - Special Independent Prosecutor
76.	Programa de Desarrollo de la Juventud (OAJ)	Program of Youth Affairs
77.	Programa de Servicios con Antelación al Juicio (PSAJ)	Pretrial Services Program
78.	Registro Inmobiliario Digital	Property Digital Registry
79.	Secretaría de la Gobernación	Chief of Staff
80.	Senado	Senate
81.	Sistemas de Información de Justicia Criminal (SIJC)	Criminal Justice Information System
82.	Superintendente del Capitolio	Superintendent of the Capitol
83.	Tribunal de Apelaciones	Court of Appeals
84.	Tribunal de Primera Instancia	Court of First Instance
85.	Tribunal Supremo	Supreme Court
86.	N/A	Puerto Rico Innovation and Technology Service (PRITS)

EXHIBIT L

LIST OF DEBTORS' BANK ACCOUNTS, BALANCES, AND PRELIMINARY RESTRICTION CATEGORIZATIONS AS OF MARCH 31, 2021

Exhibit | List of Agencies

Commonwealth Agencies:

Account Holder (Spanish)	Account Holder (English)	Financial Institution	Account Number	3/31/2021 Balance (\$)	Categorization
Departamento de Hacienda	Department of Treasury	Banco Popular	24/BCP-54-1020	\$4,289,732,455	Unrestricted (except as provided in footnote 1): ¹ TSA account with pooled funds
Departamento de Hacienda	Department of Treasury	Citibank	24/CIT-01-9036	\$3,622,757,319	Unrestricted (except as provided in footnote 1): TSA account with pooled funds
Departamento de Hacienda	Department of Treasury	Banco Popular	24/BCP-07-9458	\$2,000,000,000	Unrestricted (except as provided in footnote 1): TSA account with pooled funds
Departamento de Hacienda	Department of Treasury	Banco Popular	24/BCP-66-5875	\$859,382,721	Restricted: Federal Funds – federal funds received pursuant to CARES Act for COVID-19 related uses
Departamento de Hacienda	Department of Treasury	Banco Popular	24/BCP-65-5883	\$602,539,811	Restricted: Federal Funds – federal funds received pursuant to Economic Impact Payments for COVID-19 related uses

¹ There are six bank accounts that comprise the Treasury Single Account (TSA). The TSA contains pooled funds, a portion of which may be restricted. As of March 31, 2021, approximately \$76 million is estimated to be restricted federal funds from across the TSA accounts. Certain funds in the TSA are also subject to litigation involving certain monoline insurers, among others, regarding alleged security and/or property interests and other claims against certain monies that were historically conditionally appropriated to HTA, CCDA, and PRIFA. The monoline insurers, among others, assert security and/or property interests and other claims (i) against at least \$1.397 billion in Commonwealth accounts which they contend should pay HTA bonds, (ii) against any hotel occupancy tax revenues allegedly unlawfully transferred to the Commonwealth rather than to payment of CCDA bonds, and (iii) against at least the first \$117 million of rum taxes received by the Commonwealth each fiscal year which they contend should pay PRIFA bonds. See, e.g., *Financial Oversight and Management Board for Puerto Rico v. Assurance Corp., et al.*, Adv. Proc. No. 20-00004; *Financial Oversight and Management Board for Puerto Rico v. Ambac Assurance Corp., et al.*, Adv. Proc. No. 20-00005; *Financial Oversight and Management Board for Puerto Rico, et al. v. Ambac Assurance Corp., et al.*, Adv. Proc. No. 20-00003; *Motion of Assured Guaranty Corp., Assured Guaranty Municipal Corp., Ambac Assurance Corporation, National Public Finance Guarantee Corporation, and Financial Guaranty Insurance Company for Relief from the Automatic Stay, or, in the Alternative, Adequate Protection* [ECF No. 10102]; *Ambac Assurance Corporation, Financial Guaranty Insurance Company, Assured Guaranty Corp., Assured Guaranty Municipal Corp., and the Bank of New York Mellon's Motion Concerning Application of the Automatic Stay to the Revenues Securing the CCDA Bonds* [ECF No. 10104]; *Motion for Leave to Amend Motion of Ambac Assurance Corporation, Assured Guaranty Corp., Assured Guaranty Municipal Corp., and Financial Guaranty Insurance Company Concerning Application of the Automatic Stay to the Revenues Securing PRIFA Rum Tax Bonds* [ECF No. 10109], amending *Ambac Assurance Corporation's Motion and Memorandum of Law in Support of Its Motion Concerning Application of the Automatic Stay to the Revenues Securing PRIFA Rum Tax Bonds* [ECF No. 7176].

Exhibit | List of Agencies

Account Holder (Spanish)	Account Holder (English)	Financial Institution	Account Number	3/31/2021 Balance (\$)	Categorization
Departamento de Hacienda	Department of Treasury	Banco Popular	24/BCP-50-7044	\$328,680,367	Asserted to be Restricted: Third Party Contract – subject to ERS bondholder litigation ²
Departamento de Hacienda	Department of Treasury	Banco Popular	24/BCP-71-6775	\$325,000,000	Restricted: Federal Funds – federal funds received pursuant to CARES Emergency Rental Assistance Program for COVID-19 related uses
Departamento de Hacienda	Department of Treasury	Banco Popular	24/BCP-62-3630	\$305,822,051	Unrestricted (except as provided in footnote 1): TSA account with pooled funds
Departamento de Hacienda	Department of Treasury	Banco Popular	24/BCP-53-1012	\$301,103,359	Unrestricted: TSA account with funds designated by certified fiscal plan for the emergency reserve
Departamento del Trabajo y Recursos Humanos (DTRH)	Department of Labor and Human Resources	US Treasury	67/UST-01-5091	\$276,599,674	Restricted: Federal Law – earmarked for unemployment trust fund pursuant to Section 904 of the Social Security Act (42 U.S.C. § 1104)
Departamento de Hacienda	Department of Treasury	Banco Popular	24/BCP-36-9038	\$268,087,796	Unrestricted
Administracion de Vivienda Publica (AVP)	Public Housing Administration	Banco Popular	106/BCP-22-8701	\$172,827,176	Restricted: Federal Funds –U.S. Department of Housing and Urban Development (“HUD”) federal funds for low income public housing program
Departamento del Trabajo y Recursos Humanos (DTRH)	Department of Labor and Human Resources	Banco Popular	67/BCP-31-0308	\$152,215,975	Unrestricted

² This account relates to funds that are subject to litigation, where a settlement has been reached, subject to confirmation of the Joint Plan of Adjustment of the Commonwealth, ERS, and PBA, with ERS bondholders regarding the scope of ERS bondholders’ security interest (Adv. Proc. Nos. 19-00366-LTS and 19-00367-LTS).

Exhibit | List of Agencies

Account Holder (Spanish)	Account Holder (English)	Financial Institution	Account Number	3/31/2021 Balance (\$)	Categorization
Departamento de Hacienda	Department of Treasury	Banco Popular	24/BCP-21-9857	\$146,590,118	Asserted to be Restricted: Third Party Contract – subject to litigation ³
Loteria Electronica	Electronic Lottery	Banco Santander	ELOT/BSA-02-5328	\$126,804,448	Inconclusive (Lottery)
Departamento de Hacienda	Department of Treasury	Banco Popular	25/BCP-25-7205	\$118,857,795	Inconclusive (Lottery)
Oficina De Administracion De Los Tribunales (OAT)	Office of Court Administration	Citibank	10/CIT-01-1014	\$100,058,414	Restricted: Third Party Funds – custodial account for third-party deposited funds pursuant to Act No. 69-1991
Oficina De Administracion De Los Tribunales (OAT)	Office of Court Administration	First Bank	10/FIR-01-9562	\$89,345,129	Unrestricted
Administracion para el Sustento de Menores (ASUME)	Child Support Administration	Banco Popular	124/BCP-01-5372	\$87,372,743	Restricted: Third Party Funds – custodial account for child support and alimony collection
Departamento de Hacienda	Department of Treasury	Banco Popular	25/BCP-23-6373	\$86,070,564	Restricted: Federal Funds – FEMA disaster relief funds
Departamento del Trabajo y Recursos Humanos (DTRH)	Department of Labor and Human Resources	Banco Popular	67/BCP-32-6613	\$73,999,592	Restricted: Federal Funds –Unemployment funds provided relating to COVID-19 pandemic relief
Oficina De Administracion De Los Tribunales (OAT)	Office of Court Administration	Banco Santander	10/BSA-03-0088	\$71,061,194	Restricted: Third Party Funds – custodial account of third-party funds in active legal cases
Administracion de Vivienda Publica (AVP)	Public Housing Administration	Banco Popular	106/BCP-15-9001	\$69,147,923	Restricted: Federal Funds – HUD federal funds for low income public housing program
Departamento de Desarrollo Economico y Comercio (DDEC)	Department of Economic Development and Commerce	Banco Popular	119/BCP-01-5730	\$63,909,440	Inconclusive

³ This account relates to funds that are subject to litigation by certain monoline insurers, among others, regarding alleged security interest. *See supra* note 1.

Exhibit | List of Agencies

Account Holder (Spanish)	Account Holder (English)	Financial Institution	Account Number	3/31/2021 Balance (\$)	Categorization
Oficina De Administracion De Los Tribunales (OAT)	Office of Court Administration	Banco Santander	10/BSA-01-0045	\$59,259,246	Restricted: Third Party Funds – custodial account of third-party funds in active legal cases
Departamento de Hacienda	Department of Treasury	Banco Popular	24/BCP-03-4406	\$47,982,090	Unrestricted (except as provided in footnote 1): TSA account with pooled funds
Administracion de Vivienda Publica (AVP)	Public Housing Administration	Banco Popular	106/BCP-07-3485	\$43,903,573	Restricted: Federal Funds – HUD federal funds for low income public housing program
Negociado de Sistemas de Emergencia 9-1-1	911 Emergency System Bureau	Banco Popular	121/BCP-02-5238	\$42,718,129	Restricted: Federal Law – earmarked funds for 911 services pursuant to federal law (Pub. L. No. 110-283)
Comisión de Energía de Puerto Rico (PREC)	Puerto Rico Energy Commission	Banco Popular	289/BCP-02-3056	\$34,738,581	Unrestricted
Departamento de Hacienda	Department of Treasury	Banco Popular	24/BCP-62-9010	\$33,969,019	Restricted: Tax-Exempt Bond Proceeds – bond proceeds subject to Internal Revenue Code limitations
Departamento del Trabajo y Recursos Humanos (DTRH)	Department of Labor and Human Resources	Banco Popular	67/BCP-02-5966	\$29,298,996	Restricted: Federal Law – earmarked for unemployment fund pursuant to the Federal Unemployment Tax Act (26 U.S.C. § 3301 et seq.)
Administracion de Vivienda Publica (AVP)	Public Housing Administration	First Bank	106/FIR-04-2719	\$26,610,375	Restricted: Federal Funds – HUD federal funds for low income public housing program
Administracion de Vivienda Publica (AVP)	Public Housing Administration	Banco Popular	106/BCP-20-8418	\$23,783,269	Restricted: Federal Funds – HUD federal funds for low income public housing program
Negociado de la Policía de Puerto Rico (PPR)	Puerto Rico Police Bureau	Banco Popular	40/BCP-02-9598	\$20,747,566	Unrestricted
Departamento del Trabajo y Recursos Humanos (DTRH)	Department of Labor and Human Resources	Northern Trust	67/NTR-02-3563	\$20,730,211	Inconclusive

Exhibit | List of Agencies

Account Holder (Spanish)	Account Holder (English)	Financial Institution	Account Number	3/31/2021 Balance (\$)	Categorization
Administracion de Vivienda Publica (AVP)	Public Housing Administration	Banco Popular	106/BCP-06-6445	\$20,674,198	Restricted: Federal Funds – HUD federal funds for low income public housing program
Administracion de Vivienda Publica (AVP)	Public Housing Administration	BNY Mellon	106/BNY-01-3154	\$19,790,500	Restricted: Federal Funds – HUD federal funds for low income public housing program
Departamento de Desarrollo Economico y Comercio (DDEC)	Department of Economic Development and Commerce	Banco Popular	119/BCP-07-4551	\$19,629,316	Unrestricted
Administracion de Vivienda Publica (AVP)	Public Housing Administration	Banco Popular	106/BCP-03-6402	\$19,322,315	Restricted: Federal Funds – HUD federal funds for low income public housing program
Oficina De Administracion De Los Tribunales (OAT)	Office of Court Administration	Banco Santander	10/BSA-07-4105	\$17,941,187	Restricted: Third Party Funds – custodial account of third-party funds in active legal cases
Departamento de Hacienda	Department of Treasury	Banco Popular	24/BCP-13-9520	\$17,890,074	Restricted: Court Order – earmarked funds for new expenditures that benefit inmates in Puerto Rico's correctional system pursuant to a federal court order dated September 1, 2016 in civil case No. 79-2004
Departamento del Trabajo y Recursos Humanos (DTRH)	Department of Labor and Human Resources	Banco Popular	67/BCP-07-2068	\$15,848,959	Restricted: Federal Law – earmarked for unemployment fund pursuant to the Federal Unemployment Tax Act (26 U.S.C. § 3301 et seq.)
Administracion de Vivienda Publica (AVP)	Public Housing Administration	First Bank	106/FIR-95-5482	\$15,667,308	Restricted: Federal Funds – HUD federal funds for low income public housing program
Departamento de Educacion (DE)	Department of Education	Banco Popular	81/BCP-02-3706	\$15,556,948	Unrestricted

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Account Holder (Spanish)	Account Holder (English)	Financial Institution	Account Number	3/31/2021 Balance (\$)	Categorization
Oficina De Administracion De Los Tribunales (OAT)	Office of Court Administration	Banco Santander	10/BSA-102-0089	\$14,065,791	Restricted: Third Party Funds – custodial account for third-party deposited funds pursuant to Act No. 69-1991
Departamento de Hacienda	Department of Treasury	Banco Popular	24/BCP-44-6935	\$13,938,824	Restricted: Third Party Funds – entrusted funds for defined contribution plan established pursuant to Act 106-2017
Departamento del Trabajo y Recursos Humanos (DTRH)	Department of Labor and Human Resources	Banco Popular	67/BCP-30-0286	\$12,537,285	Unrestricted
Loteria Tradicional	Traditional Lottery	Banco Popular	LOT/BCP-01-2357	\$11,599,472	Inconclusive (Lottery)
Departamento del Trabajo y Recursos Humanos (DTRH)	Department of Labor and Human Resources	Northern Trust	67/NTR-01-4100	\$11,557,626	Inconclusive
Oficina del Contralor (OCPR)	Controller's Office	Banco Popular	8/BCP-01-0251	\$11,415,601	Unrestricted
Administracion de Vivienda Publica (AVP)	Public Housing Administration	Banco Popular	106/BCP-35-9378	\$10,417,888	Restricted: Federal Funds – HUD federal funds for low income public housing program
Administracion de Vivienda Publica (AVP)	Public Housing Administration	First Bank	106/FIR-96-5483	\$10,383,140	Restricted: Federal Funds – HUD federal funds for low income public housing program
Oficina De Administracion De Los Tribunales (OAT)	Office of Court Administration	Banco Santander	10/BSA-100-0974	\$10,000,265	Unrestricted
Administracion de Vivienda Publica (AVP)	Public Housing Administration	BNY Mellon	106/BNY-03-3143	\$9,995,992	Restricted: Federal Funds – HUD federal funds for low income public housing program
Departamento del Trabajo y Recursos Humanos (DTRH)	Department of Labor and Human Resources	Banco Popular	67/BCP-20-9814	\$9,432,782	Inconclusive
Oficina De Administracion De Los Tribunales (OAT)	Office of Court Administration	Banco Santander	10/BSA-16-0026	\$8,999,271	Restricted: Third Party Funds – custodial account of third-party funds in active legal cases

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Account Holder (Spanish)	Account Holder (English)	Financial Institution	Account Number	3/31/2021 Balance (\$)	Categorization
Administracion de Vivienda Publica (AVP)	Public Housing Administration	Banco Popular	106/BCP-30-1762	\$8,983,508	Restricted: Federal Funds – HUD federal funds for low income public housing program
Departamento del Trabajo y Recursos Humanos (DTRH)	Department of Labor and Human Resources	Banco Popular	67/BCP-09-2645	\$8,663,565	Restricted: Third Party Funds – custodial account of mediation settlement proceeds pursuant to 3 L.P.R.A. § 320
Oficina De Administracion De Los Tribunales (OAT)	Office of Court Administration	Banco Santander	10/BSA-02-0053	\$8,595,585	Restricted: Third Party Funds – custodial account of third-party funds in active legal cases
Administracion de Vivienda Publica (AVP)	Public Housing Administration	Banco Popular	106/BCP-28-0898	\$8,180,962	Restricted: Federal Funds – HUD federal funds for low income public housing program
Departamento de Desarrollo Economico y Comercio (DDEC)	Department of Economic Development and Commerce	Banco Popular	119/BCP-02-1301	\$8,070,087	Unrestricted
Oficina De Administracion De Los Tribunales (OAT)	Office of Court Administration	Banco Santander	10/BSA-20-0086	\$7,146,268	Restricted: Third Party Funds – custodial account of third-party funds in active legal cases
Oficina De Administracion De Los Tribunales (OAT)	Office of Court Administration	Banco Santander	10/BSA-62-0052	\$7,100,161	Restricted: Third Party Funds – custodial account of third-party funds in active legal cases
Administracion de Vivienda Publica (AVP)	Public Housing Administration	Banco Popular	x5972	\$6,859,552	Unreviewed ⁴
Comisión de Energía de Puerto Rico (PREC)	Puerto Rico Energy Commission	Banco Popular	x3064	\$6,513,004	Unreviewed

⁴ Only the accounts with balance greater than \$6.9 million were reviewed for restriction assessment. As of March 31, 2021, the accounts with balances greater than \$6.9 million and therefore reviewed for restriction status represented approximately \$15.275 billion (including \$10.567 billion held in six TSA accounts) of the total \$15.488 billion, or 98.6% of funds held at the Commonwealth accounts. The accounts that have not been reviewed based on the amount threshold are presented in gray boxes.

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Account Holder (Spanish)	Account Holder (English)	Financial Institution	Account Number	3/31/2021 Balance (\$)	Categorization
Senado	Senate	First Bank	x2665	\$6,477,495	Unreviewed
Departamento de Vivienda (DV)	Department of Housing	Banco Popular	x5636	\$6,349,283	Unreviewed
Oficina De Administracion De Los Tribunales (OAT)	Office of Court Administration	Banco Santander	x0059	\$6,183,495	Unreviewed
Oficina De Administracion De Los Tribunales (OAT)	Office of Court Administration	Citibank	x1022	\$5,944,250	Unreviewed
Departamento de Hacienda	Department of Treasury	Banco Popular	x9946	\$5,724,385	Unreviewed
Oficina de Servicios Legislativos (OSLPR)	Office of Legislative Services	First Bank	x2786	\$5,697,692	Unreviewed
Departamento de Desarrollo Economico y Comercio (DDEC)	Department of Economic Development and Commerce	Banco Popular	x4527	\$5,656,863	Unreviewed
Junta Reglamentadora de Telecomunicaciones de Puerto Rico (JRTPR)	Telecommunications Regulatory Board	Banco Popular	x7159	\$5,557,895	Unreviewed
Oficina De Administracion De Los Tribunales (OAT)	Office of Court Administration	Banco Santander	x0103	\$5,197,000	Unreviewed
Oficina De Administracion De Los Tribunales (OAT)	Office of Court Administration	Banco Santander	x4164	\$5,015,568	Unreviewed
Departamento de Vivienda (DV)	Department of Housing	Banco Popular	x5571	\$4,950,970	Unreviewed
Departamento de Hacienda	Department of Treasury	Banco Popular	x1053	\$4,112,270	Unreviewed
Instituto de Estadisticas de Puerto Rico	Statistics Institute of PR	Banco Popular	x7055	\$4,041,282	Unreviewed
Administracion de Vivienda Publica (AVP)	Public Housing Administration	Banco Popular	x5697	\$3,932,093	Unreviewed
Departamento de Vivienda (DV)	Department of Housing	Banco Popular	x3816	\$3,710,306	Unreviewed
Oficina De Administracion De Los Tribunales (OAT)	Office of Court Administration	Banco Santander	x0496	\$3,709,138	Unreviewed
Camara de Representantes	House of Representatives	First Bank	x2610	\$3,665,066	Unreviewed
Departamento de Desarrollo Economico y Comercio (DDEC)	Department of Economic Development and Commerce	Banco Popular	x4519	\$3,581,062	Unreviewed
Oficina De Administracion De Los Tribunales (OAT)	Office of Court Administration	Banco Santander	x0050	\$3,251,504	Unreviewed

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Account Holder (Spanish)	Account Holder (English)	Financial Institution	Account Number	3/31/2021 Balance (\$)	Categorization
Departamento de Hacienda	Department of Treasury	Banco Popular	x0333	\$3,235,337	Unreviewed
Oficina De Administracion De Los Tribunales (OAT)	Office of Court Administration	Banco Santander	x0112	\$3,143,459	Unreviewed
Oficina de Etica Gubernamental de Puerto Rico (OEGPR)	Government Ethics Office	Banco Popular	x1067	\$3,140,245	Unreviewed
Oficina Estatal de Política Pública Energética (OPEPPE)	State Office of Energy Public Policy	Banco de Desarrollo Economico (BDE)	xbers ⁵	\$2,984,073	Unreviewed
Negociado de Ciencias Forenses de Puerto Rico (ICF)	Forensics Science Bureau	Banco Popular	x1681	\$2,970,081	Unreviewed
Oficina de Etica Gubernamental de Puerto Rico (OEGPR)	Government Ethics Office	Banco Popular	x2001	\$2,940,757	Unreviewed
Oficina De Administracion De Los Tribunales (OAT)	Office of Court Administration	Banco Santander	x5050	\$2,667,906	Unreviewed
Oficina De Administracion De Los Tribunales (OAT)	Office of Court Administration	Banco Santander	x0028	\$2,609,056	Unreviewed
Departamento de Desarrollo Economico y Comercio (DDEC)	Department of Economic Development and Commerce	Banco Popular	x4973	\$2,580,933	Unreviewed
Departamento de Justicia - Oficina del Procurador General	Department of Justice – Office of Inspector General	Banco Popular	x6054	\$2,472,383	Unreviewed
Oficina de Servicios Legislativos (OSLPR)	Office of Legislative Services	First Bank	x2819	\$2,428,394	Unreviewed
Oficina De Administracion De Los Tribunales (OAT)	Office of Court Administration	Banco Santander	x4699	\$2,217,539	Unreviewed
Administracion de Vivienda Publica (AVP)	Public Housing Administration	Banco Popular	x9386	\$2,166,669	Unreviewed
Oficina De Administracion De Los Tribunales (OAT)	Office of Court Administration	Banco Santander	x0126	\$2,151,327	Unreviewed
Departamento del Trabajo y Recursos Humanos (DTRH)	Department of Labor and Human Resources	Banco Popular	x9806	\$2,065,885	Unreviewed

⁵ The bank accounts at Banco de Desarrollo Economico (BDE) are not assigned a numerical identifier. Instead, there is only one bank account per agency that holds an account with BDE and the related transactions and statements are identified by the account holder name and mailing address.

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Account Holder (Spanish)	Account Holder (English)	Financial Institution	Account Number	3/31/2021 Balance (\$)	Categorization
Administracion de Vivienda Publica (AVP)	Public Housing Administration	Banco Popular	x5980	\$1,968,836	Unreviewed
Departamento de Desarrollo Economico y Comercio (DDEC)	Department of Economic Development and Commerce	Banco Popular	x4535	\$1,965,472	Unreviewed
Departamento de Justicia - Oficina del Procurador General	Department of Justice – Office of Inspector General	Banco Popular	x5412	\$1,839,806	Unreviewed
Negociado de Ciencias Forenses de Puerto Rico (ICF)	Forensics Science Bureau	Banco Popular	x0370	\$1,771,526	Unreviewed
Oficina De Administracion De Los Tribunales (OAT)	Office of Court Administration	Banco Santander	x0059	\$1,770,504	Unreviewed
Administracion de Vivienda Publica (AVP)	Public Housing Administration	Banco Popular	x6410	\$1,755,620	Unreviewed
Administracion de Vivienda Publica (AVP)	Public Housing Administration	First Bank	x1567	\$1,693,032	Unreviewed
Departamento de Hacienda	Department of Treasury	Banco Popular	x5524	\$1,666,611	Unreviewed
Departamento de Correccion y Rehabilitacion (DCR)	Department of Correction and Rehabilitation	Banco Santander	x9709	\$1,646,336	Unreviewed
Departamento de Educacion (DE)	Department of Education	Banco Popular	x1967	\$1,552,542	Unreviewed
Panel Fiscal Especial Independiente (PFEI)	Office of the Solicitor - Special Independent Prosecutor	First Bank	x6736	\$1,531,114	Unreviewed
Comision Especial Conjunta de Fondos Legislativos	Joint Special Commission of Legislative Funds	First Bank	x3292	\$1,511,457	Unreviewed
Senado	Senate	First Bank	x2687	\$1,466,899	Unreviewed
Departamento de Vivienda (DV)	Department of Housing	First Bank	x5084	\$1,400,000	Unreviewed
Administracion de Asuntos Federales de Puerto Rico (PRFAA)	PR Federal Affairs Administration	Citibank	x9332	\$1,279,406	Unreviewed
Departamento de Vivienda (DV)	Department of Housing	First Bank	x2218	\$1,207,941	Unreviewed

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Account Holder (Spanish)	Account Holder (English)	Financial Institution	Account Number	3/31/2021 Balance (\$)	Categorization
Oficina para el Desarrollo Socioeconomico y Comunitario de Puerto Rico (ODSEC)	Office for Community and Socioeconomic Development of Puerto Rico	Banco Popular	x4753	\$1,176,459	Unreviewed
Oficina De Administracion De Los Tribunales (OAT)	Office of Court Administration	Banco Santander	x5441	\$1,083,137	Unreviewed
Departamento de Desarrollo Economico y Comercio (DDEC)	Department of Economic Development and Commerce	Banco Popular	x0828	\$1,057,717	Unreviewed
Comision Especial Conjunta de Fondos Legislativos	Joint Special Commission of Legislative Funds	First Bank	x3303	\$990,895	Unreviewed
Programa de Desarrollo de la Juventud (OAJ)	Program of Youth Affairs	Banco de Desarrollo Economico (BDE)	xbers	\$983,811	Unreviewed
Oficina De Administracion De Los Tribunales (OAT)	Office of Court Administration	Banco Santander	x0008	\$964,391	Unreviewed
Administracion de Vivienda Publica (AVP)	Public Housing Administration	Banco Popular	x7459	\$944,569	Unreviewed
Departamento de Hacienda	Department of Treasury	Banco Popular	x1622	\$927,997	Unreviewed
Junta de Calidad Ambiental (JCA)	Environmental Quality Board	Banco Popular	x0316	\$919,332	Unreviewed
Oficina De Administracion De Los Tribunales (OAT)	Office of Court Administration	Banco Santander	x2319	\$902,115	Unreviewed
Departamento de Vivienda (DV)	Department of Housing	Banco Popular	x8272	\$884,716	Unreviewed
Departamento de Desarrollo Economico y Comercio (DDEC)	Department of Economic Development and Commerce	Banco Santander	x5138	\$875,218	Unreviewed
Oficina De Administracion De Los Tribunales (OAT)	Office of Court Administration	Banco Santander	x0042	\$841,170	Unreviewed
Departamento de Hacienda	Department of Treasury	Banco Popular	x6986	\$804,004	Unreviewed
Instituto de Estadisticas de Puerto Rico	Statistics Institute of PR	Banco Popular	x0004	\$770,885	Unreviewed
Administracion de Vivienda Publica (AVP)	Public Housing Administration	Banco Popular	x8361	\$711,313	Unreviewed
Oficina De Administracion De Los Tribunales (OAT)	Office of Court Administration	First Bank	x4259	\$695,551	Unreviewed

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Account Holder (Spanish)	Account Holder (English)	Financial Institution	Account Number	3/31/2021 Balance (\$)	Categorization
Oficina De Administracion De Los Tribunales (OAT)	Office of Court Administration	Banco Santander	x0079	\$644,268	Unreviewed
Oficina De Administracion De Los Tribunales (OAT)	Office of Court Administration	Banco Santander	x0576	\$637,945	Unreviewed
Guardia Nacional de Puerto Rico (GNPR)	National Guard of Puerto Rico	Banco Popular	x1797	\$637,145	Unreviewed
Oficina De Administracion De Los Tribunales (OAT)	Office of Court Administration	Banco Santander	x0116	\$630,772	Unreviewed
Oficina De Administracion De Los Tribunales (OAT)	Office of Court Administration	Banco Santander	x0026	\$626,727	Unreviewed
Superintendente del Capitolio	Superintendent of the Capitol	First Bank	x2764	\$620,981	Unreviewed
Departamento del Trabajo y Recursos Humanos (DTRH)	Department of Labor and Human Resources	Banco Popular	x1029	\$620,863	Unreviewed
Administracion de Vivienda Publica (AVP)	Public Housing Administration	Banco Popular	x8671	\$612,370	Unreviewed
Negociado de Ciencias Forenses de Puerto Rico (ICF)	Forensics Science Bureau	Banco Popular	x5008	\$602,503	Unreviewed
Oficina De Administracion De Los Tribunales (OAT)	Office of Court Administration	Banco Santander	x0052	\$599,584	Unreviewed
Departamento de Vivienda (DV)	Department of Housing	Banco Popular	x0914	\$566,558	Unreviewed
Oficina De Administracion De Los Tribunales (OAT)	Office of Court Administration	Banco Santander	x0042	\$561,309	Unreviewed
Departamento de Hacienda	Department of Treasury	Banco Popular	x1800	\$551,966	Unreviewed
Oficina De Administracion De Los Tribunales (OAT)	Office of Court Administration	Banco Santander	x0048	\$541,239	Unreviewed
Oficina De Administracion De Los Tribunales (OAT)	Office of Court Administration	Banco Santander	x0010	\$515,864	Unreviewed
Oficina De Administracion De Los Tribunales (OAT)	Office of Court Administration	Banco Santander	x0170	\$515,717	Unreviewed
Departamento de Hacienda	Department of Treasury	Banco Popular	x7060	\$502,683	Unreviewed
Oficina De Administracion De Los Tribunales (OAT)	Office of Court Administration	Banco Santander	x0206	\$499,440	Unreviewed
Departamento de Desarrollo Economico y Comercio (DDEC)	Department of Economic Development and Commerce	Banco Popular	x4497	\$495,028	Unreviewed

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Account Holder (Spanish)	Account Holder (English)	Financial Institution	Account Number	3/31/2021 Balance (\$)	Categorization
Departamento de Desarrollo Economico y Comercio (DDEC)	Department of Economic Development and Commerce	Banco Santander	x6268	\$468,811	Unreviewed
Comision Especial Conjunta de Fondos Legislativos	Joint Special Commission of Legislative Funds	First Bank	x3270	\$464,683	Unreviewed
Departamento de Hacienda	Department of Treasury	Banco Popular	x4022	\$464,493	Unreviewed
Departamento de Hacienda	Department of Treasury	Banco Popular	x1819	\$445,929	Unreviewed
Departamento de Vivienda (DV)	Department of Housing	First Bank	x1872	\$444,313	Unreviewed
Oficina De Administracion De Los Tribunales (OAT)	Office of Court Administration	Banco Santander	x0086	\$406,414	Unreviewed
Oficina De Administracion De Los Tribunales (OAT)	Office of Court Administration	Banco Santander	x0053	\$369,501	Unreviewed
Superintendente del Capitolio	Superintendent of the Capitol	First Bank	x2775	\$355,984	Unreviewed
Consejo de Educacion de Puerto Rico (CEPR)	Puerto Rico Education Council	Banco Popular	x1746	\$340,115	Unreviewed
Oficina De Administracion De Los Tribunales (OAT)	Office of Court Administration	Banco Santander	x0015	\$324,744	Unreviewed
Administracion de Asuntos Federales de Puerto Rico (PRFAA)	PR Federal Affairs Administration	Citibank	x3037	\$277,487	Unreviewed
Departamento del Trabajo y Recursos Humanos (DTRH)	Department of Labor and Human Resources	Banco Popular	x1002	\$275,546	Unreviewed
Oficina De Administracion De Los Tribunales (OAT)	Office of Court Administration	Banco Santander	x0107	\$275,545	Unreviewed
Instituto de Estadisticas de Puerto Rico	Statistics Institute of PR	First Bank	x7021	\$266,784	Unreviewed
Oficina De Administracion De Los Tribunales (OAT)	Office of Court Administration	Banco Santander	x5415	\$261,510	Unreviewed
Oficina De Administracion De Los Tribunales (OAT)	Office of Court Administration	Banco Santander	x0541	\$256,054	Unreviewed
Oficina de Etica Gubernamental de Puerto Rico (OEGPR)	Government Ethics Office	Banco Popular	x0377	\$247,740	Unreviewed
Oficina De Administracion De Los Tribunales (OAT)	Office of Court Administration	Banco Santander	x0041	\$231,878	Unreviewed

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Account Holder (Spanish)	Account Holder (English)	Financial Institution	Account Number	3/31/2021 Balance (\$)	Categorization
Oficina De Administracion De Los Tribunales (OAT)	Office of Court Administration	Banco Santander	x0177	\$220,879	Unreviewed
Administracion de Vivienda Publica (AVP)	Public Housing Administration	Banco Popular	x5999	\$216,908	Unreviewed
Oficina De Administracion De Los Tribunales (OAT)	Office of Court Administration	Banco Santander	x0045	\$214,356	Unreviewed
Oficina De Administracion De Los Tribunales (OAT)	Office of Court Administration	Banco Santander	x0031	\$214,009	Unreviewed
Departamento de Educacion (DE)	Department of Education	First Bank	x1575	\$193,203	Unreviewed
Departamento de Hacienda	Department of Treasury	Banco Popular	x1916	\$166,044	Unreviewed
Oficina De Administracion De Los Tribunales (OAT)	Office of Court Administration	Banco Santander	x0048	\$158,545	Unreviewed
Negociado de Ciencias Forenses de Puerto Rico (ICF)	Forensics Science Bureau	Banco Popular	x9065	\$157,532	Unreviewed
Consejo de Educacion de Puerto Rico (CEPR)	Puerto Rico Education Council	Banco Popular	x1770	\$153,936	Unreviewed
Administracion de Vivienda Publica (AVP)	Public Housing Administration	Banco Popular	x9420	\$152,744	Unreviewed
Consejo de Desarrollo Ocupacional y Recursos Humanos (CDORH)	Council of Occupational Development & Human Resources (CDORH)	Banco Popular	x1210	\$150,769	Unreviewed
Senado	Senate	First Bank	x2720	\$143,506	Unreviewed
Departamento de Educacion (DE)	Department of Education	Banco Popular	x2114	\$143,228	Unreviewed
Senado	Senate	First Bank	x3149	\$140,843	Unreviewed
Administracion de Desarrollo Socioeconomico de la Familia (ADSEF)	Socioeconomic Development of the Family Administration	Banco Popular	x2203	\$139,824	Unreviewed
Departamento de Vivienda (DV)	Department of Housing	First Bank	x1883	\$138,994	Unreviewed
Oficina De Administracion De Los Tribunales (OAT)	Office of Court Administration	Banco Santander	x0731	\$133,933	Unreviewed
Administracion de Vivienda Publica (AVP)	Public Housing Administration	Banco Popular	x6429	\$127,971	Unreviewed
Oficina De Administracion De Los Tribunales (OAT)	Office of Court Administration	Banco Santander	x0036	\$127,913	Unreviewed

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Account Holder (Spanish)	Account Holder (English)	Financial Institution	Account Number	3/31/2021 Balance (\$)	Categorization
Oficina De Administracion De Los Tribunales (OAT)	Office of Court Administration	Banco Santander	x0071	\$127,056	Unreviewed
Administracion de Vivienda Publica (AVP)	Public Housing Administration	Banco Popular	x9351	\$125,918	Unreviewed
Departamento de Hacienda	Department of Treasury	Banco Popular	x1878	\$125,386	Unreviewed
Departamento de Hacienda	Department of Treasury	Banco Popular	x7052	\$125,136	Unreviewed
Oficina De Administracion De Los Tribunales (OAT)	Office of Court Administration	Banco Santander	x0021	\$123,271	Unreviewed
Oficina De Administracion De Los Tribunales (OAT)	Office of Court Administration	Banco Santander	x0169	\$120,503	Unreviewed
Departamento de Hacienda	Department of Treasury	Banco Popular	x1932	\$116,400	Unreviewed
Administracion de Familias y Ninos (ADFAN)	Family and Children Administration	Banco Popular	x1789	\$100,125	Unreviewed
Negociado de Ciencias Forenses de Puerto Rico (ICF)	Forensics Science Bureau	Banco Popular	x5994	\$97,985	Unreviewed
Departamento del Trabajo y Recursos Humanos (DTRH)	Department of Labor and Human Resources	Banco Popular	x1045	\$92,990	Unreviewed
Departamento de Hacienda	Department of Treasury	Banco Popular	x6314	\$91,772	Unreviewed
Oficina De Administracion De Los Tribunales (OAT)	Office of Court Administration	Banco Santander	x0060	\$87,618	Unreviewed
Oficina De Administracion De Los Tribunales (OAT)	Office of Court Administration	Banco Santander	x0097	\$86,638	Unreviewed
Oficina De Administracion De Los Tribunales (OAT)	Office of Court Administration	Banco Santander	x0027	\$82,756	Unreviewed
Oficina De Administracion De Los Tribunales (OAT)	Office of Court Administration	Banco Santander	x0017	\$82,654	Unreviewed
Oficina De Administracion De Los Tribunales (OAT)	Office of Court Administration	Banco Santander	x0023	\$75,767	Unreviewed
Oficina De Administracion De Los Tribunales (OAT)	Office of Court Administration	Banco Santander	x0553	\$75,363	Unreviewed
Oficina De Administracion De Los Tribunales (OAT)	Office of Court Administration	Banco Santander	x0038	\$75,268	Unreviewed
Departamento de Hacienda	Department of Treasury	Banco Popular	x1924	\$74,649	Unreviewed
Departamento de Hacienda	Department of Treasury	First Bank	x1707	\$73,440	Unreviewed
Oficina De Administracion De Los Tribunales (OAT)	Office of Court Administration	Banco Santander	x0091	\$70,622	Unreviewed

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Account Holder (Spanish)	Account Holder (English)	Financial Institution	Account Number	3/31/2021 Balance (\$)	Categorization
Administracion de Rehabilitacion Vocacional (ARV)	Vocational Rehabilitation Administration	Banco Popular	x1657	\$70,052	Unreviewed
Comisión de Energía de Puerto Rico (PREC)	Puerto Rico Energy Commission	Banco Popular	x1495	\$69,097	Unreviewed
Administracion de Vivienda Publica (AVP)	Public Housing Administration	Banco Popular	x4721	\$68,355	Unreviewed
Instituto de Estadísticas de Puerto Rico	Statistics Institute of PR	Banco Popular	x0974	\$66,583	Unreviewed
Departamento de Hacienda	Department of Treasury	Banco Popular	x1886	\$66,219	Unreviewed
Departamento del Trabajo y Recursos Humanos (DTRH)	Department of Labor and Human Resources	Banco Popular	x1142	\$65,878	Unreviewed
Oficina De Administracion De Los Tribunales (OAT)	Office of Court Administration	Banco Santander	x0146	\$62,838	Unreviewed
Oficina De Administracion De Los Tribunales (OAT)	Office of Court Administration	Banco Santander	x0013	\$62,777	Unreviewed
Departamento de Familia (DF)	Department of Family	Banco Popular	x1851	\$62,546	Unreviewed
Administracion de Vivienda Publica (AVP)	Public Housing Administration	Banco Popular	x1379	\$62,421	Unreviewed
Camara de Representantes	House of Representatives	First Bank	x2885	\$60,502	Unreviewed
Departamento de Vivienda (DV)	Department of Housing	Banco Popular	x0037	\$59,141	Unreviewed
Departamento de Hacienda	Department of Treasury	Banco Popular	x1959	\$58,533	Unreviewed
Oficina De Administracion De Los Tribunales (OAT)	Office of Court Administration	Banco Santander	x4611	\$55,269	Unreviewed
Consejo de Desarrollo Ocupacional y Recursos Humanos (CDORH)	Council of Occupational Development & Human Resources (CDORH)	Banco Popular	x0299	\$54,264	Unreviewed
Oficina De Administracion De Los Tribunales (OAT)	Office of Court Administration	Banco Santander	x0078	\$54,084	Unreviewed
Administracion de Familias y Niños (ADFAN)	Family and Children Administration	Banco Santander	x4185	\$53,606	Unreviewed
Consejo de Desarrollo Ocupacional y Recursos Humanos (CDORH)	Council of Occupational Development & Human Resources (CDORH)	Banco Popular	x0302	\$52,879	Unreviewed
Comisión de Energía de Puerto Rico (PREC)	Puerto Rico Energy Commission	Banco Popular	x6628	\$52,000	Unreviewed

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Account Holder (Spanish)	Account Holder (English)	Financial Institution	Account Number	3/31/2021 Balance (\$)	Categorization
Oficina De Administracion De Los Tribunales (OAT)	Office of Court Administration	Banco Santander	x0193	\$51,895	Unreviewed
Camara de Representantes	House of Representatives	First Bank	x2654	\$51,475	Unreviewed
Administracion de Vivienda Publica (AVP)	Public Housing Administration	Banco Popular	x0558	\$50,574	Unreviewed
Departamento de Vivienda (DV)	Department of Housing	Banco Popular	x8094	\$49,712	Unreviewed
Oficina de Etica Gubernamental de Puerto Rico (OEGPR)	Government Ethics Office	First Bank	x1531	\$47,861	Unreviewed
Administracion de Vivienda Publica (AVP)	Public Housing Administration	Banco Popular	x9020	\$46,974	Unreviewed
Departamento de Hacienda	Department of Treasury	Banco Popular	x1894	\$44,919	Unreviewed
Oficina De Administracion De Los Tribunales (OAT)	Office of Court Administration	Banco Santander	x0030	\$44,863	Unreviewed
Oficina De Administracion De Los Tribunales (OAT)	Office of Court Administration	Banco Santander	x0022	\$40,491	Unreviewed
Administracion de Vivienda Publica (AVP)	Public Housing Administration	Banco Popular	x9119	\$40,238	Unreviewed
Oficina De Administracion De Los Tribunales (OAT)	Office of Court Administration	Banco Santander	x0218	\$40,229	Unreviewed
Superintendente del Capitolio	Superintendent of the Capitol	First Bank	x2896	\$39,304	Unreviewed
Departamento de Vivienda (DV)	Department of Housing	Banco Popular	x5601	\$39,164	Unreviewed
Administracion de Familias y Ninos (ADFAN)	Family and Children Administration	Banco Santander	x9050	\$39,151	Unreviewed
Oficina De Administracion De Los Tribunales (OAT)	Office of Court Administration	Banco Santander	x0222	\$38,694	Unreviewed
Administracion de Vivienda Publica (AVP)	Public Housing Administration	Banco Popular	x4015	\$38,179	Unreviewed
Negociado de la Policía de Puerto Rico (PPR)	Puerto Rico Police Bureau	Oriental Bank	x0087	\$37,619	Unreviewed
Administracion de Vivienda Publica (AVP)	Public Housing Administration	Banco Popular	x4705	\$37,311	Unreviewed
Oficina de Etica Gubernamental de Puerto Rico (OEGPR)	Government Ethics Office	Banco Popular	x4981	\$35,770	Unreviewed

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Account Holder (Spanish)	Account Holder (English)	Financial Institution	Account Number	3/31/2021 Balance (\$)	Categorization
Departamento de Vivienda (DV)	Department of Housing	Banco Popular	x8264	\$35,055	Unreviewed
Administracion de Vivienda Publica (AVP)	Public Housing Administration	Banco Popular	x4675	\$32,842	Unreviewed
Departamento de Seguridad Pública de Puerto Rico	Department of Public Safety	Banco Popular	x7379	\$32,502	Unreviewed
Departamento de Hacienda	Department of Treasury	Banco Popular	x1843	\$30,400	Unreviewed
Administracion de Vivienda Publica (AVP)	Public Housing Administration	Banco Popular	x5698	\$29,999	Unreviewed
Oficina De Administracion De Los Tribunales (OAT)	Office of Court Administration	Banco Santander	x0106	\$28,063	Unreviewed
Oficina De Administracion De Los Tribunales (OAT)	Office of Court Administration	Banco Santander	x0077	\$27,172	Unreviewed
Administracion de Vivienda Publica (AVP)	Public Housing Administration	Banco Popular	x9012	\$26,898	Unreviewed
Oficina De Administracion De Los Tribunales (OAT)	Office of Court Administration	Banco Santander	x0264	\$26,390	Unreviewed
Administracion de Vivienda Publica (AVP)	Public Housing Administration	Banco Popular	x4713	\$26,294	Unreviewed
Administracion de Vivienda Publica (AVP)	Public Housing Administration	Banco Popular	x4667	\$22,900	Unreviewed
Departamento de Hacienda	Department of Treasury	Banco Popular	x1630	\$22,786	Unreviewed
Senado	Senate	First Bank	x2742	\$21,024	Unreviewed
Oficina De Administracion De Los Tribunales (OAT)	Office of Court Administration	Banco Santander	x0037	\$19,721	Unreviewed
Administracion de Vivienda Publica (AVP)	Public Housing Administration	Banco Popular	x1322	\$19,598	Unreviewed
Administracion de Desarrollo Socioeconomico de la Familia (ADSEF)	Socioeconomic Development of the Family Administration	Banco Popular	x2149	\$18,367	Unreviewed
Oficina De Administracion De Los Tribunales (OAT)	Office of Court Administration	Banco Santander	x0035	\$17,900	Unreviewed
Oficina De Administracion De Los Tribunales (OAT)	Office of Court Administration	Banco Santander	x0075	\$17,457	Unreviewed
Departamento de Correccion y Rehabilitacion (DCR)	Department of Correction and Rehabilitation	First Bank	x3435	\$17,319	Unreviewed
Oficina De Administracion De Los Tribunales (OAT)	Office of Court Administration	Banco Santander	x0078	\$16,711	Unreviewed

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Account Holder (Spanish)	Account Holder (English)	Financial Institution	Account Number	3/31/2021 Balance (\$)	Categorization
Oficina De Administracion De Los Tribunales (OAT)	Office of Court Administration	First Bank	x9672	\$15,889	Unreviewed
Departamento de Hacienda	Department of Treasury	Banco Santander	x8366	\$15,809	Unreviewed
Oficina De Administracion De Los Tribunales (OAT)	Office of Court Administration	Banco Santander	x0085	\$15,706	Unreviewed
Administracion de Desarrollo Socioeconomico de la Familia (ADSEF)	Socioeconomic Development of the Family Administration	Banco Popular	x2181	\$15,252	Unreviewed
Administracion de Vivienda Publica (AVP)	Public Housing Administration	Banco Popular	x4640	\$14,710	Unreviewed
Administracion de Familias y Ninos (ADFAN)	Family and Children Administration	Banco Santander	x3908	\$13,905	Unreviewed
Oficina De Administracion De Los Tribunales (OAT)	Office of Court Administration	Banco Santander	x0034	\$13,862	Unreviewed
Oficina De Administracion De Los Tribunales (OAT)	Office of Court Administration	First Bank	x9694	\$13,608	Unreviewed
Consejo de Desarrollo Ocupacional y Recursos Humanos (CDORH)	Council of Occupational Development & Human Resources (CDORH)	Banco Popular	x0280	\$13,336	Unreviewed
Administracion de Vivienda Publica (AVP)	Public Housing Administration	Banco Popular	x4691	\$12,849	Unreviewed
Administracion de Vivienda Publica (AVP)	Public Housing Administration	BNY Mellon	x3144	\$12,617	Unreviewed
Oficina De Administracion De Los Tribunales (OAT)	Office of Court Administration	Banco Santander	x0189	\$11,920	Unreviewed
Departamento De Recursos Naturales Y Ambientales (DRNA)	Department of Natural and Environmental Resources	Banco Popular	x1770	\$11,236	Unreviewed
Departamento de Hacienda	Department of Treasury	Banco Popular	x4014	\$11,179	Unreviewed
Oficina De Administracion De Los Tribunales (OAT)	Office of Court Administration	Banco Santander	x0095	\$10,232	Unreviewed
Departamento de Educacion (DE)	Department of Education	Oriental Bank	x0022	\$10,011	Unreviewed
Oficina de Etica Gubernamental de Puerto Rico (OEGPR)	Government Ethics Office	First Bank	x0828	\$9,706	Unreviewed
Oficina De Administracion De Los Tribunales (OAT)	Office of Court Administration	Banco Santander	x0517	\$8,892	Unreviewed

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Account Holder (Spanish)	Account Holder (English)	Financial Institution	Account Number	3/31/2021 Balance (\$)	Categorization
Comision Especial Conjunta de Fondos Legislativos	Joint Special Commission of Legislative Funds	First Bank	x3226	\$8,404	Unreviewed
Consejo de Desarrollo Ocupacional y Recursos Humanos (CDORH)	Council of Occupational Development & Human Resources (CDORH)	Banco Popular	x3364	\$8,063	Unreviewed
Oficina De Administracion De Los Tribunales (OAT)	Office of Court Administration	Banco Santander	x0087	\$7,918	Unreviewed
Administracion de Familias y Ninos (ADFAN)	Family and Children Administration	Banco Santander	x1583	\$7,323	Unreviewed
Oficina De Administracion De Los Tribunales (OAT)	Office of Court Administration	Banco Santander	x6618	\$7,222	Unreviewed
Administracion de Familias y Ninos (ADFAN)	Family and Children Administration	Banco Santander	x1132	\$7,080	Unreviewed
Oficina De Administracion De Los Tribunales (OAT)	Office of Court Administration	Banco Santander	x0056	\$6,845	Unreviewed
Oficina De Administracion De Los Tribunales (OAT)	Office of Court Administration	Banco Santander	x0226	\$6,740	Unreviewed
Oficina De Administracion De Los Tribunales (OAT)	Office of Court Administration	First Bank	x9661	\$6,371	Unreviewed
Oficina De Administracion De Los Tribunales (OAT)	Office of Court Administration	First Bank	x9716	\$6,106	Unreviewed
Administracion de Vivienda Publica (AVP)	Public Housing Administration	Banco Popular	x4659	\$5,631	Unreviewed
Administracion de Vivienda Publica (AVP)	Public Housing Administration	Banco Popular	x4683	\$5,453	Unreviewed
Oficina De Administracion De Los Tribunales (OAT)	Office of Court Administration	Banco Santander	x0242	\$5,074	Unreviewed
Gobernador	Office of the Governor	Banco Santander	x4261	\$4,889	Unreviewed
Oficina de Etica Gubernamental de Puerto Rico (OEGPR)	Government Ethics Office	Banco Popular	x1059	\$4,851	Unreviewed
Departamento de Asuntos del Consumidor (DACO)	Department of Consumer Affairs	Banco Popular	x5469	\$4,692	Unreviewed
Gobernador	Office of the Governor	Banco Santander	x4253	\$4,677	Unreviewed
Oficina De Administracion De Los Tribunales (OAT)	Office of Court Administration	Banco Santander	x4201	\$4,563	Unreviewed
Administracion de Familias y Ninos (ADFAN)	Family and Children Administration	Banco Santander	x3826	\$4,525	Unreviewed

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Account Holder (Spanish)	Account Holder (English)	Financial Institution	Account Number	3/31/2021 Balance (\$)	Categorization
Administracion de Vivienda Publica (AVP)	Public Housing Administration	Banco Popular	x4748	\$4,478	Unreviewed
Administracion de Vivienda Publica (AVP)	Public Housing Administration	Banco Popular	x4756	\$4,370	Unreviewed
Oficina De Administracion De Los Tribunales (OAT)	Office of Court Administration	First Bank	x9650	\$4,339	Unreviewed
Oficina De Administracion De Los Tribunales (OAT)	Office of Court Administration	Banco Santander	x0142	\$4,274	Unreviewed
Consejo de Desarrollo Ocupacional y Recursos Humanos (CDORH)	Council of Occupational Development & Human Resources (CDORH)	Banco Popular	x0985	\$4,220	Unreviewed
Administracion de Familias y Ninos (ADFAN)	Family and Children Administration	Banco Santander	x8512	\$4,090	Unreviewed
Oficina De Administracion De Los Tribunales (OAT)	Office of Court Administration	Banco Santander	x0011	\$4,052	Unreviewed
Oficina De Administracion De Los Tribunales (OAT)	Office of Court Administration	Banco Santander	x0018	\$4,050	Unreviewed
Oficina De Administracion De Los Tribunales (OAT)	Office of Court Administration	Banco Santander	x0584	\$3,990	Unreviewed
Oficina De Administracion De Los Tribunales (OAT)	Office of Court Administration	Banco Santander	x0098	\$3,981	Unreviewed
Consejo de Desarrollo Ocupacional y Recursos Humanos (CDORH)	Council of Occupational Development & Human Resources (CDORH)	Banco Popular	x2303	\$3,932	Unreviewed
Departamento de Educacion (DE)	Department of Education	Oriental Bank	x3673	\$3,652	Unreviewed
Oficina De Administracion De Los Tribunales (OAT)	Office of Court Administration	Banco Santander	x0009	\$3,640	Unreviewed
Oficina De Administracion De Los Tribunales (OAT)	Office of Court Administration	Banco Santander	x0093	\$3,475	Unreviewed
Oficina De Administracion De Los Tribunales (OAT)	Office of Court Administration	Banco Santander	x0067	\$3,230	Unreviewed
Oficina De Administracion De Los Tribunales (OAT)	Office of Court Administration	First Bank	x9727	\$3,111	Unreviewed
Oficina De Administracion De Los Tribunales (OAT)	Office of Court Administration	Banco Santander	x0061	\$2,900	Unreviewed

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Account Holder (Spanish)	Account Holder (English)	Financial Institution	Account Number	3/31/2021 Balance (\$)	Categorization
Panel Fiscal Especial Independiente (PFEI)	Office of the Solicitor - Special Independent Prosecutor	First Bank	x2411	\$2,894	Unreviewed
Administracion de Familias y Ninos (ADFAN)	Family and Children Administration	Banco Santander	x4130	\$2,771	Unreviewed
Oficina De Administracion De Los Tribunales (OAT)	Office of Court Administration	Banco Santander	x0014	\$2,750	Unreviewed
Administracion de Familias y Ninos (ADFAN)	Family and Children Administration	Banco Popular	x4390	\$2,683	Unreviewed
Administracion de Familias y Ninos (ADFAN)	Family and Children Administration	Banco Santander	x4149	\$2,512	Unreviewed
Oficina De Administracion De Los Tribunales (OAT)	Office of Court Administration	First Bank	x9705	\$2,507	Unreviewed
Administracion de Familias y Ninos (ADFAN)	Family and Children Administration	Banco Santander	x1292	\$2,394	Unreviewed
Administracion de Familias y Ninos (ADFAN)	Family and Children Administration	Banco Santander	x4206	\$2,284	Unreviewed
Administracion de Familias y Ninos (ADFAN)	Family and Children Administration	Banco Popular	x3064	\$2,278	Unreviewed
Administracion de Familias y Ninos (ADFAN)	Family and Children Administration	Banco Popular	x3890	\$1,982	Unreviewed
Oficina De Administracion De Los Tribunales (OAT)	Office of Court Administration	Banco Santander	x0044	\$1,892	Unreviewed
Oficina De Administracion De Los Tribunales (OAT)	Office of Court Administration	First Bank	x9628	\$1,714	Unreviewed
Oficina De Administracion De Los Tribunales (OAT)	Office of Court Administration	First Bank	x9584	\$1,658	Unreviewed
Oficina De Administracion De Los Tribunales (OAT)	Office of Court Administration	Banco Santander	x0018	\$1,600	Unreviewed
Administracion de Familias y Ninos (ADFAN)	Family and Children Administration	Banco Santander	x4131	\$1,564	Unreviewed
Oficina De Administracion De Los Tribunales (OAT)	Office of Court Administration	Banco Santander	x0087	\$1,500	Unreviewed
Administracion de Familias y Ninos (ADFAN)	Family and Children Administration	Banco Santander	x8758	\$1,358	Unreviewed
Administracion de Familias y Ninos (ADFAN)	Family and Children Administration	Banco Santander	x6350	\$1,335	Unreviewed

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Account Holder (Spanish)	Account Holder (English)	Financial Institution	Account Number	3/31/2021 Balance (\$)	Categorization
Administracion de Desarrollo Socioeconomico de la Familia (ADSEF)	Socioeconomic Development of the Family Administration	Banco Popular	x2130	\$1,335	Unreviewed
Oficina De Administracion De Los Tribunales (OAT)	Office of Court Administration	First Bank	x9639	\$1,300	Unreviewed
Administracion de Familias y Ninos (ADFAN)	Family and Children Administration	Banco Santander	x4214	\$1,238	Unreviewed
Departamento de Hacienda	Department of Treasury	Citibank	x9028	\$1,200	Unreviewed
Oficina De Administracion De Los Tribunales (OAT)	Office of Court Administration	Banco Santander	x0185	\$1,160	Unreviewed
Administracion de Familias y Ninos (ADFAN)	Family and Children Administration	Banco Santander	x4487	\$1,132	Unreviewed
Administracion de Vivienda Publica (AVP)	Public Housing Administration	Banco Popular	x4126	\$1,000	Unreviewed
Administracion de Familias y Ninos (ADFAN)	Family and Children Administration	Banco Santander	x4018	\$967	Unreviewed
Departamento de Hacienda	Department of Treasury	Banco Santander	x8951	\$960	Unreviewed
Departamento de Hacienda	Department of Treasury	Banco Popular	x6322	\$957	Unreviewed
Departamento de Hacienda	Department of Treasury	Banco Popular	x6381	\$957	Unreviewed
Departamento de Hacienda	Department of Treasury	Banco Popular	x6330	\$957	Unreviewed
Departamento de Hacienda	Department of Treasury	Banco Popular	x6349	\$957	Unreviewed
Departamento de Hacienda	Department of Treasury	Banco Popular	x6365	\$957	Unreviewed
Administracion de Vivienda Publica (AVP)	Public Housing Administration	Banco Popular	x4764	\$917	Unreviewed
Oficina De Administracion De Los Tribunales (OAT)	Office of Court Administration	Banco Santander	x0051	\$880	Unreviewed
Administracion de Asuntos Federales de Puerto Rico (PRFAA)	PR Federal Affairs Administration	Citibank	x9316	\$877	Unreviewed
Oficina De Administracion De Los Tribunales (OAT)	Office of Court Administration	First Bank	x9595	\$745	Unreviewed
Departamento del Trabajo y Recursos Humanos (DTRH)	Department of Labor and Human Resources	Banco Popular	x6739	\$720	Unreviewed
Administracion de Rehabilitacion Vocacional (ARV)	Vocational Rehabilitation Administration	Banco Popular	x0137	\$670	Unreviewed
Oficina De Administracion De Los Tribunales (OAT)	Office of Court Administration	Banco Santander	x0107	\$650	Unreviewed

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Account Holder (Spanish)	Account Holder (English)	Financial Institution	Account Number	3/31/2021 Balance (\$)	Categorization
Panel Fiscal Especial Independiente (PFEI)	Office of the Solicitor - Special Independent Prosecutor	First Bank	x6747	\$650	Unreviewed
Administracion de Familias y Ninos (ADFAN)	Family and Children Administration	Banco Santander	x0348	\$643	Unreviewed
Oficina De Administracion De Los Tribunales (OAT)	Office of Court Administration	Banco Santander	x0214	\$640	Unreviewed
Administracion de Familias y Ninos (ADFAN)	Family and Children Administration	Banco Santander	x4122	\$631	Unreviewed
Administracion de Vivienda Publica (AVP)	Public Housing Administration	Banco Popular	x9100	\$593	Unreviewed
Administracion de Familias y Ninos (ADFAN)	Family and Children Administration	Banco Santander	x9318	\$589	Unreviewed
Administracion de Familias y Ninos (ADFAN)	Family and Children Administration	Banco Santander	x6333	\$568	Unreviewed
Administracion de Vivienda Publica (AVP)	Public Housing Administration	Banco Popular	x0574	\$536	Unreviewed
Departamento de Vivienda (DV)	Department of Housing	First Bank	x2037	\$514	Unreviewed
Departamento de Correccion y Rehabilitacion (DCR)	Department of Correction and Rehabilitation	Nuestra Coop	x0024	\$514	Unreviewed
Oficina De Administracion De Los Tribunales (OAT)	Office of Court Administration	First Bank	x9617	\$500	Unreviewed
Negociado de Sistemas de Emergencia 9-1-1	911 Emergency System Bureau	Banco Popular	x0945	\$500	Unreviewed
Oficina De Administracion De Los Tribunales (OAT)	Office of Court Administration	Banco Santander	x2343	\$482	Unreviewed
Administracion de Familias y Ninos (ADFAN)	Family and Children Administration	Banco Santander	x9107	\$435	Unreviewed
Departamento de Hacienda	Department of Treasury	Banco Popular	x6978	\$423	Unreviewed
Gobernador	Office of the Governor	Banco Santander	x4237	\$423	Unreviewed
Administracion de Vivienda Publica (AVP)	Public Housing Administration	Banco Popular	x0839	\$423	Unreviewed
Administracion de Vivienda Publica (AVP)	Public Housing Administration	Banco Popular	x9692	\$388	Unreviewed
Administracion de Familias y Ninos (ADFAN)	Family and Children Administration	Banco Santander	x2285	\$383	Unreviewed

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Account Holder (Spanish)	Account Holder (English)	Financial Institution	Account Number	3/31/2021 Balance (\$)	Categorization
Administracion de Familias y Ninos (ADFAN)	Family and Children Administration	Banco Santander	x4587	\$354	Unreviewed
Oficina De Administracion De Los Tribunales (OAT)	Office of Court Administration	First Bank	x9683	\$351	Unreviewed
Administracion de Familias y Ninos (ADFAN)	Family and Children Administration	Banco Santander	x6368	\$327	Unreviewed
Oficina De Administracion De Los Tribunales (OAT)	Office of Court Administration	First Bank	x9606	\$256	Unreviewed
Administracion de Familias y Ninos (ADFAN)	Family and Children Administration	Banco Santander	x3479	\$218	Unreviewed
Administracion de Familias y Ninos (ADFAN)	Family and Children Administration	Banco Santander	x8709	\$203	Unreviewed
Administracion de Familias y Ninos (ADFAN)	Family and Children Administration	Banco Santander	x5332	\$168	Unreviewed
Administracion de Familias y Ninos (ADFAN)	Family and Children Administration	Banco Santander	x4050	\$164	Unreviewed
Camara de Representantes	House of Representatives	First Bank	x2643	\$122	Unreviewed
Oficina De Administracion De Los Tribunales (OAT)	Office of Court Administration	Banco Santander	x0015	\$100	Unreviewed
Departamento de Hacienda	Department of Treasury	Banco Santander	x2798	\$95	Unreviewed
Administracion de Familias y Ninos (ADFAN)	Family and Children Administration	Banco Santander	x4552	\$86	Unreviewed
Administracion de Familias y Ninos (ADFAN)	Family and Children Administration	Banco Santander	x4560	\$86	Unreviewed
Administracion de Vivienda Publica (AVP)	Public Housing Administration	Banco Popular	x9269	\$61	Unreviewed
Administracion de Familias y Ninos (ADFAN)	Family and Children Administration	Banco Santander	x4624	\$59	Unreviewed
Oficina De Administracion De Los Tribunales (OAT)	Office of Court Administration	Banco Santander	x0097	\$59	Unreviewed
Departamento de Hacienda	Department of Treasury	Banco Popular	x2268	\$50	Unreviewed
Administracion de Familias y Ninos (ADFAN)	Family and Children Administration	Banco Santander	x6608	\$46	Unreviewed
Administracion de Familias y Ninos (ADFAN)	Family and Children Administration	Banco Santander	x9174	\$26	Unreviewed
Oficina De Administracion De Los Tribunales (OAT)	Office of Court Administration	Banco Santander	x0013	\$24	Unreviewed

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Account Holder (Spanish)	Account Holder (English)	Financial Institution	Account Number	3/31/2021 Balance (\$)	Categorization
Administracion de Familias y Ninos (ADFAN)	Family and Children Administration	Banco Santander	x4514	\$14	Unreviewed
Departamento de Vivienda (DV)	Department of Housing	Banco Popular	x8280	\$13	Unreviewed
Oficina De Administracion De Los Tribunales (OAT)	Office of Court Administration	Banco Santander	x0079	\$12	Unreviewed
Administracion de Familias y Ninos (ADFAN)	Family and Children Administration	Banco Santander	x3877	\$6	Unreviewed
Administracion de Familias y Ninos (ADFAN)	Family and Children Administration	Banco Santander	x0059	\$5	Unreviewed
Administracion de Familias y Ninos (ADFAN)	Family and Children Administration	Banco Santander	x0332	\$4	Unreviewed
Administracion de Familias y Ninos (ADFAN)	Family and Children Administration	Banco Santander	x5143	\$4	Unreviewed
Departamento de Vivienda (DV)	Department of Housing	First Bank	x2048	\$4	Unreviewed
Administracion de Familias y Ninos (ADFAN)	Family and Children Administration	Banco Santander	x4253	\$4	Unreviewed
Administracion de Familias y Ninos (ADFAN)	Family and Children Administration	Banco Santander	x4237	\$4	Unreviewed
Administracion de Familias y Ninos (ADFAN)	Family and Children Administration	Banco Santander	x9255	\$4	Unreviewed
Administracion de Familias y Ninos (ADFAN)	Family and Children Administration	Banco Santander	x6325	\$3	Unreviewed
Administracion de Familias y Ninos (ADFAN)	Family and Children Administration	Banco Santander	x3885	\$3	Unreviewed
Administracion de Familias y Ninos (ADFAN)	Family and Children Administration	Banco Santander	x4395	\$3	Unreviewed
Administracion de Familias y Ninos (ADFAN)	Family and Children Administration	Banco Santander	x3316	\$2	Unreviewed
Administracion de Familias y Ninos (ADFAN)	Family and Children Administration	Banco Santander	x0067	\$2	Unreviewed
Administracion de Familias y Ninos (ADFAN)	Family and Children Administration	Banco Santander	x5816	\$1	Unreviewed
Administracion de Vivienda Publica (AVP)	Public Housing Administration	Banco Popular	x0901	\$0	Unreviewed
Administracion de Vivienda Publica (AVP)	Public Housing Administration	Banco Popular	x4772	\$0	Unreviewed

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Account Holder (Spanish)	Account Holder (English)	Financial Institution	Account Number	3/31/2021 Balance (\$)	Categorization
Departamento de Vivienda (DV)	Department of Housing	First Bank	x2207	\$0	Unreviewed
Departamento de Hacienda	Department of Treasury	Banco Popular	x0720	\$0	Unreviewed
Departamento de Vivienda (DV)	Department of Housing	First Bank	x2026	\$0	Unreviewed
Departamento de Vivienda (DV)	Department of Housing	First Bank	x2059	\$0	Unreviewed
Oficina De Administracion De Los Tribunales (OAT)	Office of Court Administration	First Bank	x9738	\$0	Unreviewed
Departamento de Hacienda	Department of Treasury	First Bank	x2653	\$0	Unreviewed
Departamento de Desarrollo Economico y Comercio (DDEC)	Department of Economic Development and Commerce	Banco Santander	x5057	\$0	Unreviewed
Oficina De Administracion De Los Tribunales (OAT)	Office of Court Administration	Banco Santander	x0063	\$0	Unreviewed
Oficina De Administracion De Los Tribunales (OAT)	Office of Court Administration	Banco Santander	x0040	\$0	Unreviewed
Negociado de Sistemas de Emergencia 9-1-1	911 Emergency System Bureau	Banco Popular	x9267	\$0	Unreviewed
Negociado de Sistemas de Emergencia 9-1-1	911 Emergency System Bureau	Banco Popular	x9962	\$0	Unreviewed
Oficina De Administracion De Los Tribunales (OAT)	Office of Court Administration	Banco Santander	x0029	\$0	Unreviewed
Administracion para el Sustento de Menores (ASUME)	Child Support Administration	Banco Popular	x4166	\$0	Unreviewed
Administracion para el Sustento de Menores (ASUME)	Child Support Administration	Banco Popular	x5488	\$0	Unreviewed
Departamento de Correccion y Rehabilitacion (DCR)	Department of Correction and Rehabilitation	Banco Santander	x1260	\$0	Unreviewed
Departamento de Desarrollo Economico y Comercio (DDEC)	Department of Economic Development and Commerce	Banco Popular	x4543	\$0	Unreviewed
Departamento de Hacienda	Department of Treasury	Banco Popular	x2217	\$0	Unreviewed
Departamento de Hacienda	Department of Treasury	Banco Popular	x3488	\$0	Unreviewed
Departamento de Hacienda	Department of Treasury	Banco Popular	x3778	\$0	Unreviewed
Departamento de Hacienda	Department of Treasury	Banco Popular	x4303	\$0	Unreviewed

Exhibit | List of Agencies

Account Holder (Spanish)	Account Holder (English)	Financial Institution	Account Number	3/31/2021 Balance (\$)	Categorization
Departamento de Hacienda	Department of Treasury	Banco Popular	x5191	\$0	Unreviewed
Departamento de Hacienda	Department of Treasury	Banco Popular	x6943	\$0	Unreviewed
Departamento de Hacienda	Department of Treasury	Banco Popular	x6994	\$0	Unreviewed
Departamento de Hacienda	Department of Treasury	Banco Popular	x7213	\$0	Unreviewed
Departamento de Hacienda	Department of Treasury	Banco Popular	x7491	\$0	Unreviewed
Departamento de Hacienda	Department of Treasury	Banco Popular	x9474	\$0	Unreviewed
Departamento de Hacienda	Department of Treasury	Banco Popular	x9482	\$0	Unreviewed
Departamento de Hacienda	Department of Treasury	Banco Popular	x9490	\$0	Unreviewed
Departamento de Hacienda	Department of Treasury	Banco Popular	x9504	\$0	Unreviewed
Departamento de Hacienda	Department of Treasury	Banco Popular	x9512	\$0	Unreviewed
Departamento de Hacienda	Department of Treasury	Banco Popular	x9539	\$0	Unreviewed
Departamento de Hacienda	Department of Treasury	Banco Popular	x9563	\$0	Unreviewed
Departamento de Hacienda	Department of Treasury	Banco Popular	x9571	\$0	Unreviewed
Loteria Electronica	Electronic Lottery	Banco Santander	x3328	\$0	Unreviewed
Loteria Electronica	Electronic Lottery	Banco Santander	x5298	\$0	Unreviewed
Junta de Calidad Ambiental (JCA)	Environmental Quality Board	Banco Popular	x9547	\$0	Unreviewed
Junta de Calidad Ambiental (JCA)	Environmental Quality Board	Banco Popular	x9555	\$0	Unreviewed
Negociado de Ciencias Forenses de Puerto Rico (ICF)	Forensics Science Bureau	Banco Popular	x1707	\$0	Unreviewed
Negociado de Ciencias Forenses de Puerto Rico (ICF)	Forensics Science Bureau	Banco Popular	x1823	\$0	Unreviewed
Negociado de Ciencias Forenses de Puerto Rico (ICF)	Forensics Science Bureau	Banco Popular	x4496	\$0	Unreviewed
Negociado de Ciencias Forenses de Puerto Rico (ICF)	Forensics Science Bureau	Banco Popular	x6001	\$0	Unreviewed
Oficina De Administracion De Los Tribunales (OAT)	Office of Court Administration	Banco Santander	x2351	\$0	Unreviewed
Administracion de Vivienda Publica (AVP)	Public Housing Administration	Banco Popular	x9044	\$0	Unreviewed
Senado	Senate	First Bank	x2676	\$0	Unreviewed
Camara de Representantes	House of Representatives	First Bank	x2621	\$0	Unreviewed
Camara de Representantes	House of Representatives	First Bank	x2632	\$0	Unreviewed

Exhibit | List of Agencies

Account Holder (Spanish)	Account Holder (English)	Financial Institution	Account Number	3/31/2021 Balance (\$)	Categorization
Departamento de Hacienda	Department of Treasury	Banco Popular	x5354	\$0	Unreviewed
Departamento de Hacienda	Department of Treasury	Banco Popular	x5362	\$0	Unreviewed
Departamento de Hacienda	Department of Treasury	Banco Popular	x5389	\$0	Unreviewed
Loteria Electronica	Electronic Lottery	Banco Santander	x5301	\$0	Unreviewed
Oficina de Servicios Legislativos (OSLPR)	Office of Legislative Services	First Bank	x2797	\$0	Unreviewed
Oficina de Servicios Legislativos (OSLPR)	Office of Legislative Services	First Bank	x2808	\$0	Unreviewed
Administracion de Vivienda Publica (AVP)	Public Housing Administration	BNY Mellon	x3155	\$0	Unreviewed
Administracion de Vivienda Publica (AVP)	Public Housing Administration	BNY Mellon	x3148	\$0	Unreviewed
Administracion de Vivienda Publica (AVP)	Public Housing Administration	BNY Mellon	x3149	\$0	Unreviewed
Administracion de Vivienda Publica (AVP)	Public Housing Administration	Citibank	x4013	\$0	Unreviewed
Consejo de Desarrollo Ocupacional y Recursos Humanos (CDORH)	Council of Occupational Development & Human Resources (CDORH)	Banco Popular	x3356	\$0	Unreviewed
Departamento de Justicia - Oficina del Procurador General	Department of Justice – Office of Inspector General	Banco Popular	x5404	\$0	Unreviewed
Departamento de Justicia - Oficina del Procurador General	Department of Justice – Office of Inspector General	Banco Popular	x5390	\$0	Unreviewed
Departamento de Justicia - Oficina del Procurador General	Department of Justice – Office of Inspector General	Banco Popular	x1616	\$0	Unreviewed
Departamento de Justicia - Oficina del Procurador General	Department of Justice – Office of Inspector General	Banco Popular	x1608	\$0	Unreviewed
Departamento de Hacienda	Department of Treasury	Banco Popular	x5892	\$0	Unreviewed
Departamento de Vivienda (DV)	Department of Housing	Banco Popular	x0006	Pending ⁶	Unreviewed
Departamento de Vivienda (DV)	Department of Housing	Banco Popular	x0005	Pending	Unreviewed

⁶ Pending confirmation of balance as of March 31, 2021.

Exhibit | List of Agencies

Account Holder (Spanish)	Account Holder (English)	Financial Institution	Account Number	3/31/2021 Balance (\$)	Categorization
Departamento del Trabajo y Recursos Humanos (DTRH)	Department of Labor and Human Resources	Banco de Desarrollo Economico (BDE)	xbers	Pending	Unreviewed
Oficina Independiente de Proteccion al Consumidor (OIPC)	Independent Consumer Protection Office	Banco Popular	x1509	Pending	Unreviewed
Administracion de Recursos Naturales	Natural Resources Administration	Banco Popular	x0001	Pending	Unreviewed
Administracion de Familias y Ninos (ADFAN)	Family and Children Administration	Banco Santander	x1857	Pending	Unreviewed
Comision Especial Conjunta de Fondos Legislativos	Joint Special Commission of Legislative Funds	First Bank	x3182	Pending	Unreviewed
Comision Especial Conjunta de Fondos Legislativos	Joint Special Commission of Legislative Funds	First Bank	x3204	Pending	Unreviewed
Comision Especial Conjunta de Fondos Legislativos	Joint Special Commission of Legislative Funds	First Bank	x3215	Pending	Unreviewed
Administracion de Familias y Ninos (ADFAN)	Family and Children Administration	Banco Santander	x6558	Pending	Unreviewed
Departamento de Familia (DF)	Department of Family	Banco de Desarrollo Economico (BDE)	xbers	Pending	Unreviewed
Departamento de Justicia (DJ)	Department of Justice	Banco Popular	x3232	Pending	Unreviewed
Departamento de Justicia (DJ)	Department of Justice	Banco Popular	x9548	Pending	Unreviewed
Administracion de Familias y Ninos (ADFAN)	Family and Children Administration	Banco Santander	x1100	Pending	Unreviewed
Administracion de Servicios Generales (ASG)	General Services Administration	Banco Popular	x9303	Pending	Unreviewed
Comision Especial Conjunta de Fondos Legislativos	Joint Special Commission of Legislative Funds	First Bank	x3116	Pending	Unreviewed
Comision Especial Conjunta de Fondos Legislativos	Joint Special Commission of Legislative Funds	First Bank	x3127	Pending	Unreviewed

Exhibit | List of Agencies

ERS:

Account Holder (Spanish)	Account Holder (English)	Financial Institution	Account Number	3/31/2021 Balance (\$)	Categorization
Administración de los Sistemas de Retiro de los Empleados del Gobierno y la Judicatura (ASR)	Retirement System for Employees of the Government and Judiciary Retirement System	Banco Popular	x7006	\$849,003,197	Restricted: Third Party Funds – entrusted funds by participating employees and teachers for defined contribution plan established pursuant to Act 106-2017
Administración de los Sistemas de Retiro de los Empleados del Gobierno y la Judicatura (ASR)	Retirement System for Employees of the Government and Judiciary Retirement System	BNY Mellon	x0514	\$136,548,825	Asserted to be Restricted: Third Party Contract – investment proceeds subject to ERS bondholder litigation
Administración de los Sistemas de Retiro de los Empleados del Gobierno y la Judicatura (ASR)	Retirement System for Employees of the Government and Judiciary Retirement System	Banco Popular	x4546	\$110,680,808	Asserted to be Restricted: Third Party Contract – investment proceeds subject to ERS bondholder litigation
Administración de los Sistemas de Retiro de los Empleados del Gobierno y la Judicatura (ASR)	Retirement System for Employees of the Government and Judiciary Retirement System	Banco Popular	x8059	\$94,624,391	Asserted to be Restricted: Third Party Contract – inconclusive funds subject to ERS bondholder litigation
Administración de los Sistemas de Retiro de los Empleados del Gobierno y la Judicatura (ASR)	Retirement System for Employees of the Government and Judiciary Retirement System	Banco Popular	x4554	\$28,118,318	Asserted to be Restricted: Third Party Contract – investment proceeds subject to ERS bondholder litigation
Administración de los Sistemas de Retiro de los Empleados del Gobierno y la Judicatura (ASR)	Retirement System for Employees of the Government and Judiciary Retirement System	Banco Popular	x1177	\$10,635,044	Asserted to be Restricted: Third Party Contract – inconclusive funds subject to ERS bondholder litigation
Administración de los Sistemas de Retiro de los Empleados del Gobierno y la Judicatura (ASR)	Retirement System for Employees of the Government and Judiciary Retirement System	Banco Popular	x1185	\$1,685,298	Unreviewed ⁷

⁷ Only the accounts with balance greater than \$6.9 million were reviewed for restriction assessment. As of March 31, 2021, the accounts with balances greater than \$6.9 million and therefore reviewed for restriction status represented approximately \$1.230 billion of the total \$1.233 billion, or 99.7% of funds held at the ERS accounts. The accounts that have not been reviewed based on the amount threshold are presented in gray boxes.

Exhibit | List of Agencies

Account Holder (Spanish)	Account Holder (English)	Financial Institution	Account Number	3/31/2021 Balance (\$)	Categorization
Administración de los Sistemas de Retiro de los Empleados del Gobierno y la Judicatura (ASR)	Retirement System for Employees of the Government and Judiciary Retirement System	Banco Popular	x1207	\$1,216,257	Unreviewed
Administración de los Sistemas de Retiro de los Empleados del Gobierno y la Judicatura (ASR)	Retirement System for Employees of the Government and Judiciary Retirement System	Banco Popular	x1193	\$136,821	Unreviewed
Administración de los Sistemas de Retiro de los Empleados del Gobierno y la Judicatura (ASR)	Retirement System for Employees of the Government and Judiciary Retirement System	BNY Mellon	x0254	\$79,856	Unreviewed
Administración de los Sistemas de Retiro de los Empleados del Gobierno y la Judicatura (ASR)	Retirement System for Employees of the Government and Judiciary Retirement System	Banco Popular	x7014	\$40,001	Unreviewed
Administración de los Sistemas de Retiro de los Empleados del Gobierno y la Judicatura (ASR)	Retirement System for Employees of the Government and Judiciary Retirement System	Banco Popular	x2448	\$17,025	Unreviewed
Administración de los Sistemas de Retiro de los Empleados del Gobierno y la Judicatura (ASR)	Retirement System for Employees of the Government and Judiciary Retirement System	Banco Popular	x7944	\$1,759	Unreviewed
Administración de los Sistemas de Retiro de los Empleados del Gobierno y la Judicatura (ASR)	Retirement System for Employees of the Government and Judiciary Retirement System	BNY Mellon	x0255	\$38	Unreviewed
Administración de los Sistemas de Retiro de los Empleados del Gobierno y la Judicatura (ASR)	Retirement System for Employees of the Government and Judiciary Retirement System	Banco Popular	x7495	\$0	Unreviewed

Exhibit | List of Agencies

Account Holder (Spanish)	Account Holder (English)	Financial Institution	Account Number	3/31/2021 Balance (\$)	Categorization
Administración de los Sistemas de Retiro de los Empleados del Gobierno y la Judicatura (ASR)	Retirement System for Employees of the Government and Judiciary Retirement System	Banco Popular	x6728	\$0	Unreviewed
Administración de los Sistemas de Retiro de los Empleados del Gobierno y la Judicatura (ASR)	Retirement System for Employees of the Government and Judiciary Retirement System	BNY Mellon	x0251	\$0	Unreviewed
Administración de los Sistemas de Retiro de los Empleados del Gobierno y la Judicatura (ASR)	Retirement System for Employees of the Government and Judiciary Retirement System	BNY Mellon	x0252	\$0	Unreviewed
Administración de los Sistemas de Retiro de los Empleados del Gobierno y la Judicatura (ASR)	Retirement System for Employees of the Government and Judiciary Retirement System	BNY Mellon	x0256	\$0	Unreviewed
Administración de los Sistemas de Retiro de los Empleados del Gobierno y la Judicatura (ASR)	Retirement System for Employees of the Government and Judiciary Retirement System	BNY Mellon	x0257	\$0	Unreviewed
Administración de los Sistemas de Retiro de los Empleados del Gobierno y la Judicatura (ASR)	Retirement System for Employees of the Government and Judiciary Retirement System	Banco Popular	x0880	Pending ⁸	Unreviewed
Administración de los Sistemas de Retiro de los Empleados del Gobierno y la Judicatura (ASR)	Retirement System for Employees of the Government and Judiciary Retirement System	Banco Popular	x1637	Pending	Unreviewed

⁸ Pending confirmation of balance as of March 31, 2021.

Exhibit | List of Agencies

PBA:

Account Holder (Spanish)	Account Holder (English)	Financial Institution	Account Number	3/31/2021 Balance (\$)	Categorization
Autoridad de Edificios Publicos (AEP)	Public Buildings Authority	Banco Popular	x4128	\$56,286,830	Unrestricted
Autoridad de Edificios Publicos (AEP)	Public Buildings Authority	Oriental Bank	x4707	\$12,909,833	Inconclusive
Autoridad de Edificios Publicos (AEP)	Public Buildings Authority	Oriental Bank	x5578	\$10,306,972	Unrestricted
Autoridad de Edificios Publicos (AEP)	Public Buildings Authority	Banco Popular	x0830	\$9,114,011	Inconclusive
Autoridad de Edificios Publicos (AEP)	Public Buildings Authority	Banco Popular	x6809	\$8,795,782	Restricted: Federal Funds – FEMA disaster relief funds
Autoridad de Edificios Publicos (AEP)	Public Buildings Authority	Banco Popular	x5019	\$7,920,998	Inconclusive
Autoridad de Edificios Publicos (AEP)	Public Buildings Authority	Oriental Bank	x7589	\$5,000,021	Unreviewed ⁹
Autoridad de Edificios Publicos (AEP)	Public Buildings Authority	Oriental Bank	x1571	\$4,919,290	Unreviewed
Autoridad de Edificios Publicos (AEP)	Public Buildings Authority	US Bank	x9006	\$3,846,250	Unreviewed
Autoridad de Edificios Publicos (AEP)	Public Buildings Authority	US Bank	x2002	\$3,108,079	Unreviewed
Autoridad de Edificios Publicos (AEP)	Public Buildings Authority	Oriental Bank	x3583	\$1,424,813	Unreviewed
Autoridad de Edificios Publicos (AEP)	Public Buildings Authority	US Bank	x1001	\$1,403,418	Unreviewed
Autoridad de Edificios Publicos (AEP)	Public Buildings Authority	Oriental Bank	x3891	\$103,056	Unreviewed
Autoridad de Edificios Publicos (AEP)	Public Buildings Authority	Oriental Bank	x3584	\$75,169	Unreviewed

⁹ Only the accounts with balance greater than \$6.9 million were reviewed for restriction assessment. As of March 31, 2021, the accounts with balances greater than \$6.9 million and therefore reviewed for restriction status represented approximately \$105.3 million of the total \$125.2 million, or 84.1% of funds held at the PBA accounts. The accounts that have not been reviewed based on the amount threshold are presented in gray boxes.

Exhibit | List of Agencies

Account Holder (Spanish)	Account Holder (English)	Financial Institution	Account Number	3/31/2021 Balance (\$)	Categorization
Autoridad de Edificios Publicos (AEP)	Public Buildings Authority	US Bank	x1000	\$10,093	Unreviewed
Autoridad de Edificios Publicos (AEP)	Public Buildings Authority	Oriental Bank	x3871	\$9,288	Unreviewed
Autoridad de Edificios Publicos (AEP)	Public Buildings Authority	US Bank	x3220	\$6,822	Unreviewed
Autoridad de Edificios Publicos (AEP)	Public Buildings Authority	Oriental Bank	x6472	\$5,465	Unreviewed
Autoridad de Edificios Publicos (AEP)	Public Buildings Authority	US Bank	x9002	\$1,297	Unreviewed
Autoridad de Edificios Publicos (AEP)	Public Buildings Authority	Oriental Bank	x0673	\$1,012	Unreviewed
Autoridad de Edificios Publicos (AEP)	Public Buildings Authority	US Bank	x4000	\$508	Unreviewed
Autoridad de Edificios Publicos (AEP)	Public Buildings Authority	US Bank	x9005	\$345	Unreviewed
Autoridad de Edificios Publicos (AEP)	Public Buildings Authority	US Bank	x1000	\$0	Unreviewed
Autoridad de Edificios Publicos (AEP)	Public Buildings Authority	Banco Popular	x0762	\$0	Unreviewed
Autoridad de Edificios Publicos (AEP)	Public Buildings Authority	Banco Popular	x1505	\$0	Unreviewed
Autoridad de Edificios Publicos (AEP)	Public Buildings Authority	Banco Popular	x6817	\$0	Unreviewed
Autoridad de Edificios Publicos (AEP)	Public Buildings Authority	US Bank	x1000	\$0	Unreviewed
Autoridad de Edificios Publicos (AEP)	Public Buildings Authority	US Bank	x2000	\$0	Unreviewed
Autoridad de Edificios Publicos (AEP)	Public Buildings Authority	US Bank	x2000	\$0	Unreviewed
Autoridad de Edificios Publicos (AEP)	Public Buildings Authority	US Bank	x3190	\$0	Unreviewed
Autoridad de Edificios Publicos (AEP)	Public Buildings Authority	US Bank	x4000	\$0	Unreviewed

Exhibit | List of Agencies

Account Holder (Spanish)	Account Holder (English)	Financial Institution	Account Number	3/31/2021 Balance (\$)	Categorization
Autoridad de Edificios Publicos (AEP)	Public Buildings Authority	US Bank	x4002	\$0	Unreviewed
Autoridad de Edificios Publicos (AEP)	Public Buildings Authority	US Bank	x5000	\$0	Unreviewed
Autoridad de Edificios Publicos (AEP)	Public Buildings Authority	US Bank	x6000	\$0	Unreviewed

EXHIBIT M

LATEST AUDITED FINANCIAL STATEMENTS FOR THE DEBTORS