

# FINANCIAL OVERSIGHT & MANAGEMENT BOARD FOR PUERTO RICO



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## **BY ELECTRONIC MAIL**

December 18, 2020

Ms. Iris Santos Díaz  
Executive Director  
Office of Management and Budget  
Government of Puerto Rico

### **Re: FOMB Response to various reapportionment requests**

Dear Ms. Santos Díaz,

This letter is in response to various budgetary reprogramming requests including Special Revenue Funds (SRF) releases, General Fund (GF) Releases, Budget Reapportionments, Intra-Governmental Transfers and SRF Budget Increases. These were submitted by various government agencies through the Office of Management and Budget (“OMB”) to the Financial Oversight and Management Board (“FOMB”) for review and approval. The following agencies requests are resolved herein:

#### **A. Prior Year SRF Releases**

The following tables list the SRF previous year unused balance release requests considered in this letter. The following agency requests are resolved herein:

1. 2021-15172 Department of Natural and Environmental Resources (050-DRNA) - Requests a Fund Release to pay prior year debts and for park improvements. Agency is also requesting a fund recognition as funds correspond to National Parks program which was previously part of Department of Recreation and Sports.

Special Revenue Fund (SRF)				Transfers 000's		
Request	Decision	Agency	Account	Cash Release	Amount	Date of extension
15172	Approved	Department of Natural and Environmental Resources (050-DRNA)	254-0870000-779-2016	Full	\$ 1,619	June 30, 2021

The released balance of \$1.619M should be transferred to the following DRNA's accounts:

Account Number	Amount
264-0500000-089-2021	\$ 691,259
264-0500000-003-2021	304,628
264-0500000-010-2021	91,672
264-0500000-011-2021	531,149
<b>Total</b>	<b>\$ 1,618,708</b>

2. 2021-16865 Department of Health (71-DOH) – Requests to use prior year funds to cover two lawsuits filed against the Department.

Special Revenue Fund (SRF)				Transfers 000's		
Request	Decision	Agency	Account	Cash Release	Amount	Date of extension
16865	Denied	Department of Health (071-DOH)	410-0710000-783-2000	None	\$ -	N/A

Reason: One of the lawsuits involves a debt that is subject to the Title III process. The other lawsuit should result in an adjustment to PayGo.

3. 2021-18492 Mental Health and Drug Addiction Services Administration (095-ASSMCA) - Requests to use prior year funds from insurance proceeds to finish repairs works in Villa 14 - Bayamón Central Office Amphitheatre because of damages from Hurricane María.

Special Revenue Fund (SRF)				Transfers 000's		
Request	Decision	Agency	Account	Cash Release	Amount	Date of extension
18492	Approved	Mental Health and Drug Addiction Services Administration (095-ASSMCA)	174-0950000-081-2019	Full	\$ 466	June 30, 2021

4. 2021-18534 Department of Corrections (137-DCR) - Requests a fund release of encumbered amounts in the 298 and 743 funds from prior year balances to pay for vehicle fleet, inmate uniforms, mattress materials and fabrics for inmate programs in correctional facilities.

Special Revenue Fund (SRF)				Transfers 000's		
Request	Decision	Agency	Account	Cash Release	Amount	Date of extension
18534	Approved	Department of Corrections (137-DCR)	298-1370000-2020	Full	\$ 1,314	June 30,2021
			743-1370000-2020	Full	\$ 1,004	June 30,2021

5. 2021-18794 Department of Transportation and Public Works (049-DTOP) – Requests a fund release for account 443-0490000-779-2016 up to June 30, 2021 for Acervo office.

Special Revenue Fund (SRF)				Transfers 000's		
Request	Decision	Agency	Account	Cash Release	Amount	Date of extension
18794	Approved	Department of Transportation and Public Works (049-DTOP)	443-0490000-779-2016	Full	\$ 1,717	June 30, 2021

This will be the last account extension awarded to DTOP for the operations of the Acervo Office.

6. 2021-19220 Government Board of the 911 Service (121-e911) - Requests a Prior Year Fund Release to cover two months of pending lease debt regarding the use of facilities for the Government Board of the 3-1-1 service.

Special Revenue Fund (SRF)				Transfers 000's		
Request	Decision	Agency	Account	Cash Release	Amount	Date of extension
19220	Approved	Government Board of the 911 Service (121-e911)	041-925238	Full	\$ 41.6	June 30, 2021

7. 2021-10759 State Historic Preservation Office of Puerto Rico (155) - Requests fund release of fund 218 until March 2021 to be able to pay the tree grate services that were provided in June 2020.

Special Revenue Fund (SRF)				Transfers 000's		
Request	Decision	Agency	Account	Cash Release	Amount	Date of extension
10759	Approved with observations	State Historic Preservation Office of Puerto Rico (155)	FY2021 Emergency Reserve	Full	\$ 63	N/A

The original source of funds for this request is account 218-1550000-081-218 whose remaining balance corresponds to FY18 Emergency Reserve funds. Fund 218 is closed and therefore, the new source of funds will be the FY21 Emergency Reserve.

8. 2021-18306 Municipal Finance Corporation (310-COFIM) - Requests a prior year fund release to liquidate pending FY20 balances between COFIM and certain municipalities.

Special Revenue Fund (SRF)				Transfers 000's		
Request	Decision	Agency	Account	Cash Release	Amount	Date of extension
18306	Approved	Municipal Finance Corporation (310-COFIM)	030020298	Full	\$ 4,133	December 31, 2020

**B. Prior Year GF Releases**

The following tables list the GF previous year unused balance release requests considered in this letter. The following agency requests are resolved herein:

1. 2021- 18821 Puerto Rico National Guard (043-PRNG) - Requests a Fund Release of fund 218 for the payment of two soldiers that were mobilized and injured during the Hurricane María State Mobilization.

General Fund (GF)				Transfers 000's		
Request	Decision	Agency	Account	Cash Release	Amount	Date of extension
18821	Approved with observations	Puerto Rico National Guard (043-PRNG)	FY2021 Emergency Reserve	Full	\$ 31.2	N/A

The original source of funds for this request is account 218-0430000-780-218 whose remaining balance corresponds to FY18 Emergency Reserve funds. Fund 218 is closed and therefore, the new source of funds will be the FY21 Emergency Reserve.

2. 2021-15962 Puerto Rico Department of Justice (038-DOJ) - Requests a Fund Release for the contracts and services of four different providers required to complete the Modernization Technology Project.

General Fund (GF)				Transfers 000's		
Request	Decision	Agency	Account	Cash Release	Amount	Date of extension
15962	Partial approval	Puerto Rico Department of Justice (038-DOJ)	111-0380000-0001-003-2020	Full	\$ 675	June 30,2021
			111-0380000-0001-007-2020	Partial	\$ 262	June 30,2021

3. 2021-18373 Puerto Rico Police Bureau (040-PRPB) – Requests a Fund Release until March 31, 2021 for the FY2020 second semester payments of scholarships to children of deceased sworn officers.

General Fund (GF)				Transfers 000's		
Request	Decision	Agency	Account	Cash Release	Amount	Date of extension
18373	Approved	Puerto Rico Police Bureau (040-PRPB)	111-0450040-1203-004-2020	Full	\$ 21.5	March 31,2021

### C. Budget Reapportionments

After review and pursuant to the Oversight Board’s authority, we approve these reapportionment requests as presented in the tables below. The approved amounts considered do not modify the Commonwealth’s total budgetary spending amount. OMB should communicate to the Department of Treasury the availability of said funds, as well as notify agencies of their granted access to the balances. The transfers should be completed at a cost object level in Appendix A as included.

1. 2021-19077 Puerto Rico Health Insurance Administration (187-ASES) - Requests to reapportion funds to cover expenses related to the maintenance and updates of IT licenses, services, and computer security.

Special Revenue Fund (SRF)			Approved Transfers 000's			
			From		To	
Request	Decision	Agency	OpEX	Payroll	OpEX	Payroll
19077	Approved	Puerto Rico Health Insurance Administration (187-ASES)	\$ (114)		\$ 114	

2. 2021-18431 Puerto Rico Institute of Statistics (268-PRIS) – Requests a reapportionment in the following accounts: Payroll & Related Costs, Purchased Services and Other Expenses to cover operational expenses.

General Fund (GF)			Transfers 000's			
			From		To	
Request	Decision	Agency	OpEX	Payroll	OpEX	Payroll
18431	Partial approval	Puerto Rico Institute of Statistics (268-PRIS)	\$ (70)		\$ 70	

3. 2021-18871 Convention Center of District Authority (303- PRCCDA) - Requests a reapportionment from Other Expenses to Professional Services to cover multiple servicing contracts.

Special Revenue Fund (SRF)			Approved Transfers 000's			
			From		To	
Request	Decision	Agency	OpEX	Payroll	OpEX	Payroll
18871	Approved	Convention Center of District Authority (303- PRCCDA)	\$ (290)		\$ 290	

4. 2021-18539 Correctional Health (220-CH) - Requests a Reapportionment from Payroll to Other Expenses to transfer the amount budgeted for the stipend of uniforms for nurses.

General Fund (GF)			Transfers 000's			
Request	Decision	Agency	From		To	
			OpEX	Payroll	OpEX	Payroll
18539	Approved	Correctional Health (220-CH)		\$ (85)	\$ 85	

5. 2021-17861 Department of Health (071-DOH) - HOPU requests a reappropriation within the Purchased Services concept to amend the contract that provides support in ICD9 and ICD10 diagnostic, procedure coding for admitted cases and for clerical personnel in Medical Records.

General Fund (GF)			Transfers 000's			
Request	Decision	Agency	From		To	
			OpEX	Payroll	OpEX	Payroll
17861	Approved	Department of Health (071-DOH-HOPU)	\$ (24)		\$ 24	

6. 2021-17411 Musical Arts Corporation (191-CAM) – Requests a reappropriation from Non-Governmental Appropriation (Symphony Orchestra) and Other Operational cost concepts to Payroll and Related Costs and Professional Services to cover musicians’ salaries and fees.

General Fund (GF)			Transfers 000's			
Request	Decision	Agency	From		To	
			OpEX	Payroll	OpEX	Payroll
17411	Approved	Musical Arts Corporation (191-CAM)	\$ (772)		\$ 111	\$ 661

7. 2021-17463 Musical Arts Corporation (191-CAM) –Requests a reappropriation into purchased services and media/advertising, with additional reallocations from within object codes with agency shifting its operations to have virtual events with the Symphonic Orchestra as COVID has continued to impact its ability to have live events.

Special Revenue Fund (SRF)			Approved Transfers 000's			
Request	Decision	Agency	From		To	
			OpEX	Payroll	OpEX	Payroll
17463	Approved	Musical Arts Corporation (191-CAM)	\$ (159)	\$ (50)	\$ 159	\$ 50

8. 2021-18408 Redevelopment Authority of Roosevelt Roads (265- ARRR) - Requests to transfer funds from Maintenance and Repairs to Other Purchased Services and reappropriation from Construction/Infrastructure to a new line-item of Study and Design.

General Fund (GF)			Transfers 000's			
			From		To	
Request	Decision	Agency	OpEX	Payroll	OpEX	Payroll
18408	Partial Approval	Redevelopment Authority of Roosevelt Roads (265- ARRR)	\$ (93)		\$ 93	

9. 2021-18834 Office of Management and Budget (016-OMB) - Requests a reappropriation from Purchased Services to Prior Year Debts to cover the costs of various invoices of FY18, FY19 and FY20.

Special Revenue Fund (SRF)			Transfers 000's			
			From		To	
Request	Decision	Agency	OpEX	Payroll	OpEX	Payroll
18834	Approved	Office of Management and Budget (016-OMB)	\$ (13)		\$ 13	

10. 2021-17900 Department of Health (071-DOH) – Requests a reappropriation from Materials and Supplies and Equipment Purchases to Facilities, Purchased Services, Transportation and Professional Services to cover HOPU operational needs.

Special Revenue Fund (SRF)			Approved Transfers 000's			
			From		To	
Request	Decision	Agency	OpEX	Payroll	OpEX	Payroll
17900	Approved	Department of Health (071-DOH)	\$ (3,188)		\$ 3,188	

#### D. Intra-Governmental Transfers

After review and pursuant to the Oversight Board’s authority, we approve these intra-governmental transfers as presented in the tables below. The approved amounts considered do not modify the Commonwealth’s total budgetary spending amount. OMB should communicate to the Department of Treasury the availability of said funds, as well as notify agencies of their granted access to the balances. The transfers should be completed at a cost object level as indicated in Appendix A, attached hereto.

1. 2021-18437 Department of Transportation and Public Works (049-DTOP) - Requests an interagency transfer from Appropriations under the custody of OMB - Unallocated CAPEX for weeding of the areas around the highways throughout Puerto Rico.

General Fund (GF)			Transfers 000's			
Request	Decision	Agency	From		To	
			OpEX	Payroll	OpEX	Payroll
18437	Approved	Appropriations under the custody of the OMB (017)	\$ (6,700)			
		Department of Transportation and Public Works (049-DTOP)			\$ 6,700	

2. 2021-004M2 -Part 2 Legislative Assembly of the Commonwealth (100) - Requests an interagency transfer from Assignments under the custody of the Treasury-Paygo to reimburse FY21 Christmas bonus expenses.

General Fund (GF)			Transfers 000's			
Request	Decision	Agency	From		To	
			OpEX	Payroll	OpEX	Payroll
004M2	Approved	Appropriations under the custody of the OMB (017)	\$ (874)			
		Legislative Assembly of the Commonwealth (100)			\$ 874	

3. 2021-16235 Puerto Rico Department of Treasury (24-DoT) – Requests an Interagency transfer from the Puerto Rico's Office of the Inspector General (OIG) payroll to the DoT for Treasury's operating FY21 payroll budget.

General Fund (GF)			Transfers 000's			
Request	Decision	Agency	From		To	
			OpEX	Payroll	OpEX	Payroll
16235	Approved	Puerto Rico Department of Treasury (24-DoT)				\$ 326
		Office of the Inspector General (272- OIG)		\$ (326)		

### E. SRF Budget Increase

The following table lists the budget increase request considered in this letter. After careful review of the request and of all the supporting documents, FOMB has decided to deny this request

1. 2021-07521 Department of Health (071-DOH) - Environmental Health Program requests the creation of an account and a budget increase for the School Lunch program for FY2021.

Special Revenue Fund (SRF)			Approved Transfers 000's			
Request	Decision	Agency	From		To	
			OpEX	Payroll	OpEX	Payroll
07521	Denied	Department of Health (071-DOH)			\$ 135	



Reason: There was no revenue to recognize for FY2021 at the time of the request submission. DOH has not provided revenue projections considering inspection frequency change due to school closures because of COVID-19. Finally, the agency informed that, from August 2020 to December 2020, no inspections were completed and thus there will be no revenues for that period.

The agencies certify compliance with the fifty percent (50%) election year expenditures and obligations limitation established in Article 8 of Act No. 147-1980 as amended, known as the “Office of Management and Budget Organic Act”, and Section 5 of the General Fund Resolution certified by the FOMB for the Fiscal Year 2021.

Furthermore, OMB should allocate the above-mentioned amounts to the appropriate PRIFAS accounts and communicate to the agency their current budgetary allocations by cost object.

We trust the foregoing answers all included requests and look forward to continuing our work together for the benefit of the people of Puerto Rico.

Sincerely,



Natalie A. Jaresko

CC: Mr. Omar Marrero Díaz  
Mr. Rafael A. Marchago Maldonado  
Mr. Lorenzo Gonzalez Feliciano  
Mr. Eduardo Rivera Juanatey  
Mrs. Suzanne Roig Fuertes  
Mr. Pedro Janer  
Mr. Henry Escalera Rivera  
Mr. Héctor Betancourt  
Mrs. Neysha Carmona  
Mrs. Inés del C. Carrau Martínez  
Mr. Carlos M. Contreras Aponte  
Mr. José J. Reyes Peredo  
Mr. Carlos A. Rubio Cancela  
Mr. Jorge E. Galva Rodríguez  
Mr. Orville M. Disdier Flores  
Mr. Carlos Ruiz Cortés  
Mrs. Noelia García Bardales  
Mr. Ian Carlo Serna  
Hon. Thomas Rivera Schatz  
Hon. Carlos J. Mendez Nuñez  
Mr. Francisco Parés Alicea

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**Reapportionments tables**

Included is the budgetary transfers to be completed by OMB. The agency should notify the governmental agency of the approval of petitions, the completion of budgetary transfers and their available budgetary resources as allocated after the transfers.

**General Fund Transfers:**

<b>2021- 18431 Puerto Rico Institute of Statistics (268-PRIS)</b>					
<b>Cost Code</b>	<b>Cost Object</b>	<b>Certified FY21 Budget (\$000's)</b>	<b>FY21 Budget As Is (\$000's)</b>	<b>FY21 Requested Transfer (\$000's)</b>	<b>Revised FY21 Budget (\$000's)</b>
3	i.Payments for PRIMAS	12	15	10	25
3	ii.Leases	128	154	(10)	144
3	iii.Maintenance & Repairs	28	38	50	88
3	iv.Other purchased services	134	101	10	111
<b>3</b>	<b>Purchased Services</b>	<b>302</b>	<b>308</b>	<b>60</b>	<b>368</b>
<b>7</b>	<b>Other Expenses</b>	<b>236</b>	<b>98</b>	<b>(60)</b>	<b>38</b>

<b>2021-18539 Correctional Health (220-CH)</b>					
<b>Cost Code</b>	<b>Cost Object</b>	<b>Certified FY21 Budget (\$000's)</b>	<b>FY21 Budget As Is (\$000's)</b>	<b>FY21 Requested Transfer (\$000's)</b>	<b>Revised FY21 Budget (\$ 000's)</b>
1	i.Salaries for full-time employees	14,834	14,834	(85)	14,749
1	ii.Overtime	-	-	-	-
1	iii.Christmas bonus	-	-	-	-
1	iv.Healthcare	779	779	-	779
1	v.Other benefits	2,147	2,147	-	2,147
1	vi.Early retirement benefits	530	530	-	530
1	vii.Salaries for Trust employees	-	-	-	-
1	viii.Other payroll	-	-	-	-
<b>1</b>	<b>Payroll and Related Items</b>	<b>18,290</b>	<b>18,290</b>	<b>(85)</b>	<b>18,205</b>
<b>7</b>	<b>Other Expenses</b>	<b>36</b>	<b>36</b>	<b>85</b>	<b>121</b>

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<b>2021-17861 Department of Health (071-DOH-HOPU)</b>					
<b>Cost Code</b>	<b>Cost Object</b>	<b>Certified FY21 Budget (\$000's)</b>	<b>FY21 Budget As Is (\$000's)</b>	<b>FY21 Requested Transfer (\$000's)</b>	<b>Revised FY21 Budget (\$000's)</b>
3	i.Payments for PRIMAS	-	-		-
3	ii.Leases	50	50	(24)	26
3	iii.Maintenance & Repairs	46	46		46
3	iv.Other purchased services	2,395	2,395	24	2,419
<b>3</b>	<b>Purchased Services</b>	<b>2,491</b>	<b>2,491</b>	<b>-</b>	<b>2,491</b>

<b>2021-17411 Musical Arts Corporation (191-CAM)</b>					
<b>Cost Code</b>	<b>Cost Object</b>	<b>Certified FY21 Budget (\$000's)</b>	<b>FY21 Budget As Is (\$000's)</b>	<b>FY21 Requested Transfer (\$000's)</b>	<b>Revised FY21 Budget (\$000's)</b>
1	i.Salaries for full-time employees	2,313	2,313	540	2,853
1	ii.Healthcare	265	265	2	267
1	iii.Other benefits	387	387	117	504
1	iv.Early retirement benefits	86	86	2	88
1	v.Salaries for Trust employees	271	271	-	271
<b>1</b>	<b>Payroll and Related Items</b>	<b>3,322</b>	<b>3,322</b>	<b>661</b>	<b>3,983</b>
2	iv.Other facilities costs	11	11	-	11
<b>2</b>	<b>Facilities and Payments for Public Services</b>	<b>11</b>	<b>11</b>	<b>-</b>	<b>11</b>
3	i.Payments for PRIMAS	-	-	69	69
3	ii.Leases	65	65	1	66
3	iii.Maintenance & Repairs	40	40	(40)	-
3	iv.Other purchased services	30	30	(30)	-
<b>3</b>	<b>Purchased Services</b>	<b>135</b>	<b>135</b>	<b>-</b>	<b>135</b>
<b>5</b>	<b>Transportation and Subsistence Expenses</b>	<b>30</b>	<b>30</b>	<b>(30)</b>	<b>-</b>
6	i.Legal expenses	25	25	(25)	-
6	ii.Other professional service fees	154	154	136	290
<b>6</b>	<b>Professional Services and Consultants</b>	<b>179</b>	<b>179</b>	<b>111</b>	<b>290</b>
<b>7</b>	<b>Other Expenses</b>	<b>263</b>	<b>263</b>	<b>(11)</b>	<b>252</b>
<b>11</b>	<b>Equipment Purchases</b>	<b>5</b>	<b>5</b>	<b>-</b>	<b>5</b>
<b>12</b>	<b>Ads and Media Guidelines</b>	<b>60</b>	<b>60</b>	<b>(50)</b>	<b>10</b>
<b>14</b>	<b>Contributions to Non-Governmental Entities</b>	<b>720</b>	<b>720</b>	<b>(681)</b>	<b>39</b>

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<b>2021-18408 Redevelopment Authority of Roosevelt Roads (265- ARRR)</b>					
<b>Cost Code</b>	<b>Cost Object</b>	<b>Certified FY21 Budget (\$000's)</b>	<b>FY21 Budget As Is (\$000's)</b>	<b>FY21 Requested Transfer (\$000's)</b>	<b>Revised FY21 Budget (\$000's)</b>
3	i.Payments for PRIMAS	-	-	-	-
3	ii.Leases	45	45	-	45
3	iii.Maintenance & Repairs	93	93	(93)	-
3	iv.Other purchased services	263	263	93	356
<b>3</b>	<b>Purchased Services</b>	<b>401</b>	<b>401</b>	<b>-</b>	<b>401</b>

<b>2021-18437 Appropriations under the custody of the OMB</b>					
<b>Cost Code</b>	<b>Cost Object</b>	<b>Certified FY21 Budget (\$000's)</b>	<b>FY21 Budget As Is (\$000's)</b>	<b>FY21 Requested Transfer (\$000's)</b>	<b>Revised FY21 Budget (\$ 000's)</b>
8	i. Unallocated capital expenditures	42,167	6,776	(6,700)	76

<b>2021-18437 Department of Transportation and Public Works (049-DTOP)</b>					
<b>Cost Code</b>	<b>Cost Object</b>	<b>Certified FY21 Budget (\$000's)</b>	<b>FY21 Budget As Is (\$000's)</b>	<b>FY21 Requested Transfer (\$000's)</b>	<b>Revised FY21 Budget (\$000's)</b>
3	i.Payments for PRIMAS	638	638	-	638
3	ii.Leases	-	-	-	-
3	iii.Maintenance & Repairs	-	-	-	-
3	iv.Other purchased services	4	4	6,700	6,704
<b>3</b>	<b>Purchased Services</b>	<b>642</b>	<b>642</b>	<b>6,700</b>	<b>7,342</b>

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<b>2021-004M2 Appropriations under the custody of the Treasury</b>					
<b>Cost Code</b>	<b>Cost Object</b>	<b>Certified FY21 Budget (\$000's)</b>	<b>FY21 Budget As Is (\$000's)</b>	<b>FY21 Requested Transfer (\$000's)</b>	<b>Revised FY21 Budget (\$ 000's)</b>
<b>30</b>	<b>Pension and Related</b>	<b>175,588</b>	<b>138,355</b>	<b>(874)</b>	<b>137,481</b>

<b>2021-004M2 Legislative Assembly of the Commonwealth</b>					
<b>Cost Code</b>	<b>Cost Object</b>	<b>Certified FY21 Budget (\$000's)</b>	<b>FY21 Budget As Is (\$000's)</b>	<b>FY21 Requested Transfer (\$000's)</b>	<b>Revised FY21 Budget (\$000's)</b>
81.	i. Senate	24,901	27,224	315	27,539
81.	ii. House of Representatives	32,519	35,019	339	35,358
81.	iii. To cover the operating expenses of the Community Impact Commission	1,590	1,590	8	1,598
81.	iv. For the Superintendence of the Capitol for the purchase of equipment and operation for the safety of the Capitol District	8,908	8,908	129	9,037
81.	x. For operating expenses and information system of the Office of Legislative Services	6,607	6,607	80	6,687
81.	xii. For operating expenses of the Joint Commission on Special Reports of the Comptroller	81	258	3	261

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<b>2021-16235 Office of the Inspector General (272-OIG)</b>					
<b>Cost Code</b>	<b>Cost Object</b>	<b>Certified FY21 Budget (\$000's)</b>	<b>FY21 Budget As Is (\$000's)</b>	<b>FY21 Requested Transfer (\$000's)</b>	<b>Revised FY21 Budget (\$ 000's)</b>
1	i.Salaries for full-time employees	3,599	3,599	(321)	3,278
1	ii.Overtime	-	-		-
1	iii.Christmas bonus	-	-		-
1	iv.Healthcare	128	128		128
1	v.Other benefits	152	152		152
1	vi.Early retirement benefits	440	440		440
1	vii.Salaries for Trust employees	196	196		196
1	viii.Other payroll	54	54	(5)	49
<b>1</b>	<b>Payroll and Related Items</b>	<b>4,569</b>	<b>4,569</b>	<b>(326)</b>	<b>4,243</b>

<b>2021-16235 Puerto Rico Department of Treasury (24-DoT)</b>					
<b>Cost Code</b>	<b>Cost Object</b>	<b>Certified FY21 Budget (\$000's)</b>	<b>FY21 Budget As Is (\$000's)</b>	<b>FY21 Requested Transfer (\$000's)</b>	<b>Revised FY21 Budget (\$000's)</b>
1	i.Salaries for full-time employees	41,550	41,550	321	41,871
1	ii.Overtime	-	-		-
1	iii.Christmas bonus	-	-		-
1	iv.Healthcare	2,501	2,501		2,501
1	v.Other benefits	5,766	5,766	5	5,771
1	vi.Early retirement benefits	6,776	6,776		6,776
1	vii.Salaries for Trust employees	2,723	2,723		2,723
1	viii.Other payroll	-	-		-
<b>1</b>	<b>Payroll and Related Items</b>	<b>59,316</b>	<b>59,316</b>	<b>326</b>	<b>59,642</b>

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**Special Revenue Fund Transfers:**

<b>2021-19077 Puerto Rico Health Insurance Administration (187-ASES)</b>					
<b>Cost Code</b>	<b>Cost Object</b>	<b>Certified FY21 Budget (\$000's)</b>	<b>FY21 Budget As Is (\$000's)</b>	<b>FY21 Requested Transfer (\$000's)</b>	<b>Revised FY21 Budget (\$000's)</b>
7	Other Expenses	2,796	2,796	(114)	2,682
11	Equipment Purchases	-	-	114	114

<b>2021-18871 Convention Center of District Authority (303- PRCCDA)</b>					
<b>Cost Code</b>	<b>Cost Object</b>	<b>Certified FY21 Budget (\$000's)</b>	<b>FY21 Budget As Is (\$000's)</b>	<b>FY21 Requested Transfer (\$000's)</b>	<b>Revised FY21 Budget (\$000's)</b>
6	i. Legal expenses	295	295	(60)	235
6	ii. Finance/accounting	85	85	-	85
6	iii. Information Technology (IT)	-	-	-	-
6	iv. Labor and human resources	-	-	-	-
6	v. Engineering and architecture	-	-	-	-
6	vi. Medical	-	-	-	-
6	vii. Training and education professional	-	-	-	-
6	viii. Restructuring fees	-	-	-	-
6	ix. Title III	-	-	-	-
6	x. Other professional service fees	-	-	290	290
6	<b>Professional Services and Consultants</b>	<b>380</b>	<b>380</b>	<b>230</b>	<b>610</b>
7	<b>Other Expenses</b>	<b>244</b>	<b>244</b>	<b>(230)</b>	<b>14</b>

**APPENDIX A**

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<b>2021-17463 Musical Arts Corporation (191-CAM)</b>					
<b>Cost Code</b>	<b>Cost Object</b>	<b>Certified FY21 Budget (\$000's)</b>	<b>FY21 Budget As Is (\$000's)</b>	<b>FY21 Requested Transfer (\$000's)</b>	<b>Revised FY21 Budget (\$000's)</b>
1	i.Salaries for full-time employees	131	131	50	181
1	ii.Healthcare	11	11	(1)	10
1	iii.Other benefits	91	91	(49)	42
<b>1</b>	<b>Payroll and Related Items</b>	<b>233</b>	<b>233</b>	<b>-</b>	<b>233</b>
<b>2</b>	<b>Facilities and Payments for Public Services</b>	<b>6</b>	<b>6</b>	<b>(5)</b>	<b>1</b>
3	i.Leases	79	79	(45)	34
3	ii.Other purchased services	95	95	53	148
<b>3</b>	<b>Purchased Services</b>	<b>174</b>	<b>174</b>	<b>8</b>	<b>182</b>
<b>4</b>	<b>Donations, Subsidies and Distributions</b>	<b>2</b>	<b>2</b>	<b>(1)</b>	<b>1</b>
<b>5</b>	<b>Transportation and Subsistence Expenses</b>	<b>25</b>	<b>25</b>	<b>(20)</b>	<b>5</b>
6	i.Legal expenses	142	142	(88)	54
6	ii.Other professional service fees	315	315	88	403
<b>6</b>	<b>Professional Services and Consultants</b>	<b>457</b>	<b>457</b>	<b>-</b>	<b>457</b>
<b>7</b>	<b>Other Expenses</b>	<b>30</b>	<b>30</b>		<b>30</b>
<b>10</b>	<b>Materials &amp; Supplies</b>	<b>5</b>	<b>5</b>		<b>5</b>
<b>11</b>	<b>Equipment Purchases</b>	<b>21</b>	<b>21</b>	<b>-</b>	<b>21</b>
<b>12</b>	<b>Ads and Media Guidelines</b>	<b>33</b>	<b>33</b>	<b>18</b>	<b>51</b>

<b>2021-18834 Office of Management and Budget (016-OMB)</b>					
<b>Cost Code</b>	<b>Cost Object</b>	<b>Certified FY21 Budget (\$000's)</b>	<b>FY21 Budget As Is (\$000's)</b>	<b>FY21 Requested Transfer (\$000's)</b>	<b>Revised FY21 Budget (\$000's)</b>
3	i.Payments for PRIMAS	-	-	-	-
3	ii.Leases	-	-	-	-
3	iii.Maintenance & Repairs	-	-	-	-
3	iv.Other purchased services	259	259	(13)	246
<b>3</b>	<b>Purchased Services</b>	<b>259</b>	<b>259</b>	<b>(13)</b>	<b>246</b>
<b>89</b>	<b>Prior Year Debts</b>	<b>-</b>	<b>-</b>	<b>13</b>	<b>13</b>



**APPENDIX A**

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<b>2021-17900 Department of Health (071-DOH)</b>					
<b>Code</b>	<b>Cost Concept</b>	<b>FY21 Certified Budget (\$000's)</b>	<b>FY21 Budget As Is (\$000's)</b>	<b>FY21 Requested Transfer (\$000's)</b>	<b>FY21 Revised Budget (\$ 000's)</b>
2.i.	Payments to PREPA	-	-	-	-
2.ii.	Payments to PRASA	-	-	-	-
2.iii.	Payments to PBA	-	-	-	-
2.iv.	Other facilities costs	11	11	14	25
2.v.	Utility reserve	-	-	-	-
<b>2</b>	<b>Facilities and utility payments</b>	<b>11</b>	<b>11</b>	<b>14</b>	<b>25</b>
3.i.	Payments for PRIMAS	-	-	-	-
3.ii.	Leases (excluding PBA)	384	384	44	428
3.iii.	Maintenance & Repairs	1,744	1,744		1,744
3.iv.	Other purchased services	5,016	5,016	3,057	8,073
<b>3</b>	<b>Purchased Services</b>	<b>7,144</b>	<b>7,144</b>	<b>3,101</b>	<b>10,245</b>
<b>5</b>	<b>Transportation</b>	<b>12</b>	<b>12</b>	<b>4</b>	<b>16</b>
6.i.	Legal professional services	-	-	-	-
6.ii.	Finance and accounting professional services	31	31	-	31
6.iii.	Information technology (IT) professional services	34	34	1	35
6.iv.	Labor and human resources professional services	-	-	-	-
6.v.	Engineering and architecture professional services	-	-	-	-
6.vi.	Medical professional services	2,469	2,469	-	2,469
6.vii.	Training and education professional services	-	-	-	-
6.viii.	Restructuring Fees	-	-	-	-
6.ix.	Title III professional fees	-	-	-	-
6.x.	Other professional services	-	-	68	68
<b>6</b>	<b>Professional Services</b>	<b>2,534</b>	<b>2,534</b>	<b>69</b>	<b>2,603</b>
<b>10</b>	<b>Materials and supplies</b>	<b>6,760</b>	<b>6,760</b>	<b>(3,000)</b>	<b>3,760</b>
<b>11</b>	<b>Equipment Purchases</b>	<b>188</b>	<b>188</b>	<b>(188)</b>	<b>-</b>