Exhibit A
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Commonwealth of Puerto Rico
COST ALLOCATION SUMMARY
WITH ROLL FORWARD FOR 2008

					OFFICE OF MANAGEMENT AND BUDGET			DEPARTMENT OF THE TREASURY							CENTRAL LABOR ADVISORY AND HUMAN RESOURCES ADMINISTRATION			DEPARTMENT OF JUSTICE			PLANING BOARD	MUNICIPAL AFFAIRS COMMISSIONER OFFICE			
Line No.	AGENCIES & MUNICIPALITIES	Commonwealth Owned Vehicles	Commonwealth Owned Building	Office Of The Controller	Budget Area	Operational Audit Area	Organizational Governmental Management	Bureau of Accounts	Bureau of Audits	Bureau of Information Systems	Bureau of Fiscal Systems	Public Insurance Area	Treasury Area	PRIFAS	Division of Specialized Services and Technical Advisors	Division of External Audit	Public Service Human Resources Appeals Commision	Division of General Litigation	Division of Opinions	Division of Land Cases	Office of Federal Affairs	Advice Regulation & Fiscal Intervention Division	Information System Division	TOTALS	Line No.
1	Agriculture, Department of			$862,950	$86,207	$0	($3,546)	$15,670	$7,404	$36,913	($3,589)	($15,274)	$13,266	($1,654)	($50,739)	$9,997	$7,760	$8,196	$23,401	0	$8,991			1,005,953	1
2	Agricultural Services and Development Administration			0	0	0	0	0	0	0	0	4,400	0	0	2,414	2,499	(1,026)	(920)	0	0	0			7,368	2
3	Agricultural Experimental Station			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			0	3
4	Agricultural Extension Service			(44,462)	0	0	0	0	0	0	0	0	0	0	0	0	0	778	0	(89,834)	0			(133,518)	4
5	Aqueduct and Sewers Authority			856,517	23,144	0	0	0	0	(90)	0	0	(8,627)	0	0	0	0	167,384	10,270	0	0			1,048,598	5
6	Automobile Accidents Compensation Adm.			0	0	0	0	(683)	(3,525)	(1,303)	5,325	1,095	0	0	1,207	1,250	0	(1,291)	21,070	0	0			23,145	6
7	Public Service Human Resources Appeals Commision			0	0	0	0	0	0	0	0	0	0	0	0	0	0	11,208	0	0	0			11,208	7
8	Board on Environmental Quality			0	161,074	0	6,814	4,095	(4,545)	12,803	(78,421)	152	36,219	(276)	(127,185)	11,247	5,387	9,917	4,270	0	(6,229)			35,322	8
9	Commonwealth Human Resources Office	$4,410		(29,162)	0	0	0	24,287	(4,144)	48,089	21,269	66	6,918	0	(9,886)	(43,170)	962	0	20,470	0	0			40,111	9
10	Civil Defense, State Agency			0	29,953	0	0	(820)	129,778	25,885	0	379	1,332	2,690	(23,419)	0	3,655	4,667	0	0	3,252			177,352	10
11	Commercial Development Administration			(232,643)	0	0	0	0	0	0	(17,667)	(191)	0	0	(25,884)	0	2,373	0	0	0	0			(274,013)	11
12	Communities Rehabilitation Adm.			0	(15,492)	0	(1,688)	7,535	(2,431)	13,488	0	0	412	0	(69,025)	0	0	0	0	0	0			(67,202)	12
13	Consumers Affairs, Department of			(188,869)	86,594	0	(1,688)	7,111	(4,619)	15,018	14,834	45	8,626	0	13,000	27,493	5,387	5,196	0	(5,645)	0			(17,517)	13
14	Correction Administration			2,003,229	15,430	0	(2,997)	46,921	(18,476)	134,369	12,730	19,305	81,706	708	(184,138)	23,744	135,759	306,508	(530)	0	1,626			2,576,893	14
15	Disabled People Ombudsman's Office			(197,134)	44,050	0	0	13,219	66,895	40,107	1,016	93	1,402	7,845	0	0	2,693	0	(530)	0	(1,650)			(21,995)	15
16	Economic Development Adminstration			(333,200)	152,063	0	0	0	0	0	984	0	0	0	13,279	13,746	0	(2,476)	8,700	0	0			(146,902)	16
17	Education, Department of			3,874,962	101,292	0	41,018	174,955	53,122	713,562	13,503	48,045	104,081	200,440	1,182	2,499	111,519	(78,312)	0	0	63			5,361,931	17
18	Elderly Affairs Office of			(433,527)	541	0	(11,945)	10,257	67,502	30,237	0	66	1,586	(4,687)	(21,284)	16,246	3,719	0	19,801	0	(24)			(321,511)	18
19	Energy Affairs Administration			0	(52,184)	0	0	0	0	0	2,282	0	0	0	41,046	42,489	0	(9,638)	0	0	0			23,995	19
20	Family & Children Administration			(480,132)	(76,098)	0	(17,968)	48,952	465,831	206,182	0	0	17,072	18,894	41,020	43,739	(12,441)	(3,625)	0	0	0			251,426	20
21	Family, Department of			0	24,983	0	(26,279)	20,303	40,370	53,781	167,103	2,074	(12,423)	58,983	(232,960)	0	69,579	70,137	3,300	0	5,723			244,675	21
22	Family Social Economic Develop. Adm.			0	22,814	0	0	50,769	85,396	131,959	5,705	0	74,658	205,088	(8,131)	36,240	(64)	0	0	0	0			604,435	22
23	Firefighters Corps			0	0	0	0	27,218	34,864	69,744	13,434	1,719	25,300	0	(212,487)	23,744	22,573	3,391	0	0	0			9,498	23
24	Forensic Sciences Institute			0	21,733	0	(2,389)	0	0	0	16,735	491	0	0	(23,445)	1,250	5,066	847	0	0	0			20,288	24
25	General Services Administration			1,315,666	0	0	0	977	(4,497)	2,920	(1,617)	66,255	16,798	0	(25,884)	0	6,028	16,404	0	0	0			1,393,048	25
26	General Education Council			0	0	0	0	3,648	(243)	6,942	0	177	0	0	0	0	0	0	(530)	4,107	0			14,100	26
27	Health, Department of			1,936,464	135,904	0	40,905	38,220	1,246,781	370,277	33,196	12,075	149,616	130,545	55,355	66,233	42,838	(285,421)	25,040	0	18,967			4,016,994	27
28	Health Facilities and Services Adm.			(736,881)	0	0	0	0	0	0	0	(1,133)	0	0	0	0	(2,052)	(514)	0	0	0			(740,580)	28
29	Higher Education Council			0	34,575	0	0	0	0	0	0	538	0	0	27,132	59,984	0	0	0	0	0			122,230	29
30	Highways & Transportation Authority			542,102	(29,674)	0	3,685	(1,012)	(5,227)	(1,932)	0	34,781	0	0	(32,149)	4,999	2,373	203,143	0	126,085	4,894			852,068	30
31	Historical Preservation State Office			893,326	7,780	0	(2,166)	(276)	203,118	51,925	7,987	98	8,023	3,723	45,722	54,986	1,347	0	0	0	0			1,275,593	31
32	Housing, Department of			0	103,751	0	(15,694)	17,435	28,992	43,563	9,398	42,784	(646)	(551)	(38,489)	13,539	11,222	41,840	12,370	34,137	(781)			302,869	32
33	Institute of Puerto Rican Culture			(15,854)	33,172	0	(7,740)	1,400	(2,310)	4,614	0	3,273	1,849	0	44,439	57,485	321	1,360	0	0	2,471			124,481	33
34	Justice Department of	107,985		1,380,716	131,447	0	(24,764)	58,871	397,714	205,264	93,627	709	21,365	3,132	14,286	30,622	49,145	450,052	204,755	0	2,471			3,127,398	34
35	Juvenile Institutions Adm.			1,222,003	(7,587)	0	(17,870)	15,996	(6,442)	40,331	(43,125)	1,218	17,562	4,671	(83,918)	4,999	53,740	(5,166)	0	0	0			1,196,412	35
36	Labor and Human Resources, Dept. of			2,624,163	134,520	0	(10,066)	11,175	265,184	85,053	(29,963)	2,605	246,656	(10,313)	(340)	77,480	33,667	10,001	36,901	0	3,252			3,479,975	36
37	Management and Budget, Office of	20,423	29,385	378,324	0	0	0	17,631	(7,536)	35,765	58,247	398	(949)	(1,429)	(4,154)	22,494	15,904	4,154	0	0	0			568,656	37
38	Mental Health & Drug Addiction Services Adm.			(132,775)	(23,295)	0	0	63,160	101,309	160,613	58,193	1,750	21,127	33,923	19,316	19,995	15,647	7,990	13,200	0	821			360,973	38
39	Metropolitan Bus Authority			491,109	131,641	0	0	0	0	(45)	0	23,459	0	0	14,487	14,996	0	18,474	0	0	(805)			693,315	39
40	Minors Support Administration			(2,832)	112,854	0	(22,047)	16,678	78,151	51,652	0	0	19,493	50,156	(56,826)	6,248	3,335	(2,476)	(530)	0	0			253,856	40
41	Municipal Affairs Commissioner's Office	3,166		0	26,787	0	572	4,413	3,285	9,681	20,234	32	6,512	20,126	9,432	16,662	1,123	2,663	0	0	903			125,592	41
42	Musical Arts Corporation			711,010	0	0	0	0	0	0	(696)	221	0	0	(6,341)	8,748	0	0	0	0	0			712,942	42
43	National Guard of PR			0	26,879	0	(4,300)	20,640	621,937	182,425	5,325	3,336	29,467	78,523	(231,778)	2,499	5,387	11,101	0	0	0			751,441	43
44	National Parks Trust			770,444	28,567	0	0	0	0	0	0	(6,186)	0	0	3,089	29,992	0	(4,863)	0	0	845			821,889	44
45	Natural Resources, Administration			(223,552)	144,749	0	0	4,322	(9,481)	8,470	(3,143)	5,929	4,829	0	39,331	66,233	(87,215)	(14,821)	3,300	83,801	3,528			26,280	45
46	Occupational & Human Develp. Council			0	25,365	0	0	0	0	0	0	193	0	0	6,036	6,248	2,373	0	3,300	0	0			43,515	46
47	Planning Board	5,564		(276,158)	41,477	0	(14,526)	30,225	53,843	71,187	18,334	292	34,411	0	21,583	34,771	4,022	9,133	0	4,399	845			39,401	47
48	Plastic Arts School			0	37,879	0	(7,392)	(19,690)	611,406	117,165	3,803	867	19,138	0	(82,685)	4,999	2,373	(1,238)	0	0	0			686,625	48
49	Police of Puerto Rico			325,534	(123,259)	0	41,410	102,792	(29,014)	198,345	123,773	21,393	32,781	62,063	68,533	84,978	261,131	385,455	17,079	0	0			1,572,993	49
50	Ports Authority			(1,082,829)	82,819	0	0	0	0	0	0	64,498	0	0	(26,608)	1,250	0	15,642	(530)	0	(4,863)			(953,621)	50
51	Public Broadcasting Corporation			648,067	15,311	0	0	1,232	0	1,964	0	2,114	0	0	22,912	24,993	0	1,556	0	0	1,626			719,775	51
52	Public Housing Administration			(11,709)	25,674	0	0	7,959	(243)	17,817	0	0	3,550	0	(11,093)	0	321	(7,225)	0	0	0			25,051	52
53	Public Service Commission			0	(9,169)	0	(28,454)	10,806	63,977	36,019	35,922	73	191,333	2,723	(13,914)	17,496	3,335	3,376	(530)	0	0			312,992	53
54	Recreational Development Company			0	0	0	0	0	0	0	(1,113)	0	0	0	0	0	0	1,556	0	0	0			443	54
55	Recreation and Sports, Dept. of			(44,003)	0	0	0	17,129	(3,768)	41,500	699	2,149	22,704	1,224	(23,470)	2,499	0	(16,486)	0	(2,822)	2,471			(174)	55
56	Right to Work Administration			0	19,200	0	0	0	0	(90)	5,325	64	0	0	14,309	23,536	53,163	(2,529)	0	0	(781)			112,195	56
57	Solid Waste Authority			2,277,814	0	0	0	428	(972)	847	6,086	6,032	0	0	(60,904)	24,993	1,347	1,556	0	0	0			2,257,228	57
58	Traffic Safety Commission			237,859	25,870	0	0	0	0	0	0	56	0	0	(637,249)	0	1,347	0	0	0	0			(372,118)	58
59	Training & Work Enterprises Corp.			0	7,692	0	0	0	0	0	(6,399)	154	0	0	20,523	21,244	0	(5,323)	0	0	0			37,891	59
60	Transp. and Public Works, Dept. of			860,816	0	0	0	45,979	95,146	126,561	37,393	3,411	22,820	966	144,537	166,206	31,038	(261,707)	10,570	0	0			1,283,736	60
61	Treasury, Department of the	170,552	151,397	310,940	0	0	0	(480,534)	(2,580,208)	174,965	0	2,826	(10,112)	0	(82,771)	69,982	38,028	230,810	56,819	0	0			(1,947,305)	61
62	University of Puerto Rico			248,538	43,259	0	0	0	0	0	61,616	34,463	0	0	3,596	4,999	0	61,008	3,300	0	31,170			491,950	62
63	Veterans Ombudsman's Office			(11,479)	0	0	0	(20,446)	(49,966)	(23,117)	0	228	4,234	8,378	(17,358)	4,999	(2,052)	1,556	0	0	0			(105,023)	63
64	Vocational Rehabilitation Adm.			(403,806)	85,484	0	(4,555)	13,740	66,408	45,580	(7,651)	1,900	16,911	78,805	(18,819)	16,246	21,291	(4,863)	0	(1,924)	3,228			(92,025)	64
65	Volunteer's Services Corp of PR			0	145,568	0	(5,988)	47,670	1,046	94,873	0	(2,650)	1,625	41,973	(20,954)	0	0	(2,847)	0	0	0			300,315	65
66	Women's Affairs Commission			(4,209)	3,931	0	(2,771)	36,197	14,818	74,035	(2,504)	(39)	5,450	9,173	(13,518)	58,735	0	(1,698)	0	0	3,228			180,828	66
67	Youth Affairs, Office of			0	86,318	0	0	7,770	17,493	24,901	(2,643)	(96)	(709)	(2,601)	21,705	23,744	1,347	(920)	6,300	0	0			182,609	67
68	Municipality of Aguadilla			642,512	(3,395)	0	0				0	7,294			37,424	33,343	2,693	7,001	10,270	13,281	884	$20,393	$15,157	786,858	68
69	Municipality of Arecibo			1,075,602	(2,759)	0	0				0	4,695			14,487	(779)	13,146	9,917	24,396	20,983	0	30,192	22,440	1,212,321	69
70	Municipality of Bayamon			959,458	(2,971)	0	0				0	20,745			6,036	436	6,733	41,546	(24,180)	79,368	3,228	36,563	27,175	1,154,139	70
71	Municipality of Caguas			(522,452)	(3,289)	0	0				16,735	14,179			51,911	41,896	5,964	87,902	(53)	166,756	3,331	30,792	22,886	(83,441)	71
72	Municipality of Canovanas			(176,242)	(3,502)	0	0				0	3,041			49,496	665	1,667	10,113	3,070	19,184	845	13,957	10,374	(67,332)	72
73	Municipality of Carolina			(676,348)	(3,502)	0	0				0	11,363			12,072	665	15,134	117,779	(1,561)	223,989	6,544	32,248	23,968	(237,649)	73
74	Municipality of Cayey			0	(3,395)	0	0				10,650	5,546			2,414	(4,143)	3,719	29,878	(113)	57,233	1,602	15,798	11,742	130,932	74
75	Municipality of Cidra			353,465	(2,971)	0	0				0	2,624			19,316	(94,211)	4,746	3,112	(3,183)	5,903	845	13,127	9,756	312,527	75
76	Municipality of Fajardo			536,903	(3,714)	0	0				0	2,794			7,243	(94,211)	5,066	31,116	(9,548)	59,029	5,723	14,672	10,905	565,979	76
77	Municipality of Guaynabo			(157,952)	(4,244)	0	0				5,705	9,735			6,036	(7,866)	11,415	18,209	(11,157)	35,097	845	22,629	16,819	(54,730)	77
78	Municipality of Humacao			612,971	(3,714)	0	0				5,325	8,128			65,190	(58,097)	1,667	14,320	1,478	27,718	39	20,788	15,451	711,266	78
79	Municipality of Juana Diaz			(171,880)	(3,395)	0	0				0	3,159			4,829	90,236	1,988	2,916	(2,122)	7,701	(24)	17,870	13,282	(35,440)	79
80	Municipality of Manati			(2,143)	(3,289)	0	0				0	3,257			160,561	90,236	(2,758)	28,322	4,918	54,281	1,626	17,336	12,885	365,232	80
81	Municipality of Mayaguez			(7,117)	(4,138)	0	0				0	8,072			27,766	(27,301)	8,080	14,780	4,709	28,039	(3,173)	27,504	20,442	97,663	81
82	Municipality of Ponce			4,769,322	(5,199)	0	0				0	17,239			24,144	17,521	13,146	95,891	(10,049)	184,595	1,602	48,573	36,102	5,192,889	82
83	Municipality of Rio Grande			724,596	(3,820)	0	0				0	1,419			0	(40,476)	4,040	3,429	3,117	7,058	821	15,050	11,186	726,422	83
84	Municipality of San Juan			520,581	(4,987)	0	0				0	47,012			18,108	12,103	74,261	140,338	(21,880)	266,785	18,771	104,587	77,733	1,253,412	84
85	Municipality of Toa Alta			683,688	(3,820)	0	0				0	2,287			16,901	10,438	4,040	10,113	(4,774)	19,184	1,626	17,303	12,860	769,846	85
86	Municipality of Toa Baja			(474,163)	(3,820)	0	0				4,564	4,232			3,622	(39,840)	21,675	15,558	1,043	29,514	4,854	21,470	15,958	(393,332)	86
87	Municipality of Trujillo Alto			319,651	(4,032)	0	0				0	3,851			2,414	(25,315)	3,719	11,668	11,426	22,136	0	18,125	13,471	377,116	87
88	Municipality of Vega Baja			543,708	(4,032)	0	0				0	3,778			57,947	31,963	6,092	15,098	(2,652)	29,194	4,073	21,199	15,756	722,122	88
89	Others			15,978,791	3,144,511	40,812	273,470	118,536	2,361,695	1,720,840	504,311	545,212	1,027,934	313,083	1,891,466	856,297	188,922	7,917,714	290,527	(363,711)	34,778	728,432	541,402	38,115,023	89
	TOTALS	$312,101	$180,781	$45,420,291	$5,198,114	$40,812	$171,039	$642,862	$4,445,817	$5,511,653	$1,202,835	$1,122,376	$2,265,297	$1,316,325	$708,051	$2,156,685	1,329,932	9,979,420	764,718	1,145,623	174,079	$1,288,610	$957,752	$88,335,174	