

I. Figures on the extent to which the big sugar estates have been broken up and the improvement resulting. Just how this contributed to the aims of increased production, steadier employment and higher wages.

By 1940 out of 1,885,874 cuerdas  $\frac{1}{2}$  (total land area in farms in Puerto Rico, according to the 1940 U.S. Census of Agriculture, which represents 83.6 per cent of the total land area of the Island-- 2,255,684 cuerdas) about 400,000 cuerdas were controlled by the sugar central corporations, of which 46 per cent, or 185,000 cuerdas were controlled by the big four sugar estates (Russell & Co.; Luce and Co.; Fajardo Sugar Growers, and Eastern Sugar Associates) all in hands of absentee land owners.

280,000 cuerdas owned by sugar central corporations;

120,000 cuerdas leased by sugar central corporations;

400,000 cuerdas controlled by sugar central corporations by 1940.

Since the organization of the P.R. Land Authority, according to Act 26 of 1941, 74,465 cuerdas of land have been acquired by the Government of Puerto Rico from sugar corporations, violators of the Organic Act that forbids them to own land in excess of 500 cuerdas.

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1/ Cuerdas: Land measure equivalent to 0.9712 of an acre.

Table No. 1

Land Acquired from Sugar Corporations

Corporation	Area in Cuerdas
Carmen Centrale	12,210
Rubert Hnos. (San Vicente Central)	12,556
Central Cambalache, Inc.	9,989
Cia. Georgetti S. en C., Sucn. Georgetti & Plazuela Sugar Co.	7,479
Cia Azucarera del Toa	5,658
Fajardo Sugar Growers	<u>26,573</u>
Total	74,465

Big sugar estates purchased by the Government have been subdivided into unit farms, known as proportional benefit farms. These farms are managed by a lessee with ample liberty to operate the farm as a private enterprise except in that what refers to benefit distribution. After deducting all the operation costs, depreciation, taxes and the necessary reserve, the net benefit is distributed between the manager (who receives from 1 to 15 per cent according to a contract) and the laborers in proportion to wages earned.

Wages are paid according to a collective bargain that stipulates the minimum wages for each type of farm work. After benefits are distributed, each laborer has earned the maximum possible wage. This shows how the proportional benefit farms system of the Puerto Rico Land Authority has resulted in higher wages for the farm laborers.

Table No. 2

Proportional Benefit Farms Established  
by the P.R. Land Authority  
and Fiscal Year Established

Project	: Number of : Farms	: Fiscal Year : Established
Cambalache Project	6	1943-44
	<u>1</u>	1945-46
Total	7	
Toa Project	4	1944-45
	<u>2</u>	1945-46
Total	6	
San Vicente Project	5	1945-46
Plazuela Project	4	1946-47
Fajardo Project		
Fajardo Section	9	1947-48
Loiza Section	<u>7</u>	1947-48
Total Fajardo	16	
GRAND TOTAL	38	

Source of Information: P.R. Land Authority.

Records, demonstrating improvements, if any, are available for only three projects--Cambalache, 3 years; Toa, 2 years; San Vicente, 1 year. Plazuela Project just finished its first sugar cane harvest under the Land Authority, but records will not be available until two months later. Fajardo Project started this year under the Land Authority and the first cane harvest will take place in 1948. Lands purchased from Carmen Centrale were distributed between San Vicente and Toa Projects, as well as some San Vicente lands were transferred for administration under Toa Project. This accounts for a very wide difference between what these projects consisted of under private management and now under the P.R. Land Authority, as to total acreage, type of soils, administrative units size, etc., making a comparison as to production nearly impossible. This leaves the Cambalache Project as the only one available for comparison, as to production before and after Land Authority management.

This comparison is showed in Table No. 3, following:

Table No. 3

Comparison of Yields in Hundred Weights of Raw Sugar per Acre at Cambalache under Private and Public Management with the Average Yields for the Island as a Whole.

YEAR	Sugar Production Per Acre in Hundred Weights Average for the Island	Sugar Production Per Acre in Hundred Weights Average for Cam- balache under Private Management	Sugar Production Per Acre in Hundred Weights Average for Cam- balache under PR Land Authority Management
Very good (1939)	79.3	93.71	--
crop (1940)	81.1	65.62	--
years (1941)	79.5	72.90	--
Average	80.0	75.06	
Crop affected by lack of (1944)	52.0	--	59.88
fertilizers and (1945)	67.3	--	84.07
drought (1946)	59.2	--	77.03
Average	59.1	--	74.09

Source of Information: Study by Mr. W. Packard of the Social Science Research Center, University of Puerto Rico. Unpublished.

This table shows that Cambalache's production under private management during the good crop years of 1939, 1940 and 1941 was under the Island's average; while under P.R. Land Authority management and during three poor crop years, on account of lack of fertilizers, due to the war and droughts, was quite higher than the Island's average and very near Cambalache's average under private management during the period 1939-41.

For the crop harvested in 1946, about 21,000 laborers worked in 19 proportional benefit farms, earning a total of \$1,689,880 in wages plus \$228,741 as benefits for a total of \$1,918,621. Five, out of the six farms of Toa Project had no benefits at all, on account of labor trouble, as strikes, etc.

Exhibit No. A shows how profits have been distributed among the laborers, as well as the accrued wages earned by them at the Cambalache Projects for the last three years.

Proportional benefit distribution stimulates laborers to render more service as the benefits are distributed in direct proportion to hours worked and wages earned.

For the first time in history, a cooperative education program is included as an item of the operational cost of sugar cane farming. One per cent of the gross income is dedicated to education. As a result of this program, 12 consumers cooperatives have been established and 14 more are under way of organization.

Besides the acquisition of lands for establishing proportional benefit farms, the Land Authority have acquired two sugar mills-- Cambalache and Plazuela Sugar Centrals--to serve as "yard sticks" for the Government, as the sugar mills have been declared by law as public service enterprises under the control of the Puerto Rico Public Service Commission. Cambalache Mill has already distributed benefits among the laborers. Plazuela will start distributing benefits this year.

ITEM	YEAR	P R O P O R T I O N A L - B E N E F I T F A R M S							TOTAL
		SAN FRANCISCO	DIEGO RUIZ	CONSEJO	MIRAFLORES	WALLEOTT	PAJUIL	MONTE GRANDE	
<u>NET PROFIT AND PER PROFIT AND LOSS STATEMENT</u>									
	1944	\$ 27,631.78	\$ 5,533.17	\$ 4,792.66	\$ 12,178.56	\$ 10,171.07	\$ 8,924.60	\$	\$ 69,231.84
	1945	28,949.71	15,741.14	12,135.65	20,083.75	11,842.94	8,415.47		97,168.86
	1946	65,071.90	39,838.54	11,344.49	14,117.73	11,635.77	24,102.31	25,397.14	191,512.88
<u>BENEFITS DISTRIBUTION</u>									
<u>PARTICIPATION OF LESSEES AS PER CONTRACT</u>									
	1944	2,915.81	553.32	718.90	1,826.78	1,525.66	1,338.69		8,879.16
	1945	3,073.97	1,574.11	1,820.38	3,012.56	1,776.44	1,263.32		12,519.78
	1946	9,460.78	5,975.78	1,701.67	2,117.66	1,745.37	3,616.10	3,509.57	26,126.93
<u>PARTICIPATION OF LABORERS</u>									
<u>FARM LABORERS</u>									
	1944	23,866.34	—	2,163.26	7,099.56	6,037.79	5,650.87		44,817.82
	1945	18,259.39	14,602.02	9,093.10	13,385.82	7,871.07	6,186.67		69,398.07
	1946	38,845.20	23,369.61	8,401.56	10,019.24	8,371.15	13,468.44	16,310.25	118,785.45
<u>SERVICE UNIT LABORERS</u>									
	1946	497.94	533.51	106.70	569.07	355.67	995.91	497.94	3,556.74
<u>ACCRUED WAGES</u>									
<u>FARM LABORERS</u>									
	1944	72,628.76	73,846.12	25,464.95	20,617.93	19,896.65	19,076.64		231,531.05
	1945	142,785.44	102,101.79	34,738.31	27,522.20	51,611.56	25,927.15		364,998.31
	1946	180,840.90	125,327.04	46,261.21	36,042.07	31,873.42	34,253.01	110,917.89	585,253.68
<u>SERVICE UNIT LABORERS</u>									
	1945								
	1946								17,523.83
<u>NUMBER OF LABORERS</u>									
	1944	2,200	1,600	800	564	543	402		6,109
	1945	2,396	1,865	874	631	468	374		6,702
	1946	2,233	1,992	1,028	624	824	341	1,890	8,838
<u>PERCENTAGE OF WAGES PAID DURING THE CROP YEAR TO BE DISTRIBUTED TO WORKERS AS THEIR PARTICIPATION IN PROFITS</u>									
	1944	.329	.2001	.104	.344	.305	.296		.19
	1945	.127	.103	.261	.486	.246	.238		.19
	1946	.214	.186	.181	.277	.162	.392	.147	.202
<u>AMOUNT RESERVED</u>									
<u>ADJUSTED</u>									
	1944	2,541.48	2,823.00	2,311.13	4,026.33	3,080.05	2,544.83		17,326.82
<u>ADJUSTED</u>									
	1945	7,646.20	1,873.72	1,509.73	3,694.38	2,203.31	974.52		17,901.86

II. Figures comparing the general wage level on the Island in 1940 and 1946. In view of increased living costs at the same time, how much has the real gain amounted to?

Table No. 4

Figures Comparing Wage Levels in Puerto Rico, Years 1940-1945, 1946 With Price Levels for the same Years

Total Income-All Regular Employees				Index of Total Income	
Year	Total Regular Employees <sup>1/</sup>	Total Compensation to Employees <sup>2/</sup> In Thous. \$	Deflated Compensation <sup>3/</sup> (1940 basis) In Thous. \$	In Current Prices <sup>4/</sup> %	In 1940 Prices <sup>4/</sup> %
1940	536,314	123,302	123,302	100	100
1945	577,700	336,668	230,594	273	187
1946	592,548	330,555	206,597	268	167

  

Total and Per Capita Net Income all Regular Employees				Index of Per Capita Net Income		
Year	Total Regular Employees <sup>1/</sup>	Total Compensation to Employees <sup>2/</sup> In Thous. \$	Average Per Capita Net Income <sup>3/</sup> In Dollars	Deflated Per Capita Income <sup>4/</sup> (1940 basis) In \$	In Current Prices <sup>4/</sup> %	In 1940 Basis %
1940	536,314	123,302	230	230	100	100
1945	577,700	336,668	583	399	253	173
1946	592,548	330,555	558	349	242	152

NOTES: On the next page.

NOTES:

1/ Source: Perloff's "Puerto Rico's Economy" (Appendix B- Employment Status of Population, 1940-1946)

Descartes' "Basic Statistics on Puerto Rico" (Table VII-2 Employment by Industries, Unemployment and Labor Force, Puerto Rico, July 1945)

2/ Source: Perloff's "Puerto Rico's Economy" (Appendix A-1 - Net Income of Puerto Rico by minor Industrial Divisions and Distribution Shares 1939-40 to 1946)

3/ Figures obtained by dividing compensation received by the corresponding average price indexes for the years studied. (Price index taken from publication under the title "Consumers' Price Index for Wage Earners' Families in Puerto Rico", prepared by the Division of Labor Statistics of the P.R. Department of Labor)

(1) 1940	-	100%
(2) 1945	-	146%
(3) 1946	-	160%

4/ All other figures based on figures on columns 2 and 3.

III. Data on increased taxes and increased public services.

(See Exhibits B and C attached)

Analyzing the exhibits in question it is clearly seen an increase in the Government revenues, which are justified. For example; Income Tax--We have that in 1940-41 the revenue from this tax to the Insular Government Treasury was \$2,843,433.22, while in the fiscal year 1946-47 was \$21,619,939.68, or an increase of \$18,776,506.46 (or 660 percent over 1941 revenue). This was due, first: to an increase on the normal income tax itself from an average of 5.8 per cent, according to individual net income in 1941 to 7 per cent on all net individual incomes for tax payers resident of the Island; from 10 per cent in 1941 to 29 per cent in 1946 for non-resident aliens and the surtax which varied from 3 per cent up to 40 per cent in 1941 to 5 per cent up to 72 per cent in 1946, according to the net income.

Second, to an increased number of persons paying the tax because of the system established to compell all to pay, somewhat similar to the withholding tax system established in the United States.

Third: to the inflation of the dollar which had to bring a necessary raise in all taxes to encounter the government expenses, as the real value of the dollar lowered to 62.5 cents in 1946-47.

Fourth: In order to cover expenses of new government services which had to be rendered to solve certain problems raised on account of the abnormality of the war period, and to assure working possibilities in the post-war period in accordance with the program of the actual government.

In regard to exhibit C, it shows an increase in the disbursements for governmental activities as compared with those in 1941. This is perfectly justified by an increase of government services and activities for the benefit of the people. Reference is made to the data about "Some Achievements of the Government of Puerto Rico from 1941 to 1946-47" (attached).

EXHIBIT NO. B  
GENERAL FUND REVENUE RECEIPTS

SOURCE	1940-41	1941-42	1942-43	1943-44	1944-45	1945-46	1946-47
CUSTOMS	\$ 840,000.00	\$ 2,085,000.00	\$ 2,450,000.00	\$ 1,900,000.00	\$ 2,150,000.00	\$ 3,439,000.00	\$ 2,875,000.00
U.S. INTERNAL REVENUE	4,477,481.37	3,939,969.26	13,550,072.44	63,884,357.89	37,448,468.00	33,216,617.54	18,231,622.91
BEVERAGE TAXES	2,823,882.68	4,141,495.12	4,289,468.74	5,479,072.20	6,142,914.41	7,748,600.42	7,326,637.05
EXCISE TAXES	8,619,606.19	8,791,515.02	8,380,218.85	12,300,060.40	11,960,090.20	17,023,282.19	21,560,526.63
PROPERTY TAXES	376,698.01	367,331.10	359,321.63	427,582.79	394,332.00	438,364.00	600,055.15
UNIVERSITY EXCESS	305.57	138.32	107.92	62.92			
VICTORY TAX			578,870.30	3,239,305.25	4,347,103.43	7,383.13	88,571.99
INCOME TAX	2,843,433.42	7,635,382.93	11,319,105.95	16,243,028.60	16,337,586.67	18,744,873.78	21,619,939.68
INHERITANCE TAX	222,658.53	84,455.78	113,140.45	185,866.25	242,143.00	694,297.00	397,545.72
MISCELLANEOUS RECEIPTS	458,627.32	533,554.96	443,401.18	489,253.87	543,297.00	570,007.00	3,350,560.53
<b>TOTAL</b>	<b>\$ 20,662,693.09</b>	<b>\$ 37,578,862.49</b>	<b>\$ 41,483,707.46</b>	<b>\$ 104,148,590.17</b>	<b>\$ 79,565,934.71</b>	<b>\$ 82,262,425.06</b>	<b>\$ 76,050,459.66</b>

SOURCE OF INFORMATION: DEPARTMENT OF FINANCE, GOVERNMENT OF PUERTO RICO.

EXHIBIT NO. C

REVENUES AND DISBURSEMENTS - GENERAL FUND AND OTHER FUNDS OF THE INSULAR GOVERNMENT  
(FROM JULY 1ST, 1941 TO JUNE 30, 1947)

SOURCE	TOTAL	1941-42	1942-43	1943-44	1944-45	1945-46	1946-47
<b>CASH BALANCE AT THE BEGINNING OF THE FISCAL YEAR</b>							
GENERAL FUND		\$ 6,447,843.39	\$ 22,357,223.29	\$ 29,074,289.70	\$ 90,443,032.68	\$ 116,988,049.00	\$ 121,734,658.43
OTHER FUNDS - INSULAR GOVERNMENT		11,518,413.06	10,821,303.03	10,903,117.51	8,645,759.40	8,262,169.49	5,055,345.73
<b>TOTAL CASH BALANCE</b>		17,966,256.45	\$ 33,178,526.32	\$ 39,977,407.21	\$ 99,088,792.02	\$ 125,250,218.49	\$ 116,679,312.70
<b>REVENUES</b>							
<b>GENERAL FUND</b>							
U.S. CUSTOMS	\$ 14,899,000.00	2,085,000.00	2,450,000.00	1,900,000.00	2,150,000.00	3,439,000.00	2,875,000.00
U.S. INTERNAL REVENUE TAX	180,270,987.21	13,939,583.26	13,550,072.44	63,884,357.89	37,448,468.54	33,216,617.54	18,231,622.91
BEVERAGE TAX	34,858,636.32	4,141,495.12	4,289,468.74	5,479,072.20	6,142,914.41	7,748,600.42	7,326,637.05
EXCISE TAX	76,296,892.61	8,791,515.02	8,380,218.85	12,300,060.40	11,960,090.20	17,023,282.19	21,560,526.63
VICTORY TAX	11,660,058.04	—	578,870.30	3,239,305.25	4,347,103.43	387,383.13	88,571.99
INCOME TAX	91,612,530.35	7,635,382.93	11,319,105.95	16,243,028.60	16,337,586.67	18,744,873.78	21,619,939.68
FEDERAL GRANTS	2,139,874.64	—	—	—	—	—	—
OTHER RECEIPTS	29,370,262.52	4,906,831.88	4,843,628.94	3,610,919.14	4,636,344.91	3,852,929.10	4,348,161.40
<b>TOTAL GENERAL FUND</b>	\$441,108,241.69	\$41,500,214.21	\$ 45,411,365.22	\$106,656,743.48	\$ 83,022,508.16	\$ 84,412,686.16	\$ 76,050,459.66
<b>OTHER FUNDS - INSULAR GOVERNMENT</b>							
FEDERAL GRANTS	\$ 14,788,290.00	\$ 1,509,724.72	\$ 1,769,189.29	\$ 1,924,318.97	\$ 1,738,282.11	\$ 4,918,461.16	\$ 2,928,313.75
OTHER REVENUES	202,780,142.04	28,089,275.84	25,654,836.13	29,498,956.29	30,248,862.10	35,782,092.12	53,506,119.56
<b>TOTAL OTHER FUNDS - INSULAR GOVERNMENT</b>	\$217,568,432.04	\$29,599,000.56	\$ 27,424,025.42	\$ 31,423,275.26	\$ 31,987,144.21	\$ 40,700,553.28	\$ 56,434,433.31
<b>GRAND TOTAL REVENUES, GENERAL FUND AND OTHER FUNDS-INSULAR GOVERNMENT</b>	\$658,676,673.73	\$71,099,214.77	\$ 72,835,390.64	\$138,080,018.74	\$115,009,652.37	\$125,113,239.44	\$132,484,892.97
<b>DISBURSEMENTS</b>							
<b>GENERAL FUND</b>							
GENERAL ADMINISTRATION	\$ 35,120,071.68	\$ 3,575,334.56	\$ 4,169,688.74	\$ 4,577,573.14	\$ 5,241,290.36	\$ 7,315,476.17	\$ 10,240,708.71
PUBLIC SAFETY AND CORRECTION	18,216,462.77	1,709,647.09	2,249,152.70	2,570,808.99	2,683,912.11	4,023,203.99	4,979,737.89
HIGHWAYS AND PUBLIC WORKS	13,593,864.06	1,332,738.35	2,078,908.46	929,676.31	966,611.47	1,846,858.92	6,439,070.55
AGRICULTURE, COMMERCE AND LABOR	9,564,163.02	1,225,446.70	1,077,199.54	1,215,341.05	1,223,420.40	2,142,997.35	2,679,764.98
SANITATION, HEALTH, HOSPITALS AND WELFARE	30,220,924.11	2,509,252.25	3,014,163.47	2,771,792.32	3,315,352.10	5,929,306.90	12,681,057.07

& DEFICIT

EXHIBIT NO. C (CONTINUED)

SOURCE	TOTAL	1941-42	1942-43	1943-44	1944-45	1945-46	1946-47
<b>GENERAL FUND - DISBURSEMENTS (CONTINUED)</b>							
EDUCATION AND LIBRARIES	\$ 72,963,845.32	\$ 7,121,204.63	\$ 8,448,543.89	\$ 8,388,148.38	\$ 12,559,349.50	\$ 12,468,191.76	\$ 22,978,407.16
RECREATION	1,216,349.68	—	—	156,177.98	216,787.13	355,220.37	488,164.20
MISCELLANEOUS	56,610,032.17	5,428,038.74	12,857,546.48	12,071,875.73	11,196,015.23	52,402.05	15,004,153.94
WAR EMERGENCY PROGRAM	50,585,325.55	—	1,801,802.53	12,322,606.66	16,182,383.41	13,130,876.93	7,147,656.02
PUBLIC DEBT	1,182,812.50	448,000.00	463,300.00	—	—	271,512.50	—
GRANTS, SUBSIDIES AND AWARDS	3,058,040.73	241,171.99	284,000.00	284,000.00	284,000.00	1,904,868.74	—
CONTRIBUTIONS TO PUBLIC SERVICE ENTERPRISES	36,023,531.12	2,000,000.00	2,250,000.00	—	1,608,370.07	30,165,161.05	—
JUDGEMENTS AND CLAIMS	1,040,602.04	—	—	—	—	—	1,040,602.04
<b>TOTAL DISBURSEMENTS - GENERAL FUND</b>	<b>\$ 329,396,024.75</b>	<b>\$ 25,590,834.31</b>	<b>\$ 38,694,298.81</b>	<b>\$ 45,288,000.56</b>	<b>\$ 46,477,491.78</b>	<b>\$ 79,666,076.73</b>	<b>\$89,679,322.56</b>
EXCESS REVENUES (DEFICIT) OVER DISBURSEMENTS	111,712,216.94	15,909,379.90	6,717,066.41	61,368,742.92	26,545,016.38	4,746,609.43	7,628,862.90
<b>OTHER FUNDS - INSULAR GOVERNMENT</b>							
GENERAL ADMINISTRATION	\$ 45,416,935.55	\$ 5,821,617.11	\$ 5,094,020.90	\$ 6,557,588.17	\$ 6,511,147.69	\$ 10,275,777.54	\$ 11,156,784.14
PUBLIC SAFETY AND CORRECTION	21,133,168.09	2,596,666.30	3,265,410.56	3,747,626.37	3,013,977.21	4,416,548.05	4,092,939.60
HIGHWAYS AND PUBLIC WORKS	37,933,421.37	6,860,340.57	6,075,235.57	5,902,369.48	5,265,766.65	6,545,768.07	7,263,940.83
AGRICULTURE, COMMERCE AND LABOR	32,467,453.00	1,950,266.91	2,215,972.37	1,816,751.03	1,411,755.77	6,638,242.17	18,434,464.75
SANITATION, HEALTH, HOSPITALS AND WELFARE	21,536,138.03	2,428,941.09	2,397,638.29	4,178,632.93	6,717,949.78	3,752,708.51	2,060,267.43
EDUCATION AND LIBRARIES	21,906,616.39	2,647,765.61	2,863,049.32	2,825,874.22	3,718,594.55	3,960,666.16	5,890,646.53
RECREATION	1,091,672.71	166,077.77	212,496.79	204,588.87	177,389.35	149,793.04	181,326.89
MISCELLANEOUS	57,851,271.47	5,794,508.06	3,860,672.77	5,540,274.04	5,044,732.24	16,027,946.13	21,583,138.23
WAR EMERGENCY PROGRAM	378,971.28	245,591.24	86,518.43	23,495.05	23,366.56	—	—
PUBLIC DEBT	8,481,261.10	1,784,315.93	1,271,195.94	2,853,433.21	466,054.12	1,788,581.26	287,680.64
GRANTS, SUBSIDIES AND AWARDS	462,037.57	—	—	—	—	462,037.57	—
<b>TOTAL DISBURSEMENTS- OTHER FUNDS</b>	<b>\$ 248,658,946.56</b>	<b>\$ 30,296,110.59</b>	<b>\$ 27,342,210.94</b>	<b>\$ 33,680,633.37</b>	<b>\$ 32,370,734.12</b>	<b>\$ 54,018,068.50</b>	<b>\$ 70,951,189.04</b>
EXCESS REVENUES (DEFICIT) OVER DISBURSEMENTS	31,090,514.52*	697,110.03*	81,814.48	2,257,358.11*	383,589.91*	13,317,515.22*	14,516,755.73*
<b>GRAN TOTAL DISBURSEMENTS FROM GENERAL FUND AND OTHER FUNDS-INSULAR GOVERNMENT</b>	<b>578,054,971.31</b>	<b>55,886,944.90</b>	<b>66,036,509.75</b>	<b>78,968,633.93</b>	<b>88,848,225.90</b>	<b>133,684,145.23</b>	<b>154,630,511.60</b>
EXCESS REVENUES (DEFICIT) OVER DISBURSEMENTS GENERAL FUND AND OTHER FUNDS - INS. GOVERNMENT	80,621,702.42	15,212,269.87	6,798,880.89	59,111,384.81	26,161,426.47	8,570,905.79*	22,145,618.63
<b>CASH BALANCE (END OF FISCAL YEAR) GENERAL FUND AND OTHER FUNDS - INSULAR GOVERNMENT</b>	<b>—</b>	<b>\$ 33,178,526.32</b>	<b>\$39,977,407.21</b>	<b>\$ 99,088,792.02</b>	<b>\$125,250,218.49</b>	<b>\$116,679,312.70</b>	<b>\$ 94,533,694.07</b>

\* DEFICIT  
SOURCE OF INFORMATION: OFFICE OF THE AUDITOR OF PUERTO RICO