



Certified Budget for the Commonwealth of Puerto Rico
General Fund & Special Revenue Funds
Fiscal Year 2024

With Budgetary Reprogramming Requests approved as of date September 30, 2023

Glossary

List of Acronyms and Key Terms

Definition

BRA	- Budgetary Reprogramming Approved
CapEx	- Capital Expenditures
CB	- Certified Budget
CBPAR	- Certified Budget Post Approved Reprogramings
FY	- Fiscal Year
GF	- General Fund
OpEx	- Operational Expenditures
Oversight Board or FOMB	- Financial Oversight and Management Board for Puerto Rico
SRF	- Special Revenue Funds
PayGo	- Puerto Rico pension system that is funded through a pay-as-you-go system, which is a retirement arrangement where the beneficiaries decide how much they want to contribute, either by having the specified amount regularly deducted from their paycheck or by contributing the desired amount in a lump sum.

Context

-Pursuant to General Fund Section 11 and Special Revenue Funds Section 7 of the Fiscal Year 2024 Certified Budget Resolution, the appropriations approved in the Certified Budget may only be reprogrammed with the prior approval of the Financial Oversight and Management Board ("Oversight Board").

-Fiscal Year 2024 General Fund and Special Revenue Funds Budget report - Certified Budget Post Approved Reprogrammings Report seeks to keep track of all Budgetary Reprogramming Requests made by the Government of Puerto Rico and approved by the Oversight Board. This report is part of the Oversight Board's efforts to provide visibility and transparency, by having key financial information available to the public.

Disclaimer

-The Oversight Board approves, from time to time, in writing and in advance, reprogramming requests from the Government with regards to appropriations approved in the Certified Budget. The purpose of reprogramming is to realign funds within an appropriation or fund account to use for different purposes than those contemplated at the time of appropriation (for example, obligating budgetary resources for a program or activity different from the one originally planned). These adjustments may be necessary due to changing or unforeseen circumstances. The Certified Budget Post Approved Reprogrammings presented in this site illustrates the implementation of such reprogrammings as of the date specified on the report. Developments may occur after the specified date of such information that could render the information inaccurate or unreliable.

-The Certified Budget Post Approved Reprogrammings presented in this report illustrates all Budgetary Reprogramming Approved by Oversight Board as of September 30, 2023



The Financial Oversight and Management Board for Puerto Rico

Certified Budget for the Commonwealth of Puerto Rico
Fiscal Year- 2024 Budget: General Fund

<i>\$ in thousands</i>		FY24- Certified Budget					FY24- Budgetary Reprogramming Approved1					FY24- Certified Budget Post Approved Reprogrammings2				
Id	Agency name	Payroll	OpEx	CapEx	PayGo	Total	Payroll	OpEx	CapEx	PayGo	Total	Payroll	OpEx	CapEx	PayGo	Total
Department of Public Safety																
45	Department of Public Safety	861,949	96,241	19,120	216,110	1,193,420	-	7,096	(5,000)	-	2,096	861,949	103,337	14,120	216,110	1,195,516
Total Department of Public Safety		861,949	96,241	19,120	216,110	1,193,420	-	7,096	(5,000)	-	2,096	861,949	103,337	14,120	216,110	1,195,516
Health																
71	Department of Health	97,126	275,473	83,622	99,107	555,328	7	(7)	1,058	-	1,058	97,133	275,466	84,680	99,107	556,386
90	Medical Services Administration of Puerto Rico	10,627	36,256	33,285	21,831	101,999	-	1,527	-	-	1,527	10,627	37,783	33,285	21,831	103,526
95	Mental Health and Drug Addiction Services Administration	24,962	70,749	3,100	38,980	137,791	-	-	-	-	-	24,962	70,749	3,100	38,980	137,791
187	Puerto Rico Health Insurance Administration	4,650	651,171	-	399	656,220	-	-	-	-	-	4,650	651,171	-	399	656,220
188	Cardiovascular Center Corporation of Puerto Rico and the Caribbean	-	-	6,075	-	6,075	-	-	-	-	-	-	-	6,075	-	6,075
288	University of Puerto Rico Comprehensive Cancer Center	9,628	12,233	12,400	-	34,261	7,911	2,342	-	-	10,253	17,539	14,575	12,400	-	44,514
293	Center for Research Education and Medical Services for Diabetes	331	325	287	-	943	-	-	-	-	-	331	325	287	-	943
Total Health		147,324	1,046,207	138,769	160,317	1,492,617	7,918	3,861	1,058	-	12,838	155,242	1,050,068	139,827	160,317	1,505,455
Education																
81	Department of Education	1,065,744	428,185	-	1,124,505	2,618,434	-	-	-	-	-	1,065,744	428,185	-	1,124,505	2,618,434
Total Education		1,065,744	428,185	-	1,124,505	2,618,434	-	-	-	-	-	1,065,744	428,185	-	1,124,505	2,618,434
UPR																
176	University of Puerto Rico (UPR)	-	500,847	-	-	500,847	5,332	-	-	-	5,332	5,332	500,847	-	-	506,179
Total UPR		-	500,847	-	-	500,847	5,332	-	-	-	5,332	5,332	500,847	-	-	506,179
Courts & Legislature																
10	The General Court of Justice	207,431	77,470	7,502	71,873	364,276	18,560	-	-	-	18,560	225,991	77,470	7,502	71,873	382,836
100	Legislative Assembly of the Commonwealth	-	112,217	14,857	8,111	135,185	-	-	-	-	-	-	112,217	14,857	8,111	135,185
Total Courts & Legislature		207,431	189,687	22,359	79,984	499,461	18,560	-	-	-	18,560	225,991	189,687	22,359	79,984	518,021
Families & Children																
122	Secretariat of the Department of the Family	14,039	15,811	1,200	18,301	49,351	-	-	-	-	-	14,039	15,811	1,200	18,301	49,351
123	Family and Children Administration	57,266	132,124	-	15,311	204,701	-	-	-	-	-	57,266	132,124	-	15,311	204,701
124	Child Support Administration (ASUME)	6,860	7,187	-	2,794	16,841	-	-	-	-	-	6,860	7,187	-	2,794	16,841
127	Administration for Socioeconomic Development of the Family	31,071	31,966	3,838	34,590	101,465	-	-	-	-	-	31,071	31,966	3,838	34,590	101,465
241	Administration for Integral Development of Childhood	2,447	2,303	600	3,158	8,508	-	-	-	-	-	2,447	2,303	600	3,158	8,508
Total Families & Children		111,683	189,391	5,638	74,154	380,866	-	-	-	-	-	111,683	189,391	5,638	74,154	380,866
Custody Accounts																
17	Assignments under the custody of the Office of Management and Budget	356,396	434,095	157,843	34,689	983,023	(31,371)	(56,018)	(12,852)	(10,755)	(110,996)	325,025	378,077	144,991	23,934	872,027
25	Assignments under the custody of the Department of the Treasury	18,483	2,758,874	-	30,016	2,807,373	-	232	-	-	232	18,483	2,759,106	-	30,016	2,807,605
Total Custody Accounts		374,879	3,192,969	157,843	64,705	3,790,396	(31,371)	(55,786)	(12,852)	(10,755)	(110,765)	343,508	3,137,183	144,991	53,950	3,679,631
Treasury/Office of the Chief Financial Officer																
16	Office of Management and Budget	10,053	5,285	-	6,314	21,652	-	-	-	-	-	10,053	5,285	-	6,314	21,652
24	Puerto Rico Department of the Treasury	77,214	86,638	8,525	45,891	218,268	-	3,500	-	-	3,500	77,214	90,138	8,525	45,891	221,768
30	Puerto Rico Office of Human Resources Management and Transformation	2,535	1,083	-	4,068	7,686	-	-	-	-	-	2,535	1,083	-	4,068	7,686
31	General Services Administration	7,321	12,780	1,206	5,406	26,713	-	-	-	-	-	7,321	12,780	1,206	5,406	26,713
295	Fiscal Agency & Financial Advisory Authority	9,121	42,872	-	292	52,285	-	-	-	-	-	9,121	42,872	-	292	52,285
Total Treasury/Office of the Chief Financial Officer		106,244	148,658	9,731	61,971	326,604	-	3,500	-	-	3,500	106,244	152,158	9,731	61,971	330,104



The Financial Oversight and Management Board for Puerto Rico

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<i>\$ in thousands</i>		FY24- Certified Budget					FY24- Budgetary Reprogramming Approved1					FY24- Certified Budget Post Approved Reprogrammings2				
Id	Agency name	Payroll	OpEx	CapEx	PayGo	Total	Payroll	OpEx	CapEx	PayGo	Total	Payroll	OpEx	CapEx	PayGo	Total
Executive Office																
15	Office of the Governor	10,502	4,002	-	2,269	16,773	-	55	-	-	55	10,502	4,057	-	2,269	16,828
29	Puerto Rico Federal Affairs Administration	1,362	1,260	-	539	3,161	-	-	-	-	-	1,362	1,260	-	539	3,161
155	State Historic Preservation Office of Puerto Rico	1,074	830	-	271	2,175	-	-	-	-	-	1,074	830	-	271	2,175
161	Puerto Rico Infrastructure Financing Authority	1,999	80	-	151	2,230	-	-	-	-	-	1,999	80	-	151	2,230
162	Public Building Authority (PBA)	31,221	-	-	-	31,221	-	40,000	-	-	40,000	31,221	40,000	-	-	71,221
276	Puerto Rico Public Private Partnership Authority	2,470	48,175	-	63	50,708	-	(3,500)	-	-	(3,500)	2,470	44,675	-	63	47,208
329	Office of Socio-Economic and Community Development	2,025	859	11,500	55	14,439	-	-	-	-	-	2,025	859	11,500	55	14,439
Total Executive Office		50,653	55,206	11,500	3,348	120,707	-	36,555	-	-	36,555	50,653	91,761	11,500	3,348	157,262
Municipalities																
208	Contributions to the Municipalities	-	95,419	-	-	95,419	-	-	-	-	-	-	95,419	-	-	95,419
Total Municipalities		-	95,419	-	-	95,419	-	-	-	-	-	-	95,419	-	-	95,419
Transparency & Control Entities																
8	Office of the Comptroller	32,863	8,609	-	6,676	48,148	-	-	-	-	-	32,863	8,609	-	6,676	48,148
193	Government Ethics Board	8,055	1,560	-	786	10,401	-	-	-	-	-	8,055	1,560	-	786	10,401
Total Transparency & Control Entities		40,918	10,169	-	7,462	58,549	-	-	-	-	-	40,918	10,169	-	7,462	58,549
Public Works																
11	Puerto Rico Traffic Safety Commission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49	Puerto Rico Department of Transportation and Public Works	37,546	11,442	-	19,466	68,454	-	-	-	-	-	37,546	11,442	-	19,466	68,454
168	Puerto Rico Ports Authority	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
285	Puerto Rico Integrated Transit Authority	-	11,579	76,419	13,616	101,614	-	5,500	(5,500)	-	-	-	17,079	70,919	13,616	101,614
Total Public Works		37,546	23,021	76,419	33,082	170,068	-	5,500	(5,500)	-	-	37,546	28,521	70,919	33,082	170,068
Economic Development																
119	Department of Economic Development and Commerce of Puerto Rico	16,172	24,273	9,800	13,883	64,128	-	7,527	-	-	7,527	16,172	31,800	9,800	13,883	71,655
Total Economic Development		16,172	24,273	9,800	13,883	64,128	-	7,527	-	-	7,527	16,172	31,800	9,800	13,883	71,655
State																
23	Puerto Rico Department of State	4,087	8,936	23	2,312	15,358	-	-	-	-	-	4,087	8,936	23	2,312	15,358
Total State		4,087	8,936	23	2,312	15,358	-	-	-	-	-	4,087	8,936	23	2,312	15,358
Labor																
34	Commission of Investigation Processing and Appeals	317	75	-	97	489	-	-	-	-	-	317	75	-	97	489
67	Puerto Rico Department of Labor and Human Resources	6,404	2,506	6,288	41,746	56,944	-	-	4,594	-	4,594	6,404	2,506	10,882	41,746	61,538
68	Puerto Rico Labor Relations Board	668	45	-	313	1,026	-	-	-	-	-	668	45	-	313	1,026
126	Vocational Rehabilitation Administration	2,630	12,512	-	10,465	25,607	-	-	-	-	-	2,630	12,512	-	10,465	25,607
279	Public Service Appeals Commission	2,233	341	-	148	2,722	-	-	-	-	-	2,233	341	-	148	2,722
Total Labor		12,252	15,479	6,288	52,769	86,788	-	-	4,594	-	4,594	12,252	15,479	10,882	52,769	91,382
Corrections																
137	Department of Correction and Rehabilitation	238,001	115,319	8,428	54,372	416,120	-	-	-	-	-	238,001	115,319	8,428	54,372	416,120
220	Correctional Health Services Corporation	13,958	27,941	-	1,971	43,870	-	-	-	-	-	13,958	27,941	-	1,971	43,870
Total Corrections		251,959	143,260	8,428	56,343	459,990	-	-	-	-	-	251,959	143,260	8,428	56,343	459,990
Justice																
38	Puerto Rico Department of Justice	90,522	20,704	-	29,498	140,724	600	(592)	-	-	8	91,122	20,112	-	29,498	140,732
139	Parole Board	2,353	193	-	465	3,011	-	-	-	-	-	2,353	193	-	465	3,011
Total Justice		92,875	20,897	-	29,963	143,735	600	(592)	-	-	8	93,475	20,305	-	29,963	143,743
Agriculture																
55	Puerto Rico Department of Agriculture	8,991	15,853	1,859	12,428	39,131	-	-	-	-	-	8,991	15,853	1,859	12,428	39,131
198	Agricultural Insurance Corporation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
277	Agricultural Enterprises Development Administration (ADEA)	3,558	58,309	-	9,282	71,149	-	-	-	-	-	3,558	58,309	-	9,282	71,149
Total Agriculture		12,549	74,162	1,859	21,710	110,280	-	-	-	-	-	12,549	74,162	1,859	21,710	110,280



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Id	Agency name	Payroll	OpEx	CapEx	PayGo	Total	Payroll	OpEx	CapEx	PayGo	Total	Payroll	OpEx	CapEx	PayGo	Total
Environmental																
50	Puerto Rico Department of Natural and Environmental Resources	42,251	40,715	-	25,789	108,755	-	7,050	-	-	7,050	42,251	47,765	-	25,789	115,805
Total Environmental		42,251	40,715	-	25,789	108,755	-	7,050	-	-	7,050	42,251	47,765	-	25,789	115,805
Housing																
78	Department of Housing	13,582	2,361	3,243	14,171	33,357	-	-	-	-	-	13,582	2,361	3,243	14,171	33,357
106	Public Housing Administration	2,791	-	-	2,731	5,522	-	-	-	-	-	2,791	-	-	2,731	5,522
235	Puerto Rico Housing Finance Corporation	-	7,900	-	-	7,900	-	-	-	-	-	-	7,900	-	-	7,900
Total Housing		16,373	10,261	3,243	16,902	46,779	-	-	-	-	-	16,373	10,261	3,243	16,902	46,779
Culture																
82	Institute of Puerto Rican Culture	6,105	8,456	-	3,482	18,043	-	-	-	-	-	6,105	8,456	-	3,482	18,043
191	Musical Arts Corporation	3,481	1,378	-	411	5,270	-	-	-	-	-	3,481	1,378	-	411	5,270
192	Fine Arts Center Corporation	1,140	2,727	-	490	4,357	-	-	-	-	-	1,140	2,727	-	490	4,357
Total Culture		10,726	12,561	-	4,383	27,670	-	-	-	-	-	10,726	12,561	-	4,383	27,670
Ombudsman																
96	Office of the Women's Advocate	2,065	2,695	-	239	4,999	-	550	-	-	550	2,065	3,245	-	239	5,549
120	Veteran's Advocate Office	703	2,961	-	213	3,877	-	-	-	-	-	703	2,961	-	213	3,877
143	The Office for the Protection and Defense of Persons with Disabilities of Puerto Rico	689	180	167	61	1,097	-	-	-	-	-	689	180	167	61	1,097
152	Elderly and Retired People Advocate Office	950	2,042	-	374	3,366	-	-	-	-	-	950	2,042	-	374	3,366
153	Office for People with Disabilities	1,291	733	1,230	412	3,666	-	-	-	-	-	1,291	733	1,230	412	3,666
231	Office for the Patient's Advocate	1,467	376	-	187	2,030	-	-	-	-	-	1,467	376	-	187	2,030
Total Ombudsman		7,165	8,987	1,397	1,486	19,035	-	550	-	-	550	7,165	9,537	1,397	1,486	19,585
Universities																
109	Puerto Rico School of Plastic Arts	1,630	646	-	440	2,716	-	-	-	-	-	1,630	646	-	440	2,716
215	Puerto Rico Conservatory of Music Corporation	2,977	1,828	-	319	5,124	-	-	-	-	-	2,977	1,828	-	319	5,124
Total Universities		4,607	2,474	-	759	7,840	-	-	-	-	-	4,607	2,474	-	759	7,840
Independent Agencies																
28	State Elections Commission	18,626	21,496	267	4,182	44,571	-	-	-	-	-	18,626	21,496	267	4,182	44,571
37	Civil Rights Commission	460	335	-	72	867	-	-	-	-	-	460	335	-	72	867
43	Puerto Rico National Guard	5,536	5,647	-	6,612	17,795	-	-	-	-	-	5,536	5,647	-	6,612	17,795
60	Office of the Citizens Ombudsman	2,427	445	85	566	3,523	-	-	-	-	-	2,427	445	85	566	3,523
62	Cooperative Development Commission of Puerto Rico	1,607	374	-	943	2,924	-	-	-	-	-	1,607	374	-	943	2,924
69	Puerto Rico Department of Consumer Affairs	7,922	791	-	5,109	13,822	-	-	-	-	-	7,922	791	-	5,109	13,822
87	Department of Recreation and Sports	14,690	9,580	-	9,880	34,150	-	-	-	-	-	14,690	9,580	-	9,880	34,150
105	Industrial Commission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
138	Institutional Trust of the National Guard of Puerto Rico	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
167	Company for the Integral Development of the Peninsula de Cantera	452	146	-	-	598	-	-	-	-	-	452	146	-	-	598
189	Forensic Science Bureau	12,009	4,788	1,156	2,221	20,174	1,400	-	-	-	1,400	13,409	4,788	1,156	2,221	21,574
195	Economic Development Bank of PR	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
196	Puerto Rico Public Broadcasting Corporation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
200	Special Independent Prosecutor's Panel	1,428	1,913	-	35	3,376	-	-	-	-	-	1,428	1,913	-	35	3,376
209	Political Parties Contributions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
238	The Port of the Americas Authority	50	165	-	1,098	1,313	-	-	-	-	-	50	165	-	1,098	1,313
264	Corporation for the Cano Martin Pena Enlace Project	2,081	1,443	15,200	-	18,724	-	-	-	-	-	2,081	1,443	15,200	-	18,724
268	Puerto Rico Institute of Statistics	1,216	1,411	-	-	2,627	-	-	-	-	-	1,216	1,411	-	-	2,627
271	Puerto Rico Innovation and Technology Service	4,062	75,807	8,400	-	88,269	-	-	-	-	-	4,062	75,807	8,400	-	88,269
272	Office of the Inspector General	13,262	5,074	280	55	18,671	-	-	-	-	-	13,262	5,074	280	55	18,671
281	Office of the Election Comptroller	2,680	411	-	36	3,127	-	-	-	-	-	2,680	411	-	36	3,127
286	Authority of the Port of Ponce	137	543	-	272	952	-	-	-	-	-	137	543	-	272	952
303	Convention Center of District Authority	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
311	Puerto Rico Gaming Commission	1,059	303	-	953	2,315	-	-	-	-	-	1,059	303	-	953	2,315
312	Retirement Board of the Government of Puerto Rico	19,638	25,528	-	10,618	55,784	-	-	10,755	10,755	19,638	25,528	-	21,373	66,539	
Total Independent Agencies		109,342	156,200	25,388	42,652	333,582	1,400	-	-	10,755	12,155	110,742	156,200	25,388	53,407	345,737



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Closures per the government's reorganization plan																
186	Culebra Conservation and Development Authority	145	90	-	19	254	-	-	-	-	-	145	90	-	19	254
Total Closures per the government's reorganization plan		145	90	-	19	254	-	-	-	-	-	145	90	-	19	254
Utilities Commission																
298	Public Service Regulatory Board	3,263	266	-	5,302	8,831	-	-	-	-	-	3,263	266	-	5,302	8,831
Total Utilities Commission		3,263	266	-	5,302	8,831	-	-	-	-	-	3,263	266	-	5,302	8,831
Instrumentality																
163	Puerto Rico Aqueduct and Sewer Authority	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
310	Municipal Finance Corporation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Instrumentality		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance Commission																
22	Office of The Commissioner of Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
75	Commissioner of Financial Institutions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Finance Commission		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Land																
165	Land Authority	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
177	Land Administration of Puerto Rico	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
236	Puerto Rico Agriculture Development Innovation Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Land		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other																
70	State Insurance Fund Corporation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
79	Automobile Accidents Compensation Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
297	Financial Oversight and Management Board for Puerto Rico	-	59,466	-	-	59,466	-	-	-	-	-	-	59,466	-	-	59,466
Total Other		-	59,466	-	-	59,466	-	-	-	-	-	-	59,466	-	-	59,466
Total General Fund		3,588,137	6,554,027	497,805	2,099,910	12,739,879	2,439	15,261	(17,700)	-	-	3,590,576	6,569,288	480,105	2,099,910	12,739,879

1. Budgetary Reprogramming Approved ("BRA") by the Oversight Board
 2. Certified Budget Post Approved Reprogrammings ("CBPAR") reflects the Certified Budget adjusted for all Budgetary Reprogramming Approved by the Oversight Board.



The Financial Oversight and Management Board
for Puerto Rico

Certified Budget for the Commonwealth of Puerto Rico
Fiscal Year- 2024 Budget: Special Revenue Fund

<i>\$ in thousands</i>		FY24- Certified Budget					FY24- Budgetary Reprogramming Approved1					FY24- Certified Budget Post Approved Reprogrammings2				
Id	Agency name	Payroll	OpEx	CapEx	PayGo	Total	Payroll	OpEx	CapEx	PayGo	Total	Payroll	OpEx	CapEx	PayGo	Total
Department of Public Safety																
45	Department of Public Safety	28,325	31,440	-	225	59,990	-	9,625	-	-	9,625	28,325	41,065	-	225	69,615
Total Department of Public Safety		28,325	31,440	-	225	59,990	-	9,625	-	-	9,625	28,325	41,065	-	225	69,615
Health																
71	Department of Health	12,093	136,586	-	1,466	150,145	-	1,218	-	-	1,218	12,093	137,804	-	1,466	151,363
90	Medical Services Administration of Puerto Rico	91,541	44,319	-	1,932	137,792	-	-	-	-	-	91,541	44,319	-	1,932	137,792
95	Mental Health and Drug Addiction Services Administration	-	4,479	-	-	4,479	-	-	-	-	-	-	4,479	-	-	4,479
187	Puerto Rico Health Insurance Administration	-	717,794	-	-	717,794	-	-	-	-	-	-	717,794	-	-	717,794
188	Cardiovascular Center Corporation of Puerto Rico and the Caribbean	30,035	53,565	-	1,663	85,263	-	-	-	-	-	30,035	53,565	-	1,663	85,263
288	University of Puerto Rico Comprehensive Cancer Center	7,618	25,794	-	-	33,412	-	2,000	-	-	2,000	7,618	27,794	-	-	35,412
293	Center for Research Education and Medical Services for Diabetes	-	247	-	-	247	-	-	-	-	-	-	247	-	-	247
Total Health		141,287	982,784	-	5,061	1,129,132	-	3,218	-	-	3,218	141,287	986,002	-	5,061	1,132,350
Education																
81	Department of Education	1,021	14,021	-	-	15,042	-	-	-	-	-	1,021	14,021	-	-	15,042
Total Education		1,021	14,021	-	-	15,042	-	-	-	-	-	1,021	14,021	-	-	15,042
UPR																
176	University of Puerto Rico (UPR)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total UPR		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Courts & Legislature																
10	The General Court of Justice	4,027	12,298	-	-	16,325	-	-	-	-	-	4,027	12,298	-	-	16,325
100	Legislative Assembly of the Commonwealth	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Courts & Legislature		4,027	12,298	-	-	16,325	-	-	-	-	-	4,027	12,298	-	-	16,325
Families & Children																
122	Secretariat of the Department of the Family	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
123	Family and Children Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
124	Child Support Administration (ASUME)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
127	Administration for Socioeconomic Development of the Family	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
241	Administration for Integral Development of Childhood	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Families & Children		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Custody Accounts																
17	Assignments under the custody of the Office of Management and Budget	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	Assignments under the custody of the Department of the Treasury	-	55,215	-	313,026	368,241	-	-	-	-	-	-	55,215	-	313,026	368,241
Total Custody Accounts		-	55,215	-	313,026	368,241	-	-	-	-	-	-	55,215	-	313,026	368,241
Treasury/Office of the Chief Financial Officer																
16	Office of Management and Budget	353	778	-	-	1,131	-	-	-	-	-	353	778	-	-	1,131
24	Puerto Rico Department of the Treasury	8,339	761,170	-	-	769,509	-	-	-	-	-	8,339	761,170	-	-	769,509
30	Puerto Rico Office of Human Resources Management and Transformation	432	560	-	-	992	-	-	-	-	-	432	560	-	-	992
31	General Services Administration	1,033	3,864	-	-	4,897	-	31,500	-	-	31,500	1,033	35,364	-	-	36,397
295	Fiscal Agency & Financial Advisory Authority	-	4,490	-	-	4,490	-	-	-	-	-	-	4,490	-	-	4,490
Total Treasury/Office of the Chief Financial Officer		10,157	770,862	-	-	781,019	-	31,500	-	-	31,500	10,157	802,362	-	-	812,519



The Financial Oversight and Management Board
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<i>\$ in thousands</i>		FY24- Certified Budget					FY24- Budgetary Reprogramming Approved1					FY24- Certified Budget Post Approved Reprogrammings2					
Id	Agency name	Payroll	OpEx	CapEx	PayGo	Total	Payroll	OpEx	CapEx	PayGo	Total	Payroll	OpEx	CapEx	PayGo	Total	
Executive Office																	
15	Office of the Governor	-	-	-	-	-	80	-	-	-	-	80	-	-	-	-	80
29	Puerto Rico Federal Affairs Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
155	State Historic Preservation Office of Puerto Rico	-	1,095	-	-	1,095	-	-	-	-	-	-	1,095	-	-	-	1,095
161	Puerto Rico Infrastructure Financing Authority	-	999	-	-	999	-	-	-	-	-	-	999	-	-	-	999
162	Public Building Authority (PBA)	52,993	51,748	2,051	23,476	130,268	-	-	-	-	-	52,993	51,748	2,051	23,476	130,268	
276	Puerto Rico Public Private Partnership Authority	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
329	Office of Socio-Economic and Community Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Executive Office		52,993	53,842	2,051	23,476	132,362	80	-	-	-	80	53,073	53,842	2,051	23,476	132,442	
Municipalities																	
208	Contributions to the Municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transparency & Control Entities																	
8	Office of the Comptroller	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
193	Government Ethics Board	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Transparency & Control Entities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Works																	
11	Puerto Rico Traffic Safety Commission	1,103	194	-	319	1,616	-	-	-	-	-	1,103	194	-	319	1,616	
49	Puerto Rico Department of Transportation and Public Works	21,214	48,568	45,815	2,086	117,683	-	-	-	-	-	21,214	48,568	45,815	2,086	117,683	
168	Puerto Rico Ports Authority	23,942	44,375	-	25,774	94,091	-	-	-	-	-	23,942	44,375	-	25,774	94,091	
285	Puerto Rico Integrated Transit Authority	23,284	14,577	-	-	37,861	-	-	-	-	-	23,284	14,577	-	-	37,861	
Total Public Works		69,543	107,714	45,815	28,179	251,251	-	-	-	-	-	69,543	107,714	45,815	28,179	251,251	
Economic Development																	
119	Department of Economic Development and Commerce of Puerto Rico	35,870	150,411	-	11,340	197,621	-	-	-	-	-	35,870	150,411	-	11,340	197,621	
Total Economic Development		35,870	150,411	-	11,340	197,621	-	-	-	-	-	35,870	150,411	-	11,340	197,621	
State																	
23	Puerto Rico Department of State	2,082	1,747	-	-	3,829	-	-	-	-	-	2,082	1,747	-	-	3,829	
Total State		2,082	1,747	-	-	3,829	-	-	-	-	-	2,082	1,747	-	-	3,829	
Labor																	
34	Commission of Investigation Processing and Appeals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
67	Puerto Rico Department of Labor and Human Resources	29,127	302,820	-	5,273	337,220	-	-	-	-	-	29,127	302,820	-	5,273	337,220	
68	Puerto Rico Labor Relations Board	161	319	-	-	480	-	-	-	-	-	161	319	-	-	480	
126	Vocational Rehabilitation Administration	439	313	-	-	752	-	-	-	-	-	439	313	-	-	752	
279	Public Service Appeals Commission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Labor		29,727	303,452	-	5,273	338,452	-	-	-	-	-	29,727	303,452	-	5,273	338,452	
Corrections																	
137	Department of Correction and Rehabilitation	-	22,174	-	-	22,174	-	-	-	-	-	-	22,174	-	-	22,174	
220	Correctional Health Services Corporation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Corrections		-	22,174	-	-	22,174	-	-	-	-	-	-	22,174	-	-	22,174	
Justice																	
38	Puerto Rico Department of Justice	413	5,727	-	-	6,140	-	-	-	-	-	413	5,727	-	-	6,140	
139	Parole Board	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Justice		413	5,727	-	-	6,140	-	-	-	-	-	413	5,727	-	-	6,140	
Agriculture																	
55	Puerto Rico Department of Agriculture	2,297	915	-	-	3,212	-	-	-	-	-	2,297	915	-	-	3,212	
198	Agricultural Insurance Corporation	1,275	1,421	-	197	2,893	-	-	-	-	-	1,275	1,421	-	197	2,893	
277	Agricultural Enterprises Development Administration (ADEA)	11,971	65,421	-	2,942	80,334	-	-	-	-	-	11,971	65,421	-	2,942	80,334	
Total Agriculture		15,543	67,757	-	3,139	86,439	-	-	-	-	-	15,543	67,757	-	3,139	86,439	



The Financial Oversight and Management Board
for Puerto Rico

Certified Budget for the Commonwealth of Puerto Rico
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<i>\$ in thousands</i>		FY24- Certified Budget					FY24- Budgetary Reprogramming Approved1					FY24- Certified Budget Post Approved Reprogrammings2				
Id	Agency name	Payroll	OpEx	CapEx	PayGo	Total	Payroll	OpEx	CapEx	PayGo	Total	Payroll	OpEx	CapEx	PayGo	Total
Environmental																
50	Puerto Rico Department of Natural and Environmental Resources	9,182	36,785	-	-	45,967	-	498	-	-	498	9,182	37,283	-	-	46,465
Total Environmental		9,182	36,785	-	-	45,967	-	498	-	-	498	9,182	37,283	-	-	46,465
Housing																
78	Department of Housing	765	19,451	-	1,280	21,496	-	-	-	-	-	765	19,451	-	1,280	21,496
106	Public Housing Administration	-	14,569	-	-	14,569	-	-	-	-	-	-	14,569	-	-	14,569
235	Puerto Rico Housing Finance Corporation	11,274	80,915	-	125	92,314	-	-	-	-	-	11,274	80,915	-	125	92,314
Total Housing		12,039	114,935	-	1,405	128,379	-	-	-	-	-	12,039	114,935	-	1,405	128,379
Culture																
82	Institute of Puerto Rican Culture	-	1,206	-	-	1,206	-	-	-	-	-	-	1,206	-	-	1,206
191	Musical Arts Corporation	523	1,240	-	-	1,763	150	-	-	-	150	673	1,240	-	-	1,913
192	Fine Arts Center Corporation	1,053	1,424	-	-	2,477	-	-	-	-	-	1,053	1,424	-	-	2,477
Total Culture		1,576	3,870	-	-	5,446	150	-	-	-	150	1,726	3,870	-	-	5,596
Ombudsman																
96	Office of the Women's Advocate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
120	Veteran's Advocate Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
143	The Office for the Protection and Defense of Persons with Disabilities of Puerto Rico	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
152	Elderly and Retired People Advocate Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
153	Office for People with Disabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
231	Office for the Patient's Advocate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Ombudsman		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Universities																
109	Puerto Rico School of Plastic Arts	418	1,766	-	-	2,184	-	-	-	-	-	418	1,766	-	-	2,184
215	Puerto Rico Conservatory of Music Corporation	2,300	1,611	-	194	4,105	-	-	-	-	-	2,300	1,611	-	194	4,105
Total Universities		2,718	3,377	-	194	6,289	-	-	-	-	-	2,718	3,377	-	194	6,289
Independent Agencies																
28	State Elections Commission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37	Civil Rights Commission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43	Puerto Rico National Guard	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
60	Office of the Citizens Ombudsman	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
62	Cooperative Development Commission of Puerto Rico	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
69	Puerto Rico Department of Consumer Affairs	541	1,340	-	-	1,881	-	-	-	-	-	541	1,340	-	-	1,881
87	Department of Recreation and Sports	-	21,059	-	-	21,059	-	-	-	-	-	-	21,059	-	-	21,059
105	Industrial Commission	11,494	4,801	-	4,962	21,257	-	-	-	-	-	11,494	4,801	-	4,962	21,257
138	Institutional Trust of the National Guard of Puerto Rico	586	6,828	-	46	7,460	-	-	-	-	-	586	6,828	-	46	7,460
167	Company for the Integral Development of the Peninsula de Cantera	55	152	-	-	207	-	-	-	-	-	55	152	-	-	207
189	Forensic Science Bureau	-	481	-	-	481	-	-	-	-	-	-	481	-	-	481
195	Economic Development Bank of PR	7,441	4,258	-	2,031	13,730	-	-	-	-	-	7,441	4,258	-	2,031	13,730
196	Puerto Rico Public Broadcasting Corporation	-	-	-	-	-	6,013	11,718	-	-	17,731	6,013	11,718	-	-	17,731
200	Special Independent Prosecutor's Panel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
209	Political Parties Contributions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
238	The Port of the Americas Authority	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
264	Corporation for the Cano Martin Pena Enlace Project	-	-	-	-	-	25	51	-	-	76	25	51	-	-	76
268	Puerto Rico Institute of Statistics	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
271	Puerto Rico Innovation and Technology Service	-	9,326	-	-	9,326	-	-	-	-	-	-	9,326	-	-	9,326
272	Office of the Inspector General	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
281	Office of the Election Comptroller	-	65	-	-	65	-	-	-	-	-	-	65	-	-	65
286	Authority of the Port of Ponce	1,786	278	-	-	2,064	-	-	-	-	-	1,786	278	-	-	2,064
303	Convention Center of District Authority	1,081	45,646	-	-	46,727	-	-	-	-	-	1,081	45,646	-	-	46,727
311	Puerto Rico Gaming Commission	13,051	383,200	-	-	396,251	-	-	-	-	-	13,051	383,200	-	-	396,251
312	Retirement Board of the Government of Puerto Rico	-	2,947	-	-	2,947	-	-	-	-	-	-	2,947	-	-	2,947
Total Independent Agencies		36,035	480,381	-	7,039	523,455	6,038	11,769	-	-	17,807	42,073	492,150	-	7,039	541,262



The Financial Oversight and Management Board
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Certified Budget for the Commonwealth of Puerto Rico
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<i>\$ in thousands</i>		FY24- Certified Budget					FY24- Budgetary Reprogramming Approved ¹					FY24- Certified Budget Post Approved Reprogrammings ²				
Id	Agency name	Payroll	OpEx	CapEx	PayGo	Total	Payroll	OpEx	CapEx	PayGo	Total	Payroll	OpEx	CapEx	PayGo	Total
Closures per the government's reorganization plan																
186	Culebra Conservation and Development Authority	199	86	-	-	285	-	-	-	-	-	199	86	-	-	285
Total Closures per the government's reorganization plan		199	86	-	-	285	-	-	-	-	-	199	86	-	-	285
Utilities Commission																
298	Public Service Regulatory Board	9,902	20,235	-	714	30,851	-	-	-	-	-	9,902	20,235	-	714	30,851
Total Utilities Commission		9,902	20,235	-	714	30,851	-	-	-	-	-	9,902	20,235	-	714	30,851
Instrumentality																
163	Puerto Rico Aqueduct and Sewer Authority	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
310	Municipal Finance Corporation	608	148,980	-	-	149,588	-	-	-	-	-	608	148,980	-	-	149,588
Total Instrumentality		608	148,980	-	-	149,588	-	-	-	-	-	608	148,980	-	-	149,588
Finance Commission																
22	Office of The Commissioner of Insurance	5,981	5,363	-	1,308	12,652	-	-	-	-	-	5,981	5,363	-	1,308	12,652
75	Commissioner of Financial Institutions	8,154	2,968	-	2,191	13,313	-	200	-	-	200	8,154	3,168	-	2,191	13,513
Total Finance Commission		14,135	8,331	-	3,499	25,965	-	200	-	-	200	14,135	8,531	-	3,499	26,165
Land																
165	Land Authority	4,962	1,437	-	3,640	10,039	-	-	-	-	-	4,962	1,437	-	3,640	10,039
177	Land Administration of Puerto Rico	3,842	2,339	-	2,350	8,531	-	-	-	-	-	3,842	2,339	-	2,350	8,531
236	Puerto Rico Agriculture Development Innovation Fund	1,394	12,574	-	-	13,968	-	-	-	-	-	1,394	12,574	-	-	13,968
Total Land		10,198	16,350	-	5,990	32,538	-	-	-	-	-	10,198	16,350	-	5,990	32,538
Other																
70	State Insurance Fund Corporation	190,460	279,363	-	100,287	570,110	-	-	-	-	-	190,460	279,363	-	100,287	570,110
79	Automobile Accidents Compensation Administration	25,916	51,750	-	12,631	90,297	-	-	-	-	-	25,916	51,750	-	12,631	90,297
297	Financial Oversight and Management Board for Puerto Rico	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Other		216,376	331,113	-	112,918	660,407	-	-	-	-	-	216,376	331,113	-	112,918	660,407
Total Special Revenue Fund		703,956	3,743,887	47,866	521,478	5,017,187	6,268	56,810	-	-	63,078	710,224	3,800,697	47,866	521,478	5,080,265

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