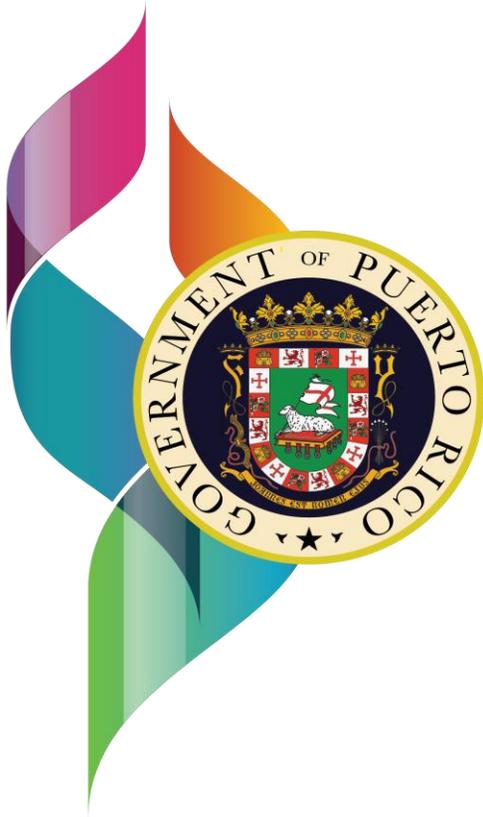


DEPARTMENT OF THE  
**TREASURY**

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***Requirement 2(A) Section 1, 2 & 4***

***Government of Puerto Rico***

*General and Special Revenue Fund Expenses*

*Budget to Recorded Expenditures & Variance Reporting*

*& General Fund Revenue Report*

*Dec FY24 YTD*

Wednesday, January 31, 2024

## **Disclaimers**

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## Additional Disclaimers

### All information provided is presented as draft, preliminary, and subject to change.

- Budget vs. Recorded Revenue and Expenditure figures are based on information obtained from the Puerto Rico Integrated Financial Accounting System 'PRIFAS 7.5' Financial Accounting System and from individual Budget-to-Actual report submissions provided by Core and Secondary Independently Forecasted Component Units ("IFCUs").
- Various Central Government agencies such as the Department of Education, the Department of Health, the Puerto Rico Administration of Mental Health and Anti-Addiction Services, the Department of the Treasury and the Environmental Quality Board operate in Financial Systems other than PRIFAS 7.5.
- Such entities operating on external Financial Accounting Systems periodically transfer financial accounting information to the PRIFAS 7.5 Central Government System. Therefore, encumbrances from the Department of Education, the Department of Health, the Puerto Rico Administration of Mental Health and Anti-Addiction Services, the Department of the Treasury and the Environmental Quality Board are not reflected in PRIFAS 7.5, and consequently do not form part of this Revenue and Expenditure report.
- Budget vs. Recorded Expenditures figures could potentially be limited to financial information pending transfer to PRIFAS 7.5 as well as various adjustments, including journal entry errors.
- It is the sole responsibility of the Central Government instrumentalities and Component Units at an agency level to maintain proper and up-to-date accounting of its operations.
- Current Financial Accounting Systems encounter various deficiencies regarding their controls structure.
- Certain measures are and will be in place to address such controls structure deficiencies.
- The Government of Puerto Rico is committed to providing accurate and complete information.
- There are a variety of periodic and ad-hoc reporting packages currently being distributed for multiple and specific purposes and scopes. It is essential to emphasize the difference in scope and nature of this Budget vs. Recorded Revenue and Expenditure report with other reporting. Multiple other reports are being circulated with an alternate scope, such as Fiscal Year Budget vs. Cash Outlays for Central Government and Component Units, Non-Central Government instrumentalities reports, reports on the use of Federal Funds or Special Revenue Funds, and reports on transfers from/to various entities and sources directly related to the TSA.
- Given timing delays to the processing of accounts payable, information herein may not reflect all encumbrances and commitments incurred to date.
- Throughout time, multiple government instrumentalities and programs have been created, consolidated and/or dissolved.
- This Budget vs. Recorded Expenditures exercise might not include all Inter-Agency balances.
- The data herein could potentially lack necessary entries and charges as of the date of this report, affecting its accuracy.

## **Additional Disclaimers**

### **All information provided is presented as draft, preliminary, and subject to change.**

- Budget figures are presented as Certified by the FOMB for FY24 and are adjusted for FOMB-approved reappropriations or adjustments.
- Expense-related journal entry errors were considered as actual expenses, as these can be tied directly to a fund, agency, and spend concept.
- Agency names were obtained from the OMB Budget Module, with the exception of the entities pertaining to the Legislative Assembly and the Maritime Transportation Authority.
- There is no visibility of budget distribution from Agency 17 (appropriations under custody of OMB) to other agencies.
- There are limitations in the reporting from 'PRIFAS 7.5' and from the CUs relating to the identification of expenses by funding source. As a result, some assumptions were made to allocate expenses by fund source and by expense concept.
- Actual results allocations by concept are allocated based on mapping of actual spend at the CUs to each expense concept and fund type.
- The Government is committed to provide and comply with all reporting requirements, and will provide an updated version of the report as information becomes available.
- Efforts are in place to address deficiencies in the proper recording and accounting of PayGo, as issues continue to develop on a monthly basis, as such, the Central Government's primary financial system might be presenting incomplete information.
- Fund 221 'Schoolwide' from the Department of Education, has been excluded from this report, previously reported as SRF, and will be excluded from all reports going forward; as this relates to a combination of General Fund and Federal Funds.
- General Fund Expense Budget presents adjusted figures net of reappropriation transfers as accounted for in PRIFAS, as of the date of this report.

## **Assumptions/Resources:**

### **Budget Figures: PRIFAS + Component Units (All Entities in the Report)**

1. Budget figures are obtained from the FOMB Approved Budget for FY24 per the Budget 'Sabana' file.
2. Budget adjustments, revisions, reapportionments, and increases/decreases are obtained from the FOMB LIVE Reapportionments tracker database.
3. The Adjusted Budget figures are a combination of the Budget figures per the 'Sabana' file, in aggregate with any adjustments per the FOMB Live Reapportionments tracker file.

### **General Fund Revenue: Fiscal Plan and Economic Affairs at the Department of Treasury**

1. The FY24 revenue forecast was sourced from the Certified Fiscal Plan.
2. The monthly/quarterly FY24 revenue forecast was based on Hacienda's monthly distribution of the Certified Fiscal Plan and incorporates actual results through the date of the report.

### **General Fund Expenses: PRIFAS**

1. Actual results are obtained from the Hacienda Central Accounting PRIFAS Expenses report.

### **Special Revenue Fund Expenses: PRIFAS**

1. Actual results are obtained from Hacienda Central Accounting PRIFAS expenses report, by fund, agency, concept, and period.

### **Federal Fund Expenses: PRIFAS**

1. Actual results are obtained from Hacienda Central Accounting PRIFAS expenses report, by fund, agency, concept, and period.

### **General, Special Revenue and Federal Fund Expenses: Component Units**

1. Monthly actual results by concept for each of the entities listed below are obtained from individual Budget-to-Actual reports provided by the various management teams at these entities.
2. Actual results are provided and broken down by agency, period (month), fund source, and concept level of expenses.
3. These Budget-to-Actual individual submissions are generated from the various ERPs and Financial Accounting Systems operated and utilized at such entities by the management teams.

**Core Component Units:**

70	FONDO	State Insurance Fund Corporation
79	ACAA	Automobile Accident Compensation Administration
90	ASEM	Administration of Medical Services of Puerto Rico
119	DDEC	Department of Economic Development and Commerce
162	PBA	Public Buildings Authority
163	PRASA	Puerto Rico Aqueduct and Sewer Authority
168	PORTS	Ports Authority
180	TOURISM	Tourism Company of Puerto Rico
187	ASES	Health Insurance Administration of Puerto Rico
188	CARDIO	Corp. of the Cardiovascular Center of Puerto Rico and the Caribbean
235	HFA	Housing Financing Authority
277	ADEA	Administration for the Development of Agricultural Enterprises
285	PRITA	Puerto Rico Integrated Transport Authority
295	AAFAF	Financial Advisory Authority and Fiscal Agency of Puerto Rico
303	CCDA	District Authority of the Convention Center

**Secondary Component Units:**

- 22 Office of The Commissioner of Insurance
- 29 Puerto Rico Federal Affairs Administration
- 75 Office of the Financial Institutions Commissioner
- 105 Industrial Commission
- 109 Puerto Rico School of Plastic Arts
- 121 Government Board of the 911 Service
- 138 Institutional Trust of the National Guard of Puerto Rico
- 161 Puerto Rico Infrastructure Financing Authority
- 165 Land Authority of Puerto Rico
- 167 Integral Development of the "Península de Cantera"
- 177 Land Administration of Puerto Rico
- 184 Solid Waste Authority
- 186 Culebra Conservation and Development Authority
- 191 Musical Arts Corporation
- 192 Fine Arts Center Corporation
- 195 Economic Development Bank of PR
- 196 Puerto Rico Public Broadcasting Corporation
- 198 Agricultural Insurance Corporation
- 215 Puerto Rico Conservatory of Music Corporation
- 236 Innovation Fund for Agricultural Development of Puerto Rico
- 238 Ponce Authority (Authority Of The Port Of The Americas)
- 264 Corporation for the "Caño Martín Peña" Enlace Project
- 265 Redevelopment Authority of Roosevelt Roads
- 271 Puerto Rico Technology and Innovation Services
- 276 Puerto Rico Public Private Partnership Authority
- 286 Authority of the Port of Ponce
- 288 University of Puerto Rico Comprehensive Cancer Center
- 293 Center for Diabetes Research, Education, and Medical Services
- 298 Public Service Regulatory Board
- 310 Municipal Finance Corporation
- 311 Puerto Rico Gaming Commission
- 312 Retirement Board of the Government of Puerto Rico
- 329 Office of Socioeconomic Development
- TBD1 COFINA

**Out of Scope Entities**

1. Actual results for the entities listed below are listed as registered in PRIFAS for General Fund and Special Revenue Fund activity.
2. These entities listed below, however, operate on their own financial systems and maintain separate treasuries, but due to the nature of the operations of the entities listed below, no access has been obtained to monitor and track actual results.
3. Actuals registered in PRIFAS for the entities below may represent cash transfers being passed from Hacienda to these entities, rather than specific actuals recorded in their own financial systems.

- 1 Senado de Puerto Rico
- 2 Cámara de Representantes de Puerto Rico
- 8 Office of the Comptroller
- 10 General Court of Justice
- 66 Autoridad de Carreteras
- 100 Legislative Assembly of the Commonwealth
- 166 Puerto Rico Industrial Development Company
- 176 University of Puerto Rico
- 193 Government Ethics Board
- 200 Special Independent Prosecutor's Panel
- 208 Contributions to the Municipalities
- 220 Correctional Health Services Corporation
- 222 Oficina de Servicios Legislativos
- 223 Superintendencia del Capitolio
- 224 Comisión Conjunta Sobre Informes Especiales del Contralor
- 225 Estudios de Don. Legislativos
- 268 Puerto Rico Institute of Statistics
- 272 Office of the Inspector General
- 289 Energy Commission
- 292 Independent Office for Consumer Protection
- 297 Financial Oversight and Management Board

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57	GF - Monthly BUD & Act	Monthly Budget and Actuals for FY23 General Fund Expense Budget v. Actual
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## GLOSSARY

Term	Definition
AAFAF	Puerto Rico Fiscal Agency and Financial Advisory Authority.
ACAA	Automobile Accident Compensation Administration, an agency of the Commonwealth of Puerto Rico.
ADEA	Puerto Rico Administration for the Development of Agricultural Enterprises, a public corporation and a component unit of the Commonwealth of Puerto Rico.
AMA	Metropolitan Autibus Authority.
A/P	Accounts payable.
A/R	Accounts receivable.
ASEM	Puerto Rico Medical Services Administration, a public corporation and a component unit of the Commonwealth of Puerto Rico.
ASES	Puerto Rico Health Insurance Administration, a public corporation and a component unit of the Commonwealth of Puerto Rico.
ATI	Puerto Rico Integrated Transit Authority.
ATM	Maritime Transportation Authority.
BBA	Bi-Partisan Budget Act of 2018.
BDE	Economic Development Bank of Puerto Rico.
BPPR	Banco Popular Puerto Rico.
CapEx	Capital Expenditures.
Cardio	Cardiovascular Center of Puerto Rico and the Caribbean, a public corporation and a component unit of the Commonwealth of Puerto Rico.
CCDA	Puerto Rico Convention Center District Authority, a public corporation and a component unit of the Commonwealth of Puerto Rico.
CDBG	Community Development Block Grant – Disaster Recovery (CDBG – DR) is a program responsible to ensure decent affordable housing opportunities and provision of services, community assistance, and to expansion and conserve jobs.
CM	Conway MacKenzie, Inc.
CMS	Clinical Medical Services provides an Integrated Home Health Delivery System consisting of Durable Medical Equipment, Respiratory Equipment, Home Health, Orthotics, Prosthetics and Home Infusion Services.
<b>Component Unit (CU)</b>	Public corporation of the Commonwealth of Puerto Rico.
CRIM	Center for the Collection of Municipal Revenues rendering fiscal services in favor of the Municipalities and has the responsibility to notify, assess, collect, receive and distribute the public funds from the property tax, the state subsidy, funds from the Electronic Lottery, and any other funds that are disposed by law for the benefit of the Municipalities of Puerto Rico.
CST	Commission para la Seguridad en el Tránsito; the Commission for Traffic Safety.
DDEC	Puerto Rico Department of Economic Development and Commerce, a public corporation and a component unit of the Commonwealth of Puerto Rico.
<b>Disaster-Related Disbursements</b>	Expenditures related to the damages caused from hurricanes Irma and Maria.
<b>Disaster-Related Receipts</b>	Federal emergency funds, insurance related to hurricanes Irma and Maria.
DMO	Direct Marketing Organization.
<b>DPO (Intergovernmental)</b>	Days Payable Outstanding [Intergovernmental Payables divided by trailing 12 months PayGo Charges plus Facilities/Rent Payments multiplied by 365].
<b>DPO (Third Party)</b>	Days Payable Outstanding [Third Party Payables divided by trailing 12 months Operating Disbursements, not including Payroll Costs, PayGo, Christmas Bonus, or Facilities/Rent Payments multiplied by 365].
<b>DSO (Intergovernmental)</b>	Days Sales Outstanding [Intergovernmental Receivables divided by trailing 12 months Intergovernmental Receipts multiplied by 365].
<b>DSO (Third Party)</b>	Days Sales Outstanding [Third Party Receivables divided by trailing 12 months Third Party Receipts multiplied by 365].
<b>DTPR, Hacienda</b>	Puerto Rico Department of Treasury.
EBT	Electronic Benefit Transfer compensation payment system providing direct access to workers' compensation benefits for injured workers.
EHR	Electronic Health Records.

## GLOSSARY

Term	Definition
<b>FEDE</b>	Special Fund for Economic Development, affiliated with PRIDCO.
<b>FEMA</b>	Federal Emergency Management Agency coordinates the federal government's role in preparing for, preventing, mitigating the effects of, responding to, and recovering from all domestic disasters, whether natural or man-made, including acts of terror.
<b>FOMB</b>	Financial Oversight and Management Board of Puerto Rico.
<b>Fondo</b>	Puerto Rico State Insurance Fund Corporation, a public corporation and a component unit of the Commonwealth of Puerto Rico.
<b>FTA</b>	The Federal Transit Administration provides financial and technical assistance to local public transit systems, including buses, subways, light rail, commuter rail, trolleys and ferries. FTA also oversees safety measures and helps develop next-generation technology research.
<b>FY</b>	Fiscal year.
<b>GDB</b>	Government Development Bank for Puerto Rico was previously the government bond issuer, intergovernmental bank, fiscal agent, and financial advisor of the government of Puerto Rico.
<b>General Fund (GF)</b>	The Commonwealth's principal operating fund.
<b>HFA</b>	Puerto Rico Housing Finance Authority, a public corporation and a component unit of the Commonwealth of Puerto Rico.
<b>HIT</b>	Health Information Technology.
<b>HTA</b>	Puerto Rico Highways and Transportation Authority, a public corporation and a component unit of the Commonwealth of Puerto Rico.
<b>HUD</b>	Department of Housing and Urban Development responsible for national policy and programs that address U.S. housing needs, improve and develop communities, and enforce fair housing laws.
<b>Intergovernmental Receipts</b>	General fund appropriations to and funds transferred between public corporations and municipalities.
<b>Invest Puerto Rico</b>	Nonprofit investment organization created by Act 13-2017 to promote Puerto Rico as a competitive investment jurisdiction to attract new business in order to drive economic development.
<b>IXS</b>	Marketing contract through advertising company KOI IXS for Puerto Rico.
<b>Liquidity Plan (LP)</b>	Projected cash flows for each component unit, based on their respective approved FY20 Budget.
<b>MCO</b>	Managed care organization.
<b>MMIS</b>	Medicaid Management Information System.
<b>New Insurance Project</b>	A new business venture for Fondo in which the corporation is partnering with private insurers through a commission-based model to market and sell its products to potential new customers.
<b>OCFO</b>	The Office of the Chief Financial Officer of Puerto Rico.
<b>Operating Disbursements</b>	Includes payroll and related costs, material and supplies, purchased services, professional services, donations, subsidies, transportation expenses, media ads, and other operating payments.
<b>Operating Receipts</b>	Revenues collected from operations.
<b>OpEx</b>	Operating expenditures.
<b>Other Inflows</b>	Sales of toll tags, rental income, and impact fees.
<b>Other Outflows</b>	Payments to suppliers from prior years.
<b>P3</b>	Puerto Rico Public-Private Partnerships Authority established to enhance infrastructure and services through the effective integration of the private sector's innovation and expertise.
<b>PBA</b>	Puerto Rico Public Buildings Authority, a public corporation and a component unit of the Commonwealth of Puerto Rico.
<b>PBM</b>	Pharmacy Benefit Manager in Puerto Rico.
<b>PayGo Charges</b>	Puerto Rico pension system that is funded through a pay-as-you-go system pursuant to Act 106-2017. Retirement benefits expenses of covered government employers are paid by the central government and reimbursed by the employers, with such funds received by the TSA.
<b>Payroll &amp; Related Costs</b>	Salaries and wages paid to employees, along with taxes and employer matching payments.
<b>POA</b>	Plan of Adjustment for the Commonwealth of Puerto Rico, the Employees Retirement System of the Government of Puerto Rico (the "ERS"), and the PBA as approved through the order issued by Judge Laura Taylor Swain of the United States District Court for the District of Puerto Rico on January 18, 2022.
<b>Ports</b>	Puerto Rico Ports Authority, a public corporation and a component unit of the Commonwealth of Puerto Rico.
<b>PRIDCO</b>	Puerto Rico Industrial Development Company, a government-owned corporation dedicated to promoting Puerto Rico as an investment destination for companies and industries worldwide.
<b>PRITA, ATI</b>	Puerto Rico Integrated Transit Authority, a public corporation and a component unit of the Commonwealth of Puerto Rico.
<b>PROMESA</b>	The Puerto Rico Oversight, Management, and Economic Stability Act of 2016.

## GLOSSARY

Term	Definition
<b>Room Tax Waterfall Disbursements</b>	Act No. 272, as amended by Act No. 23 in 2008 and Act No. 98 in 2016, defines a formula for distribution of room tax collections made by the Company. This statutory formula is subject to emergency legislation and related executive orders.
<b>Salud</b>	SSS-Salud, or "Triple-S Salud," the largest health insurance company in Puerto Rico.
<b>Slot Machine Waterfall Disbursements</b>	Pursuant to Act No. 24, the Company must distribute collections from slot machine operations to two groups: Group A (hotels) and Group B (Hacienda, the University of Puerto Rico (UPR), and the Company's General Fund). The mandatory annual amount for distribution is \$119.0M to be allocated to Group A (34%) and Group B (66%). After the \$119.0M is deducted from total slot machine collections after operating costs, any excess is distributed to Group A (60%) and Group B (40%). Within Group B, Act No. 24 allocates the total distribution amount to the following Gov't entities: Hacienda (15.15%), UPR (45.45%), and the Company's General Fund (39.40%). While there is a fixed component of the distribution equation (mandatory fund), annual distributions are largely variable and increase given higher collections in slot machine revenues ( <i>excess fund</i> ).
<b>SRF</b>	Special Revenue Fund.
<b>SUT</b>	State Sales and Use tax (IVU for its Spanish acronym).
<b>Tourism</b>	Tourism Company of Puerto Rico, a public corporation and a component unit of the Commonwealth of Puerto Rico.
<b>Transfers (To)/From Restricted Account</b>	Funds put aside by ASEM management to fund capital expenditures.
<b>Tren Urbano</b>	Urban Train is a 10.7-mile (17.2-km) fully automated rapid transit system that serves the municipalities of San Juan, Guaynabo, and Bayamón in Puerto Rico, consisting of 16 stations operating along a single line.
<b>TSA</b>	Treasury Single Account, the Commonwealth's main operational bank account (concentration account) in which a majority of receipts from Governmental funds are deposited and from which most expenses are disbursed. TSA receipts include tax collections, charges for services, intergovernmental collections, the proceeds of short- and long-term debt issuances and amounts held in custody by the Secretary of the Treasury for the benefit of the Commonwealth's fiduciary funds. A portion of the revenues collected through the TSA corresponds to the General fund. Other revenues include federal funds and special revenues conditionally assigned by law to certain agencies or public corporations that flow through the TSA.
<b>UDH</b>	Hospital Universitario, a hospital affiliated with UPR and part of the Department of Health.
<b>Unrestricted Bank Cash Balance Roll Forward</b>	A roll forward of cash on the Component Unit's unencumbered and unreserved cash balance, and can be used for any purpose.
<b>VTP</b>	Voluntary Transition Program, as established by AAFAF Administrative Orders 2017-05, 2018-03, 2018-04, 2018-05, 2018-06, and 2018-13.
<b>WIOA</b>	The Workforce Innovation and Opportunity Act is a United States public law that replaced the previous Workforce Investment Act of 1998 as the primary federal workforce development legislation to bring about increased coordination among federal workforce development and related programs.
<b>ZBA</b>	Zero balance account.

**Puerto Rico Department of Treasury**  
**Executive Summary - Section 1**

*YTD FY24 General Fund Revenue - Budget vs. Actual*

*YTD from 7/1/2023 through 12/31/24*

*December-24*

*By Concept*

<b>General Fund Revenue</b>	<b>YTD Budgeted Revenue</b>	<b>YTD Revenue Actuals</b>	<b>(Unfavorable) / Favorable \$</b>	<b>(Unfavorable) / Favorable %</b>	<b>Comments</b>
1 Individual Income Taxes	\$ 1,049,856	\$ 1,195,494	\$ 145,638	13.9%	Favorability is deemed to be timing-related at this point. Budget revenue in this category is concentrated at the end of Q4, at which point the performance versus projection can be better evaluated.
2 Corporate Income Taxes	1,301,501	1,626,746	325,245	25.0%	
3 Partnership Income Taxes	201,425	158,212	(43,213)	-21.5%	
4 Non-Resident Withholdings	367,975	483,778	115,803	31.5%	A portion of this outperformance may be timing-related.
5 Alcoholic Beverages	146,137	146,723	586	0.4%	
6 Cigarettes	46,713	33,546	(13,166)	-28.2%	
7 Motor Vehicles	226,572	372,572	146,000	64.4%	Motor vehicles' sales continue outperforming including the truck category and high cost units.
8 Excises on Off-Shore Shipment Rum	130,434	139,614	9,180	7.0%	
9 Other General Fund Revenue	921,452	741,588	(179,864)	-19.5%	Other excise tax collections present preliminary figures for December.
10 SUT Collections (excl. PSTBA, FAM & CINE)	1,104,092	1,179,124	75,031	6.8%	
11 Act 154 Collections	39,216	68,285	29,069	74.1%	
12 Other Tax Revenue	152,853	212,316	59,462	38.9%	
<b>Total General Fund Revenue<sup>1</sup></b>	<b>\$ 5,688,227</b>	<b>\$ 6,357,997</b>	<b>\$ 669,769</b>	<b>12%</b>	

**Puerto Rico Department of Treasury**  
**Executive Summary - Section 2**

*YTD FY24 General Fund Expenses - Budget vs. Actual*  
*YTD from 7/1/2023 through 12/31/2024*  
*December-24*  
*By Concept*

	YTD Budget	YTD Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %	Comments
1 Payroll	1,744,650	\$ 1,414,334	\$ 330,316	19%	Mainly driven by a slower recording of actual results mostly in the Department of Education (\$171M), and funds under the custody of OMB (\$134M).
2 Facilities	231,357	137,813	93,544	40%	Mainly driven by a slower recording of actual results mostly in the Department of Education (\$56M), and funds under the custody of OMB (\$16M).
3 Purchased Services	219,103	151,207	67,897	31%	Mainly driven by slower recording of actual results in the Department of Education (\$17M), the Department of Correction (\$7M), and the Department of Health (\$6M). Other drivers include funds under the custody of OMB (\$17M), and timing of disbursements across agencies.
4 Donations and Subsidies	105,602	68,112	37,491	36%	Mainly driven by slower recording of actual results in the Department of Health (\$18M), and the Department of Education (\$13M).
5 Transportation	7,808	4,170	3,638	47%	
6 Professional Services	277,706	170,383	107,323	39%	Mainly driven by slower recording of actual results in the Department of Education (\$48M). Other drivers include timing of disbursements versus Budget in the PR Private Partnership Authority (\$17M), AAFAP (\$15M), the Department of Treasury (\$8M), among others.
7 Other Operating	154,310	86,574	67,736	44%	Mostly due to funds under the custody of OMB (\$50M). Other drivers include the delay in the recording of expenses in entities out of PRIFAS as well as timing of disbursements versus budget across agencies.
8 Capital Expenditures	224,545	60,860	163,686	73%	Mostly due to a slowdown in disbursements of projects across agencies, and funds under the custody of OMB & the Department of the Treasury (\$50M combined). It is expected to level out during the rest of the year.
9 Payments of current & prior period obligations	376,423	378,968	(2,546)	-1%	
10 Materials and Supplies	42,932	25,142	17,790	41%	Mainly driven by a slower recording of actual results across agencies, being the Department of Education the biggest one (\$8M).
11 Equipment Purchases	25,631	6,484	19,147	75%	Mainly driven by a slower recording of actual results mostly in the Department of Education (\$12M).
12 Media and Advertisements	2,835	611	2,224	78%	
13 Social Wellbeing for Puerto Rico	810,420	597,615	212,805	26%	Variance is largely due to timing of disbursements in ASES (\$131M), and funds under the custody of the Department of the Treasury & OMB (\$94M combined).
14 Appropriations to non-governmental entities	153,347	114,925	38,422	25%	
30 PayGo	1,049,955	1,028,921	21,034	2%	
81 Undistributed Appropriations	138,418	86,887	51,532	37%	Mostly funds under the custody of OMB (\$24M) as well as timing of disbursements versus budget across agencies.
82 Federal Fund Matching	37,084	34,117	2,968	8%	
89 Prior Period Debts	3,609	5,861	(2,253)	-62%	Variance is deemed to be timing-related. Actual disbursements are concentrated at the beginning of the year in this category. It is expected to normalize during the second semester.
98 Budgetary Reserve	56,055	-	56,055	100%	
<b>Subtotal General Fund Expenditures</b>	<b>\$ 5,661,792</b>	<b>\$ 4,372,983</b>	<b>\$ 1,288,809</b>	<b>23%</b>	

**Non-Governmental Expenses included in the Certified Budget<sup>3</sup>**

9 Payments of current & prior period obligations	30,632	-	30,632	100.0%	Municipal Development & Improvement Funds, as provided by Law 18-2014, are included in the Certified Budget, but actual results are not recorded as a General Fund expense.
13 Social Wellbeing for Puerto Rico	45,948	-	45,948	100.0%	
<b>Subtotal Non-Governmental</b>	<b>\$ 76,580</b>	<b>\$ -</b>	<b>\$ 76,580</b>	<b>100%</b>	
<b>Total General Fund Expenditures</b>	<b>\$ 5,738,372</b>	<b>\$ 4,372,983</b>	<b>\$ 1,365,389</b>	<b>24%</b>	

**Notes:**

(1) General Fund Revenue figures are preliminary and subject to adjustments and reconciliations.

(2) Other Undistributed Appropriations pertain to Legislative Branch's cash transfers being recorded in PRIFAS as other spend concept that deviates from the Certified Budget.

(3) These concepts do not pass through General Fund as expense although they were included as such in the Certified Budget. Thus, they were adjusted herein for comparison purposes.

**Puerto Rico Department of Treasury**  
*YTD FY24 General Fund Budget vs. Actual*  
*YTD from 7/1/2023 through 12/31/2024*  
*December-24*  
*By Concept*

(figures in \$000s)

General Fund Revenue	FY24 Certified Budget			Actual		Variance	
	Revenue Forecast	Adjustments & Revisions	Reforecast	YTD Budgeted Revenue	YTD Revenue Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
1 Individual Income Taxes	\$ 2,603,800	\$ -	\$ 2,603,800	\$ 1,049,856	\$ 1,195,494	\$ 145,638	13.9%
2 Corporate Income Taxes	3,237,594	-	3,237,594	1,301,501	1,626,746	325,245	25.0%
3 Partnership Income Taxes	419,914	-	419,914	201,425	158,212	(43,213)	-21.5%
4 Non-Resident Withholdings	922,441	-	922,441	367,975	483,778	115,803	31.5%
5 Alcoholic Beverages	293,136	-	293,136	146,137	146,723	586	0.4%
6 Cigarettes	90,061	-	90,061	46,713	33,546	(13,166)	-28.2%
7 Motor Vehicles	493,330	-	493,330	226,572	372,572	146,000	64.4%
8 Excises on Off-Shore Shipment Rum	210,139	-	210,139	130,434	139,614	9,180	7.0%
9 Other General Fund Revenue	2,046,940	-	2,046,940	921,452	741,588	(179,864)	-19.5%
10 SUT Collections (excl. PSTBA, FAM & CINE)	2,691,804	-	2,691,804	1,104,092	1,179,124	75,031	6.8%
11 Act 154 Collections	73,113	-	73,113	39,216	68,285	29,069	74.1%
12 Other Tax Revenue	442,196	-	442,196	152,853	212,316	59,462	38.9%
i. FEDE Portion of Corp Income Taxes and Non-Resident Withholdings	44,736	-	44,736	14,933	52,457	37,524	251.3%
ii. Excise Taxes on Off-Shore Shipments Rum	167,338	-	167,338	26,130	35,824	9,694	37.1%
iii. Cigarette Excise Taxes	32,858	-	32,858	16,297	15,721	(576)	-3.5%
iv. Cigarette Excise Taxes (transferred PRITA net of 5% management fee)	29,734	-	29,734	14,867	17,100	2,233	15.0%
v. FAM & Cine	153,159	-	153,159	73,595	81,679	8,084	11.0%
vi. Cruise Ship Incentives (From Slot Machine Revenue)	-	-	-	-	-	-	-
vii. Green Energy Initiative	3,912	-	3,912	2,252	1,149	(1,103)	-49.0%
viii. Export Development	7,125	-	7,125	3,543	5,543	2,000	56.4%
ix. Development Funds	3,335	-	3,335	1,236	2,842	1,606	130.0%
<b>Total General Fund Revenue<sup>1</sup></b>	<b>\$ 13,524,468</b>	<b>\$ -</b>	<b>\$ 13,524,468</b>	<b>\$ 5,688,227</b>	<b>\$ 6,357,997</b>	<b>\$ 669,769</b>	<b>12%</b>

**Puerto Rico Department of Treasury**  
YTD FY24 General Fund Budget vs. Actual  
YTD from 7/1/2023 through 12/31/2024  
December-24  
By Concept

General Fund Expenses	Expense Budget	Adjustments & Revisions <sup>2</sup>	Revised Budget	YTD Budget	YTD Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
1 Payroll	\$ 3,588,137	\$ (98,837)	\$ 3,489,300	\$ 1,744,650	\$ 1,414,334	\$ 330,316	19%
2 Facilities	460,407	2,307	462,714	231,357	137,813	93,544	40%
3 Purchased Services	418,042	20,165	438,207	219,103	151,207	67,897	31%
4 Donations and Subsidies	215,378	(4,173)	211,205	105,602	68,112	37,491	36%
5 Transportation	15,119	497	15,616	7,808	4,170	3,638	47%
6 Professional Services	552,283	3,130	555,413	277,706	170,383	107,323	39%
7 Other Operating	302,350	6,270	308,620	154,310	86,574	67,736	44%
8 Capital Expenditures	497,805	(48,714)	449,091	224,545	60,860	163,686	73%
9 Payments of current & prior period obligations	1,108,787	1,158	1,109,945	376,423	378,968	(2,546)	-1%
10 Materials and Supplies	72,290	13,574	85,864	42,932	25,142	17,790	41%
11 Equipment Purchases	30,736	20,526	51,262	25,631	6,484	19,147	75%
12 Media and Advertisements	3,838	1,833	5,671	2,835	611	2,224	78%
13 Social Wellbeing for Puerto Rico	1,627,053	(6,213)	1,620,840	810,420	597,615	212,805	26%
14 Appropriations to non-governmental entities	1,264,769	(52,040)	1,212,729	153,347	114,925	38,422	25%
30 PayGo	2,099,910	-	2,099,910	1,049,955	1,028,921	21,034	2%
81 Undistributed Appropriations	253,194	23,642	276,836	138,418	86,887	51,532	37%
82 Federal Fund Matching	74,870	(701)	74,169	37,084	34,117	2,968	8%
89 Prior Period Debts	1,751	5,466	7,217	3,609	5,861	(2,253)	-62%
98 Budgetary Reserve	-	112,110	112,110	56,055	-	56,055	100%
<b>Subtotal General Fund Expenditures</b>	<b>\$ 12,586,719</b>	<b>\$ (0)</b>	<b>\$ 12,586,719</b>	<b>\$ 5,661,792</b>	<b>\$ 4,372,983</b>	<b>\$ 1,288,809</b>	<b>23%</b>
<b>Non-Governmental Expenses included in the Certified Budget<sup>4</sup></b>							
9 Payments of current & prior period obligations	61,264	-	61,264	30,632	-	30,632	100.0%
13 Social Wellbeing for Puerto Rico	91,896	-	91,896	45,948	-	45,948	100.0%
<b>Subtotal Non-Governmental</b>	<b>\$ 153,160</b>	<b>\$ -</b>	<b>\$ 153,160</b>	<b>\$ 76,580</b>	<b>\$ -</b>	<b>\$ 76,580</b>	<b>100%</b>
<b>Total General Fund Expenditures</b>	<b>\$ 12,739,879</b>	<b>\$ (0)</b>	<b>\$ 12,739,879</b>	<b>\$ 5,738,372</b>	<b>\$ 4,372,983</b>	<b>\$ 1,365,389</b>	<b>24%</b>

**Notes :**

(1) General Fund Revenue figures are preliminary and subject to adjustments and reconciliations.

(2) Adjustments for all budgetary reprogrammings approved by the Oversight Board including interagency transfers, budget increases, and expense concept reclassifications within the same agency.

(3) These concepts do not pass through General Fund as expense although they were included as such in the Certified Budget. Thus, they were adjusted herein for comparison purposes.

**Puerto Rico Department of Treasury**  
*Quarterly FY24 General Fund Budget v. Actual*  
*Quarter:*  
 Q2

*By Concept*  
*(figures in \$000s)*

General Fund Revenue	FY24 Certified Budget			Actual		Variance	
	Revenue Forecast	Adjustments & Revisions	Reforecast	Quarterly Budget	Quarterly Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
1 Individual Income Taxes	\$ 2,603,800	\$ -	\$ 2,603,800	\$ 557,915	\$ 644,716	\$ 86,802	15.6%
2 Corporate Income Taxes	3,237,594	-	3,237,594	711,454	857,254	145,799	20.5%
3 Partnership Income Taxes	419,914	-	419,914	105,582	91,021	(14,561)	-13.8%
4 Non-Resident Withholdings	922,441	-	922,441	202,625	253,369	50,744	25.0%
5 Alcoholic Beverages	293,136	-	293,136	81,700	73,349	(8,351)	-10.2%
6 Cigarettes	90,061	-	90,061	23,366	15,606	(7,760)	-33.2%
7 Motor Vehicles	493,330	-	493,330	124,281	187,448	63,166	50.8%
8 Excises on Off-Shore Shipment Rum	210,139	-	210,139	55,339	61,350	6,011	10.9%
9 Other General Fund Revenue	2,046,940	-	2,046,940	510,399	440,109	(70,290)	-13.8%
10 SUT Collections (excl. PSTBA, FAM & CINE)	2,691,804	-	2,691,804	746,907	789,893	42,986	5.8%
11 Act 154 Collections	73,113	-	73,113	16,122	25,271	9,149	56.7%
<b>11 Other Tax Revenue</b>	<b>442,196</b>	<b>-</b>	<b>442,196</b>	<b>76,300</b>	<b>109,593</b>	<b>33,293</b>	<b>43.6%</b>
i. FEDE Portion of Corp Income Taxes and Non-Resident Withholdings	44,736	-	44,736	7,735	24,525	16,789	217.1%
ii. Excise Taxes on Off-Shore Shipments Rum	167,338	-	167,338	11,442	22,440	10,999	96.1%
iii. Cigarette Excise Taxes	32,858	-	32,858	8,175	7,861	(314)	-3.8%
iv. Cigarette Excise Taxes (transferred PRITA net of 5% management fee)	29,734	-	29,734	7,433	8,550	1,117	15.0%
Petroleum Products (Crudita) Excise Tax - AFI	-	-	-	-	-	-	-
Petroleum Products (Crudita) Excise Tax - HTA	-	-	-	-	-	-	-
Gas Oil and Diesel Excise Taxes	-	-	-	-	-	-	-
Gasoline Excise Tax Revenue	-	-	-	-	-	-	-
Vehicle License Fees (\$15 Portion)	-	-	-	-	-	-	-
Vehicle License Fees (\$25 Portion)	-	-	-	-	-	-	-
Other HTA (tolls paid at tax office)	-	-	-	-	-	-	-
CRIM Property Tax Inflows	-	-	-	-	-	-	-
v. FAM & Cine	153,159	-	153,159	36,387	40,703	4,316	11.9%
vi. Cruise Ship Incentives (From Slot Machine Revenue)	-	-	-	-	-	-	-
vii. Green Energy Initiative	3,912	-	3,912	1,717	470	(1,246)	-72.6%
viii. Export Development	7,125	-	7,125	2,370	3,176	806	34.0%
ix. Development Funds	3,335	-	3,335	1,041	1,868	827	79.4%
<b>Total General Fund Revenue<sup>1</sup></b>	<b>\$ 13,524,468</b>	<b>\$ -</b>	<b>\$ 13,524,468</b>	<b>\$ 3,211,991</b>	<b>\$ 3,548,979</b>	<b>\$ 336,988</b>	<b>10%</b>

**Puerto Rico Department of Treasury**  
*Quarterly FY24 General Fund Budget v. Actual*  
*Quarter:*  
 Q2

*By Concept*

<b>General Fund Expenses</b>	<b>Expense Budget</b>	<b>Adjustments &amp; Revisions<sup>2</sup></b>	<b>Revised Budget</b>	<b>Quarterly Budget</b>	<b>Quarterly Actuals</b>	<b>(Unfavorable) / Favorable \$</b>	<b>(Unfavorable) / Favorable %</b>
1 Payroll	\$ 3,588,137	\$ (98,837)	\$ 3,489,300	\$ 872,325	\$ 745,349	\$ 126,976	15%
2 Facilities	460,407	2,307	462,714	115,679	45,821	69,857	60%
3 Purchased Services	418,042	20,165	438,207	109,552	86,426	23,126	21%
4 Donations and Subsidies	215,378	(4,173)	211,205	52,801	21,365	31,436	60%
5 Transportation	15,119	497	15,616	3,904	2,179	1,725	44%
6 Professional Services	552,283	3,130	555,413	138,853	97,420	41,433	30%
7 Other Operating	302,350	6,270	308,620	77,155	65,363	11,792	15%
8 Capital Expenditures	497,805	(48,714)	449,091	112,273	29,535	82,738	74%
9 Payments of current & prior period obligations	1,108,787	1,158	1,109,945	188,211	190,485	(2,274)	-1%
10 Materials and Supplies	72,290	13,574	85,864	21,466	13,436	8,030	37%
11 Equipment Purchases	30,736	20,526	51,262	12,816	2,354	10,461	82%
12 Media and Advertisements	3,838	1,833	5,671	1,418	499	919	65%
13 Social Wellbeing for Puerto Rico	1,627,053	(6,213)	1,620,840	405,210	267,819	137,391	34%
14 Appropriations to non-governmental entities	1,264,769	(52,040)	1,212,729	76,673	96,712	(20,038)	-26%
30 PayGo	2,099,910	-	2,099,910	524,978	527,299	(2,322)	0%
81 Undistributed Appropriations	253,194	23,642	276,836	69,209	56,505	12,704	18%
82 Federal Fund Matching	74,870	(701)	74,169	18,542	30,834	(12,292)	-66%
89 Prior Period Debts	1,751	5,466	7,217	1,804	2,088	(284)	-16%
98 Budgetary Reserve	-	112,110	112,110	28,028	-	28,028	100%
700 Other Undistributed Appropriations <sup>3</sup>	-	-	-	-	-	-	-
<b>Subtotal General Fund Expenditures</b>	<b>\$ 12,586,719</b>	<b>\$ (0)</b>	<b>\$ 12,586,719</b>	<b>\$ 2,830,896</b>	<b>\$ 2,281,489</b>	<b>\$ 549,407</b>	<b>19%</b>

**Non-Governmental Expenses included in the Certified Budget<sup>4</sup>**

9 Payments of current & prior period obligations	61,264	-	61,264	15,316	-	15,316	100.0%
13 Social Wellbeing for Puerto Rico	91,896	-	91,896	22,974	-	22,974	100.0%
<b>Subtotal Non-Governmental</b>	<b>\$ 153,160</b>	<b>\$ -</b>	<b>\$ 153,160</b>	<b>\$ 38,290</b>	<b>\$ -</b>	<b>\$ 38,290</b>	<b>100%</b>
<b>Total General Fund Expenditures</b>	<b>\$ 12,739,879</b>	<b>\$ (0)</b>	<b>\$ 12,739,879</b>	<b>\$ 2,869,186</b>	<b>\$ 2,281,489</b>	<b>\$ 587,697</b>	<b>20%</b>

**Notes :**

(1) General Fund Revenue figures are preliminary and subject to adjustments and reconciliations.

(2) Adjustments for all budgetary reprogrammings approved by the Oversight Board including interagency transfers, budget increases, and expense concept reclassifications within the same agency.

(3) Other Undistributed Appropriations pertain to Legislative Branch's cash transfers being recorded in PRIFAS as other spend concept that deviates from the Certified Budget.

(4) These concepts do not pass through General Fund as expense although they were included as such in the Certified Budget. Thus, they were adjusted herein for comparison purposes.

**Puerto Rico Department of Treasury**  
**Monthly FY24 General Fund Budget vs. Actual**  
**Month: Dec-24**  
**Period: 6**

(figures in \$000s)

General Fund Revenue	FY24 Certified Budget			Actual		Variance	
	Revenue Forecast	Adjustments & Revisions	Reforecast	Monthly Budget	Monthly Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
1 Individual Income Taxes	\$ 2,603,800	\$ -	\$ 2,603,800	\$ 211,961	\$ 189,827	\$ (22,134)	-10.4%
2 Corporate Income Taxes	3,237,594	-	3,237,594	436,510	455,721	19,211	4.4%
3 Partnership Income Taxes	419,914	-	419,914	78,134	57,879	(20,255)	-25.9%
4 Non-Resident Withholdings	922,441	-	922,441	75,003	93,433	18,430	24.6%
5 Alcoholic Beverages	293,136	-	293,136	31,224	22,582	(8,642)	-27.7%
6 Cigarettes	90,061	-	90,061	7,711	5,217	(2,494)	-32.3%
7 Motor Vehicles	493,330	-	493,330	45,186	67,332	22,146	49.0%
8 Excises on Off-Shore Shipment Rum	210,139	-	210,139	18,410	4,490	(13,921)	-75.6%
9 Other General Fund Revenue	2,046,940	-	2,046,940	147,800	143,527	(4,273)	-2.9%
10 SUT Collections (excl. PSTBA, FAM & CINE)	2,691,804	-	2,691,804	291,622	310,561	18,939	6.5%
11 Act 154 Collections	73,113	-	73,113	4,536	7,280	2,744	60.5%
12 Other Tax Revenue	442,196	-	442,196	40,432	53,127	12,695	31.4%
i. FEDE Portion of Corp Income Taxes and Non-Resident Withholdings	44,736	-	44,736	6,508	7,758	1,250	19.2%
ii. Excise Taxes on Off-Shore Shipments Rum	167,338	-	167,338	11,442	22,440	10,999	96.1%
iii. Cigarette Excise Taxes	32,858	-	32,858	2,760	2,620	(140)	-5.1%
iv. Cigarette Excise Taxes (transferred PRITA net of 5% management fee)	29,734	-	29,734	2,478	2,850	372	15.0%
v. FAM & Cine	153,159	-	153,159	13,796	14,766	970	7.0%
vi. Cruise Ship Incentives (From Slot Machine Revenue)	-	-	-	-	-	-	-
vii. Green Energy Initiative	3,912	-	3,912	1,297	200	(1,097)	-84.6%
viii. Export Development	7,125	-	7,125	1,311	2,264	953	72.7%
ix. Development Funds	3,335	-	3,335	841	229	(612)	-72.8%
<b>Total General Fund Revenue<sup>1</sup></b>	<b>\$ 13,524,468</b>	<b>\$ -</b>	<b>\$ 13,524,468</b>	<b>\$ 1,388,528</b>	<b>\$ 1,410,976</b>	<b>\$ 22,448</b>	<b>2%</b>

**Puerto Rico Department of Treasury**  
*Monthly FY24 General Fund Budget vs. Actual*  
 Month: Dec-24  
 Period: 6

(figures in \$000s)

General Fund Expenses	Expense Budget	Adjustments & Revisions <sup>2</sup>	Revised Budget	Monthly Budget	Monthly Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
1 Payroll	\$ 3,588,137	\$ (98,837)	\$ 3,489,300	\$ 290,775	\$ 223,337	\$ 67,438	23%
2 Facilities	460,407	2,307	462,714	38,560	12,889	25,671	67%
3 Purchased Services	418,042	20,165	438,207	36,517	24,848	11,669	32%
4 Donations and Subsidies	215,378	(4,173)	211,205	17,600	(2,994)	20,595	117%
5 Transportation	15,119	497	15,616	1,301	643	658	51%
6 Professional Services	552,283	3,130	555,413	46,284	33,154	13,130	28%
7 Other Operating	302,350	6,270	308,620	25,718	8,308	17,410	68%
8 Capital Expenditures	497,805	(48,714)	449,091	37,424	9,698	27,726	74%
9 Payments of current & prior period obligations	1,108,787	1,158	1,109,945	62,737	63,141	(404)	-1%
10 Materials and Supplies	72,290	13,574	85,864	7,155	2,999	4,156	58%
11 Equipment Purchases	30,736	20,526	51,262	4,272	1,011	3,261	76%
12 Media and Advertisements	3,838	1,833	5,671	473	309	164	35%
13 Social Wellbeing for Puerto Rico	1,627,053	(6,213)	1,620,840	135,070	97,505	37,565	28%
14 Appropriations to non-governmental entities	1,264,769	(52,040)	1,212,729	25,558	15,569	9,989	39%
30 PayGo	2,099,910	-	2,099,910	174,993	166,011	8,982	5%
81 Undistributed Appropriations	253,194	23,642	276,836	23,070	8,414	14,656	64%
82 Federal Fund Matching	74,870	(701)	74,169	6,181	1,907	4,273	69%
89 Prior Period Debts	1,751	5,466	7,217	601	1,456	(855)	-142%
98 Budgetary Reserve	-	112,110	112,110	9,343	-	9,343	100%
<b>Subtotal General Fund Expenditures</b>	<b>\$ 12,586,719</b>	<b>\$ (0)</b>	<b>\$ 12,586,719</b>	<b>\$ 943,632</b>	<b>\$ 668,205</b>	<b>\$ 275,427</b>	<b>29%</b>
<b>Non-Governmental Expenses included in the Certified Budget<sup>4</sup></b>							
9 Payments of current & prior period obligations	61,264	-	61,264	5,105	-	5,105	100.0%
13 Social Wellbeing for Puerto Rico	91,896	-	91,896	7,658	-	7,658	100.0%
<b>Subtotal Non-Governmental</b>	<b>\$ 153,160</b>	<b>\$ -</b>	<b>\$ 153,160</b>	<b>\$ 12,763</b>	<b>\$ -</b>	<b>\$ 12,763</b>	<b>100%</b>
<b>Total General Fund Expenditures</b>	<b>\$ 12,739,879</b>	<b>\$ (0)</b>	<b>\$ 12,739,879</b>	<b>\$ 956,395</b>	<b>\$ 668,205</b>	<b>\$ 288,191</b>	<b>30%</b>

**Notes:**

(1) General Fund Revenue figures are preliminary and subject to adjustments and reconciliations.

(2) Adjustments for all budgetary reprogrammings approved by the Oversight Board including interagency transfers, budget increases, and expense concept reclassifications within the same agency.

(3) These concepts do not pass through General Fund as expense although they were included as such in the Certified Budget. Thus, they were adjusted herein for comparison purposes.

**Puerto Rico Department of Treasury**

Full Year Budget and YTD Revenue Results for FY24 Special Revenue Fund Budget vs. Actual

By Agency

YTD from 7/1/2023 through 12/31/2024

December-24

(figures in \$000s)

	Revised Budget	YTD Budget	YTD Total Revenue <sup>1</sup>	Over / (Under) Performance
<b>Entities Operating in PRIFAS 7.5</b>				
11 Puerto Rico Traffic Safety Commission	\$ 1,664	\$ 832	\$ -	\$ (832)
15 Office of the Governor	380	190	75	(115)
16 Office of Management and Budget	1,131	566	1,243	677
18 Planning Board	-	-	167	167
21 Emergency and Disaster Management Bureau	327	164	31	(133)
23 Puerto Rico Department of State	4,300	2,150	3,015	865
24 Puerto Rico Department of Treasury	769,509	384,755	300,956	(83,798)
28 State Elections Commission	-	-	-	-
30 Human Resources Management & Transformation	1,888	944	2,911	1,967
31 General Services Administration	36,397	18,199	15,437	(2,762)
34 Commission of Investigation, Processing and Appeals	-	-	-	-
37 Civil Rights Commission	-	-	-	-
38 Puerto Rico Department of Justice	6,150	3,075	4,540	1,465
40 Puerto Rico Police Bureau	30,904	15,452	19,093	3,641
41 Special Investigations Bureau	-	-	-	-
42 Puerto Rico Fire Department Bureau	20,883	10,441	2,292	(8,149)
43 Puerto Rico National Guard	-	-	5	5
45 Department of Public Safety	2,952	1,476	192	(1,284)
49 Department of Transportation and Public Works	172,744	86,372	111,136	24,764
50 Department of Natural and Environmental Resources	46,932	23,466	13,943	(9,523)
55 Puerto Rico Department of Agriculture	3,212	1,606	4,527	2,921
60 Office of the Citizen's Ombudsman	-	-	-	-
62 Cooperative Development Commission of Puerto Rico	-	-	-	-
66 Puerto Rico Highway Authority	-	-	23,053	23,053
67 Puerto Rico Department of Labor and Human Resources	337,267	168,634	119,778	(48,855)
68 Puerto Rico Labor Relations Board	480	240	470	230
69 Puerto Rico Department of Consumer Affairs	1,881	941	912	(29)
71 Department of Health	156,526	78,263	114,955	36,692
78 Department of Housing	21,496	10,748	6,000	(4,748)
81 Department of Education	15,042	7,521	1,676	(5,845)
82 Institute of Puerto Rican Culture	3,237	1,619	-	(1,619)
87 Department of Recreation and Sports	21,059	10,530	2,770	(7,760)
95 Mental Health and Drug Addiction Services Administration	4,479	2,240	2,904	665
120 Veteran's Advocate Office of Puerto Rico	-	-	2,793	2,793
122 Secretariat of the Department of the Family	-	-	1	1
124 Child Support Administration (ASUME)	-	-	3	3
126 Vocational Rehabilitation Administration	752	376	312	(64)
137 Department of Correction and Rehabilitation	22,174	11,087	5,923	(5,164)
155 State Historic Preservation Office of Puerto Rico	10,073	5,037	333	(4,704)
189 Institute of Forensic Science	481	241	-	(241)
221 Medical Emergency Bureau	7,096	3,548	3,997	449
231 Office for the Patient's Advocate	-	-	-	-
281 Office of the Election Comptroller	65	33	25	(7)
<b>Total - Entities Operating in PRIFAS 7.5</b>	<b>\$ 1,701,493</b>	<b>\$ 850,746</b>	<b>\$ 765,468</b>	<b>\$ (85,278)</b>

**Puerto Rico Department of Treasury**

Full Year Budget and YTD Revenue Results for FY24 Special Revenue Fund Budget vs. Actual

By Agency

YTD from 7/1/2023 through 12/31/2024

December-24

(figures in \$000s)

	Revised Budget	YTD Budget	YTD Total Revenue	Over / (Under) Performance
<b>Core Component Units</b>				
70 State Insurance Fund Corporation	\$ 570,110	\$ 285,055	\$ 512,516	\$ 227,461
79 Automobile Accidents Compensation Administration	90,297	45,149	44,267	(882)
90 Medical Services Administration of Puerto Rico	137,792	68,896	74,122	5,226
119 Department of Economic Development & Commerce	48,269	24,135	107,559	83,424
162 Public Building Authority	130,268	65,134	94,044	28,910
168 Puerto Rico Ports Authority	94,091	47,046	19,675	(27,371)
180 Tourism Company	158,415	79,208	55,875	(23,332)
187 Puerto Rico Health Insurance Administration	717,794	358,897	398,935	40,038
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	85,263	42,632	48,698	6,066
235 Puerto Rico Housing Finance Corporation	92,314	46,157	17,715	(28,442)
277 Agricultural Enterprises Development Administration	80,334	40,167	34,754	(5,413)
285 Puerto Rico Integrated Transit Authority	37,861	18,931	20,349	1,419
295 Fiscal Agency & Financial Advisory Authority	4,490	2,245	1,072	(1,173)
303 Convention Center of District Authority	46,727	23,364	25,084	1,721
<b>Total - Core Component Units</b>	<b>\$ 2,294,025</b>	<b>\$ 1,147,013</b>	<b>\$ 1,454,665</b>	<b>\$ 307,652</b>
<b>Secondary Component Units</b>				
22 Office of The Commissioner of Insurance	\$ 12,652	\$ 6,326	\$ 2,733	\$ (3,593)
75 Office of the Financial Institutions Commissioner	13,513	6,757	13,029	6,272
105 Industrial Commission	21,257	10,629	21,257	10,629
109 Puerto Rico School of Plastic Arts	2,184	1,092	2,699	1,607
121 Government Board of the 911 Service	20,191	10,096	13,409	3,313
138 Institutional Trust of the National Guard of Puerto Rico	7,460	3,730	4,195	465
161 Puerto Rico Infrastructure Financing Authority	999	500	10	(490)
165 Land Authority of Puerto Rico	10,039	5,020	6,077	1,058
167 Integral Development of the "Península de Cantera"	207	104	-	(104)
177 Land Administration of Puerto Rico	8,531	4,266	8,956	4,691
186 Culebra Conservation and Development Authority	285	143	-	(143)
191 Musical Arts Corporation	1,913	957	937	(20)
192 Fine Arts Center Corporation	2,627	1,314	1,648	335
195 Economic Development Bank of PR	13,730	6,865	4,372	(2,493)
196 Puerto Rico Public Broadcasting Corporation	17,731	8,866	2,370	(6,496)
198 Agricultural Insurance Corporation	2,893	1,447	-	(1,447)
215 Puerto Rico Conservatory of Music Corporation	4,105	2,053	1,819	(234)
236 Innovation Fund for Agricultural Development of Puerto Rico	13,968	6,984	7,704	720
264 Corporation for the "Caño Martin Peña" Enlace Project	76	38	-	(38)
265 Roosevelt Roads	1,767	884	916	33
271 Puerto Rico Technology and Innovation Services	9,326	4,663	-	(4,663)
286 Authority of the Port of Ponce	2,064	1,032	-	(1,032)
288 University of Puerto Rico Comprehensive Cancer Center	35,412	17,706	12,099	(5,607)
293 Center for Diabetes Research, Education, and Medical Services	247	124	-	(124)
298 Public Service Regulatory Board	32,226	16,113	15,269	(844)
310 Municipal Finance Corporation	149,588	74,794	-	(74,794)
311 Puerto Rico Gaming Commission	396,652	198,326	212,632	14,306
312 Retirement Board of the Government of Puerto Rico	2,947	1,474	481	(993)
<b>Total - Secondary Component Units</b>	<b>\$ 799,605</b>	<b>\$ 399,802</b>	<b>\$ 332,612</b>	<b>\$ (67,191)</b>

**Puerto Rico Department of Treasury**

Full Year Budget and YTD Revenue Results for FY24 Special Revenue Fund Budget vs. Actual

By Agency

YTD from 7/1/2023 through 12/31/2024

December-24

(figures in \$000s)

	Revised Budget	YTD Budget	YTD Total Revenue	Over / (Under) Performance
<b>OMB and Hacienda Custodies</b>				
17 Custody of the Office of Management and Budget	\$ -	\$ -	\$ -	\$ -
25 Custody of the Department of the Treasury	373,760	186,880	285,537	98,657
<b>Total - OMB and Hacienda Custodies</b>	<b>\$ 373,760</b>	<b>\$ 186,880</b>	<b>\$ 285,537</b>	<b>\$ 98,657</b>

	Revised Budget	YTD Budget	YTD Total Revenue	Over / (Under) Performance
<b>Out of Scope Entities</b>				
8 Office of the Comptroller	\$ -	\$ -	\$ -	\$ -
10 The General Court of Justice	16,325	8,163	7,580	(582)
100 Legislative Assembly of the Commonwealth	-	-	-	-
106 Public Housing Administration	14,569	7,285	-	(7,285)
166 Industrial Development Company	-	-	36,366	36,366
176 University of Puerto Rico	-	-	1,527	1,527
193 Office of Government Ethics	-	-	-	-
200 Special Independent Prosecutor's Panel	-	-	-	-
209 Contributions to Political Parties	-	-	62	62
208 Contributions to the Municipalities	-	-	-	-
220 Correctional Health	-	-	-	-
268 Puerto Rico Institute of Statistics	-	-	-	-
272 Office of the Inspector General	-	-	-	-
289 Energy Commission	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	-	-	-	-
<b>Total - Out of Scope Entities</b>	<b>\$ 30,894</b>	<b>\$ 15,447</b>	<b>\$ 45,535</b>	<b>\$ 30,088</b>

	Revised Budget	YTD Budget	YTD Total Revenue	Over / (Under) Performance
<b>Recap</b>				
Entities Operating in PRIFAS 7.5	\$ 1,701,493	\$ 850,746	\$ 765,468	\$ (85,278)
Core Component Units	2,294,025	1,147,013	1,454,665	307,652
Secondary Component Units	799,605	399,802	332,612	(67,191)
OMB and Hacienda Custodies	373,760	186,880	285,537	98,657
Out of Scope Entities	30,894	15,447	45,535	30,088
<b>Total</b>	<b>\$ 5,199,777</b>	<b>\$ 2,599,888</b>	<b>\$ 2,883,817</b>	<b>\$ 283,929</b>

**Notes:**

(1) SRF Revenues for SIFC are presented in cash terms, not in accrual accounting, as a placeholder. Certain cash revenues could pertain to previous fiscal years.

**Puerto Rico Department of Treasury**

FY24 - By Concept Budget-to-Actual Report

Full Year Budget and YTD Actuals for FY24 General and Special Revenue Fund Expense Budget vs. Actual<sup>1</sup>

All Entities Included in the Commonwealth Budget

Dec FY24 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions <sup>2</sup>	Revised Budget	Total YTD Actuals	Total Remaining Balance
1 Payroll	\$ 4,292,093	\$ (78,901)	\$ 4,213,192	\$ 1,709,932	\$ 2,503,260
2 Facilities	566,580	37,127	603,707	174,260	429,447
3 Purchased Services	741,795	101,328	843,123	272,245	570,878
4 Donations and Subsidies	246,584	(4,116)	242,468	75,835	166,633
5 Transportation	32,399	1,193	33,592	7,892	25,700
6 Professional Services	776,203	19,869	796,072	239,536	556,536
7 Other Operating	495,715	19,425	515,140	151,440	363,700
8 Capital Expenditures	545,671	(85,280)	460,391	64,457	395,934
9 Payments of current and prior period obligations	1,108,787	1,158	1,109,945	380,703	729,242
10 Materials and Supplies	190,282	23,962	214,244	63,723	150,520
11 Equipment Purchases	93,303	20,078	113,381	10,161	103,220
12 Media and Advertisements	37,252	3,860	41,112	6,427	34,684
13 Social Wellbeing for Puerto Rico	2,778,144	(13,080)	2,765,064	924,168	1,840,896
14 Appropriations to non-governmental entities	1,586,649	(51,274)	1,535,375	242,844	1,292,531
30 PayGo	2,621,388	-	2,621,388	1,253,038	1,368,350
81 Undistributed Appropriations	1,391,419	20,973	1,412,392	394,607	1,017,784
82 Federal Fund Matching	89,680	(1,419)	88,261	34,751	53,510
89 Prior Period Debts	9,962	55,576	65,538	25,176	40,362
98 Budgetary Reserve	-	112,110	112,110	889	111,221
<b>Subtotal Expenditures</b>	<b>\$ 17,603,906</b>	<b>\$ 182,590</b>	<b>\$ 17,786,496</b>	<b>\$ 6,032,086</b>	<b>\$ 11,754,409</b>

**Non-Governmental Expenses included in the Certified Budget<sup>3</sup>**

9 Payments of current & prior period obligations	61,264	-	61,264	-	61,264
13 Social Wellbeing for Puerto Rico	91,896	-	91,896	-	91,896
<b>Subtotal Non-Governmental</b>	<b>\$ 153,160</b>	<b>\$ -</b>	<b>\$ 153,160</b>	<b>\$ -</b>	<b>\$ 153,160</b>
<b>Total Expenditures</b>	<b>\$ 17,757,066</b>	<b>\$ 182,590</b>	<b>\$ 17,939,656</b>	<b>\$ 6,032,086</b>	<b>\$ 11,907,569</b>

**Notes:**

(1) The schedule above presents all budget figures included in all covered entities for this 203 Budget-to-Actual; as well as all actual results obtained from the various Hacienda PRIFAS data sources and all individual Budget-to-Actual submissions by Component Units (CORE and Secondary)

(2) Adjustments for all budgetary reprogrammings approved by the Oversight Board including interagency transfers, budget increases, and expense concept reclassifications within the same agency.

(3) These concepts do not pass through General Fund as expense although they were included as such in the Certified Budget. Thus, they were adjusted herein for comparison purposes.

**Puerto Rico Department of Treasury**

FY24 - By Concept Budget-to-Actual Report

Quarterly Budget and Quarterly Actuals for FY24 General and Special Revenue Fund Expense Budget v. Actual<sup>1</sup>

All Entities Included in the Commonwealth Budget

Q2

(figures in \$000s)

		<b>Certified Budget</b>	<b>Adjustments &amp; Revisions<sup>2</sup></b>	<b>Revised Budget</b>	<b>Total Q Actuals</b>	<b>Total Remaining Balance</b>
1	Payroll	\$ 1,073,023	\$ (19,725)	\$ 1,053,298	\$ 889,216	\$ 164,082
2	Facilities	141,645	9,282	150,927	63,433	87,494
3	Purchased Services	185,449	25,332	210,781	146,610	64,171
4	Donations and Subsidies	61,646	(1,029)	60,617	24,520	36,097
5	Transportation	8,100	298	8,398	923	7,475
6	Professional Services	194,051	4,967	199,018	141,709	57,309
7	Other Operating	123,929	4,856	128,785	107,921	20,864
8	Capital Expenditures	136,418	(21,320)	115,098	31,886	83,212
9	Payments of current and prior period obligations	187,922	290	188,211	191,179	(2,968)
10	Materials and Supplies	47,571	5,990	53,561	33,614	19,947
11	Equipment Purchases	23,326	5,019	28,345	5,164	23,181
12	Media and Advertisements	9,313	965	10,278	4,257	6,021
13	Social Wellbeing for Puerto Rico	694,536	(3,270)	691,266	396,773	294,493
14	Appropriations to non-governmental entities	170,154	(12,819)	157,335	143,531	13,804
30	PayGo	655,347	-	655,347	630,614	24,733
81	Undistributed Appropriations	347,855	5,243	353,098	231,314	121,784
82	Federal Fund Matching	22,420	(355)	22,065	31,171	(9,106)
89	Prior Period Debts	2,491	13,894	16,385	13,025	3,360
98	Budgetary Reserve	-	28,028	28,028	444	27,584
700	Other Undistributed Appropriations	-	-	-	-	-
	<b>Subtotal Expenditures</b>	<b>\$ 4,085,193</b>	<b>\$ 45,647</b>	<b>\$ 4,130,840</b>	<b>\$ 3,087,305</b>	<b>\$ 1,043,535</b>

**Non-Governmental Expenses included in the Certified Budget<sup>3</sup>**

9	Payments of current & prior period obligations	15,316	-	15,316	-	15,316
13	Social Wellbeing for Puerto Rico	22,974	-	22,974	-	22,974
	<b>Subtotal Non-Governmental</b>	<b>\$ 38,290</b>	<b>\$ -</b>	<b>\$ 38,290</b>	<b>\$ -</b>	<b>\$ 38,290</b>
	<b>Total Expenditures</b>	<b>\$ 4,123,483</b>	<b>\$ 45,647</b>	<b>\$ 4,169,130</b>	<b>\$ 3,087,305</b>	<b>\$ 1,081,825</b>

**Notes:**

(1) The schedule above presents all budget figures included in all covered entities for this 203 Budget-to-Actual; as well as all actual results obtained from the various Hacienda PRIFAS data sources and all individual Budget-to-Actual submissions by Component Units (CORE and Secondary)

(2) Adjustments for all budgetary reprogrammings approved by the Oversight Board including interagency transfers, budget increases, and expense concept reclassifications within the same agency.

(3) These concepts do not pass through General Fund as expense although they were included as such in the Certified Budget. Thus, they were adjusted herein for comparison purposes.

**Puerto Rico Department of Treasury**

FY24 - By Concept Budget-to-Actual Report

Monthly Budget and Monthly Actuals for FY24 General and Special Revenue Fund Expense Budget vs. Actual<sup>1</sup>

All Entities Included in the Commonwealth Budget

December-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions <sup>2</sup>	Revised Budget	Total Monthly Actuals	Total (Unfavorable) / Favorable \$
1 Payroll	\$ 357,674	\$ (6,575)	\$ 351,099	\$ 264,091	\$ 87,008
2 Facilities	47,215	3,094	50,309	20,162	30,147
3 Purchased Services	61,816	8,444	70,260	42,103	28,157
4 Donations and Subsidies	20,549	(343)	20,206	(1,328)	21,534
5 Transportation	2,700	99	2,799	1,108	1,691
6 Professional Services	64,684	1,656	66,339	52,179	14,160
7 Other Operating	41,310	1,619	42,928	17,147	25,782
8 Capital Expenditures	45,473	(7,107)	38,366	10,789	27,577
9 Payments of current & prior period obligations	62,641	97	62,737	63,141	(404)
10 Materials and Supplies	15,857	1,997	17,854	10,937	6,917
11 Equipment Purchases	7,775	1,673	9,448	1,696	7,752
12 Media and Advertisements	3,104	322	3,426	1,541	1,885
13 Social Wellbeing for Puerto Rico	231,512	(1,090)	230,422	152,284	78,138
14 Appropriations to non-governmental entities	56,718	(4,273)	52,445	29,926	22,519
30 PayGo	218,449	-	218,449	202,053	16,396
81 Undistributed Appropriations	115,952	1,748	117,699	45,506	72,193
82 Federal Fund Matching	7,473	(118)	7,355	1,931	5,424
89 Prior Period Debts	830	4,631	5,462	5,634	(173)
98 Budgetary Reserve	-	9,343	9,343	-	9,343
<b>Subtotal Expenditures</b>	<b>\$ 1,361,731</b>	<b>\$ 15,216</b>	<b>\$ 1,376,947</b>	<b>\$ 920,902</b>	<b>\$ 456,044</b>

Non-Governmental Expenses included in the Certified Budget<sup>3</sup>

9 Payments of current & prior period obligations	5,105	-	5,105	-	5,105
13 Social Wellbeing for Puerto Rico	7,658	-	7,658	-	7,658
<b>Subtotal Non-Governmental</b>	<b>\$ 12,763</b>	<b>\$ -</b>	<b>\$ 12,763</b>	<b>\$ -</b>	<b>\$ 12,763</b>
<b>Total Expenditures</b>	<b>\$ 1,374,494</b>	<b>\$ 15,216</b>	<b>\$ 1,389,710</b>	<b>\$ 920,902</b>	<b>\$ 468,808</b>

**Notes:**

(1) The schedule above presents all budget figures included in all covered entities for this 2024 Budget-to-Actual; as well as all actual results obtained from the various Hacienda PRIFAS data sources and all individual Budget-to-Actual submissions by Component Units (CORE and Secondary).

(2) Adjustments for all budgetary reprogrammings approved by the Oversight Board including interagency transfers, budget increases, and expense concept reclassifications within the same agency.

(3) These concepts do not pass through General Fund as expense although they were included as such in the Certified Budget. Thus, they were adjusted herein for comparison purposes.

**Puerto Rico Department of Treasury**

Full Year Budget and YTD Actual Results for FY24 General and Special Revenue Fund Budget vs. Actual

By Agency<sup>1</sup>

YTD from 7/1/2023 through 12/31/2024

December-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions <sup>2</sup>	Revised Budget	YTD Actual Expenses	Remaining Balance
<b>Entities Operating in PRIFAS 7.5</b>					
11 Puerto Rico Traffic Safety Commission	\$ 1,616	\$ 62	\$ 1,678	\$ 14	\$ 1,664
15 Office of the Governor	16,773	562	17,335	7,303	10,033
16 Office of Management and Budget	22,783	350	23,133	8,812	14,321
18 Planning Board	25,741	93	25,834	7,020	18,814
21 Emergency and Disaster Management Bureau	8,896	-	8,896	2,165	6,731
23 Puerto Rico Department of State	19,187	471	19,658	9,217	10,441
24 Puerto Rico Department of Treasury	987,777	51,653	1,039,430	325,071	714,359
28 State Elections Commission	44,571	16,993	61,564	13,657	47,906
30 Human Resources Management & Transformation	8,678	2,120	10,798	4,380	6,418
31 General Services Administration	31,610	31,588	63,198	13,860	49,338
34 Commission of Investigation, Processing and Appeals	489	(0)	489	217	272
37 Civil Rights Commission	867	-	867	348	519
38 Puerto Rico Department of Justice	146,864	993	147,857	63,672	84,185
40 Puerto Rico Police Bureau	869,136	16,137	885,273	409,445	475,828
41 Special Investigations Bureau	4,658	-	4,658	2,714	1,944
42 Puerto Rico Fire Department Bureau	75,806	9,301	85,107	44,528	40,579
43 Puerto Rico National Guard	17,795	87	17,882	8,808	9,074
45 Shared Services within Department of Public Safety	247,792	1,200	248,992	117,534	131,458
49 Department of Transportation and Public Works	186,137	55,061	241,198	55,270	185,927
50 Department of Natural and Environmental Resources	154,722	16,518	171,240	46,420	124,820
55 Puerto Rico Department of Agriculture	42,343	125	42,468	24,065	18,403
60 Office of the Citizen's Ombudsman	3,523	38	3,561	1,654	1,907
62 Cooperative Development Commission of Puerto Rico	2,924	0	2,924	1,147	1,777
66 Puerto Rico Highway Authority	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	394,164	4,949	399,113	112,990	286,123
68 Puerto Rico Labor Relations Board	1,506	(0)	1,506	613	893
69 Puerto Rico Department of Consumer Affairs	15,703	-	15,703	6,869	8,834
71 Department of Health	705,473	15,580	721,053	251,210	469,843
78 Department of Housing	54,853	-	54,853	17,244	37,609
81 Department of Education	2,633,476	19,236	2,652,712	944,613	1,708,099
82 Institute of Puerto Rican Culture	19,249	2,539	21,788	8,665	13,122
87 Department of Recreation and Sports	55,209	511	55,720	17,944	37,776
120 Veteran's Advocate Office of Puerto Rico	3,877	(0)	3,877	1,102	2,775
122 Secretariat of the Department of the Family	49,351	205	49,556	23,774	25,782
123 Family and Children Administration	204,701	1,032	205,733	82,145	123,588
124 Child Support Administration (ASUME)	16,841	260	17,101	7,676	9,425
126 Vocational Rehabilitation Administration	26,359	(0)	26,359	11,557	14,802
127 Administration for Socioeconomic Development of the Family	101,465	(0)	101,465	41,324	60,141
133 Administracion de Recursos Naturales	-	-	-	-	-
137 Department of Correction and Rehabilitation	438,294	1,999	440,293	197,447	242,846
139 Parole Board	3,011	0	3,011	1,377	1,634
143 Office of Protection and Defense for People with Disabilities	1,097	-	1,097	-	1,097
152 Elderly and Retired People Advocate Office	3,366	-	3,366	832	2,534
153 Office for People with Disabilities	3,666	-	3,666	1,283	2,383
155 State Historic Preservation Office of Puerto Rico	3,270	9,711	12,981	1,749	11,232
189 Institute of Forensic Science	20,655	1,400	22,055	10,992	11,063
221 Medical Emergency Corps Bureau	26,931	-	26,931	11,651	15,280
231 Office for the Patient's Advocate	2,030	19	2,049	865	1,184
241 Administration for Integral Development of Childhood	8,508	-	8,508	3,095	5,413
266 Office of Public Safety Affairs	-	-	-	-	-
279 Public Service Appeals Commission	2,722	20	2,742	1,340	1,402
281 Office of the Election Comptroller	3,192	28	3,220	1,410	1,809
<b>Total - Entities Operating in PRIFAS 7.5</b>	<b>\$ 7,866,926</b>	<b>\$ 264,570</b>	<b>\$ 8,131,496</b>	<b>\$ 2,983,888</b>	<b>\$ 5,147,609</b>

**Puerto Rico Department of Treasury**

Full Year Budget and YTD Actual Results for FY24 General and Special Revenue Fund Budget vs. Actual

By Agency<sup>1</sup>

YTD from 7/1/2023 through 12/31/2024

December-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
<b>Core Component Units</b>					
70 State Insurance Fund Corporation	\$ 570,110	\$ -	\$ 570,110	\$ 254,194	\$ 315,916
79 Automobile Accidents Compensation Administration	90,297	-	90,297	35,176	55,121
90 Medical Services Administration of Puerto Rico	239,791	10,376	250,167	94,239	155,928
119 Department of Economic Development & Commerce	74,524	46,055	120,579	22,174	98,405
162 Public Building Authority	161,489	40,880	202,369	55,074	147,295
168 Puerto Rico Ports Authority	94,091	3,487	97,578	31,689	65,889
180 Tourism Company	148,790	9,625	158,415	29,161	129,254
187 Puerto Rico Health Insurance Administration	1,374,014	-	1,374,014	403,452	970,562
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	91,338	-	91,338	35,459	55,879
235 Puerto Rico Housing Finance Corporation	100,214	-	100,214	12,558	87,656
277 Agricultural Enterprises Development Administration	151,483	215	151,698	34,506	117,193
285 Puerto Rico Integrated Transit Authority	139,475	1,481	140,956	55,653	85,303
295 Fiscal Agency & Financial Advisory Authority	56,775	2,743	59,518	11,666	47,853
303 Convention Center of District Authority	46,727	0	46,727	25,908	20,819
<b>Total - Core Component Units</b>	<b>\$ 3,339,118</b>	<b>\$ 114,863</b>	<b>\$ 3,453,981</b>	<b>\$ 1,100,907</b>	<b>\$ 2,353,073</b>
<b>Secondary Component Units</b>					
22 Office of The Commissioner of Insurance	\$ 12,652	\$ -	\$ 12,652	\$ 3,175	\$ 9,477
29 Puerto Rico Federal Affairs Administration	3,161	70	3,231	1,012	2,219
75 Office of the Financial Institutions Commissioner	13,313	200	13,513	3,708	9,805
105 Industrial Commission	21,257	114	21,371	7,253	14,118
109 Puerto Rico School of Plastic Arts	4,900	30	4,930	1,837	3,093
121 Government Board of the 911 Service	20,191	-	20,191	7,210	12,981
138 Institutional Trust of the National Guard of Puerto Rico	7,460	-	7,460	2,177	5,283
161 Puerto Rico Infrastructure Financing Authority	3,229	21,605	24,834	735	24,099
165 Land Authority of Puerto Rico	10,039	72	10,111	3,575	6,536
167 Integral Development of the "Península de Cantera"	805	-	805	85	720
177 Land Administration of Puerto Rico	8,531	-	8,531	2,985	5,546
186 Culebra Conservation and Development Authority	539	-	539	-	539
191 Musical Arts Corporation	7,033	211	7,244	3,021	4,223
192 Fine Arts Center Corporation	6,834	180	7,014	2,580	4,433
195 Economic Development Bank of PR	13,730	-	13,730	5,232	8,498
196 Puerto Rico Public Broadcasting Corporation	-	17,804	17,804	4,010	13,794
198 Agricultural Insurance Corporation	2,893	-	2,893	1,797	1,096
215 Puerto Rico Conservatory of Music Corporation	9,229	36	9,265	3,793	5,472
236 Innovation Fund for Agricultural Development of Puerto Rico	13,968	-	13,968	3,680	10,288
238 Ponce Authority (Authority Of The Port Of The Americas)	1,313	-	1,313	-	1,313
264 Corporation for the "Caño Martin Peña" Enlace Project	18,724	76	18,800	1,026	17,774
265 Roosevelt Roads	12,694	202	12,896	857	12,039
271 Puerto Rico Technology and Innovation Services	97,595	30	97,625	40,341	57,284
276 Puerto Rico Public Private Partnership Authority	50,708	11,454	62,162	12,406	49,755
286 Authority of the Port of Ponce	3,016	(0)	3,016	23	2,993
288 University of Puerto Rico Comprehensive Cancer Center	67,673	17,778	85,451	31,970	53,481
293 Center for Diabetes Research, Education, and Medical Services	1,190	4	1,194	420	774
298 Public Service Regulatory Board	39,682	1,379	41,061	7,877	33,184
310 Municipal Finance Corporation	149,588	-	149,588	48	149,540
311 Puerto Rico Gaming Commission	398,566	401	398,967	163,522	235,445
312 Retirement Board of the Government of Puerto Rico	58,731	18,201	76,932	15,212	61,721
329 Office of Socioeconomic Development	14,439	34	14,473	1,128	13,345
TBD1 COFINA	-	-	-	295	(295)
<b>Total - Secondary Component Units</b>	<b>\$ 1,073,683</b>	<b>\$ 89,880</b>	<b>\$ 1,163,563</b>	<b>\$ 332,989</b>	<b>\$ 830,573</b>

**Puerto Rico Department of Treasury**

Full Year Budget and YTD Actual Results for FY24 General and Special Revenue Fund Budget vs. Actual

By Agency<sup>1</sup>

YTD from 7/1/2023 through 12/31/2024

December-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
<b>OMB and Hacienda Custodies</b>					
17 Custody of the Office of Management and Budget	\$ 983,023	\$ (321,909)	\$ 661,114	\$ -	\$ 661,114
25 Custody of the Department of the Treasury	3,175,614	(31,316)	3,144,298	889,550	2,254,748
<b>Total - OMB and Hacienda Custodies</b>	<b>\$ 4,158,637</b>	<b>\$ (353,225)</b>	<b>\$ 3,805,412</b>	<b>\$ 889,550</b>	<b>\$ 2,915,862</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
<b>Out of Scope Entities</b>					
8 Office of the Comptroller	\$ 48,148	\$ -	\$ 48,148	\$ 23,349	\$ 24,799
10 The General Court of Justice	380,601	21,534	402,135	190,375	211,760
100 Legislative Assembly of the Commonwealth	135,185	7,401	142,586	88,051	54,535
106 Public Housing Administration	20,091	(0)	20,091	1,354	18,737
166 Industrial Development Company	-	-	-	26,659	(26,659)
176 University of Puerto Rico	500,847	5,550	506,397	247,047	259,350
193 Office of Government Ethics	10,401	83	10,484	5,066	5,417
200 Special Independent Prosecutor's Panel	3,376	-	3,376	1,646	1,730
209 Contributions to Political Parties	-	-	-	-	-
208 Contributions to the Municipalities	95,419	30,000	125,419	76,517	48,902
220 Correctional Health	43,870	1,928	45,798	25,421	20,377
268 Puerto Rico Institute of Statistics	2,627	6	2,633	1,287	1,346
272 Office of the Inspector General	18,671	0	18,671	8,991	9,680
289 Energy Commission	-	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	59,466	-	59,466	28,990	30,476
<b>Total - Out of Scope Entities</b>	<b>\$ 1,318,702</b>	<b>\$ 66,502</b>	<b>\$ 1,385,204</b>	<b>\$ 724,752</b>	<b>\$ 660,452</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
<b>Recap</b>					
Entities Operating in PRIFAS 7.5	\$ 7,866,926	\$ 264,570	\$ 8,131,496	\$ 2,983,888	\$ 5,147,609
Core Component Units	3,339,118	114,863	3,453,981	1,100,907	2,353,073
Secondary Component Units	1,073,683	89,880	1,163,563	332,989	830,573
OMB and Hacienda Custodies	4,158,637	(353,225)	3,805,412	889,550	2,915,862
Out of Scope Entities	1,318,702	66,502	1,385,204	724,752	660,452
<b>Total</b>	<b>\$ 17,757,066</b>	<b>\$ 182,590</b>	<b>\$ 17,939,656</b>	<b>\$ 6,032,086</b>	<b>\$ 11,907,569</b>

**Notes:**

(1) Please refer to the Appendix for a summary of actuals by month, and compliance, for CORE and Secondary Component Units.

(2) Adjustments for all budgetary reprogrammings approved by the Oversight Board including interagency transfers, budget increases, and expense concept reclassifications within the same agency.

**Puerto Rico Department of Treasury**

Full Year Budget and YTD Actuals Results for FY24 General Fund Expense Budget vs. Actual

By Agency<sup>1</sup>

YTD from 7/1/2023 through 12/31/2024

December-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions <sup>2</sup>	Revised Budget	YTD Actual Expenses	Remaining Balance
<b>Entities Operating in PRIFAS 7.5</b>					
11 Puerto Rico Traffic Safety Commission	\$ -	\$ 14	\$ 14	\$ 14	\$ -
15 Office of the Governor	16,773	182	16,955	7,303	9,653
16 Office of Management and Budget	21,652	350	22,002	8,502	13,500
18 Planning Board	25,741	93	25,834	7,020	18,814
21 Emergency and Disaster Management Bureau	8,569	-	8,569	2,165	6,404
23 Puerto Rico Department of State	15,358	-	15,358	7,659	7,699
24 Puerto Rico Department of Treasury	218,268	51,653	269,921	91,291	178,630
28 State Elections Commission	44,571	16,993	61,564	13,657	47,906
30 Human Resources Management & Transformation	7,686	1,224	8,910	4,063	4,847
31 General Services Administration	26,713	88	26,801	8,895	17,907
34 Commission of Investigation, Processing and Appeals	489	(0)	489	217	272
37 Civil Rights Commission	867	-	867	348	519
38 Puerto Rico Department of Justice	140,724	983	141,707	62,421	79,285
40 Puerto Rico Police Bureau	852,423	1,946	854,369	404,659	449,710
41 Special Investigations Bureau	4,658	-	4,658	2,714	1,944
42 Puerto Rico Fire Department Bureau	63,095	1,130	64,225	43,613	20,611
43 Puerto Rico National Guard	17,795	87	17,882	8,808	9,074
45 Shared Services within Department of Public Safety	244,840	1,200	246,040	117,438	128,602
49 Department of Transportation and Public Works	68,454	(0)	68,454	29,756	38,698
50 Department of Natural and Environmental Resources	108,755	15,553	124,308	44,126	80,182
55 Puerto Rico Department of Agriculture	39,131	125	39,256	23,748	15,508
60 Office of the Citizen's Ombudsman	3,523	38	3,561	1,654	1,907
62 Cooperative Development Commission of Puerto Rico	2,924	0	2,924	1,147	1,777
66 Puerto Rico Highway Authority	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	56,944	4,902	61,846	27,914	33,932
68 Puerto Rico Labor Relations Board	1,026	(0)	1,026	489	537
69 Puerto Rico Department of Consumer Affairs	13,822	-	13,822	6,240	7,582
71 Department of Health	555,328	9,199	564,527	214,474	350,053
78 Department of Housing	33,357	-	33,357	13,135	20,222
81 Department of Education	2,618,434	19,236	2,637,670	944,399	1,693,271
82 Institute of Puerto Rican Culture	18,043	507	18,550	8,665	9,885
87 Department of Recreation and Sports	34,150	511	34,661	16,816	17,845
95 Mental Health and Drug Addiction Services Administration	137,791	-	137,791	54,658	83,133
96 Office of the Women's Advocate	4,999	3,729	8,728	1,630	7,098
117 Act 70	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	3,877	(0)	3,877	1,102	2,775
122 Secretariat of the Department of the Family	49,351	205	49,556	23,774	25,782
123 Family and Children Administration	204,701	1,020	205,721	82,145	123,577
124 Child Support Administration (ASUME)	16,841	260	17,101	7,676	9,425
126 Vocational Rehabilitation Administration	25,607	(0)	25,607	11,557	14,050
127 Administration for Socioeconomic Development of the Family	101,465	(0)	101,465	41,324	60,141
133 Administracion de Recursos Naturales	-	-	-	-	-
137 Department of Correction and Rehabilitation	416,120	1,999	418,119	193,330	224,789
139 Parole Board	3,011	0	3,011	1,377	1,634
143 Office of Protection and Defense for People with Disabilities	1,097	-	1,097	-	1,097
152 Elderly and Retired People Advocate Office	3,366	-	3,366	832	2,534
153 Office for People with Disabilities	3,666	-	3,666	1,283	2,383
155 State Historic Preservation Office of Puerto Rico	2,175	733	2,908	1,651	1,257
189 Institute of Forensic Science	20,174	1,400	21,574	10,992	10,582
221 Medical Emergency Corps Bureau	19,835	-	19,835	9,698	10,137
231 Office for the Patient's Advocate	2,030	19	2,049	865	1,184
241 Administration for Integral Development of Childhood	8,508	-	8,508	3,095	5,413
266 Office of Security Public Affairs	-	-	-	-	-
279 Public Service Appeals Commission	2,722	20	2,742	1,340	1,402
281 Office of the Election Comptroller	3,127	28	3,155	1,410	1,744
<b>Total - Entities Operating in PRIFAS 7.5</b>	<b>\$ 6,294,576</b>	<b>\$ 135,427</b>	<b>\$ 6,430,003</b>	<b>\$ 2,573,090</b>	<b>\$ 3,856,913</b>

**Puerto Rico Department of Treasury**

Full Year Budget and YTD Actuals Results for FY24 General Fund Expense Budget vs. Actual

By Agency<sup>1</sup>

YTD from 7/1/2023 through 12/31/2024

December-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
<b>Core Component Units</b>					
70 State Insurance Fund Corporation	\$ -	\$ -	\$ -	\$ -	\$ -
79 Automobile Accidents Compensation Administration	-	-	-	-	-
90 Medical Services Administration of Puerto Rico	101,999	10,376	112,375	29,825	82,550
119 Department of Economic Development & Commerce	27,460	44,850	72,310	5,560	66,750
162 Public Building Authority	31,221	40,880	72,101	12,684	59,418
168 Puerto Rico Ports Authority	-	3,487	3,487	-	3,487
180 Tourism Company	-	-	-	-	-
187 Puerto Rico Health Insurance Administration	656,220	-	656,220	192,212	464,008
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	6,075	-	6,075	-	6,075
235 Puerto Rico Housing Finance Corporation	7,900	-	7,900	1,317	6,583
277 Agricultural Enterprises Development Administration	71,149	215	71,364	13,253	58,111
285 Puerto Rico Integrated Transit Authority	101,614	1,481	103,095	38,254	64,841
295 Fiscal Agency & Financial Advisory Authority	52,285	2,743	55,028	11,299	43,730
303 Convention Center of District Authority	-	-	-	-	-
<b>Total - Core Component Units</b>	<b>\$ 1,055,923</b>	<b>\$ 104,033</b>	<b>\$ 1,159,956</b>	<b>\$ 304,403</b>	<b>\$ 855,553</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
<b>Secondary Component Units</b>					
22 Office of The Commissioner of Insurance	\$ -	\$ -	\$ -	\$ -	\$ -
29 Puerto Rico Federal Affairs Administration	3,161	8	3,169	1,012	2,157
75 Office of the Financial Institutions Commissioner	-	-	-	-	-
105 Industrial Commission	-	114	114	-	114
109 Puerto Rico School of Plastic Arts	2,716	30	2,746	998	1,748
121 Government Board of the 911 Service	-	-	-	-	-
138 Institutional Trust of the National Guard of Puerto Rico	-	-	-	-	-
161 Puerto Rico Infrastructure Financing Authority	2,230	21,605	23,835	534	23,300
165 Land Authority of Puerto Rico	-	72	72	-	72
167 Integral Development of the "Península de Cantera"	598	-	598	71	527
177 Land Administration of Puerto Rico	-	-	-	-	-
186 Culebra Conservation and Development Authority	254	-	254	-	254
191 Musical Arts Corporation	5,270	61	5,331	2,474	2,857
192 Fine Arts Center Corporation	4,357	30	4,387	1,970	2,416
195 Economic Development Bank of PR	-	-	-	-	-
196 Puerto Rico Public Broadcasting Corporation	-	73	73	73	-
198 Agricultural Insurance Corporation	-	-	-	-	-
215 Puerto Rico Conservatory of Music Corporation	5,124	36	5,160	2,131	3,029
236 Innovation Fund for Agricultural Development of Puerto Rico	-	-	-	-	-
238 Ponce Authority (Authority Of The Port Of The Americas)	1,313	-	1,313	-	1,313
264 Corporation for the "Caño Martin Peña" Enlace Project	18,724	0	18,724	1,017	17,707
265 Roosevelt Roads	10,927	202	11,129	384	10,745
271 Puerto Rico Technology and Innovation Services	88,269	30	88,299	40,319	47,980
276 Puerto Rico Public Private Partnership Authority	50,708	(3,500)	47,208	4,906	42,302
286 Authority of the Port of Ponce	952	(0)	952	23	929
288 University of Puerto Rico Comprehensive Cancer Center	34,261	15,778	50,039	15,547	34,492
293 Center for Diabetes Research, Education, and Medical Services	943	4	947	305	642
298 Public Service Regulatory Board	8,831	4	8,835	1,406	7,429
310 Municipal Finance Corporation	-	-	-	-	-
311 Puerto Rico Gaming Commission	2,315	(0)	2,315	302	2,013
312 Retirement Board of the Government of Puerto Rico	55,784	18,201	73,985	15,212	58,774
329 Office of Socioeconomic Development	14,439	34	14,473	1,128	13,345
TBD1 COFINA	-	-	-	-	-
<b>Total - Secondary Component Units</b>	<b>\$ 311,176</b>	<b>\$ 52,782</b>	<b>\$ 363,958</b>	<b>\$ 89,812</b>	<b>\$ 274,146</b>

**Puerto Rico Department of Treasury**

Full Year Budget and YTD Actuals Results for FY24 General Fund Expense Budget vs. Actual

By Agency<sup>1</sup>

YTD from 7/1/2023 through 12/31/2024

December-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
<b>OMB and Hacienda Custodies</b>					
17 Custody of the Office of Management and Budget	\$ 983,023	\$ (321,909)	\$ 661,114	\$ -	\$ 661,114
25 Custody of the Department of the Treasury	2,807,373	(36,835)	2,770,538	706,648	2,063,890
<b>Total - OMB and Hacienda Custodies</b>	<b>\$ 3,790,396</b>	<b>\$ (358,744)</b>	<b>\$ 3,431,652</b>	<b>\$ 706,648</b>	<b>\$ 2,725,004</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
<b>Out of Scope Entities</b>					
8 Office of the Comptroller	\$ 48,148	\$ -	\$ 48,148	\$ 23,349	\$ 24,799
10 The General Court of Justice	364,276	21,534	385,810	183,073	202,736
100 Legislative Assembly of the Commonwealth	135,185	7,401	142,586	88,051	54,535
106 Public Housing Administration	5,522	(0)	5,522	1,354	4,168
166 Industrial Development Company	-	-	-	8,239	(8,239)
176 University of Puerto Rico	500,847	5,550	506,397	247,047	259,350
193 Office of Government Ethics	10,401	83	10,484	5,066	5,417
200 Special Independent Prosecutor's Panel	3,376	-	3,376	1,646	1,730
209 Contributions to Political Parties	-	-	-	-	-
208 Contributions to the Municipalities	95,419	30,000	125,419	76,517	48,902
220 Correctional Health	43,870	1,928	45,798	25,421	20,377
268 Puerto Rico Institute of Statistics	2,627	6	2,633	1,287	1,346
272 Office of the Inspector General	18,671	0	18,671	8,991	9,680
289 Energy Commission	-	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	59,466	-	59,466	28,990	30,476
<b>Total - Out of Scope Entities</b>	<b>\$ 1,287,808</b>	<b>\$ 66,502</b>	<b>\$ 1,354,310</b>	<b>\$ 699,030</b>	<b>\$ 655,280</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
<b>Recap</b>					
Entities Operating in PRIFAS 7.5	\$ 6,294,576	\$ 135,427	\$ 6,430,003	\$ 2,573,090	\$ 3,856,913
Core Component Units	1,055,923	104,033	1,159,956	304,403	855,553
Secondary Component Units	311,176	52,782	363,958	89,812	274,146
OMB and Hacienda Custodies	3,790,396	(358,744)	3,431,652	706,648	2,725,004
Out of Scope Entities	1,287,808	66,502	1,354,310	699,030	655,280
<b>Total</b>	<b>\$ 12,739,879</b>	<b>\$ 0</b>	<b>\$ 12,739,879</b>	<b>\$ 4,372,983</b>	<b>\$ 8,366,896</b>

**Notes:**

(1) Please refer to the Appendix for a summary of actuals by month, and compliance, for CORE and Secondary Component Units.

(2) Adjustments for all budgetary reprogrammings approved by the Oversight Board including interagency transfers, budget increases, and expense concept reclassifications within the same agency.

**Puerto Rico Department of Treasury**

Full Year Budget and YTD Actual Results for FY24 Special Revenue Fund Expense Budget vs. Actual

By Agency<sup>1</sup>

YTD from 7/1/2023 through 12/31/2024

December-24

(figures in \$000s)

	<b>Certified Budget</b>	<b>Adjustments &amp; Revisions<sup>2</sup></b>	<b>Revised Budget</b>	<b>YTD Actual Expenses</b>	<b>Remaining Balance</b>
<b>Entities Operating in PRIFAS 7.5</b>					
11 Puerto Rico Traffic Safety Commission	\$ 1,616	\$ 48	\$ 1,664	\$ -	\$ 1,664
15 Office of the Governor	-	380	380	-	380
16 Office of Management and Budget	1,131	-	1,131	309	822
18 Planning Board	-	-	-	-	-
21 Emergency and Disaster Management Bureau	327	-	327	-	327
23 Puerto Rico Department of State	3,829	471	4,300	1,558	2,742
24 Puerto Rico Department of Treasury	769,509	-	769,509	233,780	535,729
28 State Elections Commission	-	-	-	-	-
30 Human Resources Management & Transformation	992	896	1,888	318	1,570
31 General Services Administration	4,897	31,500	36,397	4,965	31,432
34 Commission of Investigation, Processing and Appeals	-	-	-	-	-
37 Civil Rights Commission	-	-	-	-	-
38 Puerto Rico Department of Justice	6,140	10	6,150	1,251	4,900
40 Puerto Rico Police Bureau	16,713	14,191	30,904	4,785	26,118
41 Special Investigations Bureau	-	-	-	-	-
42 Puerto Rico Fire Department Bureau	12,711	8,172	20,883	915	19,968
43 Puerto Rico National Guard	-	-	-	-	-
45 Shared Services within Department of Public Safety	2,952	-	2,952	97	2,855
49 Department of Transportation and Public Works	117,683	55,061	172,744	25,514	147,230
50 Department of Natural and Environmental Resources	45,967	965	46,932	2,294	44,638
55 Puerto Rico Department of Agriculture	3,212	-	3,212	317	2,895
60 Office of the Citizen's Ombudsman	-	-	-	-	-
62 Cooperative Development Commission of Puerto Rico	-	-	-	-	-
66 Puerto Rico Highway Authority	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	337,220	47	337,267	85,076	252,192
68 Puerto Rico Labor Relations Board	480	-	480	124	356
69 Puerto Rico Department of Consumer Affairs	1,881	-	1,881	629	1,252
71 Department of Health	150,145	6,381	156,526	36,736	119,790
78 Department of Housing	21,496	-	21,496	4,110	17,386
81 Department of Education	15,042	-	15,042	214	14,828
82 Institute of Puerto Rican Culture	1,206	2,031	3,237	-	3,237
87 Department of Recreation and Sports	21,059	-	21,059	1,128	19,931
95 Mental Health and Drug Addiction Services Administration	4,479	-	4,479	510	3,969
96 Office of the Women's Advocate	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	-	-	-	-	-
122 Secretariat of the Department of the Family	-	-	-	-	-
123 Family and Children Administration	-	12	12	-	12
124 Child Support Administration (ASUME)	-	-	-	-	-
126 Vocational Rehabilitation Administration	752	-	752	0	752
127 Administration for Socioeconomic Development of the Family	-	-	-	-	-
133 Administracion de Recursos Naturales	-	-	-	-	-
137 Department of Correction and Rehabilitation	22,174	-	22,174	4,117	18,057
139 Parole Board	-	-	-	-	-
143 Office of Protection and Defense for People with Disabilities	-	-	-	-	-
152 Elderly and Retired People Advocate Office	-	-	-	-	-
153 Office for People with Disabilities	-	-	-	-	-
155 State Historic Preservation Office of Puerto Rico	1,095	8,978	10,073	99	9,975
189 Institute of Forensic Science	481	-	481	-	481
221 Medical Emergency Corps Bureau	7,096	-	7,096	1,953	5,143
231 Office for the Patient's Advocate	-	-	-	-	-
241 Administration for Integral Development of Childhood	-	-	-	-	-
266 Office of Public Safety Affairs	-	-	-	-	-
279 Public Service Appeals Commission	-	-	-	-	-
281 Office of the Election Comptroller	65	-	65	-	65
<b>Total - Entities Operating in PRIFAS 7.5</b>	<b>\$ 1,572,350</b>	<b>\$ 129,143</b>	<b>\$ 1,701,493</b>	<b>\$ 410,797</b>	<b>\$ 1,290,696</b>

**Puerto Rico Department of Treasury**

Full Year Budget and YTD Actual Results for FY24 Special Revenue Fund Expense Budget vs. Actual

By Agency<sup>1</sup>

YTD from 7/1/2023 through 12/31/2024

December-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
<b>Core Component Units</b>					
70 State Insurance Fund Corporation	\$ 570,110	\$ -	\$ 570,110	\$ 254,194	\$ 315,916
79 Automobile Accidents Compensation Administration	90,297	-	90,297	35,176	55,121
90 Medical Services Administration of Puerto Rico	137,792	-	137,792	64,414	73,378
119 Department of Economic Development & Commerce	47,064	1,205	48,269	16,614	31,655
162 Public Building Authority	130,268	-	130,268	42,390	87,878
168 Puerto Rico Ports Authority	94,091	-	94,091	31,689	62,402
180 Tourism Company	148,790	9,625	158,415	29,161	129,254
187 Puerto Rico Health Insurance Administration	717,794	-	717,794	211,240	506,554
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	85,263	-	85,263	35,459	49,804
235 Puerto Rico Housing Finance Corporation	92,314	-	92,314	11,241	81,073
277 Agricultural Enterprises Development Administration	80,334	-	80,334	21,253	59,081
285 Puerto Rico Integrated Transit Authority	37,861	-	37,861	17,399	20,462
295 Fiscal Agency & Financial Advisory Authority	4,490	-	4,490	367	4,123
303 Convention Center of District Authority	46,727	0	46,727	25,908	20,819
<b>Total - Core Component Units</b>	<b>\$ 2,283,195</b>	<b>\$ 10,830</b>	<b>\$ 2,294,025</b>	<b>\$ 796,504</b>	<b>\$ 1,497,521</b>
<b>Secondary Component Units</b>					
22 Office of The Commissioner of Insurance	\$ 12,652	\$ -	\$ 12,652	\$ 3,175	\$ 9,477
29 Puerto Rico Federal Affairs Administration	-	61	61	-	61
75 Office of the Financial Institutions Commissioner	13,313	200	13,513	3,708	9,805
105 Industrial Commission	21,257	-	21,257	7,253	14,004
109 Puerto Rico School of Plastic Arts	2,184	-	2,184	839	1,345
121 Government Board of the 911 Service	20,191	-	20,191	7,210	12,981
138 Institutional Trust of the National Guard of Puerto Rico	7,460	-	7,460	2,177	5,283
161 Puerto Rico Infrastructure Financing Authority	999	-	999	200	799
165 Land Authority of Puerto Rico	10,039	-	10,039	3,575	6,464
167 Integral Development of the "Peninsula de Cantera"	207	-	207	14	193
177 Land Administration of Puerto Rico	8,531	-	8,531	2,985	5,546
186 Culebra Conservation and Development Authority	285	-	285	-	285
191 Musical Arts Corporation	1,763	150	1,913	547	1,366
192 Fine Arts Center Corporation	2,477	150	2,627	610	2,017
195 Economic Development Bank of PR	13,730	-	13,730	5,232	8,498
196 Puerto Rico Public Broadcasting Corporation	-	17,731	17,731	3,937	13,794
198 Agricultural Insurance Corporation	2,893	-	2,893	1,797	1,096
215 Puerto Rico Conservatory of Music Corporation	4,105	-	4,105	1,662	2,443
236 Innovation Fund for Agricultural Development of Puerto Rico	13,968	-	13,968	3,680	10,288
238 Ponce Authority (Authority Of The Port Of The Americas)	-	-	-	-	-
264 Corporation for the "Caño Martin Peña" Enlace Project	-	76	76	10	66
265 Roosevelt Roads	1,767	-	1,767	473	1,294
271 Puerto Rico Technology and Innovation Services	9,326	-	9,326	22	9,304
276 Puerto Rico Public Private Partnership Authority	-	14,954	14,954	7,500	7,454
286 Authority of the Port of Ponce	2,064	-	2,064	-	2,064
288 University of Puerto Rico Comprehensive Cancer Center	33,412	2,000	35,412	16,423	18,989
293 Center for Diabetes Research, Education, and Medical Services	247	-	247	115	132
298 Public Service Regulatory Board	30,851	1,375	32,226	6,471	25,755
310 Municipal Finance Corporation	149,588	-	149,588	48	149,540
311 Puerto Rico Gaming Commission	396,251	401	396,652	163,220	233,432
312 Retirement Board of the Government of Puerto Rico	2,947	-	2,947	-	2,947
329 Office of Socioeconomic Development	-	-	-	-	-
TBD1 COFINA	-	-	-	295	(295)
<b>Total - Secondary Component Units</b>	<b>\$ 762,507</b>	<b>\$ 37,098</b>	<b>\$ 799,605</b>	<b>\$ 243,177</b>	<b>\$ 556,427</b>

**Puerto Rico Department of Treasury**

Full Year Budget and YTD Actual Results for FY24 Special Revenue Fund Expense Budget vs. Actual

By Agency<sup>1</sup>

YTD from 7/1/2023 through 12/31/2024

December-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
<b>OMB and Hacienda Custodies</b>					
17 Custody of the Office of Management and Budget	\$ -	\$ -	\$ -	\$ -	\$ -
25 Custody of the Department of the Treasury	368,241	5,519	373,760	182,903	190,858
<b>Total - OMB and Hacienda Custodies</b>	<b>\$ 368,241</b>	<b>\$ 5,519</b>	<b>\$ 373,760</b>	<b>\$ 182,903</b>	<b>\$ 190,858</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
<b>Out of Scope Entities</b>					
8 Office of the Comptroller	\$ -	\$ -	\$ -	\$ -	\$ -
10 The General Court of Justice	16,325	-	16,325	7,302	9,023
100 Legislative Assembly of the Commonwealth	-	-	-	-	-
106 Public Housing Administration	14,569	-	14,569	-	14,569
166 Industrial Development Company	-	-	-	18,420	(18,420)
176 University of Puerto Rico	-	-	-	-	-
193 Office of Government Ethics	-	-	-	-	-
200 Special Independent Prosecutor's Panel	-	-	-	-	-
209 Contributions to Political Parties	-	-	-	-	-
208 Contributions to the Municipalities	-	-	-	-	-
220 Correctional Health	-	-	-	-	-
268 Puerto Rico Institute of Statistics	-	-	-	-	-
272 Office of the Inspector General	-	-	-	-	-
289 Energy Commission	-	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	-	-	-	-	-
<b>Total - Out of Scope Entities</b>	<b>\$ 30,894</b>	<b>\$ -</b>	<b>\$ 30,894</b>	<b>\$ 25,722</b>	<b>\$ 5,172</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
<b>Recap</b>					
Entities Operating in PRIFAS 7.5	\$ 1,572,350	\$ 129,143	\$ 1,701,493	\$ 410,797	\$ 1,290,696
Core Component Units	2,283,195	10,830	2,294,025	796,504	1,497,521
Secondary Component Units	762,507	37,098	799,605	243,177	556,427
OMB and Hacienda Custodies	368,241	5,519	373,760	182,903	190,858
Out of Scope Entities	30,894	-	30,894	25,722	5,172
<b>Total</b>	<b>\$ 5,017,187</b>	<b>\$ 182,590</b>	<b>\$ 5,199,777</b>	<b>\$ 1,659,103</b>	<b>\$ 3,540,673</b>

**Notes:**

(1) Please refer to the Appendix for a summary of actuals by month, and compliance, for CORE and Secondary Component Units.

(2) Adjustments for all budgetary reprogrammings approved by the Oversight Board including interagency transfers, budget increases, and expense concept reclassifications within the same agency.

**Puerto Rico Department of Treasury**

YTD Budget and YTD Actual Results for FY24 General and Special Revenue Fund Budget vs. Actual

By Agency<sup>1</sup>

YTD from 7/1/2023 through 12/31/2024

Dec FY24 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions <sup>2</sup>	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Entities Operating in PRIFAS 7.5</b>						
11 Puerto Rico Traffic Safety Commission	\$ 808	\$ 31	\$ 839	\$ 14	\$ 825	98%
15 Office of the Governor	8,387	281	8,668	7,303	1,365	16%
16 Office of Management and Budget	11,392	175	11,567	8,812	2,755	24%
18 Planning Board	12,871	46	12,917	7,020	5,897	46%
21 Emergency and Disaster Management Bureau	4,448	-	4,448	2,165	2,283	51%
23 Puerto Rico Department of State	9,594	236	9,829	9,217	612	6%
24 Puerto Rico Department of Treasury	493,889	25,826	519,715	325,071	194,644	37%
28 State Elections Commission	22,286	8,496	30,782	13,657	17,125	56%
30 Human Resources Management & Transformation	4,339	1,060	5,399	4,380	1,019	19%
31 General Services Administration	15,805	15,794	31,599	13,860	17,739	56%
34 Commission of Investigation, Processing and Appeals	245	(0)	245	217	28	11%
37 Civil Rights Commission	434	-	434	348	86	20%
38 Puerto Rico Department of Justice	73,432	497	73,929	63,672	10,257	14%
40 Puerto Rico Police Bureau	434,568	8,068	442,636	409,445	33,192	7%
41 Special Investigations Bureau	2,329	-	2,329	2,714	(385)	-17%
42 Puerto Rico Fire Department Bureau	37,903	4,651	42,554	44,528	(1,975)	-5%
43 Puerto Rico National Guard	8,898	44	8,941	8,808	133	1%
45 Department of Public Safety	123,896	600	124,496	117,534	6,962	6%
49 Department of Transportation and Public Works	93,069	27,530	120,599	55,270	65,329	54%
50 Department of Natural and Environmental Resources	73,823	8,259	82,081	46,420	35,661	43%
55 Puerto Rico Department of Agriculture	21,172	63	21,234	24,065	(2,831)	-13%
60 Office of the Citizen's Ombudsman	1,762	19	1,781	1,654	127	7%
62 Cooperative Development Commission of Puerto Rico	1,462	0	1,462	1,147	315	22%
66 Puerto Rico Highway Authority	-	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	197,082	2,474	199,556	112,990	86,567	43%
68 Puerto Rico Labor Relations Board	753	(0)	753	613	140	19%
69 Puerto Rico Department of Consumer Affairs	7,852	-	7,852	6,869	983	13%
71 Department of Health	352,737	7,790	360,526	251,210	109,317	30%
78 Department of Housing	27,427	-	27,427	17,244	10,182	37%
81 Department of Education	1,316,738	9,618	1,326,356	944,613	381,743	29%
82 Institute of Puerto Rican Culture	9,625	1,269	10,894	8,665	2,228	20%
87 Department of Recreation and Sports	27,605	256	27,860	17,944	9,916	36%
95 Mental Health and Drug Addiction Services Administration	71,135	-	71,135	55,168	15,967	22%
96 Office of the Women's Advocate	2,500	1,864	4,364	1,630	2,734	63%
120 Veteran's Advocate Office of Puerto Rico	1,939	(0)	1,939	1,102	836	43%
122 Secretariat of the Department of the Family	24,676	103	24,778	23,774	1,004	4%
123 Family and Children Administration	102,351	516	102,867	82,145	20,722	20%
124 Child Support Administration (ASUME)	8,421	130	8,550	7,676	875	10%
126 Vocational Rehabilitation Administration	13,180	(0)	13,180	11,557	1,623	12%
127 Administration for Socioeconomic Development of the Family	50,733	(0)	50,733	41,324	9,408	19%
133 Administracion de Recursos Naturales	-	-	-	-	-	-
137 Department of Correction and Rehabilitation	219,147	1,000	220,147	197,447	22,699	10%
139 Parole Board	1,506	0	1,506	1,377	128	9%
143 Office of Protection and Defense for People with Disabilities	549	-	549	-	549	100%
152 Elderly and Retired People Advocate Office	1,683	-	1,683	832	851	51%
153 Office for People with Disabilities	1,833	-	1,833	1,283	550	30%
155 State Historic Preservation Office of Puerto Rico	1,635	4,856	6,491	1,749	4,742	73%
189 Institute of Forensic Science	10,328	700	11,028	10,992	36	0%
221 Medical Emergency Corps Bureau	13,466	-	13,466	11,651	1,815	13%
231 Office for the Patient's Advocate	1,015	10	1,025	865	159	16%
241 Administration for Integral Development of Childhood	4,254	-	4,254	3,095	1,159	27%
266 Office of Public Safety Affairs	-	-	-	-	-	-
279 Public Service Appeals Commission	1,361	10	1,371	1,340	31	2%
281 Office of the Election Comptroller	1,596	14	1,610	1,410	199	12%
<b>Total - Entities Operating in PRIFAS 7.5</b>	<b>\$ 3,929,925</b>	<b>\$ 132,285</b>	<b>\$ 4,062,210</b>	<b>\$ 2,983,888</b>	<b>\$ 1,078,322</b>	<b>27%</b>

**Puerto Rico Department of Treasury**

YTD Budget and YTD Actual Results for FY24 General and Special Revenue Fund Budget vs. Actual

By Agency<sup>1</sup>

YTD from 7/1/2023 through 12/31/2024

Dec FY24 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Core Component Units</b>						
70 State Insurance Fund Corporation	\$ 285,055	\$ -	\$ 285,055	\$ 254,194	\$ 30,861	11%
79 Automobile Accidents Compensation Administration	45,149	-	45,149	35,176	9,973	22%
90 Medical Services Administration of Puerto Rico	119,896	5,188	125,083	94,239	30,844	25%
119 Department of Economic Development & Commerce	37,262	23,028	60,290	22,174	38,116	63%
162 Public Building Authority	80,745	20,440	101,185	55,074	46,111	46%
168 Puerto Rico Ports Authority	47,046	1,744	48,789	31,689	17,100	35%
180 Tourism Company	74,395	4,813	79,208	29,161	50,046	63%
187 Puerto Rico Health Insurance Administration	687,007	-	687,007	403,452	283,555	41%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	45,669	-	45,669	35,459	10,210	22%
235 Puerto Rico Housing Finance Corporation	50,107	-	50,107	12,558	37,549	75%
277 Agricultural Enterprises Development Administration	75,742	108	75,849	34,506	41,343	55%
285 Puerto Rico Integrated Transit Authority	69,738	740	70,478	55,653	14,825	21%
295 Fiscal Agency & Financial Advisory Authority	28,388	1,372	29,759	11,666	18,094	61%
303 Convention Center of District Authority	23,364	0	23,364	25,908	(2,544)	-11%
<b>Total - Core Component Units</b>	<b>\$ 1,669,559</b>	<b>\$ 57,431</b>	<b>\$ 1,726,990</b>	<b>\$ 1,100,907</b>	<b>\$ 626,083</b>	<b>36%</b>
<b>Secondary Component Units</b>						
22 Office of The Commissioner of Insurance	\$ 6,326	\$ -	\$ 6,326	\$ 3,175	\$ 3,151	50%
29 Puerto Rico Federal Affairs Administration	1,581	35	1,615	1,012	603	37%
75 Office of the Financial Institutions Commissioner	6,657	100	6,757	3,708	3,049	45%
105 Industrial Commission	10,629	57	10,686	7,253	3,433	32%
109 Puerto Rico School of Plastic Arts	2,450	15	2,465	1,837	628	25%
121 Government Board of the 911 Service	10,096	-	10,096	7,210	2,885	29%
138 Institutional Trust of the National Guard of Puerto Rico	3,730	-	3,730	2,177	1,553	42%
161 Puerto Rico Infrastructure Financing Authority	1,615	10,802	12,417	735	11,682	94%
165 Land Authority of Puerto Rico	5,020	36	5,055	3,575	1,480	29%
167 Integral Development of the "Peninsula de Cantera"	403	-	403	85	318	79%
177 Land Administration of Puerto Rico	4,266	-	4,266	2,985	1,280	30%
186 Culebra Conservation and Development Authority	270	-	270	-	270	100%
191 Musical Arts Corporation	3,517	106	3,622	3,021	601	17%
192 Fine Arts Center Corporation	3,417	90	3,507	2,580	926	26%
195 Economic Development Bank of PR	6,865	-	6,865	5,232	1,633	24%
196 Puerto Rico Public Broadcasting Corporation	-	8,902	8,902	4,010	4,892	55%
198 Agricultural Insurance Corporation	1,447	-	1,447	1,797	(351)	-24%
215 Puerto Rico Conservatory of Music Corporation	4,615	18	4,632	3,793	840	18%
236 Innovation Fund for Agricultural Development of Puerto Rico	6,984	-	6,984	3,680	3,304	47%
238 Ponce Authority (Authority Of The Port Of The Americas)	657	-	657	-	657	100%
264 Corporation for the "Caño Martin Peña" Enlace Project	9,362	38	9,400	1,026	8,374	89%
265 Roosevelt Roads	6,347	101	6,448	857	5,591	87%
271 Puerto Rico Technology and Innovation Services	48,798	15	48,813	40,341	8,472	17%
276 Puerto Rico Public Private Partnership Authority	25,354	5,727	31,081	12,406	18,674	60%
286 Authority of the Port of Ponce	1,508	(0)	1,508	23	1,485	98%
288 University of Puerto Rico Comprehensive Cancer Center	33,837	8,889	42,726	31,970	10,756	25%
293 Center for Diabetes Research, Education, and Medical Services	595	2	597	420	177	30%
298 Public Service Regulatory Board	19,841	689	20,530	7,877	12,653	62%
310 Municipal Finance Corporation	74,794	-	74,794	48	74,746	100%
311 Puerto Rico Gaming Commission	199,283	201	199,484	163,522	35,962	18%
312 Retirement Board of the Government of Puerto Rico	29,366	9,101	38,466	15,212	23,255	60%
329 Office of Socioeconomic Development	7,220	17	7,237	1,128	6,109	84%
TBD1 COFINA	-	-	-	295	(295)	
<b>Total - Secondary Component Units</b>	<b>\$ 536,842</b>	<b>\$ 44,940</b>	<b>\$ 581,781</b>	<b>\$ 332,989</b>	<b>\$ 248,792</b>	<b>43%</b>

**Puerto Rico Department of Treasury**

YTD Budget and YTD Actual Results for FY24 General and Special Revenue Fund Budget vs. Actual

By Agency<sup>1</sup>

YTD from 7/1/2023 through 12/31/2024

Dec FY24 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>OMB and Hacienda Custodies</b>						
17 Custody of the Office of Management and Budget	\$ 491,512	\$ (160,954)	\$ 330,557	\$ -	\$ 330,557	100%
25 Custody of the Department of the Treasury	883,198	(15,658)	867,540	889,550	(22,010)	-3%
<b>Total - OMB and Hacienda Custodies</b>	<b>\$ 1,374,710</b>	<b>\$ (176,612)</b>	<b>\$ 1,198,097</b>	<b>\$ 889,550</b>	<b>\$ 308,547</b>	<b>26%</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Out of Scope Entities</b>						
8 Office of the Comptroller	\$ 24,074	\$ -	\$ 24,074	\$ 23,349	\$ 725	3%
10 The General Court of Justice	190,301	10,767	201,067	190,375	10,692	5%
100 Legislative Assembly of the Commonwealth	67,593	3,701	71,293	88,051	(16,758)	-24%
106 Public Housing Administration	10,046	(0)	10,046	1,354	8,691	87%
166 Industrial Development Company	-	-	-	26,659	(26,659)	
176 University of Puerto Rico	250,424	2,775	253,199	247,047	6,152	2%
193 Office of Government Ethics	5,201	41	5,242	5,066	176	3%
200 Special Independent Prosecutor's Panel	1,688	-	1,688	1,646	42	2%
209 Contributions to Political Parties	-	-	-	-	-	
208 Contributions to the Municipalities	47,710	15,000	62,710	76,517	(13,807)	-22%
220 Correctional Health	21,935	964	22,899	25,421	(2,522)	-11%
268 Puerto Rico Institute of Statistics	1,314	3	1,316	1,287	30	2%
272 Office of the Inspector General	9,336	0	9,336	8,991	345	4%
289 Energy Commission	-	-	-	-	-	
297 Financial Oversight and Management Board for Puerto Rico	29,733	-	29,733	28,990	743	3%
<b>Total - Out of Scope Entities</b>	<b>\$ 659,351</b>	<b>\$ 33,251</b>	<b>\$ 692,602</b>	<b>\$ 724,752</b>	<b>\$ (32,150)</b>	<b>-5%</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Recap</b>						
Entities Operating in PRIFAS 7.5	\$ 3,929,925	\$ 132,285	\$ 4,062,210	\$ 2,983,888	\$ 1,078,322	27%
Core Component Units	1,669,559	57,431	1,726,990	1,100,907	626,083	36%
Secondary Component Units	536,842	44,940	581,781	332,989	248,792	43%
OMB and Hacienda Custodies	1,374,710	(176,612)	1,198,097	889,550	308,547	26%
Out of Scope Entities	659,351	33,251	692,602	724,752	(32,150)	-5%
<b>Total</b>	<b>\$ 8,170,386</b>	<b>\$ 91,295</b>	<b>\$ 8,261,680</b>	<b>\$ 6,032,086</b>	<b>\$ 2,229,594</b>	<b>27%</b>

**Notes:**

(1) Please refer to the Appendix for a summary of actuals by month, and compliance, for CORE and Secondary Component Units.

(2) Adjustments for all budgetary reprogrammings approved by the Oversight Board including interagency transfers, budget increases, and expense concept reclassifications within the same agency.

**Puerto Rico Department of Treasury**

YTD Budget and YTD Actual Results for FY24 General Fund Expense Budget vs. Actual

By Agency<sup>1</sup>

YTD from 7/1/2023 through 12/31/2024

Dec FY24 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions <sup>2</sup>	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Entities Operating in PRIFAS 7.5</b>						
11 Puerto Rico Traffic Safety Commission	\$ -	\$ 7	\$ 7	\$ 14	\$ (7)	-100%
15 Office of the Governor	8,387	91	8,478	7,303	1,175	14%
16 Office of Management and Budget	10,826	175	11,001	8,502	2,499	23%
18 Planning Board	12,871	46	12,917	7,020	5,897	46%
21 Emergency and Disaster Management Bureau	4,285	-	4,285	2,165	2,120	49%
23 Puerto Rico Department of State	7,679	-	7,679	7,659	20	0%
24 Puerto Rico Department of Treasury	109,134	25,826	134,960	91,291	43,669	32%
28 State Elections Commission	22,286	8,496	30,782	13,657	17,125	56%
30 Human Resources Management & Transformation	3,843	612	4,455	4,063	392	9%
31 General Services Administration	13,357	44	13,401	8,895	4,506	34%
34 Commission of Investigation, Processing and Appeals	245	(0)	245	217	28	11%
37 Civil Rights Commission	434	-	434	348	86	20%
38 Puerto Rico Department of Justice	70,362	491	70,853	62,421	8,432	12%
40 Puerto Rico Police Bureau	426,212	973	427,185	404,659	22,525	5%
41 Special Investigations Bureau	2,329	-	2,329	2,714	(385)	-17%
42 Puerto Rico Fire Department Bureau	31,548	565	32,112	43,613	(11,501)	-36%
43 Puerto Rico National Guard	8,898	44	8,941	8,808	133	1%
45 Department of Public Safety	122,420	600	123,020	117,438	5,582	5%
49 Department of Transportation and Public Works	34,227	(0)	34,227	29,756	4,471	13%
50 Department of Natural and Environmental Resources	50,839	7,777	58,616	44,126	14,489	25%
55 Puerto Rico Department of Agriculture	19,566	63	19,628	23,748	(4,120)	-21%
60 Office of the Citizen's Ombudsman	1,762	19	1,781	1,654	127	7%
62 Cooperative Development Commission of Puerto Rico	1,462	0	1,462	1,147	315	22%
66 Puerto Rico Highway Authority	-	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	28,472	2,451	30,923	27,914	3,009	10%
68 Puerto Rico Labor Relations Board	513	(0)	513	489	24	5%
69 Puerto Rico Department of Consumer Affairs	6,911	-	6,911	6,240	671	10%
71 Department of Health	277,664	4,599	282,263	214,474	67,790	24%
78 Department of Housing	16,679	-	16,679	13,135	3,544	21%
81 Department of Education	1,309,217	9,618	1,318,835	944,399	374,436	28%
82 Institute of Puerto Rican Culture	9,022	254	9,275	8,665	610	7%
87 Department of Recreation and Sports	17,075	256	17,331	16,816	514	3%
95 Mental Health and Drug Addiction Services Administration	68,896	-	68,896	54,658	14,238	21%
96 Office of the Women's Advocate	2,500	1,864	4,364	1,630	2,734	63%
120 Veteran's Advocate Office of Puerto Rico	1,939	(0)	1,939	1,102	836	43%
122 Secretariat of the Department of the Family	24,676	103	24,778	23,774	1,004	4%
123 Family and Children Administration	102,351	510	102,861	82,145	20,716	20%
124 Child Support Administration (ASUME)	8,421	130	8,550	7,676	875	10%
126 Vocational Rehabilitation Administration	12,804	(0)	12,804	11,557	1,247	10%
127 Administration for Socioeconomic Development of the Family	50,733	(0)	50,733	41,324	9,408	19%
133 Administracion de Recursos Naturales	-	-	-	-	-	-
137 Department of Correction and Rehabilitation	208,060	1,000	209,060	193,330	15,729	8%
139 Parole Board	1,506	0	1,506	1,377	128	9%
143 Office of Protection and Defense for People with Disabilities	549	-	549	-	549	100%
152 Elderly and Retired People Advocate Office	1,683	-	1,683	832	851	51%
153 Office for People with Disabilities	1,833	-	1,833	1,283	550	30%
155 State Historic Preservation Office of Puerto Rico	1,088	367	1,454	1,651	(197)	-14%
189 Institute of Forensic Science	10,087	700	10,787	10,992	(205)	-2%
221 Medical Emergency Corps Bureau	9,918	-	9,918	9,698	219	2%
231 Office for the Patient's Advocate	1,015	10	1,025	865	159	16%
241 Administration for Integral Development of Childhood	4,254	-	4,254	3,095	1,159	27%
266 Office of Public Safety Affairs	-	-	-	-	-	-
279 Public Service Appeals Commission	1,361	10	1,371	1,340	31	2%
281 Office of the Election Comptroller	1,564	14	1,577	1,410	167	11%
<b>Total - Entities Operating in PRIFAS 7.5</b>	<b>\$ 3,143,750</b>	<b>\$ 67,714</b>	<b>\$ 3,211,463</b>	<b>\$ 2,573,090</b>	<b>\$ 638,373</b>	<b>20%</b>

**Puerto Rico Department of Treasury**

YTD Budget and YTD Actual Results for FY24 General Fund Expense Budget vs. Actual

By Agency<sup>1</sup>

YTD from 7/1/2023 through 12/31/2024

Dec FY24 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Core Component Units</b>						
70 State Insurance Fund Corporation	\$ -	\$ -	\$ -	\$ -	\$ -	
79 Automobile Accidents Compensation Administration	-	-	-	-	-	
90 Medical Services Administration of Puerto Rico	51,000	5,188	56,187	29,825	26,362	47%
119 Department of Economic Development & Commerce	13,730	22,425	36,155	5,560	30,595	85%
162 Public Building Authority	15,611	20,440	36,051	12,684	23,367	65%
168 Puerto Rico Ports Authority	-	1,744	1,744	-	1,744	100%
180 Tourism Company	-	-	-	-	-	
187 Puerto Rico Health Insurance Administration	328,110	-	328,110	192,212	135,898	41%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	3,038	-	3,038	-	3,038	100%
235 Puerto Rico Housing Finance Corporation	3,950	-	3,950	1,317	2,633	67%
277 Agricultural Enterprises Development Administration	35,575	108	35,682	13,253	22,429	63%
285 Puerto Rico Integrated Transit Authority	50,807	740	51,547	38,254	13,293	26%
295 Fiscal Agency & Financial Advisory Authority	26,143	1,372	27,514	11,299	16,215	59%
303 Convention Center of District Authority	-	-	-	-	-	
<b>Total - Core Component Units</b>	<b>\$ 527,962</b>	<b>\$ 52,016</b>	<b>\$ 579,978</b>	<b>\$ 304,403</b>	<b>\$ 275,575</b>	<b>48%</b>
<b>Secondary Component Units</b>						
22 Office of The Commissioner of Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	
29 Puerto Rico Federal Affairs Administration	1,581	4	1,585	1,012	573	36%
75 Office of the Financial Institutions Commissioner	-	-	-	-	-	
105 Industrial Commission	-	57	57	-	57	100%
109 Puerto Rico School of Plastic Arts	1,358	15	1,373	998	375	27%
121 Government Board of the 911 Service	-	-	-	-	-	
138 Institutional Trust of the National Guard of Puerto Rico	-	-	-	-	-	
161 Puerto Rico Infrastructure Financing Authority	1,115	10,802	11,917	534	11,383	96%
165 Land Authority of Puerto Rico	-	36	36	-	36	100%
167 Integral Development of the "Península de Cantera"	299	-	299	71	228	76%
177 Land Administration of Puerto Rico	-	-	-	-	-	
186 Culebra Conservation and Development Authority	127	-	127	-	127	100%
191 Musical Arts Corporation	2,635	31	2,666	2,474	192	7%
192 Fine Arts Center Corporation	2,179	15	2,193	1,970	223	10%
195 Economic Development Bank of PR	-	-	-	-	-	
196 Puerto Rico Public Broadcasting Corporation	-	36	36	73	(36)	-100%
198 Agricultural Insurance Corporation	-	-	-	-	-	
215 Puerto Rico Conservatory of Music Corporation	2,562	18	2,580	2,131	449	17%
236 Innovation Fund for Agricultural Development of Puerto Rico	-	-	-	-	-	
238 Ponce Authority (Authority Of The Port Of The Americas)	657	-	657	-	657	100%
264 Corporation for the "Caño Martin Peña" Enlace Project	9,362	0	9,362	1,017	8,345	89%
265 Roosevelt Roads	5,464	101	5,564	384	5,180	93%
271 Puerto Rico Technology and Innovation Services	44,135	15	44,150	40,319	3,831	9%
276 Puerto Rico Public Private Partnership Authority	25,354	(1,750)	23,604	4,906	18,698	79%
286 Authority of the Port of Ponce	476	(0)	476	23	453	95%
288 University of Puerto Rico Comprehensive Cancer Center	17,131	7,889	25,020	15,547	9,473	38%
293 Center for Diabetes Research, Education, and Medical Services	472	2	473	305	168	36%
298 Public Service Regulatory Board	4,416	2	4,417	1,406	3,011	68%
310 Municipal Finance Corporation	-	-	-	-	-	
311 Puerto Rico Gaming Commission	1,158	(0)	1,158	302	856	74%
312 Retirement Board of the Government of Puerto Rico	27,892	9,101	36,993	15,212	21,781	59%
329 Office of Socioeconomic Development	7,220	17	7,237	1,128	6,109	84%
TBD1 COFINA	-	-	-	-	-	
<b>Total - Secondary Component Units</b>	<b>\$ 155,588</b>	<b>\$ 26,391</b>	<b>\$ 181,979</b>	<b>\$ 89,812</b>	<b>\$ 92,167</b>	<b>51%</b>

**Puerto Rico Department of Treasury**

YTD Budget and YTD Actual Results for FY24 General Fund Expense Budget vs. Actual

By Agency<sup>1</sup>

YTD from 7/1/2023 through 12/31/2024

Dec FY24 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>OMB and Hacienda Custodies</b>						
17 Custody of the Office of Management and Budget	\$ 491,512	\$ (160,954)	\$ 330,557	\$ -	\$ 330,557	100%
25 Custody of the Department of the Treasury	699,078	(18,418)	680,660	706,648	(25,988)	-4%
<b>Total - OMB and Hacienda Custodies</b>	<b>\$ 1,190,589</b>	<b>\$ (179,372)</b>	<b>\$ 1,011,217</b>	<b>\$ 706,648</b>	<b>\$ 304,569</b>	<b>30%</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Out of Scope Entities</b>						
8 Office of the Comptroller	\$ 24,074	\$ -	\$ 24,074	\$ 23,349	\$ 725	3%
10 The General Court of Justice	182,138	10,767	192,905	183,073	9,831	5%
100 Legislative Assembly of the Commonwealth	67,593	3,701	71,293	88,051	(16,758)	-24%
106 Public Housing Administration	2,761	(0)	2,761	1,354	1,407	51%
166 Industrial Development Company	-	-	-	8,239	(8,239)	
176 University of Puerto Rico	250,424	2,775	253,199	247,047	6,152	2%
193 Office of Government Ethics	5,201	41	5,242	5,066	176	3%
200 Special Independent Prosecutor's Panel	1,688	-	1,688	1,646	42	2%
209 Contributions to Political Parties	-	-	-	-	-	
208 Contributions to the Municipalities	47,710	15,000	62,710	76,517	(13,807)	-22%
220 Correctional Health	21,935	964	22,899	25,421	(2,522)	-11%
268 Puerto Rico Institute of Statistics	1,314	3	1,316	1,287	30	2%
272 Office of the Inspector General	9,336	0	9,336	8,991	345	4%
289 Energy Commission	-	-	-	-	-	
297 Financial Oversight and Management Board for Puerto Rico	29,733	-	29,733	28,990	743	3%
<b>Total - Out of Scope Entities</b>	<b>\$ 643,904</b>	<b>\$ 33,251</b>	<b>\$ 677,155</b>	<b>\$ 699,030</b>	<b>\$ (21,875)</b>	<b>-3%</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Recap</b>						
Entities Operating in PRIFAS 7.5	\$ 3,143,750	\$ 67,714	\$ 3,211,463	\$ 2,573,090	\$ 638,373	20%
Core Component Units	527,962	52,016	579,978	304,403	275,575	48%
Secondary Component Units	155,588	26,391	181,979	89,812	92,167	51%
OMB and Hacienda Custodies	1,190,589	(179,372)	1,011,217	706,648	304,569	30%
Out of Scope Entities	643,904	33,251	677,155	699,030	(21,875)	-3%
<b>Total</b>	<b>\$ 5,661,792</b>	<b>\$ 0</b>	<b>\$ 5,661,792</b>	<b>\$ 4,372,983</b>	<b>\$ 1,288,809</b>	<b>23%</b>

**Notes:**

(1) Please refer to the Appendix for a summary of actuals by month, and compliance, for CORE and Secondary Component Units.

(2) Adjustments for all budgetary reprogrammings approved by the Oversight Board including interagency transfers, budget increases, and expense concept reclassifications within the same agency.

**Puerto Rico Department of Treasury**

YTD Budget and YTD Actual Results for FY24 Special Revenue Fund Expense Budget vs. Actual

By Agency<sup>1</sup>

YTD from 7/1/2023 through 12/31/2024

Dec FY24 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions <sup>2</sup>	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Entities Operating in PRIFAS 7.5</b>						
11 Puerto Rico Traffic Safety Commission	\$ 808	\$ 24	\$ 832	\$ -	\$ 832	100%
15 Office of the Governor	-	190	190	-	190	100%
16 Office of Management and Budget	566	-	566	309	256	45%
18 Planning Board	-	-	-	-	-	-
21 Emergency and Disaster Management Bureau	164	-	164	-	164	100%
23 Puerto Rico Department of State	1,915	236	2,150	1,558	592	28%
24 Puerto Rico Department of Treasury	384,755	-	384,755	233,780	150,975	39%
28 State Elections Commission	-	-	-	-	-	-
30 Human Resources Management & Transformation	496	448	944	318	626	66%
31 General Services Administration	2,449	15,750	18,199	4,965	13,233	73%
34 Commission of Investigation, Processing and Appeals	-	-	-	-	-	-
37 Civil Rights Commission	-	-	-	-	-	-
38 Puerto Rico Department of Justice	3,070	5	3,075	1,251	1,825	59%
40 Puerto Rico Police Bureau	8,357	7,095	15,452	4,785	10,667	69%
41 Special Investigations Bureau	-	-	-	-	-	-
42 Puerto Rico Fire Department Bureau	6,356	4,086	10,441	915	9,526	91%
43 Puerto Rico National Guard	-	-	-	-	-	-
45 Department of Public Safety	1,476	-	1,476	97	1,379	93%
49 Department of Transportation and Public Works	58,842	27,530	86,372	25,514	60,858	70%
50 Department of Natural and Environmental Resources	22,984	482	23,466	2,294	21,172	90%
55 Puerto Rico Department of Agriculture	1,606	-	1,606	317	1,289	80%
60 Office of the Citizen's Ombudsman	-	-	-	-	-	-
62 Cooperative Development Commission of Puerto Rico	-	-	-	-	-	-
66 Puerto Rico Highway Authority	-	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	168,610	24	168,634	85,076	83,558	50%
68 Puerto Rico Labor Relations Board	240	-	240	124	116	48%
69 Puerto Rico Department of Consumer Affairs	941	-	941	629	312	33%
71 Department of Health	75,073	3,190	78,263	36,736	41,527	53%
78 Department of Housing	10,748	-	10,748	4,110	6,638	62%
81 Department of Education	7,521	-	7,521	214	7,307	97%
82 Institute of Puerto Rican Culture	603	1,016	1,619	-	1,619	100%
87 Department of Recreation and Sports	10,530	-	10,530	1,128	9,401	89%
95 Mental Health and Drug Addiction Services Administration	2,240	-	2,240	510	1,729	77%
96 Office of the Women's Advocate	-	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	-	-	-	-	-	-
122 Secretariat of the Department of the Family	-	-	-	-	-	-
123 Family and Children Administration	-	6	6	-	6	100%
124 Child Support Administration (ASUME)	-	-	-	-	-	-
126 Vocational Rehabilitation Administration	376	-	376	0	376	100%
127 Administration for Socioeconomic Development of the Family	-	-	-	-	-	-
133 Administracion de Recursos Naturales	-	-	-	-	-	-
137 Department of Correction and Rehabilitation	11,087	-	11,087	4,117	6,970	63%
139 Parole Board	-	-	-	-	-	-
143 Office of Protection and Defense for People with Disabilities	-	-	-	-	-	-
152 Elderly and Retired People Advocate Office	-	-	-	-	-	-
153 Office for People with Disabilities	-	-	-	-	-	-
155 State Historic Preservation Office of Puerto Rico	548	4,489	5,037	99	4,938	98%
189 Institute of Forensic Science	241	-	241	-	241	100%
221 Medical Emergency Corps Bureau	3,548	-	3,548	1,953	1,595	45%
231 Office for the Patient's Advocate	-	-	-	-	-	-
241 Administration for Integral Development of Childhood	-	-	-	-	-	-
266 Office of Public Safety Affairs	-	-	-	-	-	-
279 Public Service Appeals Commission	-	-	-	-	-	-
281 Office of the Election Comptroller	33	-	33	-	33	100%
<b>Total - Entities Operating in PRIFAS 7.5</b>	<b>\$ 786,175</b>	<b>\$ 64,571</b>	<b>\$ 850,746</b>	<b>\$ 410,797</b>	<b>\$ 439,949</b>	<b>52%</b>

**Puerto Rico Department of Treasury**

YTD Budget and YTD Actual Results for FY24 Special Revenue Fund Expense Budget vs. Actual

By Agency<sup>1</sup>

YTD from 7/1/2023 through 12/31/2024

Dec FY24 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Core Component Units</b>						
70 State Insurance Fund Corporation	\$ 285,055	\$ -	\$ 285,055	\$ 254,194	\$ 30,861	11%
79 Automobile Accidents Compensation Administration	45,149	-	45,149	35,176	9,973	22%
90 Medical Services Administration of Puerto Rico	68,896	-	68,896	64,414	4,482	7%
119 Department of Economic Development & Commerce	23,532	603	24,135	16,614	7,521	31%
162 Public Building Authority	65,134	-	65,134	42,390	22,744	35%
168 Puerto Rico Ports Authority	47,046	-	47,046	31,689	15,356	33%
180 Tourism Company	74,395	4,813	79,208	29,161	50,046	63%
187 Puerto Rico Health Insurance Administration	358,897	-	358,897	211,240	147,657	41%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	42,632	-	42,632	35,459	7,172	17%
235 Puerto Rico Housing Finance Corporation	46,157	-	46,157	11,241	34,916	76%
277 Agricultural Enterprises Development Administration	40,167	-	40,167	21,253	18,914	47%
285 Puerto Rico Integrated Transit Authority	18,931	-	18,931	17,399	1,532	8%
295 Fiscal Agency & Financial Advisory Authority	2,245	-	2,245	367	1,878	84%
303 Convention Center of District Authority	23,364	0	23,364	25,908	(2,544)	-11%
<b>Total - Core Component Units</b>	<b>\$ 1,141,598</b>	<b>\$ 5,415</b>	<b>\$ 1,147,013</b>	<b>\$ 796,504</b>	<b>\$ 350,508</b>	<b>31%</b>
<b>Secondary Component Units</b>						
22 Office of The Commissioner of Insurance	\$ 6,326	\$ -	\$ 6,326	\$ 3,175	\$ 3,151	50%
29 Puerto Rico Federal Affairs Administration	-	31	31	-	31	100%
75 Office of the Financial Institutions Commissioner	6,657	100	6,757	3,708	3,049	45%
105 Industrial Commission	10,629	-	10,629	7,253	3,376	32%
109 Puerto Rico School of Plastic Arts	1,092	-	1,092	839	253	23%
121 Government Board of the 911 Service	10,096	-	10,096	7,210	2,885	29%
138 Institutional Trust of the National Guard of Puerto Rico	3,730	-	3,730	2,177	1,553	42%
161 Puerto Rico Infrastructure Financing Authority	500	-	500	200	299	60%
165 Land Authority of Puerto Rico	5,020	-	5,020	3,575	1,445	29%
167 Integral Development of the "Península de Cantera"	104	-	104	14	90	86%
177 Land Administration of Puerto Rico	4,266	-	4,266	2,985	1,280	30%
186 Culebra Conservation and Development Authority	143	-	143	-	143	100%
191 Musical Arts Corporation	882	75	957	547	410	43%
192 Fine Arts Center Corporation	1,239	75	1,314	610	704	54%
195 Economic Development Bank of PR	6,865	-	6,865	5,232	1,633	24%
196 Puerto Rico Public Broadcasting Corporation	-	8,866	8,866	3,937	4,929	56%
198 Agricultural Insurance Corporation	1,447	-	1,447	1,797	(351)	-24%
215 Puerto Rico Conservatory of Music Corporation	2,053	-	2,053	1,662	391	19%
236 Innovation Fund for Agricultural Development of Puerto Rico	6,984	-	6,984	3,680	3,304	47%
238 Ponce Authority (Authority Of The Port Of The Americas)	-	-	-	-	-	-
264 Corporation for the "Caño Martin Peña" Enlace Project	-	38	38	10	28	74%
265 Roosevelt Roads	884	-	884	473	411	46%
271 Puerto Rico Technology and Innovation Services	4,663	-	4,663	22	4,641	100%
276 Puerto Rico Public Private Partnership Authority	-	7,477	7,477	7,500	(23)	0%
286 Authority of the Port of Ponce	1,032	-	1,032	-	1,032	100%
288 University of Puerto Rico Comprehensive Cancer Center	16,706	1,000	17,706	16,423	1,283	7%
293 Center for Diabetes Research, Education, and Medical Services	124	-	124	115	9	7%
298 Public Service Regulatory Board	15,426	687	16,113	6,471	9,642	60%
310 Municipal Finance Corporation	74,794	-	74,794	48	74,746	100%
311 Puerto Rico Gaming Commission	198,126	201	198,326	163,220	35,106	18%
312 Retirement Board of the Government of Puerto Rico	1,474	-	1,474	-	1,474	100%
329 Office of Socioeconomic Development	-	-	-	-	-	-
TBD1 COFINA	-	-	-	295	(295)	-
<b>Total - Secondary Component Units</b>	<b>\$ 381,254</b>	<b>\$ 18,549</b>	<b>\$ 399,802</b>	<b>\$ 243,177</b>	<b>\$ 156,625</b>	<b>39%</b>

**Puerto Rico Department of Treasury**

YTD Budget and YTD Actual Results for FY24 Special Revenue Fund Expense Budget vs. Actual

By Agency<sup>1</sup>

YTD from 7/1/2023 through 12/31/2024

Dec FY24 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>OMB and Hacienda Custodies</b>						
17 Custody of the Office of Management and Budget	\$ -	\$ -	\$ -	\$ -	\$ -	
25 Custody of the Department of the Treasury	184,121	2,760	186,880	182,903	3,978	2%
<b>Total - OMB and Hacienda Custodies</b>	<b>\$ 184,121</b>	<b>\$ 2,760</b>	<b>\$ 186,880</b>	<b>\$ 182,903</b>	<b>\$ 3,978</b>	<b>2%</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Out of Scope Entities</b>						
8 Office of the Comptroller	\$ -	\$ -	\$ -	\$ -	\$ -	
10 The General Court of Justice	8,163	-	8,163	7,302	861	11%
100 Legislative Assembly of the Commonwealth	-	-	-	-	-	
106 Public Housing Administration	7,285	-	7,285	-	7,285	100%
166 Industrial Development Company	-	-	-	18,420	(18,420)	
176 University of Puerto Rico	-	-	-	-	-	
193 Office of Government Ethics	-	-	-	-	-	
200 Special Independent Prosecutor's Panel	-	-	-	-	-	
209 Contributions to Political Parties	-	-	-	-	-	
208 Contributions to the Municipalities	-	-	-	-	-	
220 Correctional Health	-	-	-	-	-	
268 Puerto Rico Institute of Statistics	-	-	-	-	-	
272 Office of the Inspector General	-	-	-	-	-	
289 Energy Commission	-	-	-	-	-	
297 Financial Oversight and Management Board for Puerto Rico	-	-	-	-	-	
<b>Total - Out of Scope Entities</b>	<b>\$ 15,447</b>	<b>\$ -</b>	<b>\$ 15,447</b>	<b>\$ 25,722</b>	<b>\$ (10,275)</b>	<b>-67%</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Recap</b>						
Entities Operating in PRIFAS 7.5	\$ 786,175	\$ 64,571	\$ 850,746	\$ 410,797	\$ 439,949	52%
Core Component Units	1,141,598	5,415	1,147,013	796,504	350,508	31%
Secondary Component Units	381,254	18,549	399,802	243,177	156,625	39%
OMB and Hacienda Custodies	184,121	2,760	186,880	182,903	3,978	2%
Out of Scope Entities	15,447	-	15,447	25,722	(10,275)	-67%
<b>Total</b>	<b>\$ 2,508,594</b>	<b>\$ 91,295</b>	<b>\$ 2,599,888</b>	<b>\$ 1,659,103</b>	<b>\$ 940,785</b>	<b>36%</b>

**Notes:**

(1) Please refer to the Appendix for a summary of actuals by month, and compliance, for CORE and Secondary Component Units.

(2) Adjustments for all budgetary reprogrammings approved by the Oversight Board including interagency transfers, budget increases, and expense concept reclassifications within the same agency.

**Puerto Rico Department of Treasury**

Quarterly Budget and Quarterly Actual Results for FY24 General and Special Revenue Fund Budget v. Actual

By Agency<sup>1</sup>

Quarterly:

Q2

(figures in \$000s)

	Certified Budget	Adjustments & Revisions <sup>2</sup>	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Entities Operating in PRIFAS 7.5</b>						
11 Puerto Rico Traffic Safety Commission	\$ 404	\$ 16	\$ 420	\$ 14	\$ 405	97%
15 Office of the Governor	4,193	141	4,334	3,504	830	19%
16 Office of Management and Budget	5,696	88	5,783	4,921	862	15%
18 Planning Board	6,435	23	6,458	3,398	3,061	47%
21 Emergency and Disaster Management Bureau	2,224	-	2,224	1,192	1,032	46%
23 Puerto Rico Department of State	4,797	118	4,915	3,979	935	19%
24 Puerto Rico Department of Treasury	246,944	12,913	259,857	191,564	68,293	26%
28 State Elections Commission	11,143	4,248	15,391	6,369	9,022	59%
30 Human Resources Management & Transformation	2,170	530	2,700	2,262	437	16%
31 General Services Administration	7,903	7,897	15,800	8,219	7,580	48%
34 Commission of Investigation, Processing and Appeals	122	(0)	122	117	5	4%
37 Civil Rights Commission	217	-	217	186	31	14%
38 Puerto Rico Department of Justice	36,716	248	36,964	32,488	4,476	12%
40 Puerto Rico Police Bureau	217,284	4,034	221,318	215,122	6,196	3%
41 Special Investigations Bureau	1,165	-	1,165	1,414	(249)	-21%
42 Puerto Rico Fire Department Bureau	18,952	2,325	21,277	26,425	(5,148)	-24%
43 Puerto Rico National Guard	4,449	22	4,471	5,181	(710)	-16%
45 Department of Public Safety	61,948	300	62,248	58,643	3,605	6%
49 Department of Transportation and Public Works	46,534	13,765	60,299	34,781	25,518	42%
50 Department of Natural and Environmental Resources	36,911	4,129	41,041	25,670	15,370	37%
55 Puerto Rico Department of Agriculture	10,586	31	10,617	17,893	(7,276)	-69%
60 Office of the Citizen's Ombudsman	881	10	890	871	20	2%
62 Cooperative Development Commission of Puerto Rico	731	0	731	588	143	20%
66 Puerto Rico Highway Authority	-	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	98,541	1,237	99,778	49,167	50,611	51%
68 Puerto Rico Labor Relations Board	377	(0)	377	309	68	18%
69 Puerto Rico Department of Consumer Affairs	3,926	-	3,926	3,378	548	14%
71 Department of Health	176,368	3,895	180,263	145,281	34,982	19%
78 Department of Housing	13,713	-	13,713	10,123	3,591	26%
81 Department of Education	658,369	4,809	663,178	500,236	162,942	25%
82 Institute of Puerto Rican Culture	4,812	635	5,447	3,783	1,664	31%
87 Department of Recreation and Sports	13,802	128	13,930	8,546	5,384	39%
95 Mental Health and Drug Addiction Services Administration	35,568	-	35,568	30,114	5,454	15%
96 Office of the Women's Advocate	1,250	932	2,182	976	1,206	55%
117 Act 70	-	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	969	(0)	969	633	336	35%
122 Secretariat of the Department of the Family	12,338	51	12,389	9,417	2,972	24%
123 Family and Children Administration	51,175	258	51,433	46,422	5,011	10%
124 Child Support Administration (ASUME)	4,210	65	4,275	4,765	(490)	-11%
126 Vocational Rehabilitation Administration	6,590	(0)	6,590	8,568	(1,978)	-30%
127 Administration for Socioeconomic Development of the Family	25,366	(0)	25,366	23,373	1,993	8%
133 Administracion de Recursos Naturales	-	-	-	-	-	-
137 Department of Correction and Rehabilitation	109,574	500	110,073	95,914	14,160	13%
139 Parole Board	753	0	753	741	12	2%
143 Office of Protection and Defense for People with Disabilities	274	-	274	-	274	100%
152 Elderly and Retired People Advocate Office	842	-	842	522	320	38%
153 Office for People with Disabilities	917	-	917	693	223	24%
155 State Historic Preservation Office of Puerto Rico	818	2,428	3,245	1,130	2,116	65%
189 Institute of Forensic Science	5,164	350	5,514	5,081	433	8%
221 Medical Emergency Corps Bureau	6,733	-	6,733	6,512	221	3%
231 Office for the Patient's Advocate	508	5	512	440	72	14%
241 Administration for Integral Development of Childhood	2,127	-	2,127	1,483	644	30%
266 Office of Public Safety Affairs	-	-	-	-	-	-
279 Public Service Appeals Commission	681	5	685	733	(47)	-7%
281 Office of the Election Comptroller	798	7	805	759	46	6%
<b>Total - Entities Operating in PRIFAS 7.5</b>	<b>\$ 1,964,962</b>	<b>\$ 66,143</b>	<b>\$ 2,031,105</b>	<b>\$ 1,603,899</b>	<b>\$ 427,206</b>	<b>21%</b>

**Puerto Rico Department of Treasury**

Quarterly Budget and Quarterly Actual Results for FY24 General and Special Revenue Fund Budget v. Actual

By Agency<sup>1</sup>

Quarterly:

Q2

	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Core Component Units</b>						
70 State Insurance Fund Corporation	\$ 142,528	\$ -	\$ 142,528	\$ 101,215	\$ 41,313	29%
79 Automobile Accidents Compensation Administration	22,574	-	22,574	19,864	2,710	12%
90 Medical Services Administration of Puerto Rico	59,948	2,594	62,542	48,185	14,357	23%
119 Department of Economic Development & Commerce	18,631	11,514	30,145	11,596	18,549	62%
162 Public Building Authority	40,372	10,220	50,592	26,206	24,386	48%
163 Puerto Rico Aqueduct and Sewer Authority	-	-	-	-	-	-
168 Puerto Rico Ports Authority	23,523	872	24,395	7,745	16,650	68%
180 Tourism Company	37,198	2,406	39,604	10,803	28,801	73%
187 Puerto Rico Health Insurance Administration	343,504	-	343,504	138,881	204,623	60%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	22,835	-	22,835	15,857	6,978	31%
235 Puerto Rico Housing Finance Corporation	25,054	-	25,054	8,958	16,096	64%
277 Agricultural Enterprises Development Administration	37,871	54	37,925	16,761	21,164	56%
285 Puerto Rico Integrated Transit Authority	34,869	370	35,239	27,901	7,338	21%
295 Fiscal Agency & Financial Advisory Authority	14,194	686	14,880	7,919	6,961	47%
303 Convention Center of District Authority	11,682	0	11,682	10,351	1,331	11%
<b>Total - Core Component Units</b>	<b>\$ 834,780</b>	<b>\$ 28,716</b>	<b>\$ 863,495</b>	<b>\$ 452,239</b>	<b>\$ 411,256</b>	<b>48%</b>
<b>Secondary Component Units</b>						
22 Office of The Commissioner of Insurance	\$ 3,163	\$ -	\$ 3,163	\$ 1,721	\$ 1,442	46%
29 Puerto Rico Federal Affairs Administration	790	17	808	528	280	35%
75 Office of the Financial Institutions Commissioner	3,328	50	3,378	1,867	1,511	45%
105 Industrial Commission	5,314	29	5,343	4,100	1,243	23%
109 Puerto Rico School of Plastic Arts	1,225	7	1,232	1,233	(1)	0%
121 Government Board of the 911 Service	5,048	-	5,048	2,581	2,466	49%
138 Institutional Trust of the National Guard of Puerto Rico	1,865	-	1,865	1,271	594	32%
161 Puerto Rico Infrastructure Financing Authority	807	5,401	6,208	185	6,023	97%
165 Land Authority of Puerto Rico	2,510	18	2,528	1,683	845	33%
167 Integral Development of the "Península de Cantera"	201	-	201	-	201	100%
177 Land Administration of Puerto Rico	2,133	-	2,133	1,432	700	33%
186 Culebra Conservation and Development Authority	135	-	135	-	135	100%
191 Musical Arts Corporation	1,758	53	1,811	1,602	209	12%
192 Fine Arts Center Corporation	1,709	45	1,753	1,395	358	20%
195 Economic Development Bank of PR	3,433	-	3,433	2,670	762	22%
196 Puerto Rico Public Broadcasting Corporation	-	4,451	4,451	1,437	3,014	68%
198 Agricultural Insurance Corporation	723	-	723	654	69	10%
215 Puerto Rico Conservatory of Music Corporation	2,307	9	2,316	2,020	296	13%
236 Innovation Fund for Agricultural Development of Puerto Rico	3,492	-	3,492	2,164	1,328	38%
238 Ponce Authority (Authority Of The Port Of The Americas)	328	-	328	-	328	100%
264 Corporation for the "Caño Martín Peña" Enlace Project	4,681	19	4,700	632	4,068	87%
265 Roosevelt Roads	3,174	50	3,224	539	2,685	83%
271 Puerto Rico Technology and Innovation Services	24,399	8	24,406	38,463	(14,057)	-58%
276 Puerto Rico Public Private Partnership Authority	12,677	2,863	15,540	11,692	3,848	25%
286 Authority of the Port of Ponce	754	(0)	754	-	754	100%
288 University of Puerto Rico Comprehensive Cancer Center	16,918	4,445	21,363	18,500	2,863	13%
293 Center for Diabetes Research, Education, and Medical Services	298	1	298	217	81	27%
298 Public Service Regulatory Board	9,921	345	10,265	3,908	6,357	62%
310 Municipal Finance Corporation	37,397	-	37,397	-	37,397	100%
311 Puerto Rico Gaming Commission	99,642	100	99,742	85,597	14,145	14%
312 Retirement Board of the Government of Puerto Rico	14,683	4,550	19,233	10,206	9,027	47%
329 Office of Socioeconomic Development	3,610	9	3,618	582	3,036	84%
TBD1 COFINA	-	-	-	163	(163)	-
<b>Total - Secondary Component Units</b>	<b>\$ 268,421</b>	<b>\$ 22,470</b>	<b>\$ 290,891</b>	<b>\$ 199,044</b>	<b>\$ 91,847</b>	<b>32%</b>

**Puerto Rico Department of Treasury**

Quarterly Budget and Quarterly Actual Results for FY24 General and Special Revenue Fund Budget v. Actual

By Agency<sup>1</sup>

Quarterly:

Q2

	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>OMB and Hacienda Custodies</b>						
17 Custody of the Office of Management and Budget	\$ 245,756	\$ (80,477)	\$ 165,279	\$ -	\$ 165,279	100%
25 Custody of the Department of the Treasury	441,599	(7,829)	433,770	472,812	(39,042)	-9%
<b>Total - OMB and Hacienda Custodies</b>	<b>\$ 687,355</b>	<b>\$ (88,306)</b>	<b>\$ 599,049</b>	<b>\$ 472,812</b>	<b>\$ 126,236</b>	<b>21%</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Out of Scope Entities</b>						
8 Office of the Comptroller	\$ 12,037	\$ -	\$ 12,037	\$ 11,693	\$ 344	3%
10 The General Court of Justice	95,150	5,383	100,534	94,881	5,653	6%
100 Legislative Assembly of the Commonwealth	33,796	1,850	35,647	29,600	6,046	17%
106 Public Housing Administration	5,023	(0)	5,023	683	4,340	86%
166 Industrial Development Company	-	-	-	12,216	(12,216)	
176 University of Puerto Rico	125,212	1,388	126,599	122,299	4,300	3%
193 Office of Government Ethics	2,600	21	2,621	2,575	46	2%
200 Special Independent Prosecutor's Panel	844	-	844	823	21	2%
209 Contributions to Political Parties	-	-	-	-	-	
208 Contributions to the Municipalities	23,855	7,500	31,355	53,258	(21,904)	-70%
220 Correctional Health	10,968	482	11,450	11,645	(195)	-2%
268 Puerto Rico Institute of Statistics	657	1	658	646	12	2%
272 Office of the Inspector General	4,668	0	4,668	4,495	172	4%
289 Energy Commission	-	-	-	-	-	
297 Financial Oversight and Management Board for Puerto Rico	14,867	-	14,867	14,495	372	2%
<b>Total - Out of Scope Entities</b>	<b>\$ 329,676</b>	<b>\$ 16,625</b>	<b>\$ 346,301</b>	<b>\$ 359,311</b>	<b>\$ (13,010)</b>	<b>-4%</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Recap</b>						
Entities Operating in PRIFAS 7.5	\$ 1,964,962	\$ 66,143	\$ 2,031,105	\$ 1,603,899	\$ 427,206	21%
Core Component Units	834,780	28,716	863,495	452,239	411,256	48%
Secondary Component Units	268,421	22,470	290,891	199,044	91,847	32%
OMB and Hacienda Custodies	687,355	(88,306)	599,049	472,812	126,236	21%
Out of Scope Entities	329,676	16,625	346,301	359,311	(13,010)	-4%
<b>Total</b>	<b>\$ 4,085,193</b>	<b>\$ 45,647</b>	<b>\$ 4,130,840</b>	<b>\$ 3,087,305</b>	<b>\$ 1,043,535</b>	<b>25%</b>

**Notes:**

(1) Please refer to the Appendix for a summary of actuals by month, and compliance, for CORE and Secondary Component Units.

(2) Adjustments for all budgetary reprogrammings approved by the Oversight Board including interagency transfers, budget increases, and expense concept reclassifications within the same agency.

**Puerto Rico Department of Treasury**

Quarterly Budget and Quarterly Actual Results for FY24 General Fund Expense Budget v. Actual

By Agency<sup>1</sup>

Quarterly:

Q2

(figures in \$000s)

	Certified Budget	Adjustments & Revisions <sup>2</sup>	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Entities Operating in PRIFAS 7.5</b>						
11 Puerto Rico Traffic Safety Commission	\$ -	\$ 4	\$ 4	\$ 14	\$ (11)	-300%
15 Office of the Governor	4,193	46	4,239	3,504	735	17%
16 Office of Management and Budget	5,413	88	5,501	4,718	783	14%
18 Planning Board	6,435	23	6,458	3,398	3,061	47%
21 Emergency and Disaster Management Bureau	2,142	-	2,142	1,192	951	44%
23 Puerto Rico Department of State	3,840	-	3,840	2,997	842	22%
24 Puerto Rico Department of Treasury	54,567	12,913	67,480	47,273	20,208	30%
28 State Elections Commission	11,143	4,248	15,391	6,369	9,022	59%
30 Human Resources Management & Transformation	1,922	306	2,228	2,047	180	8%
31 General Services Administration	6,678	22	6,700	5,674	1,027	15%
34 Commission of Investigation, Processing and Appeals	122	(0)	122	117	5	4%
37 Civil Rights Commission	217	-	217	186	31	14%
38 Puerto Rico Department of Justice	35,181	246	35,427	31,554	3,873	11%
40 Puerto Rico Police Bureau	213,106	487	213,592	210,675	2,918	1%
41 Special Investigations Bureau	1,165	-	1,165	1,414	(249)	-21%
42 Puerto Rico Fire Department Bureau	15,774	282	16,056	25,655	(9,599)	-60%
43 Puerto Rico National Guard	4,449	22	4,471	5,181	(710)	-16%
45 Department of Public Safety	61,210	300	61,510	58,593	2,917	5%
49 Department of Transportation and Public Works	17,114	(0)	17,114	14,753	2,360	14%
50 Department of Natural and Environmental Resources	25,420	3,888	29,308	24,656	4,652	16%
55 Puerto Rico Department of Agriculture	9,783	31	9,814	17,709	(7,895)	-80%
60 Office of the Citizen's Ombudsman	881	10	890	871	20	2%
62 Cooperative Development Commission of Puerto Rico	731	0	731	588	143	20%
66 Puerto Rico Highway Authority	-	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	14,236	1,225	15,461	14,935	526	3%
68 Puerto Rico Labor Relations Board	257	(0)	257	233	24	9%
69 Puerto Rico Department of Consumer Affairs	3,456	-	3,456	2,982	473	14%
71 Department of Health	138,832	2,300	141,132	121,454	19,678	14%
78 Department of Housing	8,339	-	8,339	6,591	1,748	21%
81 Department of Education	654,609	4,809	659,418	500,051	159,367	24%
82 Institute of Puerto Rican Culture	4,511	127	4,638	3,783	854	18%
87 Department of Recreation and Sports	8,538	128	8,665	7,566	1,099	13%
95 Mental Health and Drug Addiction Services Administration	34,448	-	34,448	29,876	4,571	13%
96 Office of the Women's Advocate	1,250	932	2,182	976	1,206	55%
117 Act 70	-	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	969	(0)	969	633	336	35%
122 Secretariat of the Department of the Family	12,338	51	12,389	9,417	2,972	24%
123 Family and Children Administration	51,175	255	51,430	46,422	5,008	10%
124 Child Support Administration (ASUME)	4,210	65	4,275	4,765	(490)	-11%
126 Vocational Rehabilitation Administration	6,402	(0)	6,402	8,568	(2,166)	-34%
127 Administration for Socioeconomic Development of the Family	25,366	(0)	25,366	23,373	1,993	8%
133 Administracion de Recursos Naturales	-	-	-	-	-	-
137 Department of Correction and Rehabilitation	104,030	500	104,530	93,758	10,772	10%
139 Parole Board	753	0	753	741	12	2%
143 Office of Protection and Defense for People with Disabilities	274	-	274	-	274	100%
152 Elderly and Retired People Advocate Office	842	-	842	522	320	38%
153 Office for People with Disabilities	917	-	917	693	223	24%
155 State Historic Preservation Office of Puerto Rico	544	183	727	1,066	(339)	-47%
189 Institute of Forensic Science	5,044	350	5,394	5,081	312	6%
221 Medical Emergency Corps Bureau	4,959	-	4,959	5,191	(232)	-5%
231 Office for the Patient's Advocate	508	5	512	440	72	14%
241 Administration for Integral Development of Childhood	2,127	-	2,127	1,483	644	30%
266 Office of Public Safety Affairs	-	-	-	-	-	-
279 Public Service Appeals Commission	681	5	685	733	(47)	-7%
281 Office of the Election Comptroller	782	7	789	759	30	4%
<b>Total - Entities Operating in PRIFAS 7.5</b>	<b>\$ 1,571,875</b>	<b>\$ 33,857</b>	<b>\$ 1,605,732</b>	<b>\$ 1,361,230</b>	<b>\$ 244,502</b>	<b>15%</b>

**Puerto Rico Department of Treasury**

Quarterly Budget and Quarterly Actual Results for FY24 General Fund Expense Budget v. Actual

By Agency<sup>1</sup>

Quarterly:

Q2

	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Core Component Units</b>						
70 State Insurance Fund Corporation	\$ -	\$ -	\$ -	\$ -	\$ -	
79 Automobile Accidents Compensation Administration	-	-	-	-	-	
90 Medical Services Administration of Puerto Rico	25,500	2,594	28,094	17,770	10,324	37%
119 Department of Economic Development & Commerce	6,865	11,213	18,078	3,506	14,572	81%
162 Public Building Authority	7,805	10,220	18,025	5,073	12,952	72%
163 Puerto Rico Aqueduct and Sewer Authority	-	-	-	-	-	
168 Puerto Rico Ports Authority	-	872	872	-	872	100%
180 Tourism Company	-	-	-	-	-	
187 Puerto Rico Health Insurance Administration	164,055	-	164,055	66,763	97,292	59%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	1,519	-	1,519	-	1,519	100%
235 Puerto Rico Housing Finance Corporation	1,975	-	1,975	755	1,220	62%
277 Agricultural Enterprises Development Administration	17,787	54	17,841	6,174	11,667	65%
285 Puerto Rico Integrated Transit Authority	25,404	370	25,774	19,945	5,829	23%
295 Fiscal Agency & Financial Advisory Authority	13,071	686	13,757	7,662	6,095	44%
303 Convention Center of District Authority	-	-	-	-	-	
<b>Total - Core Component Units</b>	<b>\$ 263,981</b>	<b>\$ 26,008</b>	<b>\$ 289,989</b>	<b>\$ 127,647</b>	<b>\$ 162,341</b>	<b>56%</b>
<b>Secondary Component Units</b>						
22 Office of The Commissioner of Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	
29 Puerto Rico Federal Affairs Administration	790	2	792	528	264	33%
75 Office of the Financial Institutions Commissioner	-	-	-	-	-	
105 Industrial Commission	-	29	29	-	29	100%
109 Puerto Rico School of Plastic Arts	679	7	686	650	36	5%
121 Government Board of the 911 Service	-	-	-	-	-	
138 Institutional Trust of the National Guard of Puerto Rico	-	-	-	-	-	
161 Puerto Rico Infrastructure Financing Authority	558	5,401	5,959	126	5,832	98%
165 Land Authority of Puerto Rico	-	18	18	-	18	100%
167 Integral Development of the "Península de Cantera"	150	-	150	-	150	100%
177 Land Administration of Puerto Rico	-	-	-	-	-	
186 Culebra Conservation and Development Authority	64	-	64	-	64	100%
191 Musical Arts Corporation	1,318	15	1,333	1,203	130	10%
192 Fine Arts Center Corporation	1,089	7	1,097	1,015	81	7%
195 Economic Development Bank of PR	-	-	-	-	-	
196 Puerto Rico Public Broadcasting Corporation	-	18	18	73	(55)	-300%
198 Agricultural Insurance Corporation	-	-	-	-	-	
215 Puerto Rico Conservatory of Music Corporation	1,281	9	1,290	1,129	161	12%
236 Innovation Fund for Agricultural Development of Puerto Rico	-	-	-	-	-	
238 Ponce Authority (Authority Of The Port Of The Americas)	328	-	328	-	328	100%
264 Corporation for the "Caño Martin Peña" Enlace Project	4,681	0	4,681	622	4,059	87%
265 Roosevelt Roads	2,732	50	2,782	261	2,521	91%
271 Puerto Rico Technology and Innovation Services	22,067	8	22,075	38,441	(16,366)	-74%
276 Puerto Rico Public Private Partnership Authority	12,677	(875)	11,802	4,192	7,610	64%
286 Authority of the Port of Ponce	238	(0)	238	-	238	100%
288 University of Puerto Rico Comprehensive Cancer Center	8,565	3,945	12,510	7,789	4,721	38%
293 Center for Diabetes Research, Education, and Medical Services	236	1	237	155	82	35%
298 Public Service Regulatory Board	2,208	1	2,209	694	1,515	69%
310 Municipal Finance Corporation	-	-	-	-	-	
311 Puerto Rico Gaming Commission	579	(0)	579	61	518	89%
312 Retirement Board of the Government of Puerto Rico	13,946	4,550	18,496	10,206	8,290	45%
329 Office of Socioeconomic Development	3,610	9	3,618	582	3,036	84%
TBD1 COFINA	-	-	-	-	-	
<b>Total - Secondary Component Units</b>	<b>\$ 77,794</b>	<b>\$ 13,196</b>	<b>\$ 90,990</b>	<b>\$ 67,728</b>	<b>\$ 23,261</b>	<b>26%</b>

**Puerto Rico Department of Treasury**

Quarterly Budget and Quarterly Actual Results for FY24 General Fund Expense Budget v. Actual

By Agency<sup>1</sup>

Quarterly:

Q2

	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>OMB and Hacienda Custodies</b>						
17 Custody of the Office of Management and Budget	\$ 245,756	\$ (80,477)	\$ 165,279	\$ -	\$ 165,279	100%
25 Custody of the Department of the Treasury	349,539	(9,209)	340,330	377,771	(37,441)	-11%
<b>Total - OMB and Hacienda Custodies</b>	<b>\$ 595,295</b>	<b>\$ (89,686)</b>	<b>\$ 505,608</b>	<b>\$ 377,771</b>	<b>\$ 127,837</b>	<b>25%</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Out of Scope Entities</b>						
8 Office of the Comptroller	\$ 12,037	\$ -	\$ 12,037	\$ 11,693	\$ 344	3%
10 The General Court of Justice	91,069	5,383	96,452	90,892	5,560	6%
100 Legislative Assembly of the Commonwealth	33,796	1,850	35,647	29,600	6,046	17%
106 Public Housing Administration	1,381	(0)	1,381	683	698	51%
166 Industrial Development Company	-	-	-	4,006	(4,006)	
176 University of Puerto Rico	125,212	1,388	126,599	122,299	4,300	3%
193 Office of Government Ethics	2,600	21	2,621	2,575	46	2%
200 Special Independent Prosecutor's Panel	844	-	844	823	21	2%
209 Contributions to Political Parties	-	-	-	-	-	
208 Contributions to the Municipalities	23,855	7,500	31,355	53,258	(21,904)	-70%
220 Correctional Health	10,968	482	11,450	11,645	(195)	-2%
268 Puerto Rico Institute of Statistics	657	1	658	646	12	2%
272 Office of the Inspector General	4,668	0	4,668	4,495	172	4%
289 Energy Commission	-	-	-	-	-	
297 Financial Oversight and Management Board for Puerto Rico	14,867	-	14,867	14,495	372	2%
<b>Total - Out of Scope Entities</b>	<b>\$ 321,952</b>	<b>\$ 16,625</b>	<b>\$ 338,577</b>	<b>\$ 347,112</b>	<b>\$ (8,535)</b>	<b>-3%</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Recap</b>						
Entities Operating in PRIFAS 7.5	\$ 1,571,875	\$ 33,857	\$ 1,605,732	\$ 1,361,230	\$ 244,502	15%
Core Component Units	263,981	26,008	289,989	127,647	162,341	56%
Secondary Component Units	77,794	13,196	90,990	67,728	23,261	26%
OMB and Hacienda Custodies	595,295	(89,686)	505,608	377,771	127,837	25%
Out of Scope Entities	321,952	16,625	338,577	347,112	(8,535)	-3%
<b>Total</b>	<b>\$ 2,830,896</b>	<b>\$ 0</b>	<b>\$ 2,830,896</b>	<b>\$ 2,281,489</b>	<b>\$ 549,407</b>	<b>19%</b>

**Notes:**

(1) Please refer to the Appendix for a summary of actuals by month, and compliance, for CORE and Secondary Component Units.

(2) Adjustments for all budgetary reprogrammings approved by the Oversight Board including interagency transfers, budget increases, and expense concept reclassifications within the same agency.

**Puerto Rico Department of Treasury**

Quarterly Budget and Quarterly Actual Results for FY24 Special Revenue Fund Expense Budget v. Actual

By Agency<sup>1</sup>

Quarterly:

Q2

(figures in \$000s)

	Certified Budget	Adjustments & Revisions <sup>2</sup>	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Entities Operating in PRIFAS 7.5</b>						
11 Puerto Rico Traffic Safety Commission	\$ 404	\$ 12	\$ 416	\$ -	\$ 416	100%
15 Office of the Governor	-	95	95	-	95	100%
16 Office of Management and Budget	283	-	283	203	80	28%
18 Planning Board	-	-	-	-	-	-
21 Emergency and Disaster Management Bureau	82	-	82	-	82	100%
23 Puerto Rico Department of State	957	118	1,075	982	93	9%
24 Puerto Rico Department of Treasury	192,377	-	192,377	144,291	48,086	25%
28 State Elections Commission	-	-	-	-	-	-
30 Human Resources Management & Transformation	248	224	472	215	257	54%
31 General Services Administration	1,224	7,875	9,099	2,545	6,554	72%
34 Commission of Investigation, Processing and Appeals	-	-	-	-	-	-
37 Civil Rights Commission	-	-	-	-	-	-
38 Puerto Rico Department of Justice	1,535	3	1,538	935	603	39%
40 Puerto Rico Police Bureau	4,178	3,548	7,726	4,448	3,278	42%
41 Special Investigations Bureau	-	-	-	-	-	-
42 Puerto Rico Fire Department Bureau	3,178	2,043	5,221	770	4,451	85%
43 Puerto Rico National Guard	-	-	-	-	-	-
45 Department of Public Safety	738	-	738	49	689	93%
49 Department of Transportation and Public Works	29,421	13,765	43,186	20,028	23,158	54%
50 Department of Natural and Environmental Resources	11,492	241	11,733	1,015	10,718	91%
55 Puerto Rico Department of Agriculture	803	-	803	184	619	77%
60 Office of the Citizen's Ombudsman	-	-	-	-	-	-
62 Cooperative Development Commission of Puerto Rico	-	-	-	-	-	-
66 Puerto Rico Highway Authority	-	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	84,305	12	84,317	34,232	50,085	59%
68 Puerto Rico Labor Relations Board	120	-	120	76	44	36%
69 Puerto Rico Department of Consumer Affairs	470	-	470	396	75	16%
71 Department of Health	37,536	1,595	39,131	23,827	15,305	39%
78 Department of Housing	5,374	-	5,374	3,531	1,843	34%
81 Department of Education	3,761	-	3,761	185	3,575	95%
82 Institute of Puerto Rican Culture	302	508	809	-	809	100%
87 Department of Recreation and Sports	5,265	-	5,265	980	4,285	81%
95 Mental Health and Drug Addiction Services Administration	1,120	-	1,120	237	883	79%
96 Office of the Women's Advocate	-	-	-	-	-	-
117 Act 70	-	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	-	-	-	-	-	-
122 Secretariat of the Department of the Family	-	-	-	-	-	-
123 Family and Children Administration	-	3	3	-	3	100%
124 Child Support Administration (ASUME)	-	-	-	-	-	-
126 Vocational Rehabilitation Administration	188	-	188	0	188	100%
127 Administration for Socioeconomic Development of the Family	-	-	-	-	-	-
133 Administracion de Recursos Naturales	-	-	-	-	-	-
137 Department of Correction and Rehabilitation	5,544	-	5,544	2,155	3,388	61%
139 Parole Board	-	-	-	-	-	-
143 Office of Protection and Defense for People with Disabilities	-	-	-	-	-	-
152 Elderly and Retired People Advocate Office	-	-	-	-	-	-
153 Office for People with Disabilities	-	-	-	-	-	-
155 State Historic Preservation Office of Puerto Rico	274	2,245	2,518	63	2,455	97%
189 Institute of Forensic Science	120	-	120	-	120	100%
221 Medical Emergency Corps Bureau	1,774	-	1,774	1,320	454	26%
231 Office for the Patient's Advocate	-	-	-	-	-	-
241 Administration for Integral Development of Childhood	-	-	-	-	-	-
266 Office of Public Safety Affairs	-	-	-	-	-	-
279 Public Service Appeals Commission	-	-	-	-	-	-
281 Office of the Election Comptroller	16	-	16	-	16	100%
<b>Total - Entities Operating in PRIFAS 7.5</b>	<b>\$ 393,088</b>	<b>\$ 32,286</b>	<b>\$ 425,373</b>	<b>\$ 242,669</b>	<b>\$ 182,704</b>	<b>43%</b>

**Puerto Rico Department of Treasury**

Quarterly Budget and Quarterly Actual Results for FY24 Special Revenue Fund Expense Budget v. Actual

By Agency<sup>1</sup>

Quarterly:

Q2

	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Core Component Units</b>						
70 State Insurance Fund Corporation	\$ 142,528	\$ -	\$ 142,528	\$ 101,215	\$ 41,313	29%
79 Automobile Accidents Compensation Administration	22,574	-	22,574	19,864	2,710	12%
90 Medical Services Administration of Puerto Rico	34,448	-	34,448	30,415	4,033	12%
119 Department of Economic Development & Commerce	11,766	301	12,067	8,090	3,977	33%
162 Public Building Authority	32,567	-	32,567	21,133	11,434	35%
163 Puerto Rico Aqueduct and Sewer Authority	-	-	-	-	-	-
168 Puerto Rico Ports Authority	23,523	-	23,523	7,745	15,778	67%
180 Tourism Company	37,198	2,406	39,604	10,803	28,801	73%
187 Puerto Rico Health Insurance Administration	179,449	-	179,449	72,118	107,331	60%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	21,316	-	21,316	15,857	5,459	26%
235 Puerto Rico Housing Finance Corporation	23,079	-	23,079	8,203	14,876	64%
277 Agricultural Enterprises Development Administration	20,084	-	20,084	10,587	9,497	47%
285 Puerto Rico Integrated Transit Authority	9,465	-	9,465	7,956	1,509	16%
295 Fiscal Agency & Financial Advisory Authority	1,123	-	1,123	257	865	77%
303 Convention Center of District Authority	11,682	0	11,682	10,351	1,331	11%
<b>Total - Core Component Units</b>	<b>\$ 570,799</b>	<b>\$ 2,708</b>	<b>\$ 573,506</b>	<b>\$ 324,592</b>	<b>\$ 248,914</b>	<b>43%</b>
<b>Secondary Component Units</b>						
22 Office of The Commissioner of Insurance	\$ 3,163	\$ -	\$ 3,163	\$ 1,721	\$ 1,442	46%
29 Puerto Rico Federal Affairs Administration	-	15	15	-	15	100%
75 Office of the Financial Institutions Commissioner	3,328	50	3,378	1,867	1,511	45%
105 Industrial Commission	5,314	-	5,314	4,100	1,214	23%
109 Puerto Rico School of Plastic Arts	546	-	546	583	(37)	-7%
121 Government Board of the 911 Service	5,048	-	5,048	2,581	2,466	49%
138 Institutional Trust of the National Guard of Puerto Rico	1,865	-	1,865	1,271	594	32%
161 Puerto Rico Infrastructure Financing Authority	250	-	250	59	191	77%
165 Land Authority of Puerto Rico	2,510	-	2,510	1,683	827	33%
167 Integral Development of the "Península de Cantera"	52	-	52	-	52	100%
177 Land Administration of Puerto Rico	2,133	-	2,133	1,432	700	33%
186 Culebra Conservation and Development Authority	71	-	71	-	71	100%
191 Musical Arts Corporation	441	38	478	399	79	17%
192 Fine Arts Center Corporation	619	38	657	380	277	42%
195 Economic Development Bank of PR	3,433	-	3,433	2,670	762	22%
196 Puerto Rico Public Broadcasting Corporation	-	4,433	4,433	1,364	3,069	69%
198 Agricultural Insurance Corporation	723	-	723	654	69	10%
215 Puerto Rico Conservatory of Music Corporation	1,026	-	1,026	891	135	13%
236 Innovation Fund for Agricultural Development of Puerto Rico	3,492	-	3,492	2,164	1,328	38%
238 Ponce Authority (Authority Of The Port Of The Americas)	-	-	-	-	-	-
264 Corporation for the "Caño Martín Peña" Enlace Project	-	19	19	10	9	48%
265 Roosevelt Roads	442	-	442	278	164	37%
271 Puerto Rico Technology and Innovation Services	2,332	-	2,332	22	2,310	99%
276 Puerto Rico Public Private Partnership Authority	-	3,738	3,738	7,500	(3,762)	-101%
286 Authority of the Port of Ponce	516	-	516	-	516	100%
288 University of Puerto Rico Comprehensive Cancer Center	8,353	500	8,853	10,711	(1,858)	-21%
293 Center for Diabetes Research, Education, and Medical Services	62	-	62	62	(0)	0%
298 Public Service Regulatory Board	7,713	344	8,057	3,214	4,843	60%
310 Municipal Finance Corporation	37,397	-	37,397	-	37,397	100%
311 Puerto Rico Gaming Commission	99,063	100	99,163	85,536	13,627	14%
312 Retirement Board of the Government of Puerto Rico	737	-	737	-	737	100%
329 Office of Socioeconomic Development	-	-	-	-	-	-
TBD1 COFINA	-	-	-	163	(163)	-
<b>Total - Secondary Component Units</b>	<b>\$ 190,627</b>	<b>\$ 9,274</b>	<b>\$ 199,901</b>	<b>\$ 131,316</b>	<b>\$ 68,585</b>	<b>34%</b>

**Puerto Rico Department of Treasury**

Quarterly Budget and Quarterly Actual Results for FY24 Special Revenue Fund Expense Budget v. Actual

By Agency<sup>1</sup>

Quarterly:

Q2

	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>OMB and Hacienda Custodies</b>						
17 Custody of the Office of Management and Budget	\$ -	\$ -	\$ -	\$ -	\$ -	
25 Custody of the Department of the Treasury	92,060	1,380	93,440	95,041	(1,601)	-2%
<b>Total - OMB and Hacienda Custodies</b>	<b>\$ 92,060</b>	<b>\$ 1,380</b>	<b>\$ 93,440</b>	<b>\$ 95,041</b>	<b>\$ (1,601)</b>	<b>-2%</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Out of Scope Entities</b>						
8 Office of the Comptroller	\$ -	\$ -	\$ -	\$ -	\$ -	
10 The General Court of Justice	4,081	-	4,081	3,988	93	2%
100 Legislative Assembly of the Commonwealth	-	-	-	-	-	
106 Public Housing Administration	3,642	-	3,642	-	3,642	100%
166 Industrial Development Company	-	-	-	8,210	(8,210)	
176 University of Puerto Rico	-	-	-	-	-	
193 Office of Government Ethics	-	-	-	-	-	
200 Special Independent Prosecutor's Panel	-	-	-	-	-	
209 Contributions to Political Parties	-	-	-	-	-	
208 Contributions to the Municipalities	-	-	-	-	-	
220 Correctional Health	-	-	-	-	-	
268 Puerto Rico Institute of Statistics	-	-	-	-	-	
272 Office of the Inspector General	-	-	-	-	-	
289 Energy Commission	-	-	-	-	-	
297 Financial Oversight and Management Board for Puerto Rico	-	-	-	-	-	
<b>Total - Out of Scope Entities</b>	<b>\$ 7,724</b>	<b>\$ -</b>	<b>\$ 7,724</b>	<b>\$ 12,198</b>	<b>\$ (4,475)</b>	<b>-58%</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Recap</b>						
Entities Operating in PRIFAS 7.5	\$ 393,088	\$ 32,286	\$ 425,373	\$ 242,669	\$ 182,704	43%
Core Component Units	570,799	2,708	573,506	324,592	248,914	43%
Secondary Component Units	190,627	9,274	199,901	131,316	68,585	34%
OMB and Hacienda Custodies	92,060	1,380	93,440	95,041	(1,601)	-2%
Out of Scope Entities	7,724	-	7,724	12,198	(4,475)	-58%
<b>Total</b>	<b>\$ 1,254,297</b>	<b>\$ 45,647</b>	<b>\$ 1,299,944</b>	<b>\$ 805,816</b>	<b>\$ 494,128</b>	<b>38%</b>

**Notes:**

(1) Please refer to the Appendix for a summary of actuals by month, and compliance, for CORE and Secondary Component Units.

(2) Adjustments for all budgetary reprogrammings approved by the Oversight Board including interagency transfers, budget increases, and expense concept reclassifications within the same agency.

**Puerto Rico Department of Treasury**

Monthly Budget and Actual Results for FY24 General and Special Revenue Fund Budget vs. Actual

By Agency<sup>1</sup>

For the month of: December-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions <sup>2</sup>	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Entities Operating in PRIFAS 7.5</b>						
11 Puerto Rico Traffic Safety Commission	\$ 135	\$ 5	\$ 140	\$ -	\$ 140	100%
15 Office of the Governor	1,398	47	1,445	976	468	32%
16 Office of Management and Budget	1,899	29	1,928	1,770	158	8%
18 Planning Board	2,145	8	2,153	1,052	1,101	51%
21 Emergency and Disaster Management Bureau	741	-	741	463	278	38%
23 Puerto Rico Department of State	1,599	39	1,638	2,244	(606)	-37%
24 Puerto Rico Department of Treasury	82,315	4,304	86,619	48,022	38,597	45%
28 State Elections Commission	3,714	1,416	5,130	1,889	3,242	63%
30 Human Resources Management & Transformation	723	177	900	724	175	19%
31 General Services Administration	2,634	2,632	5,267	4,284	982	19%
34 Commission of Investigation, Processing and Appeals	41	(0)	41	41	0	0%
37 Civil Rights Commission	72	-	72	71	2	2%
38 Puerto Rico Department of Justice	12,239	83	12,321	10,463	1,859	15%
40 Puerto Rico Police Bureau	72,428	1,345	73,773	64,428	9,345	13%
41 Special Investigations Bureau	388	-	388	433	(45)	-12%
42 Puerto Rico Fire Department Bureau	6,317	775	7,092	10,943	(3,851)	-54%
43 Puerto Rico National Guard	1,483	7	1,490	892	599	40%
45 Department of Public Safety	20,649	100	20,749	19,238	1,512	7%
49 Department of Transportation and Public Works	15,511	4,588	20,100	11,593	8,506	42%
50 Department of Natural and Environmental Resources	12,304	1,376	13,680	7,673	6,008	44%
55 Puerto Rico Department of Agriculture	3,529	10	3,539	13,738	(10,199)	-288%
60 Office of the Citizen's Ombudsman	294	3	297	269	28	9%
62 Cooperative Development Commission of Puerto Rico	244	0	244	177	67	27%
66 Puerto Rico Highway Authority	-	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	32,847	412	33,259	6,176	27,083	81%
68 Puerto Rico Labor Relations Board	126	(0)	126	101	25	20%
69 Puerto Rico Department of Consumer Affairs	1,309	-	1,309	1,018	290	22%
71 Department of Health	58,789	1,298	60,088	37,864	22,224	37%
78 Department of Housing	4,571	-	4,571	2,863	1,708	37%
81 Department of Education	219,456	1,603	221,059	127,759	93,300	42%
82 Institute of Puerto Rican Culture	1,604	212	1,816	1,226	590	32%
87 Department of Recreation and Sports	4,601	43	4,643	2,490	2,153	46%
95 Mental Health and Drug Addiction Services Administration	11,856	-	11,856	8,809	3,047	26%
96 Office of the Women's Advocate	417	311	727	319	408	56%
117 Act 70	-	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	323	(0)	323	194	129	40%
122 Secretariat of the Department of the Family	4,113	17	4,130	2,932	1,198	29%
123 Family and Children Administration	17,058	86	17,144	12,741	4,403	26%
124 Child Support Administration (ASUME)	1,403	22	1,425	1,337	88	6%
126 Vocational Rehabilitation Administration	2,197	(0)	2,197	3,550	(1,354)	-62%
127 Administration for Socioeconomic Development of the Family	8,455	(0)	8,455	7,480	976	12%
133 Administracion de Recursos Naturales	-	-	-	-	-	-
137 Department of Correction and Rehabilitation	36,525	167	36,691	32,523	4,168	11%
139 Parole Board	251	0	251	233	18	7%
143 Office of Protection and Defense for People with Disabilities	91	-	91	-	91	100%
152 Elderly and Retired People Advocate Office	281	-	281	102	178	64%
153 Office for People with Disabilities	306	-	306	232	74	24%
155 State Historic Preservation Office of Puerto Rico	273	809	1,082	115	967	89%
189 Institute of Forensic Science	1,721	117	1,838	2,022	(184)	-10%
221 Medical Emergency Corps Bureau	2,244	-	2,244	1,782	463	21%
231 Office for the Patient's Advocate	169	2	171	133	38	22%
241 Administration for Integral Development of Childhood	709	-	709	443	266	38%
266 Office of Public Safety Affairs	-	-	-	-	-	-
279 Public Service Appeals Commission	227	2	228	254	(25)	-11%
281 Office of the Election Comptroller	266	2	268	234	34	13%
<b>Total - Entities Operating in PRIFAS 7.5</b>	<b>\$ 654,987</b>	<b>\$ 22,048</b>	<b>\$ 677,035</b>	<b>\$ 456,314</b>	<b>\$ 220,720</b>	<b>33%</b>

**Puerto Rico Department of Treasury**

Monthly Budget and Actual Results for FY24 General and Special Revenue Fund Budget vs. Actual

By Agency<sup>1</sup>

For the month of: December-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Core Component Units</b>						
70 State Insurance Fund Corporation	\$ 47,509	\$ -	\$ 47,509	\$ 35,760	\$ 11,750	25%
79 Automobile Accidents Compensation Administration	7,525	-	7,525	7,834	(309)	-4%
90 Medical Services Administration of Puerto Rico	19,983	865	20,847	20,692	155	1%
119 Department of Economic Development & Commerce	6,210	3,838	10,048	3,611	6,437	64%
162 Public Building Authority	13,457	3,407	16,864	3,863	13,002	77%
168 Puerto Rico Ports Authority	7,841	291	8,132	1,935	6,196	76%
180 Tourism Company	12,399	802	13,201	445	12,756	97%
187 Puerto Rico Health Insurance Administration	114,501	-	114,501	64,491	50,010	44%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	7,612	-	7,612	3,145	4,467	59%
235 Puerto Rico Housing Finance Corporation	8,351	-	8,351	1,532	6,819	82%
277 Agricultural Enterprises Development Administration	12,624	18	12,642	1,030	11,612	92%
285 Puerto Rico Integrated Transit Authority	11,623	123	11,746	8,663	3,083	26%
295 Fiscal Agency & Financial Advisory Authority	4,731	229	4,960	4,753	206	4%
303 Convention Center of District Authority	3,894	0	3,894	-	3,894	100%
<b>Total - Core Component Units</b>	<b>\$ 278,260</b>	<b>\$ 9,572</b>	<b>\$ 287,832</b>	<b>\$ 157,754</b>	<b>\$ 130,078</b>	<b>45%</b>
<b>Secondary Component Units</b>						
22 Office of The Commissioner of Insurance	\$ 1,054	\$ -	\$ 1,054	\$ 494	\$ 560	53%
29 Puerto Rico Federal Affairs Administration	263	6	269	183	86	32%
75 Office of the Financial Institutions Commissioner	1,109	17	1,126	588	538	48%
105 Industrial Commission	1,771	10	1,781	1,324	457	26%
109 Puerto Rico School of Plastic Arts	408	2	411	358	53	13%
121 Government Board of the 911 Service	1,683	-	1,683	738	945	56%
138 Institutional Trust of the National Guard of Puerto Rico	622	-	622	440	182	29%
161 Puerto Rico Infrastructure Financing Authority	269	1,800	2,069	-	2,069	100%
165 Land Authority of Puerto Rico	837	6	843	475	368	44%
167 Integral Development of the "Peninsula de Cantera"	67	-	67	-	67	100%
177 Land Administration of Puerto Rico	711	-	711	400	311	44%
186 Culebra Conservation and Development Authority	45	-	45	-	45	100%
191 Musical Arts Corporation	586	18	604	514	90	15%
192 Fine Arts Center Corporation	570	15	584	448	136	23%
195 Economic Development Bank of PR	1,144	-	1,144	888	256	22%
196 Puerto Rico Public Broadcasting Corporation	-	1,484	1,484	-	1,484	100%
198 Agricultural Insurance Corporation	241	-	241	188	53	22%
215 Puerto Rico Conservatory of Music Corporation	769	3	772	621	151	20%
236 Innovation Fund for Agricultural Development of Puerto Rico	1,164	-	1,164	831	333	29%
238 Ponce Authority (Authority Of The Port Of The Americas)	109	-	109	-	109	100%
264 Corporation for the "Caño Martin Peña" Enlace Project	1,560	6	1,567	277	1,290	82%
265 Roosevelt Roads	1,058	17	1,075	182	893	83%
271 Puerto Rico Technology and Innovation Services	8,133	3	8,135	1,735	6,400	79%
276 Puerto Rico Public Private Partnership Authority	4,226	954	5,180	9,690	(4,510)	-87%
286 Authority of the Port of Ponce	251	(0)	251	-	251	100%
288 University of Puerto Rico Comprehensive Cancer Center	5,639	1,482	7,121	9,553	(2,432)	-34%
293 Center for Diabetes Research, Education, and Medical Services	99	0	99	68	31	32%
298 Public Service Regulatory Board	3,307	115	3,422	1,163	2,259	66%
310 Municipal Finance Corporation	12,466	-	12,466	-	12,466	100%
311 Puerto Rico Gaming Commission	33,214	33	33,247	31,677	1,570	5%
312 Retirement Board of the Government of Puerto Rico	4,894	1,517	6,411	3,330	3,081	48%
329 Office of Socioeconomic Development	1,203	3	1,206	167	1,039	86%
TBD1 COFINA	-	-	-	14	(14)	
<b>Total - Secondary Component Units</b>	<b>\$ 89,474</b>	<b>\$ 7,490</b>	<b>\$ 96,964</b>	<b>\$ 66,345</b>	<b>\$ 30,618</b>	<b>32%</b>

**Puerto Rico Department of Treasury**

Monthly Budget and Actual Results for FY24 General and Special Revenue Fund Budget vs. Actual

By Agency<sup>1</sup>

For the month of: December-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>OMB and Hacienda Custodies</b>						
17 Custody of the Office of Management and Budget	\$ 81,919	\$ (26,826)	\$ 55,093	\$ -	\$ 55,093	100%
25 Custody of the Department of the Treasury	147,200	(2,610)	144,590	132,840	11,750	8%
<b>Total - OMB and Hacienda Custodies</b>	<b>\$ 229,118</b>	<b>\$ (29,435)</b>	<b>\$ 199,683</b>	<b>\$ 132,840</b>	<b>\$ 66,842</b>	<b>33%</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Out of Scope Entities</b>						
8 Office of the Comptroller	\$ 4,012	\$ -	\$ 4,012	\$ 3,890	\$ 123	3%
10 The General Court of Justice	31,717	1,794	33,511	27,864	5,648	17%
100 Legislative Assembly of the Commonwealth	11,265	617	11,882	12,535	(653)	-5%
106 Public Housing Administration	1,674	(0)	1,674	220	1,454	87%
166 Industrial Development Company	-	-	-	3,709	(3,709)	
176 University of Puerto Rico	41,737	463	42,200	40,912	1,288	3%
193 Office of Government Ethics	867	7	874	830	44	5%
200 Special Independent Prosecutor's Panel	281	-	281	274	7	2%
209 Contributions to Political Parties	-	-	-	-	-	
208 Contributions to the Municipalities	7,952	2,500	10,452	7,753	2,699	26%
220 Correctional Health	3,656	161	3,817	3,119	698	18%
268 Puerto Rico Institute of Statistics	219	0	219	213	6	3%
272 Office of the Inspector General	1,556	0	1,556	1,498	57	4%
289 Energy Commission	-	-	-	-	-	
297 Financial Oversight and Management Board for Puerto Rico	4,956	-	4,956	4,832	124	3%
<b>Total - Out of Scope Entities</b>	<b>\$ 109,892</b>	<b>\$ 5,542</b>	<b>\$ 115,434</b>	<b>\$ 107,648</b>	<b>\$ 7,786</b>	<b>7%</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Recap</b>						
Entities Operating in PRIFAS 7.5	\$ 654,987	\$ 22,048	\$ 677,035	\$ 456,314	\$ 220,720	33%
Core Component Units	278,260	9,572	287,832	157,754	130,078	45%
Secondary Component Units	89,474	7,490	96,964	66,345	30,618	32%
OMB and Hacienda Custodies	229,118	(29,435)	199,683	132,840	66,842	33%
Out of Scope Entities	109,892	5,542	115,434	107,648	7,786	7%
<b>Total</b>	<b>\$ 1,361,731</b>	<b>\$ 15,216</b>	<b>\$ 1,376,947</b>	<b>\$ 920,902</b>	<b>\$ 456,044</b>	<b>33%</b>

**Notes:**

(1) Please refer to the Appendix for a summary of actuals by month, and compliance, for CORE and Secondary Component Units.

(2) Adjustments for all budgetary reprogrammings approved by the Oversight Board including interagency transfers, budget increases, and expense concept reclassifications within the same agency.

**Puerto Rico Department of Treasury**

Monthly Budget and Actual Results for FY24 General Fund Expense Budget vs. Actual

By Agency<sup>1</sup>

For the month of: December-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions <sup>2</sup>	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Entities Operating in PRIFAS 7.5</b>						
11 Puerto Rico Traffic Safety Commission	\$ -	\$ 1	\$ 1	\$ -	\$ 1	100%
15 Office of the Governor	1,398	15	1,413	976	437	31%
16 Office of Management and Budget	1,804	29	1,834	1,715	118	6%
18 Planning Board	2,145	8	2,153	1,052	1,101	51%
21 Emergency and Disaster Management Bureau	714	-	714	463	251	35%
23 Puerto Rico Department of State	1,280	-	1,280	1,923	(643)	-50%
24 Puerto Rico Department of Treasury	18,189	4,304	22,493	15,583	6,910	31%
28 State Elections Commission	3,714	1,416	5,130	1,889	3,242	63%
30 Human Resources Management & Transformation	641	102	743	637	105	14%
31 General Services Administration	2,226	7	2,233	2,084	149	7%
34 Commission of Investigation, Processing and Appeals	41	(0)	41	41	0	0%
37 Civil Rights Commission	72	-	72	71	2	2%
38 Puerto Rico Department of Justice	11,727	82	11,809	10,015	1,794	15%
40 Puerto Rico Police Bureau	71,035	162	71,197	62,646	8,551	12%
41 Special Investigations Bureau	388	-	388	433	(45)	-12%
42 Puerto Rico Fire Department Bureau	5,258	94	5,352	10,695	(5,343)	-100%
43 Puerto Rico National Guard	1,483	7	1,490	892	599	40%
45 Department of Public Safety	20,403	100	20,503	19,222	1,281	6%
49 Department of Transportation and Public Works	5,705	(0)	5,705	4,197	1,507	26%
50 Department of Natural and Environmental Resources	8,473	1,296	9,769	7,533	2,236	23%
55 Puerto Rico Department of Agriculture	3,261	10	3,271	13,684	(10,412)	-318%
60 Office of the Citizen's Ombudsman	294	3	297	269	28	9%
62 Cooperative Development Commission of Puerto Rico	244	0	244	177	67	27%
66 Puerto Rico Highway Authority	-	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	4,745	408	5,154	4,219	935	18%
68 Puerto Rico Labor Relations Board	86	(0)	86	71	14	17%
69 Puerto Rico Department of Consumer Affairs	1,152	-	1,152	906	245	21%
71 Department of Health	46,277	767	47,044	28,735	18,309	39%
78 Department of Housing	2,780	-	2,780	1,828	952	34%
81 Department of Education	218,203	1,603	219,806	127,695	92,111	42%
82 Institute of Puerto Rican Culture	1,504	42	1,546	1,226	320	21%
87 Department of Recreation and Sports	2,846	43	2,888	2,060	828	29%
95 Mental Health and Drug Addiction Services Administration	11,483	-	11,483	8,724	2,758	24%
96 Office of the Women's Advocate	417	311	727	319	408	56%
117 Act 70	-	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	323	(0)	323	194	129	40%
122 Secretariat of the Department of the Family	4,113	17	4,130	2,932	1,198	29%
123 Family and Children Administration	17,058	85	17,143	12,741	4,403	26%
124 Child Support Administration (ASUME)	1,403	22	1,425	1,337	88	6%
126 Vocational Rehabilitation Administration	2,134	(0)	2,134	3,550	(1,416)	-66%
127 Administration for Socioeconomic Development of the Family	8,455	(0)	8,455	7,480	976	12%
133 Administracion de Recursos Naturales	-	-	-	-	-	-
137 Department of Correction and Rehabilitation	34,677	167	34,843	31,539	3,305	9%
139 Parole Board	251	0	251	233	18	7%
143 Office of Protection and Defense for People with Disabilities	91	-	91	-	91	100%
152 Elderly and Retired People Advocate Office	281	-	281	102	178	64%
153 Office for People with Disabilities	306	-	306	232	74	24%
155 State Historic Preservation Office of Puerto Rico	181	61	242	100	142	59%
189 Institute of Forensic Science	1,681	117	1,798	2,022	(224)	-12%
221 Medical Emergency Corps Bureau	1,653	-	1,653	1,366	287	17%
231 Office for the Patient's Advocate	169	2	171	133	38	22%
241 Administration for Integral Development of Childhood	709	-	709	443	266	38%
266 Office of Public Safety Affairs	-	-	-	-	-	-
279 Public Service Appeals Commission	227	2	228	254	(25)	-11%
281 Office of the Election Comptroller	261	2	263	234	29	11%
<b>Total - Entities Operating in PRIFAS 7.5</b>	<b>\$ 523,958</b>	<b>\$ 11,286</b>	<b>\$ 535,244</b>	<b>\$ 396,873</b>	<b>\$ 138,371</b>	<b>26%</b>

**Puerto Rico Department of Treasury**

Monthly Budget and Actual Results for FY24 General Fund Expense Budget vs. Actual

By Agency<sup>1</sup>

For the month of: December-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Core Component Units</b>						
70 State Insurance Fund Corporation	\$ -	\$ -	\$ -	\$ -	\$ -	
79 Automobile Accidents Compensation Administration	-	-	-	-	-	
90 Medical Services Administration of Puerto Rico	8,500	865	9,365	10,579	(1,215)	-13%
119 Department of Economic Development & Commerce	2,288	3,738	6,026	1,101	4,925	82%
162 Public Building Authority	2,602	3,407	6,008	-	6,008	100%
168 Puerto Rico Ports Authority	-	291	291	-	291	100%
180 Tourism Company	-	-	-	-	-	
187 Puerto Rico Health Insurance Administration	54,685	-	54,685	31,012	23,673	43%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	506	-	506	-	506	100%
235 Puerto Rico Housing Finance Corporation	658	-	658	246	412	63%
277 Agricultural Enterprises Development Administration	5,929	18	5,947	236	5,711	96%
285 Puerto Rico Integrated Transit Authority	8,468	123	8,591	6,020	2,571	30%
295 Fiscal Agency & Financial Advisory Authority	4,357	229	4,586	4,675	(89)	-2%
303 Convention Center of District Authority	-	-	-	-	-	
<b>Total - Core Component Units</b>	<b>\$ 87,994</b>	<b>\$ 8,669</b>	<b>\$ 96,663</b>	<b>\$ 53,869</b>	<b>\$ 42,794</b>	<b>44%</b>
<b>Secondary Component Units</b>						
22 Office of The Commissioner of Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	
29 Puerto Rico Federal Affairs Administration	263	1	264	183	81	31%
75 Office of the Financial Institutions Commissioner	-	-	-	-	-	
105 Industrial Commission	-	10	10	-	10	100%
109 Puerto Rico School of Plastic Arts	226	2	229	119	110	48%
121 Government Board of the 911 Service	-	-	-	-	-	
138 Institutional Trust of the National Guard of Puerto Rico	-	-	-	-	-	
161 Puerto Rico Infrastructure Financing Authority	186	1,800	1,986	-	1,986	100%
165 Land Authority of Puerto Rico	-	6	6	-	6	100%
167 Integral Development of the "Peninsula de Cantera"	50	-	50	-	50	100%
177 Land Administration of Puerto Rico	-	-	-	-	-	
186 Culebra Conservation and Development Authority	21	-	21	-	21	100%
191 Musical Arts Corporation	439	5	444	417	27	6%
192 Fine Arts Center Corporation	363	2	366	320	45	12%
195 Economic Development Bank of PR	-	-	-	-	-	
196 Puerto Rico Public Broadcasting Corporation	-	6	6	-	6	100%
198 Agricultural Insurance Corporation	-	-	-	-	-	
215 Puerto Rico Conservatory of Music Corporation	427	3	430	383	47	11%
236 Innovation Fund for Agricultural Development of Puerto Rico	-	-	-	-	-	
238 Ponce Authority (Authority Of The Port Of The Americas)	109	-	109	-	109	100%
264 Corporation for the "Caño Martin Peña" Enlace Project	1,560	0	1,560	269	1,291	83%
265 Roosevelt Roads	911	17	927	72	855	92%
271 Puerto Rico Technology and Innovation Services	7,356	3	7,358	1,723	5,635	77%
276 Puerto Rico Public Private Partnership Authority	4,226	(292)	3,934	2,190	1,744	44%
286 Authority of the Port of Ponce	79	(0)	79	-	79	100%
288 University of Puerto Rico Comprehensive Cancer Center	2,855	1,315	4,170	2,696	1,474	35%
293 Center for Diabetes Research, Education, and Medical Services	79	0	79	52	27	34%
298 Public Service Regulatory Board	736	0	736	202	534	73%
310 Municipal Finance Corporation	-	-	-	-	-	
311 Puerto Rico Gaming Commission	193	(0)	193	14	179	93%
312 Retirement Board of the Government of Puerto Rico	4,649	1,517	6,165	3,330	2,836	46%
329 Office of Socioeconomic Development	1,203	3	1,206	167	1,039	86%
TBD1 COFINA	-	-	-	-	-	
<b>Total - Secondary Component Units</b>	<b>\$ 25,931</b>	<b>\$ 4,399</b>	<b>\$ 30,330</b>	<b>\$ 12,138</b>	<b>\$ 18,192</b>	<b>60%</b>

**Puerto Rico Department of Treasury**

Monthly Budget and Actual Results for FY24 General Fund Expense Budget vs. Actual

By Agency<sup>1</sup>

For the month of: December-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>OMB and Hacienda Custodies</b>						
17 Custody of the Office of Management and Budget	\$ 81,919	\$ (26,826)	\$ 55,093	\$ -	\$ 55,093	100%
25 Custody of the Department of the Treasury	116,513	(3,070)	113,443	101,948	11,496	10%
<b>Total - OMB and Hacienda Custodies</b>	<b>\$ 198,432</b>	<b>\$ (29,895)</b>	<b>\$ 168,536</b>	<b>\$ 101,948</b>	<b>\$ 66,588</b>	<b>40%</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Out of Scope Entities</b>						
8 Office of the Comptroller	\$ 4,012	\$ -	\$ 4,012	\$ 3,890	\$ 123	3%
10 The General Court of Justice	30,356	1,794	32,151	25,971	6,179	19%
100 Legislative Assembly of the Commonwealth	11,265	617	11,882	12,535	(653)	-5%
106 Public Housing Administration	460	(0)	460	220	240	52%
166 Industrial Development Company	-	-	-	1,331	(1,331)	
176 University of Puerto Rico	41,737	463	42,200	40,912	1,288	3%
193 Office of Government Ethics	867	7	874	830	44	5%
200 Special Independent Prosecutor's Panel	281	-	281	274	7	2%
209 Contributions to Political Parties	-	-	-	-	-	
208 Contributions to the Municipalities	7,952	2,500	10,452	7,753	2,699	26%
220 Correctional Health	3,656	161	3,817	3,119	698	18%
268 Puerto Rico Institute of Statistics	219	0	219	213	6	3%
272 Office of the Inspector General	1,556	0	1,556	1,498	57	4%
289 Energy Commission	-	-	-	-	-	
297 Financial Oversight and Management Board for Puerto Rico	4,956	-	4,956	4,832	124	3%
<b>Total - Out of Scope Entities</b>	<b>\$ 107,317</b>	<b>\$ 5,542</b>	<b>\$ 112,859</b>	<b>\$ 103,378</b>	<b>\$ 9,481</b>	<b>8%</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Recap</b>						
Entities Operating in PRIFAS 7.5	\$ 523,958	\$ 11,286	\$ 535,244	\$ 396,873	\$ 138,371	26%
Core Component Units	87,994	8,669	96,663	53,869	42,794	44%
Secondary Component Units	25,931	4,399	30,330	12,138	18,192	60%
OMB and Hacienda Custodies	198,432	(29,895)	168,536	101,948	66,588	40%
Out of Scope Entities	107,317	5,542	112,859	103,378	9,481	8%
<b>Total</b>	<b>\$ 943,632</b>	<b>\$ 0</b>	<b>\$ 943,632</b>	<b>\$ 668,205</b>	<b>\$ 275,427</b>	<b>29%</b>

**Notes:**

(1) Please refer to the Appendix for a summary of actuals by month, and compliance, for CORE and Secondary Component Units.

(2) Adjustments for all budgetary reprogrammings approved by the Oversight Board including interagency transfers, budget increases, and expense concept reclassifications within the same agency.

**Puerto Rico Department of Treasury**

Monthly Budget and Actual Results for FY24 Special Revenue Fund Expense Budget vs. Actual

By Agency<sup>1</sup>

For the month of: December-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions <sup>2</sup>	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Entities Operating in PRIFAS 7.5</b>						
11 Puerto Rico Traffic Safety Commission	\$ 135	\$ 4	\$ 139	\$ -	\$ 139	100%
15 Office of the Governor	-	32	32	-	32	100%
16 Office of Management and Budget	94	-	94	55	39	42%
18 Planning Board	-	-	-	-	-	-
21 Emergency and Disaster Management Bureau	27	-	27	-	27	100%
23 Puerto Rico Department of State	319	39	358	321	37	10%
24 Puerto Rico Department of Treasury	64,126	-	64,126	32,439	31,687	49%
28 State Elections Commission	-	-	-	-	-	-
30 Human Resources Management & Transformation	83	75	157	87	70	45%
31 General Services Administration	408	2,625	3,033	2,200	833	27%
34 Commission of Investigation, Processing and Appeals	-	-	-	-	-	-
37 Civil Rights Commission	-	-	-	-	-	-
38 Puerto Rico Department of Justice	512	1	513	448	65	13%
40 Puerto Rico Police Bureau	1,393	1,183	2,575	1,782	794	31%
41 Special Investigations Bureau	-	-	-	-	-	-
42 Puerto Rico Fire Department Bureau	1,059	681	1,740	249	1,492	86%
43 Puerto Rico National Guard	-	-	-	-	-	-
45 Department of Public Safety	246	-	246	16	230	94%
49 Department of Transportation and Public Works	9,807	4,588	14,395	7,396	6,999	49%
50 Department of Natural and Environmental Resources	3,831	80	3,911	139	3,772	96%
55 Puerto Rico Department of Agriculture	268	-	268	54	213	80%
60 Office of the Citizen's Ombudsman	-	-	-	-	-	-
62 Cooperative Development Commission of Puerto Rico	-	-	-	-	-	-
66 Puerto Rico Highway Authority	-	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	28,102	4	28,106	1,957	26,149	93%
68 Puerto Rico Labor Relations Board	40	-	40	29	11	27%
69 Puerto Rico Department of Consumer Affairs	157	-	157	112	45	29%
71 Department of Health	12,512	532	13,044	9,129	3,914	30%
78 Department of Housing	1,791	-	1,791	1,035	756	42%
81 Department of Education	1,254	-	1,254	64	1,190	95%
82 Institute of Puerto Rican Culture	101	169	270	-	270	100%
87 Department of Recreation and Sports	1,755	-	1,755	430	1,325	76%
95 Mental Health and Drug Addiction Services Administration	373	-	373	85	288	77%
96 Office of the Women's Advocate	-	-	-	-	-	-
117 Act 70	-	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	-	-	-	-	-	-
122 Secretariat of the Department of the Family	-	-	-	-	-	-
123 Family and Children Administration	-	1	1	-	1	100%
124 Child Support Administration (ASUME)	-	-	-	-	-	-
126 Vocational Rehabilitation Administration	63	-	63	0	63	100%
127 Administration for Socioeconomic Development of the Family	-	-	-	-	-	-
133 Administracion de Recursos Naturales	-	-	-	-	-	-
137 Department of Correction and Rehabilitation	1,848	-	1,848	984	864	47%
139 Parole Board	-	-	-	-	-	-
143 Office of Protection and Defense for People with Disabilities	-	-	-	-	-	-
152 Elderly and Retired People Advocate Office	-	-	-	-	-	-
153 Office for People with Disabilities	-	-	-	-	-	-
155 State Historic Preservation Office of Puerto Rico	91	748	839	15	825	98%
189 Institute of Forensic Science	40	-	40	-	40	100%
221 Medical Emergency Corps Bureau	591	-	591	416	176	30%
231 Office for the Patient's Advocate	-	-	-	-	-	-
241 Administration for Integral Development of Childhood	-	-	-	-	-	-
266 Office of Public Safety Affairs	-	-	-	-	-	-
279 Public Service Appeals Commission	-	-	-	-	-	-
281 Office of the Election Comptroller	5	-	5	-	5	100%
<b>Total - Entities Operating in PRIFAS 7.5</b>	<b>\$ 131,029</b>	<b>\$ 10,762</b>	<b>\$ 141,791</b>	<b>\$ 59,442</b>	<b>\$ 82,350</b>	<b>58%</b>

**Puerto Rico Department of Treasury**

Monthly Budget and Actual Results for FY24 Special Revenue Fund Expense Budget vs. Actual

By Agency<sup>1</sup>

For the month of: December-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Core Component Units</b>						
70 State Insurance Fund Corporation	\$ 47,509	\$ -	\$ 47,509	\$ 35,760	\$ 11,750	25%
79 Automobile Accidents Compensation Administration	7,525	-	7,525	7,834	(309)	-4%
90 Medical Services Administration of Puerto Rico	11,483	-	11,483	10,113	1,369	12%
119 Department of Economic Development & Commerce	3,922	100	4,022	2,510	1,512	38%
162 Public Building Authority	10,856	-	10,856	3,863	6,993	64%
168 Puerto Rico Ports Authority	7,841	-	7,841	1,935	5,906	75%
180 Tourism Company	12,399	802	13,201	445	12,756	97%
187 Puerto Rico Health Insurance Administration	59,816	-	59,816	33,479	26,337	44%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	7,105	-	7,105	3,145	3,961	56%
235 Puerto Rico Housing Finance Corporation	7,693	-	7,693	1,286	6,407	83%
277 Agricultural Enterprises Development Administration	6,695	-	6,695	794	5,901	88%
285 Puerto Rico Integrated Transit Authority	3,155	-	3,155	2,643	512	16%
295 Fiscal Agency & Financial Advisory Authority	374	-	374	79	295	79%
303 Convention Center of District Authority	3,894	0	3,894	-	3,894	100%
<b>Total - Core Component Units</b>	<b>\$ 190,266</b>	<b>\$ 903</b>	<b>\$ 191,169</b>	<b>\$ 103,885</b>	<b>\$ 87,283</b>	<b>46%</b>
<b>Secondary Component Units</b>						
22 Office of The Commissioner of Insurance	\$ 1,054	\$ -	\$ 1,054	\$ 494	\$ 560	53%
29 Puerto Rico Federal Affairs Administration	-	5	5	-	5	100%
75 Office of the Financial Institutions Commissioner	1,109	17	1,126	588	538	48%
105 Industrial Commission	1,771	-	1,771	1,324	447	25%
109 Puerto Rico School of Plastic Arts	182	-	182	239	(57)	-31%
121 Government Board of the 911 Service	1,683	-	1,683	738	945	56%
138 Institutional Trust of the National Guard of Puerto Rico	622	-	622	440	182	29%
161 Puerto Rico Infrastructure Financing Authority	83	-	83	-	83	100%
165 Land Authority of Puerto Rico	837	-	837	475	362	43%
167 Integral Development of the "Peninsula de Cantera"	17	-	17	-	17	100%
177 Land Administration of Puerto Rico	711	-	711	400	311	44%
186 Culebra Conservation and Development Authority	24	-	24	-	24	100%
191 Musical Arts Corporation	147	13	159	97	62	39%
192 Fine Arts Center Corporation	206	13	219	128	91	42%
195 Economic Development Bank of PR	1,144	-	1,144	888	256	22%
196 Puerto Rico Public Broadcasting Corporation	-	1,478	1,478	-	1,478	100%
198 Agricultural Insurance Corporation	241	-	241	188	53	22%
215 Puerto Rico Conservatory of Music Corporation	342	-	342	238	104	30%
236 Innovation Fund for Agricultural Development of Puerto Rico	1,164	-	1,164	831	333	29%
238 Ponce Authority (Authority Of The Port Of The Americas)	-	-	-	-	-	-
264 Corporation for the "Caño Martin Peña" Enlace Project	-	6	6	7	(1)	-15%
265 Roosevelt Roads	147	-	147	110	37	25%
271 Puerto Rico Technology and Innovation Services	777	-	777	12	765	98%
276 Puerto Rico Public Private Partnership Authority	-	1,246	1,246	7,500	(6,254)	-502%
286 Authority of the Port of Ponce	172	-	172	-	172	100%
288 University of Puerto Rico Comprehensive Cancer Center	2,784	167	2,951	6,857	(3,906)	-132%
293 Center for Diabetes Research, Education, and Medical Services	21	-	21	16	5	22%
298 Public Service Regulatory Board	2,571	115	2,686	961	1,725	64%
310 Municipal Finance Corporation	12,466	-	12,466	-	12,466	100%
311 Puerto Rico Gaming Commission	33,021	33	33,054	31,663	1,391	4%
312 Retirement Board of the Government of Puerto Rico	246	-	246	-	246	100%
329 Office of Socioeconomic Development	-	-	-	-	-	-
TBD1 COFINA	-	-	-	14	(14)	-
<b>Total - Secondary Component Units</b>	<b>\$ 63,542</b>	<b>\$ 3,091</b>	<b>\$ 66,634</b>	<b>\$ 54,208</b>	<b>\$ 12,426</b>	<b>19%</b>

**Puerto Rico Department of Treasury**

Monthly Budget and Actual Results for FY24 Special Revenue Fund Expense Budget vs. Actual

By Agency<sup>1</sup>

For the month of: December-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>OMB and Hacienda Custodies</b>						
17 Custody of the Office of Management and Budget	\$ -	\$ -	\$ -	\$ -	\$ -	
25 Custody of the Department of the Treasury	30,687	460	31,147	30,893	254	1%
<b>Total - OMB and Hacienda Custodies</b>	<b>\$ 30,687</b>	<b>\$ 460</b>	<b>\$ 31,147</b>	<b>\$ 30,893</b>	<b>\$ 254</b>	<b>1%</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Out of Scope Entities</b>						
8 Office of the Comptroller	\$ -	\$ -	\$ -	\$ -	\$ -	
10 The General Court of Justice	1,360	-	1,360	1,892	(532)	-39%
100 Legislative Assembly of the Commonwealth	-	-	-	-	-	
106 Public Housing Administration	1,214	-	1,214	-	1,214	100%
166 Industrial Development Company	-	-	-	2,378	(2,378)	
176 University of Puerto Rico	-	-	-	-	-	
193 Office of Government Ethics	-	-	-	-	-	
200 Special Independent Prosecutor's Panel	-	-	-	-	-	
209 Contributions to Political Parties	-	-	-	-	-	
208 Contributions to the Municipalities	-	-	-	-	-	
220 Correctional Health	-	-	-	-	-	
268 Puerto Rico Institute of Statistics	-	-	-	-	-	
272 Office of the Inspector General	-	-	-	-	-	
289 Energy Commission	-	-	-	-	-	
297 Financial Oversight and Management Board for Puerto Rico	-	-	-	-	-	
<b>Total - Out of Scope Entities</b>	<b>\$ 2,575</b>	<b>\$ -</b>	<b>\$ 2,575</b>	<b>\$ 4,270</b>	<b>\$ (1,696)</b>	<b>-66%</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Recap</b>						
Entities Operating in PRIFAS 7.5	\$ 131,029	\$ 10,762	\$ 141,791	\$ 59,442	\$ 82,350	58%
Core Component Units	190,266	903	191,169	103,885	87,283	46%
Secondary Component Units	63,542	3,091	66,634	54,208	12,426	19%
OMB and Hacienda Custodies	30,687	460	31,147	30,893	254	1%
Out of Scope Entities	2,575	-	2,575	4,270	(1,696)	-66%
<b>Total</b>	<b>\$ 418,099</b>	<b>\$ 15,216</b>	<b>\$ 433,315</b>	<b>\$ 252,698</b>	<b>\$ 180,617</b>	<b>42%</b>

**Notes:**

(1) Please refer to the Appendix for a summary of actuals by month, and compliance, for CORE and Secondary Component Units.

(2) Adjustments for all budgetary reprogrammings approved by the Oversight Board including interagency transfers, budget increases, and expense concept reclassifications within the same agency.

**Puerto Rico Department of Treasury**

Full Year CapEx Budget and YTD Actual Results for FY24 - General and Special Revenue Fund

By Agency<sup>1</sup>

YTD from 7/1/2023 through 12/31/2024

December-24

(figures in \$000s)

	CapEx Certified Budget	Adjustments & Revisions <sup>2</sup>	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
<b>Entities Operating in PRIFAS 7.5</b>					
21 Emergency and Disaster Management Bureau	1,107	-	1,107	1	1,106
23 Puerto Rico Department of State	23	-	23	-	23
24 Puerto Rico Department of Treasury	8,525	-	8,525	3,013	5,512
28 State Elections Commission	267	-	267	-	267
31 General Services Administration	1,206	-	1,206	303	903
40 Puerto Rico Police Bureau	16,223	-	16,223	-	16,223
42 Puerto Rico Fire Department Bureau	815	-	815	-	815
49 Department of Transportation and Public Works	45,815	-	45,815	-	45,815
55 Puerto Rico Department of Agriculture	1,859	-	1,859	-	1,859
60 Office of the Citizen's Ombudsman	85	-	85	-	85
67 Puerto Rico Department of Labor and Human Resources	6,288	-	6,288	2,346	3,942
71 Department of Health	83,622	-	83,622	4,229	79,393
78 Department of Housing	3,243	-	3,243	-	3,243
95 Mental Health and Drug Addiction Services Administration	3,100	-	3,100	-	3,100
122 Secretariat of the Department of the Family	1,200	-	1,200	-	1,200
127 Administration for Socioeconomic Development of the Family	3,838	-	3,838	-	3,838
137 Department of Correction and Rehabilitation	8,428	-	8,428	-	8,428
143 Office of Protection and Defense for People with Disabilities	167	-	167	-	167
153 Office for People with Disabilities	1,230	-	1,230	-	1,230
189 Institute of Forensic Science	1,156	-	1,156	1,127	29
221 Medical Emergency Corps Bureau	975	-	975	-	975
241 Administration for Integral Development of Childhood	600	-	600	-	600
<b>Total - Entities Operating in PRIFAS 7.5</b>	<b>\$ 189,772</b>	<b>\$ -</b>	<b>\$ 189,772</b>	<b>\$ 11,019</b>	<b>\$ 178,753</b>

**Puerto Rico Department of Treasury**

Full Year CapEx Budget and YTD Actual Results for FY24 - General and Special Revenue Fund

By Agency<sup>1</sup>

YTD from 7/1/2023 through 12/31/2024

December-24

(figures in \$000s)

	CapEx Certified Budget	Adjustments & Revisions	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
<b>Core Component Units</b>					
90 Medical Services Administration of Puerto Rico	33,285	-	33,285	412	32,873
162 Public Building Authority	2,051	-	2,051	403	1,648
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	6,075	-	6,075	-	6,075
285 Puerto Rico Integrated Transit Authority	76,419	-	76,419	31,896	44,523
<b>Total - Core Component Units</b>	<b>\$ 117,830</b>	<b>\$ -</b>	<b>\$ 117,830</b>	<b>\$ 32,711</b>	<b>\$ 85,119</b>

	CapEx Certified Budget	Adjustments & Revisions	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
<b>Secondary Component Units</b>					
189 Institute of Forensic Science	1,156	-	1,156	1,127	29
264 Corporation for the "Caño Martin Peña" Enlace Project	15,200	-	15,200	-	15,200
265 Roosevelt Roads	9,800	-	9,800	-	9,800
271 Puerto Rico Technology and Innovation Services	8,400	-	8,400	324	8,076
288 University of Puerto Rico Comprehensive Cancer Center	12,400	-	12,400	-	12,400
293 Center for Diabetes Research, Education, and Medical Services	287	-	287	-	287
329 Office of Socioeconomic Development	11,500	-	11,500	-	11,500
<b>Total - Secondary Component Units</b>	<b>\$ 58,743</b>	<b>\$ -</b>	<b>\$ 58,743</b>	<b>\$ 1,451</b>	<b>\$ 57,292</b>

	CapEx Certified Budget	Adjustments & Revisions	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
<b>OMB and Hacienda Custodies</b>					
17 Custody of the Office of Management and Budget	\$ 157,843	\$ -	\$ 157,843	\$ -	\$ 157,843
25 Custody of the Department of the Treasury	-	-	-	-	-
<b>Total - OMB and Hacienda Custodies</b>	<b>\$ 157,843</b>	<b>\$ -</b>	<b>\$ 157,843</b>	<b>\$ -</b>	<b>\$ 157,843</b>

**Puerto Rico Department of Treasury**

Full Year CapEx Budget and YTD Actual Results for FY24 - General and Special Revenue Fund

By Agency <sup>1</sup>

YTD from 7/1/2023 through 12/31/2024

December-24

(figures in \$000s)

	CapEx Certified Budget	Adjustments & Revisions	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
<b>Out of Scope Entities</b>					
10 The General Court of Justice	7,502	-	7,502	650	6,852
100 Legislative Assembly of the Commonwealth	14,857	-	14,857	16,558	(1,701)
272 Office of the Inspector General	280	-	280	-	280
<b>Total - Out of Scope Entities</b>	<b>\$ 22,639</b>	<b>\$ -</b>	<b>\$ 22,639</b>	<b>\$ 20,402</b>	<b>\$ 2,237</b>

	CapEx Certified Budget	Adjustments & Revisions	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
<b>Recap</b>					
Entities Operating in PRIFAS 7.5	\$ 189,772	\$ -	\$ 189,772	\$ 11,019	\$ 178,753
Core Component Units	117,830	-	117,830	32,711	85,119
Secondary Component Units	58,743	-	58,743	1,451	57,292
OMB and Hacienda Custodies	157,843	-	157,843	-	157,843
Out of Scope Entities	22,639	-	22,639	20,402	2,237
<b>Total</b>	<b>\$ 546,827</b>	<b>\$ -</b>	<b>\$ 546,827</b>	<b>\$ 65,584</b>	<b>\$ 481,243</b>

**Notes:**

(1) Please refer to the Appendix for a summary of actuals by month, and compliance, for CORE and Secondary Component Units.

(2) Adjustments for all budgetary reprogrammings approved by the Oversight Board including interagency transfers, budget increases, and expense concept reclassifications within the same agency.

# Appendix

**Core and Secondary Component Unit Consolidated Actuals by Month**

		Q1	Q1	Q1	Q2	Q2	Q2				
		1	2	3	4	5	6	FY24	FY24	FY24	
	GF+SRF Budget	7/31/2023	8/31/2023	9/30/2023	10/31/2023	11/30/2023	12/31/2023	YTD Totals	Balance \$	Balance %	
<b>Core Component Units</b>											
70	State Insurance Fund Corporation	\$ 570,110	\$ 41,753	\$ 76,943	\$ 34,283	\$ 36,106	\$ 29,349	\$ 35,760	\$ 254,194	\$ 315,916	55%
79	Automobile Accident Compensation Administration	90,297	5,454	5,532	4,325	6,611	5,419	7,834	35,176	55,121	61%
90	Administration of Medical Services of Puerto Rico	250,167	13,124	15,434	17,496	13,775	13,717	20,692	94,239	155,928	62%
119	Department of Economic Development and Commerce	120,579	2,038	5,544	2,996	3,732	4,253	3,611	22,174	98,405	82%
162	Public Buildings Authority	202,369	7,078	9,902	11,887	9,146	13,197	3,863	55,074	147,295	73%
168	Ports Authority	97,578	8,610	8,680	6,654	3,911	1,899	1,935	31,689	65,889	68%
180	Tourism Company	158,415	3,048	3,697	11,613	5,408	4,950	445	29,161	129,254	82%
187	Health Insurance Administration of Puerto Rico	1,374,014	63,448	61,058	140,065	10,380	64,010	64,491	403,452	970,562	71%
188	Corp. of the Cardiovascular Center of Puerto Rico & Caribbean	91,338	5,938	7,054	6,610	6,360	6,353	3,145	35,459	55,879	61%
235	Housing Financing Authority	100,214	1,131	1,069	1,400	6,113	1,313	1,532	12,558	87,656	87%
277	Administration for the Development of Agricultural Enterprises	151,698	2,697	8,175	6,874	12,545	3,185	1,030	34,506	117,193	77%
285	Integrated Transport Authority	140,956	8,749	11,183	7,820	8,749	10,489	8,663	55,653	85,303	61%
295	Financial Advisory Authority and Fiscal Agency of Puerto Rico	59,518	1,537	930	1,280	1,610	1,556	4,753	11,666	47,853	80%
303	District Authority of the Convention Center	46,727	5,569	4,267	5,722	4,982	5,369	-	25,908	20,819	45%
<b>Total - Core Component Units</b>											
		<b>\$ 3,453,981</b>	<b>\$ 170,174</b>	<b>\$ 219,469</b>	<b>\$ 259,025</b>	<b>\$ 129,427</b>	<b>\$ 165,058</b>	<b>\$ 157,754</b>	<b>\$ 1,100,907</b>	<b>\$ 2,353,073</b>	<b>68%</b>
<b>Secondary Component Units</b>											
22	Office of The Commissioner of Insurance	\$ 12,652	\$ 350	\$ 536	\$ 568	\$ 625	\$ 602	\$ 494	\$ 3,175	\$ 9,477	75%
29	Puerto Rico Federal Affairs Administration	3,231	154	165	165	171	174	183	1,012	2,219	69%
75	Office of the Financial Institutions Commissioner	13,513	448	646	747	595	684	588	3,708	9,805	73%
105	Industrial Commission	21,371	928	1,006	1,219	1,692	1,084	1,324	7,253	14,118	66%
109	Puerto Rico School of Plastic Arts	4,930	159	196	249	629	246	358	1,837	3,093	63%
121	Government Board of the 911 Service	20,191	3,424	679	525	1,058	785	738	7,210	12,981	64%
138	Institutional Trust of the National Guard of Puerto Rico	7,460	272	340	294	448	383	440	2,177	5,283	71%
161	Puerto Rico Infrastructure Financing Authority	24,834	174	197	178	185	-	-	735	24,099	97%
165	Land Authority of Puerto Rico	10,111	813	536	543	572	636	475	3,575	6,536	65%
167	Integral Development of the "Península de Cañera"	805	41	44	-	-	-	-	85	720	89%
177	Land Administration of Puerto Rico	8,531	432	593	529	494	538	400	2,985	5,546	65%
186	Culebra Conservation and Development Authority	539	-	-	-	-	-	-	-	539	100%
191	Musical Arts Corporation	7,244	421	492	506	478	610	514	3,021	4,223	58%
192	Fine Arts Center Corporation	7,014	355	409	421	465	482	448	2,580	4,433	63%
195	Economic Development Bank of PR	13,730	678	1,032	852	916	867	888	5,232	8,498	62%
196	Puerto Rico Public Broadcasting Corporation	17,804	744	1,154	675	675	762	-	4,010	13,794	77%
198	Agricultural Insurance Corporation	2,893	614	297	232	231	235	188	1,797	1,096	38%
215	Puerto Rico Conservatory of Music Corporation	9,265	496	483	794	658	741	621	3,793	5,472	59%
236	Innovation Fund for Agricultural Development of Puerto Rico	13,968	183	934	399	216	1,117	831	3,680	10,288	74%
238	Ponce Authority (Authority Of The Port Of The Americas)	1,313	-	-	-	-	-	-	-	1,313	100%
264	Corporation for the "Caño Martin Peña" Enlace Project	18,800	108	136	150	158	197	277	1,026	17,774	95%
265	Roosevelt Roads	12,896	73	79	166	201	156	182	857	12,039	93%
271	Puerto Rico Technology and Innovation Services	97,625	279	643	956	1,048	35,680	1,735	40,341	57,284	59%
276	Puerto Rico Public Private Partnership Authority	62,162	148	272	295	855	1,148	9,690	12,406	49,755	80%
286	Authority of the Port of Ponce	3,016	23	-	-	-	-	-	23	2,993	99%
288	University of Puerto Rico Comprehensive Cancer Center	85,451	2,981	4,135	6,354	5,020	3,927	9,553	31,970	53,481	63%
293	Center for Diabetes Research, Education, and Medical Services	1,194	57	78	68	65	84	68	420	774	65%
298	Public Service Regulatory Board	41,061	1,441	1,091	1,437	1,440	1,305	1,163	7,877	33,184	81%
310	Municipal Finance Corporation	149,588	13	16	19	-	-	-	48	149,540	100%
311	Puerto Rico Gaming Commission	398,967	968	26,057	50,900	27,371	26,549	31,677	163,522	235,445	59%
312	Retirement Board of the Government of Puerto Rico	76,932	1,308	1,956	1,742	2,835	4,041	3,330	15,212	61,721	80%
329	Office of Socioeconomic Development	14,473	209	176	161	180	235	167	1,128	13,345	92%
TBD1	COFINA	-	75	24	33	138	11	14	295	(295)	
<b>Total - Secondary Component Units</b>											
		<b>\$ 1,163,563</b>	<b>\$ 18,369</b>	<b>\$ 44,401</b>	<b>\$ 71,175</b>	<b>\$ 49,419</b>	<b>\$ 83,280</b>	<b>\$ 66,345</b>	<b>\$ 332,989</b>	<b>\$ 830,573</b>	<b>71%</b>
<b>Core Component Units</b>											
		<b>\$ 3,453,981</b>	<b>\$ 170,174</b>	<b>\$ 219,469</b>	<b>\$ 259,025</b>	<b>\$ 129,427</b>	<b>\$ 165,058</b>	<b>\$ 157,754</b>	<b>\$ 1,100,907</b>	<b>\$ 2,353,073</b>	<b>68%</b>
<b>Secondary Component Units</b>											
		<b>1,163,563</b>	<b>18,369</b>	<b>44,401</b>	<b>71,175</b>	<b>49,419</b>	<b>83,280</b>	<b>66,345</b>	<b>332,989</b>	<b>830,573</b>	<b>71%</b>
<b>Combined Component Units Monthly Actuals</b>											
		<b>\$ 4,617,543</b>	<b>\$ 188,543</b>	<b>\$ 263,870</b>	<b>\$ 330,200</b>	<b>\$ 178,846</b>	<b>\$ 248,338</b>	<b>\$ 224,099</b>	<b>\$ 1,433,897</b>	<b>\$ 3,183,647</b>	<b>69%</b>

**Non-Compliance List  
Expenses Reporting**

<b>Entity Code:</b>	<b>Secondary Component Units</b>
161	Puerto Rico Infrastructure Financing Authority
162	Public Buildings Authority
167	Integral Development of the "Península de Cantera"
168	Ports Authority
* 186	Culebra Conservation and Development Authority
196	Puerto Rico Public Broadcasting Corporation
* 286	Authority of the Port of Ponce
310	Municipal Finance Corporation

**Notes:**

*(1) The above listed entities did not provide B2A individual submissions for the current reporting month.*

*(2) Entities starred \* have not provide B2A individual submissions for the entire course of FY24.*

**Non-Compliance List**  
**Revenues Reporting**

**Entity Code: Secondary Component Units**

161	Puerto Rico Infrastructure Financing Authority
162	Public Buildings Authority
168	Ports Authority
* 186	Culebra Conservation and Development Authority
196	Puerto Rico Public Broadcasting Corporation

**Notes:**

- (1) The above listed entities have not provide B2A individual submissions for the current reporting month.*
- (2) Entities starred \* have not provide B2A individual submissions for the entire course of FY24.*

**FY24 - Pay Go Charges Paid Back to the TSA by Core and Secondary CUs**

As Recorded and Presented by each Entity

<b>Code:</b>	<b>Entity:</b>	Q1	Q1	Q1	Q2	Q2	Q2	FY24
		1	2	3	4	5	6	
		<b>7/31/2023</b>	<b>8/31/2023</b>	<b>9/30/2023</b>	<b>10/31/2023</b>	<b>11/30/2023</b>	<b>12/31/2023</b>	<b>YTD Totals</b>
22	Office of The Commissioner of Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70	State Insurance Fund Corporation	8,434	8,367	8,216	8,225	-	8,153	<b>41,395</b>
79	Automobile Accidents Compensation Administration	-	-	1,089	2,185	-	-	<b>3,274</b>
90	Medical Services Administration of Puerto Rico	-	-	-	-	-	-	-
109	School of Plastic Arts	38	38	38	38	38	38	<b>228</b>
119	Department of Economic Development and Commerce	382	437	301	376	-	-	<b>1,496</b>
121	Government Board of the 911 Service	19	-	18	18	18	18	<b>91</b>
138	Institutional Trust of the National Guard of Puerto Rico	3	3	4	3	3	6	<b>22</b>
162	Public Building Authority	-	1,987	1,876	1,825	1,874	-	<b>7,562</b>
165	Land Authority of Puerto Rico	-	-	-	-	-	-	-
166	Industrial Development Company	-	1,232	1,176	1,176	2,512	-	<b>6,096</b>
168	Puerto Rico Ports Authority	1,914	1,997	2,009	-	-	-	<b>5,920</b>
177	Land Administration of Puerto Rico	-	187	179	178	178	-	<b>722</b>
180	Tourism Company of Puerto Rico	452	478	452	448	-	-	<b>1,830</b>
187	Health Insurance Administration of Puerto Rico	31	31	31	31	31	31	<b>186</b>
188	Cardiovascular Center Corporation of PR and the Caribbean	154	147	143	139	143	144	<b>870</b>
191	Musical Arts Corporation	34	34	35	35	33	34	<b>205</b>
192	Fine Arts Center Corporation	41	41	41	40	41	41	<b>245</b>
195	Economic Development Bank of PR	132	135	169	151	173	135	<b>895</b>
198	Agricultural Insurance Corporation	12	13	11	12	15	15	<b>78</b>
215	Puerto Rico Conservatory of Music Corporation	319	-	-	-	-	-	<b>319</b>
235	Puerto Rico Housing Finance Authority	-	-	-	-	-	-	-
277	Agricultural Enterprises Development Administration	-	-	-	-	-	-	-
285	Puerto Rico Integrated Transit Authority	1,135	1,133	1,135	1,135	1,135	-	<b>5,673</b>
295	Fiscal Agency & Financial Advisory Authority	-	-	-	-	-	-	-
298	Retirement Board of the Government of Puerto Rico	5,302	-	-	-	-	-	<b>5,302</b>
311	Puerto Rico Gaming Commission	-	-	-	-	-	-	-
312	Government Employees and Judiciary Retirement System	842	797	793	794	931	802	<b>4,959</b>
		<b>\$ 19,244</b>	<b>\$ 17,057</b>	<b>\$ 17,716</b>	<b>\$ 16,809</b>	<b>\$ 7,125</b>	<b>\$ 9,417</b>	<b>\$ 87,368</b>