

DEPARTMENT OF THE
TREASURY



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

Aug FY24 YTD

Monday, October 2, 2023

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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 reapportionments 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 reapportionment 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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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.
Component Unit (CU)	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.
Disaster-Related Disbursements	Expenditures related to the damages caused from hurricanes Irma and Maria.
Disaster-Related Receipts	Federal emergency funds, insurance related to hurricanes Irma and Maria.
DMO	Direct Marketing Organization.
DPO (Intergovernmental)	Days Payable Outstanding [Intergovernmental Payables divided by trailing 12 months PayGo Charges plus Facilities/Rent Payments multiplied by 365].
DPO (Third Party)	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].
DSO (Intergovernmental)	Days Sales Outstanding [Intergovernmental Receivables divided by trailing 12 months Intergovernmental Receipts multiplied by 365].
DSO (Third Party)	Days Sales Outstanding [Third Party Receivables divided by trailing 12 months Third Party Receipts multiplied by 365].
DTPR, Hacienda	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
FEDE	Special Fund for Economic Development, affiliated with PRIDCO.
FEMA	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.
FOMB	Financial Oversight and Management Board of Puerto Rico.
Fondo	Puerto Rico State Insurance Fund Corporation, a public corporation and a component unit of the Commonwealth of Puerto Rico.
FTA	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.
FY	Fiscal year.
GDB	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.
General Fund (GF)	The Commonwealth's principal operating fund.
HFA	Puerto Rico Housing Finance Authority, a public corporation and a component unit of the Commonwealth of Puerto Rico.
HIT	Health Information Technology.
HTA	Puerto Rico Highways and Transportation Authority, a public corporation and a component unit of the Commonwealth of Puerto Rico.
HUD	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.
Intergovernmental Receipts	General fund appropriations to and funds transferred between public corporations and municipalities.
Invest Puerto Rico	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.
IXS	Marketing contract through advertising company KOI IXS for Puerto Rico.
Liquidity Plan (LP)	Projected cash flows for each component unit, based on their respective approved FY20 Budget.
MCO	Managed care organization.
MMIS	Medicaid Management Information System.
New Insurance Project	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.
OCFO	The Office of the Chief Financial Officer of Puerto Rico.
Operating Disbursements	Includes payroll and related costs, material and supplies, purchased services, professional services, donations, subsidies, transportation expenses, media ads, and other operating payments.
Operating Receipts	Revenues collected from operations.
OpEx	Operating expenditures.
Other Inflows	Sales of toll tags, rental income, and impact fees.
Other Outflows	Payments to suppliers from prior years.
P3	Puerto Rico Public-Private Partnerships Authority established to enhance infrastructure and services through the effective integration of the private sector's innovation and expertise.
PBA	Puerto Rico Public Buildings Authority, a public corporation and a component unit of the Commonwealth of Puerto Rico.
PBM	Pharmacy Benefit Manager in Puerto Rico.
PayGo Charges	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.
Payroll & Related Costs	Salaries and wages paid to employees, along with taxes and employer matching payments.
POA	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.
Ports	Puerto Rico Ports Authority, a public corporation and a component unit of the Commonwealth of Puerto Rico.
PRIDCO	Puerto Rico Industrial Development Company, a government-owned corporation dedicated to promoting Puerto Rico as an investment destination for companies and industries worldwide.
PRITA, ATI	Puerto Rico Integrated Transit Authority, a public corporation and a component unit of the Commonwealth of Puerto Rico.
PROMESA	The Puerto Rico Oversight, Management, and Economic Stability Act of 2016.

GLOSSARY

Term	Definition
Room Tax Waterfall Disbursements	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.
Salud	SSS-Salud, or "Triple-S Salud," the largest health insurance company in Puerto Rico.
Slot Machine Waterfall Disbursements	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>).
SRF	Special Revenue Fund.
SUT	State Sales and Use tax (IVU for its Spanish acronym).
Tourism	Tourism Company of Puerto Rico, a public corporation and a component unit of the Commonwealth of Puerto Rico.
Transfers (To)/From Restricted Account	Funds put aside by ASEM management to fund capital expenditures.
Tren Urbano	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.
TSA	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.
UDH	Hospital Universitario, a hospital affiliated with UPR and part of the Department of Health.
Unrestricted Bank Cash Balance Roll Forward	A roll forward of cash on the Component Unit's unencumbered and unreserved cash balance, and can be used for any purpose.
VTP	Voluntary Transition Program, as established by AAFAF Administrative Orders 2017-05, 2018-03, 2018-04, 2018-05, 2018-06, and 2018-13.
WIOA	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.
ZBA	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 8/31/23

August-23

By Concept

General Fund Revenue	YTD Budgeted Revenue	YTD Revenue Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %	Comments
1 Individual Income Taxes	\$ 329,990	\$ 349,683	\$ 19,693	6.0%	
2 Corporate Income Taxes	254,526	370,596	116,070	45.6%	Favorability is deemed to be timing-related at this point in time. Budget revenue in this category is concentrated in Q4, at which point the performance versus projection can be better evaluated.
3 Partnership Income Taxes	21,502	12,214	(9,288)	-43.2%	
4 Non-Resident Withholdings	76,953	140,793	63,839	83.0%	A portion of this outperformance may be timing-related.
5 Alcoholic Beverages	43,632	47,697	4,066	9.3%	
6 Cigarettes	16,046	17,940	1,895	11.8%	
7 Motor Vehicles	72,652	128,004	55,352	76.2%	Motor Vehicle sales continue outperforming including the truck category.
8 Excises on Off-Shore Shipment Rum	52,222	54,915	2,692	5.2%	
9 Other General Fund Revenue	275,321	210,146	(65,175)	-23.7%	Excise tax on petroleum, gas and vehicle license fees are still preliminary for August.
10 SUT Collections (excl. PSTBA, FAM & CINE)	246,328	257,470	11,142	4.5%	
11 Act 154 Collections	16,132	25,121	8,990	55.7%	
12 Other Tax Revenue	53,131	66,533	13,402	25.2%	
Total General Fund Revenue¹	\$ 1,458,435	\$ 1,681,113	\$ 222,678	15%	

Puerto Rico Department of Treasury
Executive Summary - Section 2

YTD FY24 General Fund Expenses - Budget vs. Actual
YTD from 7/1/2023 through 8/31/2023
August-23
By Concept

	YTD Budget	YTD Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %	Comments
1 Payroll	590,667	\$ 396,592	\$ 194,076	33%	Driven by a slower recording of actual results mainly in the Department of Education (\$108M), and funds under the custody of OGP (\$53M).
2 Facilities	75,374	76,621	(1,247)	-2%	
3 Purchased Services	70,125	34,359	35,766	51%	
4 Donations and Subsidies	35,321	30,230	5,091	14%	
5 Transportation	2,498	1,175	1,323	53%	
6 Professional Services	90,860	54,240	36,620	40%	
7 Other Operating	48,143	12,939	35,204	73%	
8 Capital Expenditures	79,643	27,336	52,307	66%	Slowdown in disbursements of projects across the board. It is expected to level out during the rest of the year.
9 Payments of current & prior period obligations	126,654	125,281	1,373	1%	Budget was adjusted to exclude the Municipal Redemption Fund, as provided by Law 18-2014, which actual results are not recorded as a General Fund expense. Budget also reflects the correct seasonality of CVI payments.
10 Materials and Supplies	12,822	7,381	5,440	42%	
11 Equipment Purchases	5,035	746	4,289	85%	
12 Media and Advertisements	664	83	581	87%	
13 Social Wellbeing for Puerto Rico	269,684	139,437	130,247	48%	Budget was adjusted to exclude Municipal Development & Improvement Funds, as provided by Law 18-2014, which actual results are not recorded as a General Fund expense.
14 Appropriations to non-governmental entities	57,389	12,828	44,561	78%	Budget was adjusted to present the correct seasonality of expected Pension Reserve Trust payments.
30 PayGo	349,985	442,890	(92,905)	-27%	Aug YTD, variance are largely assumed to be timing related. Performance will continue to be monitored for potential permanent variances.
81 Undistributed Appropriations	40,132	20,606	19,526	49%	
82 Federal Fund Matching	12,323	2,864	9,459	77%	
89 Prior Period Debts	975	173	802	82%	
98 Budgetary Reserve	18,685	-	18,685	100%	
700 Other Undistributed Appropriations ²	1,466	1,466	(0)	0%	
Subtotal General Fund Expenditures	\$ 1,888,444	\$ 1,387,248	\$ 501,195	27%	

Non-Governmental Expenses included in the Certified Budget³

9 Payments of current & prior period obligations	10,211	-	10,211	100.0%
13 Social Wellbeing for Puerto Rico	15,316	-	15,316	100.0%
Subtotal Non-Governmental	\$ 25,527	\$ -	\$ 25,527	100%
Total General Fund Expenditures	\$ 1,913,970	\$ 1,387,248	\$ 526,722	28%

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 8/31/2023
August-23
By Concept

(figures in \$000s)

	FY24 Certified Budget			YTD Budgeted Revenue	Actual YTD Revenue Actuals	Variance	
	Revenue Forecast	Adjustments & Revisions	Reforecast			(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
General Fund Revenue							
1 Individual Income Taxes	\$ 2,604,000	\$ -	\$ 2,604,000	\$ 329,990	\$ 349,683	\$ 19,693	6.0%
2 Corporate Income Taxes	3,410,592	-	3,410,592	254,526	370,596	116,070	45.6%
3 Partnership Income Taxes	419,914	-	419,914	21,502	12,214	(9,288)	-43.2%
4 Non-Resident Withholdings	749,104	-	749,104	76,953	140,793	63,839	83.0%
5 Alcoholic Beverages	293,255	-	293,255	43,632	47,697	4,066	9.3%
6 Cigarettes	90,548	-	90,548	16,046	17,940	1,895	11.8%
7 Motor Vehicles	493,330	-	493,330	72,652	128,004	55,352	76.2%
8 Excises on Off-Shore Shipment Rum	210,139	-	210,139	52,222	54,915	2,692	5.2%
9 Other General Fund Revenue	2,046,940	-	2,046,940	275,321	210,146	(65,175)	-23.7%
10 SUT Collections (excl. PSTBA, FAM & CINE)	2,691,804	-	2,691,804	246,328	257,470	11,142	4.5%
11 Act 154 Collections	73,000	-	73,000	16,132	25,121	8,990	55.7%
12 Other Tax Revenue	442,196	-	442,196	53,131	66,533	13,402	25.2%
Total General Fund Revenue¹	\$ 13,524,822	\$ -	\$ 13,524,822	\$ 1,458,435	\$ 1,681,113	\$ 222,678	15%

Puerto Rico Department of Treasury
YTD FY24 General Fund Budget vs. Actual
YTD from 7/1/2023 through 8/31/2023
August-23
By Concept

General Fund Expenses	Expense Budget	Adjustments & Revisions	Revised Budget	YTD Budget	YTD Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
1 Payroll	\$ 3,588,137	\$ (44,132)	\$ 3,544,005	\$ 590,667	\$ 396,592	\$ 194,076	33%
2 Facilities	460,407	(8,163)	452,244	75,374	76,621	(1,247)	-2%
3 Purchased Services	418,042	2,707	420,749	70,125	34,359	35,766	51%
4 Donations and Subsidies	215,378	(3,453)	211,925	35,321	30,230	5,091	14%
5 Transportation	15,119	(131)	14,988	2,498	1,175	1,323	53%
6 Professional Services	552,283	(7,124)	545,159	90,860	54,240	36,620	40%
7 Other Operating	302,350	(13,491)	288,859	48,143	12,939	35,204	73%
8 Capital Expenditures	497,805	(19,947)	477,858	79,643	27,336	52,307	66%
9 Payments of current & prior period obligations	1,108,787	1,158	1,109,945	126,654	125,281	1,373	1%
10 Materials and Supplies	72,290	4,639	76,929	12,822	7,381	5,440	42%
11 Equipment Purchases	30,736	(527)	30,209	5,035	746	4,289	85%
12 Media and Advertisements	3,838	147	3,985	664	83	581	87%
13 Social Wellbeing for Puerto Rico	1,627,053	(8,948)	1,618,105	269,684	139,437	130,247	48%
14 Appropriations to non-governmental entities	1,264,769	(14,402)	1,250,367	57,389	12,828	44,561	78%
30 PayGo	2,099,910	-	2,099,910	349,985	442,890	(92,905)	-27%
81 Undistributed Appropriations	253,194	(12,402)	240,792	40,132	20,606	19,526	49%
82 Federal Fund Matching	74,870	(933)	73,937	12,323	2,864	9,459	77%
89 Prior Period Debts	1,751	4,099	5,850	975	173	802	82%
98 Budgetary Reserve	-	112,110	112,110	18,685	-	18,685	100%
700 Other Undistributed Appropriations ²	-	8,793	8,793	1,466	1,466	(0)	0%
Subtotal General Fund Expenditures	\$ 12,586,719	\$ (0)	\$ 12,586,719	\$ 1,888,444	\$ 1,387,248	\$ 501,195	27%

Non-Governmental Expenses included in the Certified Budget³

9 Payments of current & prior period obligations	61,264	-	61,264	10,211	-	10,211	100.0%
13 Social Wellbeing for Puerto Rico	91,896	-	91,896	15,316	-	15,316	100.0%
Subtotal Non-Governmental	\$ 153,160	\$ -	\$ 153,160	\$ 25,527	\$ -	\$ 25,527	100%
Total General Fund Expenditures	\$ 12,739,879	\$ (0)	\$ 12,739,879	\$ 1,913,970	\$ 1,387,248	\$ 526,722	28%

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
Monthly FY24 General Fund Budget vs. Actual
Month: Aug-23
Period: 2

(figures in \$000s)

General Fund Revenue	FY24 Certified Budget			Actual		Variance	
	Revenue Forecast	Adjustments & Revisions	Rereforecast	Monthly Budget	Monthly Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
1 Individual Income Taxes	\$ 2,604,000	\$ -	\$ 2,604,000	\$ 165,543	\$ 180,429	\$ 14,886	9.0%
2 Corporate Income Taxes	3,410,592	-	3,410,592	80,320	145,967	65,647	81.7%
3 Partnership Income Taxes	419,914	-	419,914	13,405	6,971	(6,433)	-48.0%
4 Non-Resident Withholdings	749,104	-	749,104	31,906	70,695	38,789	121.6%
5 Alcoholic Beverages	293,255	-	293,255	24,185	27,115	2,931	12.1%
6 Cigarettes	90,548	-	90,548	7,538	11,822	4,284	56.8%
7 Motor Vehicles	493,330	-	493,330	38,288	65,441	27,153	70.9%
8 Excises on Off-Shore Shipment Rum	210,139	-	210,139	38,930	32,301	(6,629)	-17.0%
9 Other General Fund Revenue	2,046,940	-	2,046,940	131,217	124,155	(7,062)	-5.4%
10 SUT Collections (excl. PSTBA, FAM & CINE)	2,691,804	-	2,691,804	122,632	126,646	4,014	3.3%
11 Act 154 Collections	73,000	-	73,000	7,324	12,239	4,915	67.1%
12 Other Tax Revenue	442,196	-	442,196	19,954	26,350	6,396	32.1%
i. FEDE Portion of Corp Income Taxes and Non-Resident Withholdings	44,736	-	44,736	346	6,930	6,583	1900.0%
ii. Excise Taxes on Off-Shore Shipments Rum	167,338	-	167,338	-	-	-	
iii. Cigarette Excise Taxes	32,858	-	32,858	2,707	2,620	(87)	-3.2%
ivs. Cigarette Excise Taxes (transferred PRITA net of 5% management fee)	29,734	-	29,734	2,478	2,850	372	15.0%
vs. FAM & Cine	153,159	-	153,159	13,645	13,298	(347)	-2.5%
vi. Cruise Ship Incentives (From Slot Machine Revenue)	-	-	-	-	-	-	
vii. Green Energy Initiative	3,912	-	3,912	477	265	(213)	-44.5%
viii. Export Development	7,125	-	7,125	279	177	(103)	-36.7%
ix. Development Funds	3,335	-	3,335	21	210	190	922.6%
Total General Fund Revenue¹	\$ 13,524,822	\$ -	\$ 13,524,822	\$ 681,242	\$ 830,132	\$ 148,890	22%

Puerto Rico Department of Treasury
Monthly FY24 General Fund Budget vs. Actual
Month: Aug-23
Period: 2

(figures in \$000s)

General Fund Expenses	Expense Budget	Adjustments & Revisions	Revised Budget	Monthly Budget	Monthly Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
1 Payroll	\$ 3,588,137	\$ (44,132)	\$ 3,544,005	\$ 295,334	\$ 212,557	\$ 82,776	28%
2 Facilities	460,407	(8,163)	452,244	37,687	10,619	27,068	72%
3 Purchased Services	418,042	2,707	420,749	35,062	26,572	8,490	24%
4 Donations and Subsidies	215,378	(3,453)	211,925	17,660	10,623	7,037	40%
5 Transportation	15,119	(131)	14,988	1,249	991	258	21%
6 Professional Services	552,283	(7,124)	545,159	45,430	33,337	12,093	27%
7 Other Operating	302,350	(13,491)	288,859	24,072	7,587	16,485	68%
8 Capital Expenditures	497,805	(19,947)	477,858	39,821	22,518	17,304	43%
9 Payments of current & prior period obligations	1,170,051	1,158	1,171,209	63,327	62,641	686	1%
10 Materials and Supplies	72,290	4,639	76,929	6,411	3,630	2,781	43%
11 Equipment Purchases	30,736	(527)	30,209	2,517	598	1,920	76%
12 Media and Advertisements	3,838	147	3,985	332	71	261	79%
13 Social Wellbeing for Puerto Rico	1,565,789	(8,948)	1,556,841	134,842	67,363	67,480	50%
14 Appropriations to non-governmental entities	1,264,769	(14,402)	1,250,367	28,694	8,888	19,807	69%
30 PayGo	2,099,910	-	2,099,910	174,993	220,639	(45,647)	-26%
81 Undistributed Appropriations	253,194	(12,402)	240,792	20,066	13,685	6,381	32%
82 Federal Fund Matching	74,870	(933)	73,937	6,161	2,833	3,328	54%
89 Prior Period Debts	1,751	4,099	5,850	487	133	354	73%
98 Budgetary Reserve	-	112,110	112,110	9,343	-	9,343	100%
700 Other Undistributed Appropriations ²	-	8,793	8,793	733	733	(0)	0%
Subtotal General Fund Expenditures	\$ 12,586,719	\$ (0)	\$ 12,586,719	\$ 944,222	\$ 706,018	\$ 238,204	25%
Non-Governmental Expenses included in the Certified Budget³							
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%
Subtotal Non-Governmental	\$ 153,160	\$ -	\$ 153,160	\$ 12,763	\$ -	\$ 12,763	100%
Total General Fund Expenditures	\$ 12,739,879	\$ (0)	\$ 12,739,879	\$ 956,985	\$ 706,018	\$ 250,967	26%

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

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

By Agency

YTD from 7/1/2023 through 8/31/2023

August-23

(figures in \$000s)

	Revised Budget	YTD Budget	YTD Total Revenue	Over / (Under) Performance
Entities Operating in PRIFAS 7.5				
11 Puerto Rico Traffic Safety Commission	\$ 1,616	\$ 269	\$ -	\$ (269)
15 Office of the Governor	-	-	-	-
16 Office of Management and Budget	1,131	189	1,239	1,051
18 Planning Board	-	-	53	53
21 Emergency and Disaster Management Bureau	327	55	-	(55)
23 Puerto Rico Department of State	3,829	638	1,079	440
24 Puerto Rico Department of Treasury	769,509	128,252	118,002	(10,249)
28 State Elections Commission	-	-	-	-
30 Human Resources Management & Transformation	992	165	755	589
31 General Services Administration	36,397	6,066	2,319	(3,747)
34 Commission of Investigation, Processing and Appeals	-	-	-	-
37 Civil Rights Commission	-	-	-	-
38 Puerto Rico Department of Justice	6,140	1,023	1,612	589
40 Puerto Rico Police Bureau	16,713	2,786	2,136	(649)
41 Special Investigations Bureau	-	-	-	-
42 Puerto Rico Fire Department Bureau	12,711	2,119	978	(1,141)
43 Puerto Rico National Guard	-	-	-	-
45 Department of Public Safety	2,952	492	-	(492)
49 Department of Transportation and Public Works	117,683	19,614	18,288	(1,326)
50 Department of Natural and Environmental Resources	46,465	7,744	4,916	(2,828)
55 Puerto Rico Department of Agriculture	3,212	535	822	287
60 Office of the Citizen's Ombudsman	-	-	-	-
62 Cooperative Development Commission of Puerto Rico	-	-	-	-
66 Puerto Rico Highway Authority	-	-	28,611	28,611
67 Puerto Rico Department of Labor and Human Resources	337,220	56,203	74,677	18,474
68 Puerto Rico Labor Relations Board	480	80	440	360
69 Puerto Rico Department of Consumer Affairs	1,881	314	162	(151)
71 Department of Health	151,363	25,227	17,732	(7,495)
78 Department of Housing	21,496	3,583	1,033	(2,550)
81 Department of Education	15,042	2,507	37	(2,470)
82 Institute of Puerto Rican Culture	1,206	201	-	(201)
87 Department of Recreation and Sports	21,059	3,510	519	(2,990)
95 Mental Health and Drug Addiction Services Administration	4,479	747	1,159	413
120 Veteran's Advocate Office of Puerto Rico	-	-	555	555
122 Secretariat of the Department of the Family	-	-	0	0
126 Vocational Rehabilitation Administration	752	125	305	180
137 Department of Correction and Rehabilitation	22,174	3,696	4,521	826
155 State Historic Preservation Office of Puerto Rico	1,095	183	49	(134)
189 Institute of Forensic Science	481	80	-	(80)
231 Office for the Patient's Advocate	7,096	1,183	-	(1,183)
281 Office of the Election Comptroller	65	11	6	(5)
Total - Entities Operating in PRIFAS 7.5	\$ 1,605,567	\$ 267,594	\$ 282,007	\$ 14,413

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 8/31/2023

August-23

(figures in \$000s)

	Revised Budget	YTD Budget	YTD Total Revenue	Over / (Under) Performance
Core Component Units				
70 State Insurance Fund Corporation	\$ 570,110	\$ 95,018	\$ 336,940	\$ 241,921
79 Automobile Accidents Compensation Administration	90,297	15,050	14,458	(592)
90 Medical Services Administration of Puerto Rico	137,792	22,965	27,743	4,778
119 Department of Economic Development & Commerce	47,064	7,844	17,586	9,742
162 Public Building Authority	130,268	21,711	2,197	(19,514)
168 Puerto Rico Ports Authority	94,091	15,682	6,381	(9,301)
180 Tourism Company	148,790	24,798	34,274	9,476
187 Puerto Rico Health Insurance Administration	717,794	119,632	-	(119,632)
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	85,263	14,211	13,800	(411)
235 Puerto Rico Housing Finance Corporation	92,314	15,386	3,843	(11,543)
277 Agricultural Enterprises Development Administration	80,334	13,389	9,967	(3,422)
285 Puerto Rico Integrated Transit Authority	37,861	6,310	4,587	(1,723)
295 Fiscal Agency & Financial Advisory Authority	4,490	748	26	(722)
303 Convention Center of District Authority	46,727	7,788	8,371	583
Total - Core Component Units	\$ 2,283,195	\$ 380,533	\$ 480,173	\$ 99,641
Secondary Component Units				
22 Office of The Commissioner of Insurance	\$ 12,652	\$ 2,109	\$ 1,005	\$ (1,104)
75 Office of the Financial Institutions Commissioner	13,313	2,219	5,313	3,094
105 Industrial Commission	21,257	3,543	-	(3,543)
109 Puerto Rico School of Plastic Arts	2,184	364	1,270	906
121 Government Board of the 911 Service	20,191	3,365	4,179	814
138 Institutional Trust of the National Guard of Puerto Rico	7,460	1,243	1,380	137
161 Puerto Rico Infrastructure Financing Authority	999	167	-	(167)
165 Land Authority of Puerto Rico	10,039	1,673	1,632	(41)
167 Integral Development of the "Península de Cantera"	207	35	-	(35)
177 Land Administration of Puerto Rico	8,531	1,422	2,248	826
186 Culebra Conservation and Development Authority	285	48	-	(48)
191 Musical Arts Corporation	1,763	294	211	(83)
192 Fine Arts Center Corporation	2,477	413	502	89
195 Economic Development Bank of PR	13,730	2,288	18,036	15,748
196 Puerto Rico Public Broadcasting Corporation	17,731	2,955	522	(2,433)
198 Agricultural Insurance Corporation	2,893	482	-	(482)
215 Puerto Rico Conservatory of Music Corporation	4,105	684	552	(132)
236 Innovation Fund for Agricultural Development of Puerto Rico	13,968	2,328	501	(1,827)
265 Roosevelt Roads	1,767	295	366	72
271 Puerto Rico Technology and Innovation Services	9,326	1,554	-	(1,554)
286 Authority of the Port of Ponce	2,064	344	-	(344)
288 University of Puerto Rico Comprehensive Cancer Center	33,412	5,569	3,386	(2,183)
293 Center for Diabetes Research, Education, and Medical Services	247	41	-	(41)
298 Public Service Regulatory Board	30,851	5,142	13,445	8,303
310 Municipal Finance Corporation	149,588	24,931	-	(24,931)
311 Puerto Rico Gaming Commission	396,251	66,042	66,816	774
312 Retirement Board of the Government of Puerto Rico	2,947	491	16	(475)
Total - Secondary Component Units	\$ 780,238	\$ 130,040	\$ 121,381	\$ (8,659)

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 8/31/2023

August-23

(figures in \$000s)

	Revised Budget	YTD Budget	YTD Total Revenue	Over / (Under) Performance
OMB and Hacienda Custodies				
17 Custody of the Office of Management and Budget	\$ -	\$ -	\$ -	\$ -
25 Custody of the Department of the Treasury	368,241	61,374	66,505	5,131
Total - OMB and Hacienda Custodies	\$ 368,241	\$ 61,374	\$ 66,505	\$ 5,131

	Revised Budget	YTD Budget	YTD Total Revenue	Over / (Under) Performance
Out of Scope Entities				
8 Office of the Comptroller	\$ -	\$ -	\$ -	\$ -
10 The General Court of Justice	16,325	2,721	3,445	724
100 Legislative Assembly of the Commonwealth	-	-	-	-
106 Public Housing Administration	14,569	2,428	-	(2,428)
166 Industrial Development Company	-	-	12,270	12,270
176 University of Puerto Rico	-	-	336	336
193 Office of Government Ethics	-	-	-	-
200 Special Independent Prosecutor's Panel	-	-	-	-
209 Contributions to Political Parties	-	-	18	18
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	-	-	-	-
Total - Out of Scope Entities	\$ 30,894	\$ 5,149	\$ 16,069	\$ 10,920

	Revised Budget	YTD Budget	YTD Total Revenue	Over / (Under) Performance
Recap				
Entities Operating in PRIFAS 7.5	\$ 1,605,567	\$ 267,594	\$ 282,007	\$ 14,413
Core Component Units	2,283,195	380,533	480,173	99,641
Secondary Component Units	780,238	130,040	121,381	(8,659)
OMB and Hacienda Custodies	368,241	61,374	66,505	5,131
Out of Scope Entities	30,894	5,149	16,069	10,920
Total	\$ 5,068,135	\$ 844,689	\$ 966,135	\$ 121,446

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

All Entities Included in the Commonwealth Budget

Aug FY24 YTD

(figures in \$000s)

		Certified Budget	Adjustments & Revisions	Revised Budget	Total YTD Actuals	Total Remaining Balance
1	Payroll	\$ 4,292,093	\$ (44,132)	\$ 4,247,961	\$ 492,459	\$ 3,755,502
2	Facilities	566,580	(8,163)	558,417	87,551	470,866
3	Purchased Services	741,795	2,707	744,502	72,753	671,748
4	Donations and Subsidies	246,584	(3,453)	243,131	32,054	211,077
5	Transportation	32,399	(131)	32,268	1,818	30,450
6	Professional Services	776,203	(7,124)	769,079	64,487	704,591
7	Other Operating	495,715	(13,491)	482,224	28,641	453,583
8	Capital Expenditures	545,671	(19,947)	525,724	27,862	497,862
9	Payments of current and prior period obligations	1,170,051	1,158	1,171,209	125,975	1,045,234
10	Materials and Supplies	190,282	4,639	194,921	15,419	179,502
11	Equipment Purchases	93,303	(527)	92,776	1,330	91,446
12	Media and Advertisements	37,252	147	37,399	1,144	36,254
13	Social Wellbeing for Puerto Rico	2,870,040	(8,948)	2,861,092	159,945	2,701,147
14	Appropriations to non-governmental entities	1,586,649	(14,402)	1,572,247	70,601	1,501,646
30	PayGo	2,621,388	-	2,621,388	442,890	2,178,498
81	Undistributed Appropriations	1,391,419	(12,402)	1,379,017	107,331	1,271,686
82	Federal Fund Matching	89,680	(933)	88,747	3,016	85,731
89	Prior Period Debts	9,962	4,099	14,061	2,915	11,145
98	Budgetary Reserve	-	112,110	112,110	445	111,665
700	Other Undistributed Appropriations	-	8,793	8,793	1,466	7,328
		-	-	-	-	-
		\$ 17,757,066	\$ (0)	\$ 17,757,066	\$ 1,740,104	\$ 16,016,962

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)

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

All Entities Included in the Commonwealth Budget

August-23

(figures in \$000s)

		Certified Budget	Adjustments & Revisions	Revised Budget	Total Monthly Actuals	Total (Unfavorable) / Favorable \$
1	Payroll	\$ 357,674	\$ (3,678)	\$ 353,997	\$ 258,996	\$ 95,001
2	Facilities	47,215	(680)	46,535	16,959	29,576
3	Purchased Services	61,816	226	62,042	46,864	15,178
4	Donations and Subsidies	20,549	(288)	20,261	11,184	9,077
5	Transportation	2,700	(11)	2,689	1,571	1,118
6	Professional Services	64,684	(594)	64,090	37,563	26,527
7	Other Operating	41,310	(1,124)	40,185	16,704	23,481
8	Capital Expenditures	45,473	(1,662)	43,810	22,970	20,841
9	Payments of current & prior period obligations	97,504	97	97,601	63,335	34,266
10	Materials and Supplies	15,857	387	16,243	8,638	7,605
11	Equipment Purchases	7,775	(44)	7,731	944	6,787
12	Media and Advertisements	3,104	12	3,117	539	2,578
13	Social Wellbeing for Puerto Rico	239,170	(746)	238,424	83,796	154,629
14	Appropriations to non-governmental entities	132,221	(1,200)	131,021	64,729	66,291
30	PayGo	218,449	-	218,449	220,639	(2,190)
81	Undistributed Appropriations	115,952	(1,033)	114,918	61,134	53,784
82	Federal Fund Matching	7,473	(78)	7,396	2,926	4,469
89	Prior Period Debts	830	342	1,172	2,542	(1,370)
98	Budgetary Reserve	-	9,343	9,343	445	8,898
700	Other Undistributed Appropriations	-	733	733	733	(0)
		-	-	-	-	-
		\$ 1,479,756	\$ (0)	\$ 1,479,756	\$ 923,209	\$ 556,546

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).

Puerto Rico Department of Treasury

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

By Agency

YTD from 7/1/2023 through 8/31/2023

August-23

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Entities Operating in PRIFAS 7.5					
11 Puerto Rico Traffic Safety Commission	\$ 1,616	\$ -	\$ 1,616	\$ -	\$ 1,616
15 Office of the Governor	16,773	(2,214)	14,559	2,329	12,230
16 Office of Management and Budget	22,783	(6,314)	16,469	1,673	14,796
18 Planning Board	25,741	(5,050)	20,691	2,022	18,669
21 Emergency and Disaster Management Bureau	8,896	-	8,896	624	8,272
23 Puerto Rico Department of State	19,187	(2,312)	16,875	3,065	13,810
24 Puerto Rico Department of Treasury	987,777	(42,391)	945,386	72,898	872,488
28 State Elections Commission	44,571	(4,182)	40,389	4,615	35,774
30 Human Resources Management & Transformation	8,678	(4,068)	4,610	708	3,902
31 General Services Administration	31,610	26,094	57,704	1,148	56,556
34 Commission of Investigation, Processing and Appeals	489	(97)	392	51	341
37 Civil Rights Commission	867	(72)	795	97	698
38 Puerto Rico Department of Justice	146,864	(29,490)	117,374	16,513	100,861
40 Puerto Rico Police Bureau	869,136	1,946	871,082	130,716	740,367
41 Special Investigations Bureau	4,658	-	4,658	905	3,753
42 Puerto Rico Fire Department Bureau	75,806	-	75,806	11,691	64,115
43 Puerto Rico National Guard	17,795	(6,612)	11,183	1,138	10,045
45 Shared Services within Department of Public Safety	247,792	(215,960)	31,832	3,151	28,681
49 Department of Transportation and Public Works	186,137	(19,466)	166,671	9,580	157,091
50 Department of Natural and Environmental Resources	154,722	(18,241)	136,481	10,403	126,079
55 Puerto Rico Department of Agriculture	42,343	(12,428)	29,915	2,139	27,776
60 Office of the Citizen's Ombudsman	3,523	(566)	2,957	436	2,521
62 Cooperative Development Commission of Puerto Rico	2,924	(943)	1,981	219	1,762
66 Puerto Rico Highway Authority	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	394,164	(37,152)	357,012	34,736	322,276
68 Puerto Rico Labor Relations Board	1,506	(313)	1,193	155	1,038
69 Puerto Rico Department of Consumer Affairs	15,703	(5,109)	10,594	1,679	8,915
71 Department of Health	705,473	(96,889)	608,584	40,343	568,241
78 Department of Housing	54,853	(14,171)	40,682	2,560	38,122
81 Department of Education	2,633,476	(1,124,505)	1,508,971	68,974	1,439,997
82 Institute of Puerto Rican Culture	19,249	(3,482)	15,767	3,092	12,675
87 Department of Recreation and Sports	55,209	(9,880)	45,329	5,333	39,996
117 Act 70	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	3,877	(213)	3,664	259	3,405
122 Secretariat of the Department of the Family	49,351	(18,301)	31,050	8,228	22,822
123 Family and Children Administration	204,701	(15,311)	189,390	17,600	171,790
124 Child Support Administration (ASUME)	16,841	(2,794)	14,047	1,308	12,739
126 Vocational Rehabilitation Administration	26,359	(10,465)	15,894	416	15,478
127 Administration for Socioeconomic Development of the Family	101,465	(34,590)	66,875	5,534	61,341
133 Administracion de Recursos Naturales	-	-	-	-	-
137 Department of Correction and Rehabilitation	438,294	(54,372)	383,922	65,276	318,646
139 Parole Board	3,011	(465)	2,546	346	2,200
143 Office of Protection and Defense for People with Disabilities	1,097	(61)	1,036	-	1,036
152 Elderly and Retired People Advocate Office	3,366	(374)	2,992	149	2,843
153 Office for People with Disabilities	3,666	(412)	3,254	320	2,934
155 State Historic Preservation Office of Puerto Rico	3,270	(271)	2,999	453	2,546
189 Institute of Forensic Science	20,655	(821)	19,834	2,730	17,104
221 Medical Emergency Corps Bureau	26,931	-	26,931	3,096	23,835
231 Office for the Patient's Advocate	2,030	(187)	1,843	262	1,581
241 Administration for Integral Development of Childhood	8,508	(3,158)	5,350	584	4,766
266 Office of Public Safety Affairs	-	-	-	-	-
279 Public Service Appeals Commission	2,722	(148)	2,574	365	2,209
281 Office of the Election Comptroller	3,192	(36)	3,156	422	2,734
Total - Entities Operating in PRIFAS 7.5	\$ 7,866,926	\$ (1,814,515)	\$ 6,052,411	\$ 551,335	\$ 5,501,076

Puerto Rico Department of Treasury

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

By Agency

YTD from 7/1/2023 through 8/31/2023

August-23

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Core Component Units					
70 State Insurance Fund Corporation	\$ 570,110	\$ -	\$ 570,110	\$ 93,945	\$ 476,165
79 Automobile Accidents Compensation Administration	90,297	-	90,297	8,831	81,466
90 Medical Services Administration of Puerto Rico	239,791	(20,304)	219,487	27,236	192,251
119 Department of Economic Development & Commerce	74,524	(1,306)	73,218	7,607	65,611
162 Public Building Authority	161,489	40,000	201,489	18,482	183,007
163 Puerto Rico Aqueduct and Sewer Authority	-	-	-	-	-
168 Puerto Rico Ports Authority	94,091	-	94,091	6,697	87,394
180 Tourism Company	148,790	-	148,790	5,815	142,975
187 Puerto Rico Health Insurance Administration	1,374,014	(399)	1,373,615	-	1,373,615
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	91,338	-	91,338	10,504	80,834
235 Puerto Rico Housing Finance Corporation	100,214	-	100,214	2,200	98,014
277 Agricultural Enterprises Development Administration	151,483	(10,132)	141,351	10,871	130,479
285 Puerto Rico Integrated Transit Authority	139,475	(13,616)	125,859	19,932	105,927
295 Fiscal Agency & Financial Advisory Authority	56,775	(292)	56,483	2,459	54,024
303 Convention Center of District Authority	46,727	-	46,727	10,167	36,560
Total - Core Component Units	\$ 3,339,118	\$ (6,050)	\$ 3,333,068	\$ 224,745	\$ 3,108,324

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Secondary Component Units					
22 Office of The Commissioner of Insurance	\$ 12,652	\$ -	\$ 12,652	\$ 886	\$ 11,766
29 Puerto Rico Federal Affairs Administration	3,161	(539)	2,622	319	2,303
75 Office of the Financial Institutions Commissioner	13,313	-	13,313	1,094	12,219
105 Industrial Commission	21,257	-	21,257	1,934	19,323
109 Puerto Rico School of Plastic Arts	4,900	(440)	4,460	355	4,105
121 Government Board of the 911 Service	20,191	-	20,191	4,067	16,124
138 Institutional Trust of the National Guard of Puerto Rico	7,460	-	7,460	604	6,856
161 Puerto Rico Infrastructure Financing Authority	3,229	(151)	3,078	-	3,078
165 Land Authority of Puerto Rico	10,039	-	10,039	1,200	8,839
167 Integral Development of the "Península de Cantera"	805	-	805	85	720
177 Land Administration of Puerto Rico	8,531	-	8,531	657	7,874
186 Culebra Conservation and Development Authority	539	(19)	520	-	520
191 Musical Arts Corporation	7,033	(411)	6,622	913	5,709
192 Fine Arts Center Corporation	6,834	(490)	6,344	764	5,580
195 Economic Development Bank of PR	13,730	-	13,730	1,417	12,313
196 Puerto Rico Public Broadcasting Corporation	-	17,731	17,731	1,898	15,833
198 Agricultural Insurance Corporation	2,893	-	2,893	887	2,006
215 Puerto Rico Conservatory of Music Corporation	9,229	(319)	8,910	935	7,975
236 Innovation Fund for Agricultural Development of Puerto Rico	13,968	-	13,968	1,042	12,926
238 Ponce Authority (Authority Of The Port Of The Americas)	1,313	(1,098)	215	-	215
264 Corporation for the "Caño Martin Peña" Enlace Project	18,724	0	18,724	241	18,483
265 Roosevelt Roads	12,694	(0)	12,694	152	12,542
271 Puerto Rico Technology and Innovation Services	97,595	850	98,445	6,533	91,912
276 Puerto Rico Public Private Partnership Authority	50,708	(3,563)	47,145	414	46,731
286 Authority of the Port of Ponce	3,016	(272)	2,744	-	2,744
288 University of Puerto Rico Comprehensive Cancer Center	67,673	10,253	77,926	6,579	71,347
293 Center for Diabetes Research, Education, and Medical Services	1,190	-	1,190	135	1,055
298 Public Service Regulatory Board	39,682	(5,302)	34,380	2,532	31,848
310 Municipal Finance Corporation	149,588	-	149,588	-	149,588
311 Puerto Rico Gaming Commission	398,566	(953)	397,613	27,025	370,588
312 Retirement Board of the Government of Puerto Rico	58,731	(10,618)	48,113	3,263	44,850
329 Office of Socioeconomic Development	14,439	(55)	14,384	385	13,999
TBD1 COFINA	-	-	-	93	(93)
Total - Secondary Component Units	\$ 1,073,683	\$ 4,604	\$ 1,078,287	\$ 66,409	\$ 1,011,878

Puerto Rico Department of Treasury

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

By Agency

YTD from 7/1/2023 through 8/31/2023

August-23

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
OMB and Hacienda Custodies					
17 Custody of the Office of Management and Budget	\$ 983,023	\$ (134,844)	\$ 848,179	\$ -	\$ 848,179
25 Custody of the Department of the Treasury	3,175,614	2,070,098	5,245,712	665,566	4,580,146
Total - OMB and Hacienda Custodies	\$ 4,158,637	\$ 1,935,254	\$ 6,093,891	\$ 665,566	\$ 5,428,325

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Out of Scope Entities					
8 Office of the Comptroller	\$ 48,148	\$ (6,676)	\$ 41,472	\$ 6,739	\$ 34,733
10 The General Court of Justice	380,601	(53,313)	327,288	49,482	277,806
100 Legislative Assembly of the Commonwealth	135,185	(8,111)	127,074	48,948	78,126
106 Public Housing Administration	20,091	(2,731)	17,360	-	17,360
166 Industrial Development Company	-	-	-	5,755	(5,755)
176 University of Puerto Rico	500,847	5,332	506,179	81,388	424,792
193 Office of Government Ethics	10,401	(786)	9,615	1,562	8,053
200 Special Independent Prosecutor's Panel	3,376	(35)	3,341	543	2,798
209 Contributions to Political Parties	-	-	-	-	-
208 Contributions to the Municipalities	95,419	-	95,419	15,506	79,913
220 Correctional Health	43,870	(1,971)	41,899	9,056	32,843
268 Puerto Rico Institute of Statistics	2,627	-	2,627	427	2,200
272 Office of the Inspector General	18,671	(55)	18,616	2,980	15,636
289 Energy Commission	-	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	59,466	-	59,466	9,663	49,803
Total - Out of Scope Entities	\$ 1,318,702	\$ (68,346)	\$ 1,250,356	\$ 232,049	\$ 1,018,307

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Recap					
Entities Operating in PRIFAS 7.5	\$ 7,866,926	\$ (1,814,515)	\$ 6,052,411	\$ 551,335	\$ 5,501,076
Core Component Units	3,339,118	(6,050)	3,333,068	224,745	3,108,324
Secondary Component Units	1,073,683	4,604	1,078,287	66,409	1,011,878
OMB and Hacienda Custodies	4,158,637	1,935,254	6,093,891	665,566	5,428,325
Out of Scope Entities	1,318,702	(68,346)	1,250,356	232,049	1,018,307
Total	\$ 17,757,066	\$ 50,948	\$ 17,808,014	\$ 1,740,104	\$ 16,067,910

Note:

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

Puerto Rico Department of Treasury

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

By Agency

YTD from 7/1/2023 through 8/31/2023

August-23

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Entities Operating in PRIFAS 7.5					
11 Puerto Rico Traffic Safety Commission	\$ -	\$ -	\$ -	\$ -	\$ -
15 Office of the Governor	16,773	(2,214)	14,559	2,329	12,230
16 Office of Management and Budget	21,652	(6,314)	15,338	1,609	13,729
18 Planning Board	25,741	(5,050)	20,691	2,022	18,669
21 Emergency and Disaster Management Bureau	8,569	-	8,569	624	7,945
23 Puerto Rico Department of State	15,358	(2,312)	13,046	3,065	9,981
24 Puerto Rico Department of Treasury	218,268	(42,391)	175,877	14,966	160,911
28 State Elections Commission	44,571	(4,182)	40,389	4,615	35,774
30 Human Resources Management & Transformation	7,686	(4,068)	3,618	691	2,927
31 General Services Administration	26,713	(5,406)	21,307	967	20,340
34 Commission of Investigation, Processing and Appeals	489	(97)	392	51	341
37 Civil Rights Commission	867	(72)	795	97	698
38 Puerto Rico Department of Justice	140,724	(29,490)	111,234	16,338	94,896
40 Puerto Rico Police Bureau	852,423	1,946	854,369	130,570	723,799
41 Special Investigations Bureau	4,658	-	4,658	905	3,753
42 Puerto Rico Fire Department Bureau	63,095	-	63,095	11,659	51,436
43 Puerto Rico National Guard	17,795	(6,612)	11,183	1,138	10,045
45 Shared Services within Department of Public Safety	244,840	(215,960)	28,880	3,119	25,761
49 Department of Transportation and Public Works	68,454	(19,466)	48,988	6,537	42,451
50 Department of Natural and Environmental Resources	108,755	(18,739)	90,016	9,906	80,110
55 Puerto Rico Department of Agriculture	39,131	(12,428)	26,703	2,064	24,639
60 Office of the Citizen's Ombudsman	3,523	(566)	2,957	436	2,521
62 Cooperative Development Commission of Puerto Rico	2,924	(943)	1,981	219	1,762
66 Puerto Rico Highway Authority	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	56,944	(37,152)	19,792	1,350	18,442
68 Puerto Rico Labor Relations Board	1,026	(313)	713	125	588
69 Puerto Rico Department of Consumer Affairs	13,822	(5,109)	8,713	1,548	7,165
71 Department of Health	555,328	(98,107)	457,221	37,088	420,133
78 Department of Housing	33,357	(14,171)	19,186	2,559	16,627
81 Department of Education	2,618,434	(1,124,505)	1,493,929	68,957	1,424,972
82 Institute of Puerto Rican Culture	18,043	(3,482)	14,561	3,092	11,469
87 Department of Recreation and Sports	34,150	(9,880)	24,270	5,221	19,049
95 Mental Health and Drug Addiction Services Administration	137,791	(38,980)	98,811	10,580	88,231
96 Office of the Women's Advocate	4,999	311	5,310	344	4,966
117 Act 70	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	3,877	(213)	3,664	259	3,405
122 Secretariat of the Department of the Family	49,351	(18,301)	31,050	8,228	22,822
123 Family and Children Administration	204,701	(15,311)	189,390	17,600	171,790
124 Child Support Administration (ASUME)	16,841	(2,794)	14,047	1,308	12,739
126 Vocational Rehabilitation Administration	25,607	(10,465)	15,142	416	14,726
127 Administration for Socioeconomic Development of the Family	101,465	(34,590)	66,875	5,534	61,341
133 Administracion de Recursos Naturales	-	-	-	-	-
137 Department of Correction and Rehabilitation	416,120	(54,372)	361,748	64,798	296,950
139 Parole Board	3,011	(465)	2,546	346	2,200
143 Office of Protection and Defense for People with Disabilities	1,097	(61)	1,036	-	1,036
152 Elderly and Retired People Advocate Office	3,366	(374)	2,992	149	2,843
153 Office for People with Disabilities	3,666	(412)	3,254	320	2,934
155 State Historic Preservation Office of Puerto Rico	2,175	(271)	1,904	450	1,454
189 Institute of Forensic Science	20,174	(821)	19,353	2,730	16,623
221 Medical Emergency Corps Bureau	19,835	-	19,835	2,715	17,120
231 Office for the Patient's Advocate	2,030	(187)	1,843	262	1,581
241 Administration for Integral Development of Childhood	8,508	(3,158)	5,350	584	4,766
266 Office of Security Public Affairs	-	-	-	-	-
279 Public Service Appeals Commission	2,722	(148)	2,574	365	2,209
281 Office of the Election Comptroller	3,127	(36)	3,091	422	2,669
Total - Entities Operating in PRIFAS 7.5	\$ 6,294,576	\$ (1,847,731)	\$ 4,446,845	\$ 451,277	\$ 3,995,567

Puerto Rico Department of Treasury

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

By Agency

YTD from 7/1/2023 through 8/31/2023

August-23

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Core Component Units					
70 State Insurance Fund Corporation	\$ -	\$ -	\$ -	\$ -	\$ -
79 Automobile Accidents Compensation Administration	-	-	-	-	-
90 Medical Services Administration of Puerto Rico	101,999	(20,304)	81,695	5,222	76,473
119 Department of Economic Development & Commerce	27,460	(1,306)	26,154	1,432	24,722
162 Public Building Authority	31,221	40,000	71,221	3,604	67,617
163 Puerto Rico Aqueduct and Sewer Authority	-	-	-	-	-
168 Puerto Rico Ports Authority	-	-	-	-	-
180 Tourism Company	-	-	-	-	-
187 Puerto Rico Health Insurance Administration	656,220	(399)	655,821	-	655,821
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	275	7,625
277 Agricultural Enterprises Development Administration	71,149	(10,132)	61,017	5,718	55,298
285 Puerto Rico Integrated Transit Authority	101,614	(13,616)	87,998	14,024	73,974
295 Fiscal Agency & Financial Advisory Authority	52,285	(292)	51,993	2,459	49,534
303 Convention Center of District Authority	-	-	-	-	-
Total - Core Component Units	\$ 1,055,923	\$ (6,050)	\$ 1,049,873	\$ 32,735	\$ 1,017,139

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Secondary Component Units					
22 Office of The Commissioner of Insurance	\$ -	\$ -	\$ -	\$ -	\$ -
29 Puerto Rico Federal Affairs Administration	3,161	(539)	2,622	319	2,303
75 Office of the Financial Institutions Commissioner	-	-	-	-	-
105 Industrial Commission	-	-	-	-	-
109 Puerto Rico School of Plastic Arts	2,716	(440)	2,276	234	2,042
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	(151)	2,079	-	2,079
165 Land Authority of Puerto Rico	-	-	-	-	-
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	(19)	235	-	235
191 Musical Arts Corporation	5,270	(411)	4,859	892	3,967
192 Fine Arts Center Corporation	4,357	(490)	3,867	604	3,263
195 Economic Development Bank of PR	-	-	-	-	-
196 Puerto Rico Public Broadcasting Corporation	-	-	-	-	-
198 Agricultural Insurance Corporation	-	-	-	-	-
215 Puerto Rico Conservatory of Music Corporation	5,124	(319)	4,805	573	4,232
236 Innovation Fund for Agricultural Development of Puerto Rico	-	-	-	-	-
238 Ponce Authority (Authority Of The Port Of The Americas)	1,313	(1,098)	215	-	215
264 Corporation for the "Caño Martin Peña" Enlace Project	18,724	0	18,724	241	18,483
265 Roosevelt Roads	10,927	(0)	10,927	78	10,849
271 Puerto Rico Technology and Innovation Services	88,269	850	89,119	6,533	82,586
276 Puerto Rico Public Private Partnership Authority	50,708	(3,563)	47,145	414	46,731
286 Authority of the Port of Ponce	952	(272)	680	-	680
288 University of Puerto Rico Comprehensive Cancer Center	34,261	10,253	44,514	5,256	39,258
293 Center for Diabetes Research, Education, and Medical Services	943	-	943	99	844
298 Public Service Regulatory Board	8,831	(5,302)	3,529	502	3,027
310 Municipal Finance Corporation	-	-	-	-	-
311 Puerto Rico Gaming Commission	2,315	(953)	1,362	213	1,149
312 Retirement Board of the Government of Puerto Rico	55,784	(10,618)	45,166	3,263	41,903
329 Office of Socioeconomic Development	14,439	(55)	14,384	385	13,999
TBD1 COFINA	-	-	-	-	-
Total - Secondary Component Units	\$ 311,176	\$ (13,127)	\$ 298,049	\$ 19,677	\$ 278,372

Puerto Rico Department of Treasury

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

By Agency

YTD from 7/1/2023 through 8/31/2023

August-23

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
OMB and Hacienda Custodies					
17 Custody of the Office of Management and Budget	\$ 983,023	\$ (134,844)	\$ 848,179	\$ -	\$ 848,179
25 Custody of the Department of the Treasury	2,807,373	2,070,098	4,877,471	657,265	4,220,206
Total - OMB and Hacienda Custodies	\$ 3,790,396	\$ 1,935,254	\$ 5,725,650	\$ 657,265	\$ 5,068,385

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Out of Scope Entities					
8 Office of the Comptroller	\$ 48,148	\$ (6,676)	\$ 41,472	\$ 6,739	\$ 34,733
10 The General Court of Justice	364,276	(53,313)	310,963	49,482	261,481
100 Legislative Assembly of the Commonwealth	135,185	(8,111)	127,074	48,948	78,126
106 Public Housing Administration	5,522	(2,731)	2,791	-	2,791
166 Industrial Development Company	-	-	-	-	-
176 University of Puerto Rico	500,847	5,332	506,179	81,388	424,792
193 Office of Government Ethics	10,401	(786)	9,615	1,562	8,053
200 Special Independent Prosecutor's Panel	3,376	(35)	3,341	543	2,798
209 Contributions to Political Parties	-	-	-	-	-
208 Contributions to the Municipalities	95,419	-	95,419	15,506	79,913
220 Correctional Health	43,870	(1,971)	41,899	9,056	32,843
268 Puerto Rico Institute of Statistics	2,627	-	2,627	427	2,200
272 Office of the Inspector General	18,671	(55)	18,616	2,980	15,636
289 Energy Commission	-	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	59,466	-	59,466	9,663	49,803
Total - Out of Scope Entities	\$ 1,287,808	\$ (68,346)	\$ 1,219,462	\$ 226,294	\$ 993,168

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Recap					
Entities Operating in PRIFAS 7.5	\$ 6,294,576	\$ (1,847,731)	\$ 4,446,845	\$ 451,277	\$ 3,995,567
Core Component Units	1,055,923	(6,050)	1,049,873	32,735	1,017,139
Secondary Component Units	311,176	(13,127)	298,049	19,677	278,372
OMB and Hacienda Custodies	3,790,396	1,935,254	5,725,650	657,265	5,068,385
Out of Scope Entities	1,287,808	(68,346)	1,219,462	226,294	993,168
Total	\$ 12,739,879	\$ 0	\$ 12,739,879	\$ 1,387,248	\$ 11,352,631

Notes:

For purposes of reporting, Paygo is included under entity code 25 (Custody of the Department of the Treasury).

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

Puerto Rico Department of Treasury

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

By Agency

YTD from 7/1/2023 through 8/31/2023

August-23

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Entities Operating in PRIFAS 7.5					
11 Puerto Rico Traffic Safety Commission	\$ 1,616	\$ -	\$ 1,616	\$ -	\$ 1,616
15 Office of the Governor	-	-	-	-	-
16 Office of Management and Budget	1,131	-	1,131	64	1,067
18 Planning Board	-	-	-	-	-
21 Emergency and Disaster Management Bureau	327	-	327	-	327
23 Puerto Rico Department of State	3,829	-	3,829	-	3,829
24 Puerto Rico Department of Treasury	769,509	-	769,509	57,932	711,577
28 State Elections Commission	-	-	-	-	-
30 Human Resources Management & Transformation	992	-	992	17	975
31 General Services Administration	4,897	31,500	36,397	181	36,216
34 Commission of Investigation, Processing and Appeals	-	-	-	-	-
37 Civil Rights Commission	-	-	-	-	-
38 Puerto Rico Department of Justice	6,140	-	6,140	176	5,964
40 Puerto Rico Police Bureau	16,713	-	16,713	146	16,567
41 Special Investigations Bureau	-	-	-	-	-
42 Puerto Rico Fire Department Bureau	12,711	-	12,711	32	12,679
43 Puerto Rico National Guard	-	-	-	-	-
45 Shared Services within Department of Public Safety	2,952	-	2,952	31	2,921
49 Department of Transportation and Public Works	117,683	-	117,683	3,042	114,641
50 Department of Natural and Environmental Resources	45,967	498	46,465	497	45,968
55 Puerto Rico Department of Agriculture	3,212	-	3,212	75	3,137
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	-	337,220	33,386	303,834
68 Puerto Rico Labor Relations Board	480	-	480	30	450
69 Puerto Rico Department of Consumer Affairs	1,881	-	1,881	131	1,750
71 Department of Health	150,145	1,218	151,363	3,255	148,108
78 Department of Housing	21,496	-	21,496	0	21,496
81 Department of Education	15,042	-	15,042	17	15,025
82 Institute of Puerto Rican Culture	1,206	-	1,206	-	1,206
87 Department of Recreation and Sports	21,059	-	21,059	112	20,947
95 Mental Health and Drug Addiction Services Administration	4,479	-	4,479	70	4,409
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	-	-	-	-	-
124 Child Support Administration (ASUME)	-	-	-	-	-
126 Vocational Rehabilitation Administration	752	-	752	-	752
127 Administration for Socioeconomic Development of the Family	-	-	-	-	-
133 Administracion de Recursos Naturales	-	-	-	-	-
137 Department of Correction and Rehabilitation	22,174	-	22,174	477	21,697
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	-	1,095	2	1,093
189 Institute of Forensic Science	481	-	481	-	481
221 Medical Emergency Corps Bureau	7,096	-	7,096	381	6,715
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
Total - Entities Operating in PRIFAS 7.5	\$ 1,572,350	\$ 33,217	\$ 1,605,567	\$ 100,058	\$ 1,505,509

Puerto Rico Department of Treasury

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

By Agency

YTD from 7/1/2023 through 8/31/2023

August-23

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Core Component Units					
70 State Insurance Fund Corporation	\$ 570,110	\$ -	\$ 570,110	\$ 93,945	\$ 476,165
79 Automobile Accidents Compensation Administration	90,297	-	90,297	8,831	81,466
90 Medical Services Administration of Puerto Rico	137,792	-	137,792	22,014	115,778
119 Department of Economic Development & Commerce	47,064	-	47,064	6,175	40,889
162 Public Building Authority	130,268	-	130,268	14,877	115,391
163 Puerto Rico Aqueduct and Sewer Authority	-	-	-	-	-
168 Puerto Rico Ports Authority	94,091	-	94,091	6,697	87,394
180 Tourism Company	148,790	-	148,790	5,815	142,975
187 Puerto Rico Health Insurance Administration	717,794	-	717,794	-	717,794
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	85,263	-	85,263	10,504	74,759
235 Puerto Rico Housing Finance Corporation	92,314	-	92,314	1,925	90,389
277 Agricultural Enterprises Development Administration	80,334	-	80,334	5,153	75,181
285 Puerto Rico Integrated Transit Authority	37,861	-	37,861	5,908	31,953
295 Fiscal Agency & Financial Advisory Authority	4,490	-	4,490	-	4,490
303 Convention Center of District Authority	46,727	-	46,727	10,167	36,560
Total - Core Component Units	\$ 2,283,195	\$ -	\$ 2,283,195	\$ 192,010	\$ 2,091,185
Secondary Component Units					
22 Office of The Commissioner of Insurance	\$ 12,652	\$ -	\$ 12,652	\$ 886	\$ 11,766
29 Puerto Rico Federal Affairs Administration	-	-	-	-	-
75 Office of the Financial Institutions Commissioner	13,313	-	13,313	1,094	12,219
105 Industrial Commission	21,257	-	21,257	1,934	19,323
109 Puerto Rico School of Plastic Arts	2,184	-	2,184	121	2,063
121 Government Board of the 911 Service	20,191	-	20,191	4,067	16,124
138 Institutional Trust of the National Guard of Puerto Rico	7,460	-	7,460	604	6,856
161 Puerto Rico Infrastructure Financing Authority	999	-	999	-	999
165 Land Authority of Puerto Rico	10,039	-	10,039	1,200	8,839
167 Integral Development of the "Península de Cantera"	207	-	207	14	193
177 Land Administration of Puerto Rico	8,531	-	8,531	657	7,874
186 Culebra Conservation and Development Authority	285	-	285	-	285
191 Musical Arts Corporation	1,763	-	1,763	21	1,742
192 Fine Arts Center Corporation	2,477	-	2,477	160	2,317
195 Economic Development Bank of PR	13,730	-	13,730	1,417	12,313
196 Puerto Rico Public Broadcasting Corporation	-	17,731	17,731	1,898	15,833
198 Agricultural Insurance Corporation	2,893	-	2,893	887	2,006
215 Puerto Rico Conservatory of Music Corporation	4,105	-	4,105	362	3,743
236 Innovation Fund for Agricultural Development of Puerto Rico	13,968	-	13,968	1,042	12,926
238 Ponce Authority (Authority Of The Port Of The Americas)	-	-	-	-	-
264 Corporation for the "Caño Martín Peña" Enlace Project	-	-	-	-	-
265 Roosevelt Roads	1,767	-	1,767	74	1,693
271 Puerto Rico Technology and Innovation Services	9,326	-	9,326	-	9,326
276 Puerto Rico Public Private Partnership Authority	-	-	-	-	-
286 Authority of the Port of Ponce	2,064	-	2,064	-	2,064
288 University of Puerto Rico Comprehensive Cancer Center	33,412	-	33,412	1,323	32,089
293 Center for Diabetes Research, Education, and Medical Services	247	-	247	36	211
298 Public Service Regulatory Board	30,851	-	30,851	2,030	28,821
310 Municipal Finance Corporation	149,588	-	149,588	-	149,588
311 Puerto Rico Gaming Commission	396,251	-	396,251	26,812	369,439
312 Retirement Board of the Government of Puerto Rico	2,947	-	2,947	-	2,947
329 Office of Socioeconomic Development	-	-	-	-	-
TBD1 COFINA	-	-	-	93	(93)
Total - Secondary Component Units	\$ 762,507	\$ 17,731	\$ 780,238	\$ 46,732	\$ 733,506

Puerto Rico Department of Treasury

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

By Agency

YTD from 7/1/2023 through 8/31/2023

August-23

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
OMB and Hacienda Custodies					
17 Custody of the Office of Management and Budget	\$ -	\$ -	\$ -	\$ -	\$ -
25 Custody of the Department of the Treasury	368,241	-	368,241	8,301	359,940
Total - OMB and Hacienda Custodies	\$ 368,241	\$ -	\$ 368,241	\$ 8,301	\$ 359,940

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Out of Scope Entities					
8 Office of the Comptroller	\$ -	\$ -	\$ -	\$ -	\$ -
10 The General Court of Justice	16,325	-	16,325	-	16,325
100 Legislative Assembly of the Commonwealth	-	-	-	-	-
106 Public Housing Administration	14,569	-	14,569	-	14,569
166 Industrial Development Company	-	-	-	5,755	(5,755)
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	-	-	-	-	-
Total - Out of Scope Entities	\$ 30,894	\$ -	\$ 30,894	\$ 5,755	\$ 25,139

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Recap					
Entities Operating in PRIFAS 7.5	\$ 1,572,350	\$ 33,217	\$ 1,605,567	\$ 100,058	\$ 1,505,509
Core Component Units	2,283,195	-	2,283,195	192,010	2,091,185
Secondary Component Units	762,507	17,731	780,238	46,732	733,506
OMB and Hacienda Custodies	368,241	-	368,241	8,301	359,940
Out of Scope Entities	30,894	-	30,894	5,755	25,139
Total	\$ 5,017,187	\$ 50,948	\$ 5,068,135	\$ 352,855	\$ 4,715,279

Notes:

For purposes of reporting, Paygo is included under entity code 25 (Custody of the Department of the Treasury).

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

Puerto Rico Department of Treasury

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

By Agency

YTD from 7/1/2023 through 8/31/2023

Aug FY24 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Entities Operating in PRIFAS 7.5						
11 Puerto Rico Traffic Safety Commission	\$ 269	\$ -	\$ 269	\$ -	\$ 269	100%
15 Office of the Governor	2,796	(369)	2,426	2,329	97	4%
16 Office of Management and Budget	3,797	(1,052)	2,745	1,673	1,072	39%
18 Planning Board	4,290	(842)	3,449	2,022	1,426	41%
21 Emergency and Disaster Management Bureau	1,483	-	1,483	624	858	58%
23 Puerto Rico Department of State	3,198	(385)	2,813	3,065	(253)	-9%
24 Puerto Rico Department of Treasury	164,630	(7,065)	157,564	72,898	84,667	54%
28 State Elections Commission	7,429	(697)	6,732	4,615	2,116	31%
30 Human Resources Management & Transformation	1,446	(678)	768	708	60	8%
31 General Services Administration	5,268	4,349	9,617	1,148	8,469	88%
34 Commission of Investigation, Processing and Appeals	82	(16)	65	51	14	22%
37 Civil Rights Commission	145	(12)	133	97	35	27%
38 Puerto Rico Department of Justice	24,477	(4,915)	19,562	16,513	3,049	16%
40 Puerto Rico Police Bureau	144,856	324	145,180	130,716	14,465	10%
41 Special Investigations Bureau	776	-	776	905	(128)	-17%
42 Puerto Rico Fire Department Bureau	12,634	-	12,634	11,691	943	7%
43 Puerto Rico National Guard	2,966	(1,102)	1,864	1,138	726	39%
45 Department of Public Safety	41,299	(35,993)	5,305	3,151	2,154	41%
49 Department of Transportation and Public Works	31,023	(3,244)	27,779	9,580	18,199	66%
50 Department of Natural and Environmental Resources	25,787	(3,040)	22,747	10,403	12,344	54%
55 Puerto Rico Department of Agriculture	7,057	(2,071)	4,986	2,139	2,847	57%
60 Office of the Citizen's Ombudsman	587	(94)	493	436	57	11%
62 Cooperative Development Commission of Puerto Rico	487	(157)	330	219	111	34%
66 Puerto Rico Highway Authority	-	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	65,694	(6,192)	59,502	34,736	24,766	42%
68 Puerto Rico Labor Relations Board	251	(52)	199	155	44	22%
69 Puerto Rico Department of Consumer Affairs	2,617	(852)	1,766	1,679	87	5%
71 Department of Health	117,579	(16,148)	101,431	40,343	61,088	60%
78 Department of Housing	9,142	(2,362)	6,780	2,560	4,221	62%
81 Department of Education	438,913	(187,418)	251,495	68,974	182,521	73%
82 Institute of Puerto Rican Culture	3,208	(580)	2,628	3,092	(464)	-18%
87 Department of Recreation and Sports	9,202	(1,647)	7,555	5,333	2,222	29%
95 Mental Health and Drug Addiction Services Administration	23,712	(6,497)	17,215	10,651	6,564	38%
96 Office of the Women's Advocate	833	52	885	344	541	61%
117 Act 70	-	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	646	(36)	611	259	352	58%
122 Secretariat of the Department of the Family	8,225	(3,050)	5,175	8,228	(3,053)	-59%
123 Family and Children Administration	34,117	(2,552)	31,565	17,600	13,965	44%
124 Child Support Administration (ASUME)	2,807	(466)	2,341	1,308	1,034	44%
126 Vocational Rehabilitation Administration	4,393	(1,744)	2,649	416	2,233	84%
127 Administration for Socioeconomic Development of the Family	16,911	(5,765)	11,146	5,534	5,611	50%
133 Administracion de Recursos Naturales	-	-	-	-	-	-
137 Department of Correction and Rehabilitation	73,049	(9,062)	63,987	65,276	(1,289)	-2%
139 Parole Board	502	(78)	424	346	78	18%
143 Office of Protection and Defense for People with Disabilities	183	(10)	173	-	173	100%
152 Elderly and Retired People Advocate Office	561	(62)	499	149	350	70%
153 Office for People with Disabilities	611	(69)	542	320	222	41%
155 State Historic Preservation Office of Puerto Rico	545	(45)	500	453	47	9%
189 Institute of Forensic Science	4,489	-	4,489	3,096	1,392	31%
221 Medical Emergency Corps Bureau	338	(31)	307	262	46	15%
231 Office for the Patient's Advocate	1,418	(526)	892	584	308	35%
241 Administration for Integral Development of Childhood	-	-	-	-	-	-
266 Office of Public Safety Affairs	454	(25)	429	365	64	15%
279 Public Service Appeals Commission	532	(6)	526	422	104	20%
281 Office of the Election Comptroller	-	-	-	-	-	-
Total - Entities Operating in PRIFAS 7.5	\$ 1,307,712	\$ (302,282)	\$ 1,005,430	\$ 548,605	\$ 456,824	45%

Puerto Rico Department of Treasury

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

By Agency

YTD from 7/1/2023 through 8/31/2023

Aug FY24 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Core Component Units						
70 State Insurance Fund Corporation	\$ 95,018	\$ -	\$ 95,018	\$ 93,945	\$ 1,073	1%
79 Automobile Accidents Compensation Administration	15,050	-	15,050	8,831	6,219	41%
90 Medical Services Administration of Puerto Rico	39,965	(3,384)	36,581	27,236	9,345	26%
119 Department of Economic Development & Commerce	12,421	(218)	12,203	7,607	4,596	38%
162 Public Building Authority	26,915	6,667	33,582	18,482	15,100	45%
168 Puerto Rico Ports Authority	15,682	-	15,682	6,697	8,985	57%
180 Tourism Company	24,798	-	24,798	5,815	18,983	77%
187 Puerto Rico Health Insurance Administration	229,002	(67)	228,936	-	228,936	100%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	15,223	-	15,223	10,504	4,719	31%
235 Puerto Rico Housing Finance Corporation	16,702	-	16,702	2,200	14,502	87%
277 Agricultural Enterprises Development Administration	25,247	(1,689)	23,558	10,871	12,687	54%
285 Puerto Rico Integrated Transit Authority	23,246	(2,269)	20,977	19,932	1,045	5%
295 Fiscal Agency & Financial Advisory Authority	9,463	(49)	9,414	2,459	6,955	74%
303 Convention Center of District Authority	7,788	-	7,788	10,167	(2,379)	-31%
Total - Core Component Units	\$ 556,520	\$ (1,008)	\$ 555,511	\$ 224,745	\$ 330,767	60%
Secondary Component Units						
22 Office of The Commissioner of Insurance	\$ 2,109	\$ -	\$ 2,109	\$ 886	\$ 1,223	58%
29 Puerto Rico Federal Affairs Administration	527	(90)	437	319	118	27%
75 Office of the Financial Institutions Commissioner	2,219	-	2,219	1,094	1,125	51%
105 Industrial Commission	3,543	-	3,543	1,934	1,609	45%
109 Puerto Rico School of Plastic Arts	817	(73)	743	355	388	52%
121 Government Board of the 911 Service	3,365	-	3,365	4,067	(702)	-21%
138 Institutional Trust of the National Guard of Puerto Rico	1,243	-	1,243	604	639	51%
161 Puerto Rico Infrastructure Financing Authority	538	(25)	513	-	513	100%
165 Land Authority of Puerto Rico	1,673	-	1,673	1,200	473	28%
167 Integral Development of the "Peninsula de Cantera"	134	-	134	85	49	37%
177 Land Administration of Puerto Rico	1,422	-	1,422	657	765	54%
186 Culebra Conservation and Development Authority	90	(3)	87	-	87	100%
191 Musical Arts Corporation	1,172	(69)	1,104	913	191	17%
192 Fine Arts Center Corporation	1,139	(82)	1,057	764	293	28%
195 Economic Development Bank of PR	2,288	-	2,288	1,417	871	38%
196 Puerto Rico Public Broadcasting Corporation	-	2,955	2,955	1,898	1,057	36%
198 Agricultural Insurance Corporation	482	-	482	887	(405)	-84%
215 Puerto Rico Conservatory of Music Corporation	1,538	(53)	1,485	935	550	37%
236 Innovation Fund for Agricultural Development of Puerto Rico	2,328	-	2,328	1,042	1,286	55%
238 Ponce Authority (Authority Of The Port Of The Americas)	219	(183)	36	-	36	100%
264 Corporation for the "Caño Martin Peña" Enlace Project	3,121	0	3,121	241	2,880	92%
265 Roosevelt Roads	2,116	(0)	2,116	152	1,964	93%
271 Puerto Rico Technology and Innovation Services	16,266	142	16,408	6,533	9,875	60%
276 Puerto Rico Public Private Partnership Authority	8,451	(594)	7,858	414	7,443	95%
286 Authority of the Port of Ponce	503	(45)	457	-	457	100%
288 University of Puerto Rico Comprehensive Cancer Center	11,279	1,709	12,988	6,579	6,409	49%
293 Center for Diabetes Research, Education, and Medical Services	198	-	198	135	63	32%
298 Public Service Regulatory Board	6,614	(884)	5,730	2,532	3,198	56%
310 Municipal Finance Corporation	24,931	-	24,931	-	24,931	100%
311 Puerto Rico Gaming Commission	66,428	(159)	66,269	27,025	39,244	59%
312 Retirement Board of the Government of Puerto Rico	9,789	(1,770)	8,019	3,263	4,756	59%
329 Office of Socioeconomic Development	2,407	(9)	2,397	385	2,012	84%
TBD1 COFINA	-	-	-	93	(93)	
Total - Secondary Component Units	\$ 178,947	\$ 767	\$ 179,715	\$ 66,409	\$ 113,305	63%

Puerto Rico Department of Treasury

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

By Agency

YTD from 7/1/2023 through 8/31/2023

Aug FY24 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
OMB and Hacienda Custodies						
17 Custody of the Office of Management and Budget	\$ 163,837	\$ (22,474)	\$ 141,363	\$ -	\$ 141,363	100%
25 Custody of the Department of the Treasury	529,269	345,016	874,285	665,566	208,720	24%
Total - OMB and Hacienda Custodies	\$ 693,106	\$ 322,542	\$ 1,015,648	\$ 665,566	\$ 350,083	34%

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Out of Scope Entities						
8 Office of the Comptroller	\$ 8,025	\$ (1,113)	\$ 6,912	\$ 6,739	\$ 173	3%
10 The General Court of Justice	63,434	(8,886)	54,548	49,482	5,066	9%
100 Legislative Assembly of the Commonwealth	22,531	(1,352)	21,179	48,948	(27,769)	-131%
106 Public Housing Administration	3,349	(455)	2,893	-	2,893	100%
166 Industrial Development Company	-	-	-	5,755	(5,755)	
176 University of Puerto Rico	83,475	889	84,363	81,388	2,976	4%
193 Office of Government Ethics	1,734	(131)	1,603	1,562	40	2%
200 Special Independent Prosecutor's Panel	563	(6)	557	543	14	2%
209 Contributions to Political Parties	-	-	-	-	-	
208 Contributions to the Municipalities	15,903	-	15,903	15,506	398	3%
220 Correctional Health	7,312	(329)	6,983	9,056	(2,073)	-30%
268 Puerto Rico Institute of Statistics	438	-	438	427	11	3%
272 Office of the Inspector General	3,112	(9)	3,103	2,980	123	4%
289 Energy Commission	-	-	-	-	-	
297 Financial Oversight and Management Board for Puerto Rico	9,911	-	9,911	9,663	248	3%
Total - Out of Scope Entities	\$ 219,784	\$ (11,391)	\$ 208,393	\$ 232,049	\$ (23,656)	-11%

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Recap						
Entities Operating in PRIFAS 7.5	\$ 1,311,154	\$ (302,419)	\$ 1,008,735	\$ 551,335	\$ 457,400	45%
Core Component Units	556,520	(1,008)	555,511	224,745	330,767	60%
Secondary Component Units	178,947	767	179,715	66,409	113,305	63%
OMB and Hacienda Custodies	693,106	322,542	1,015,648	665,566	350,083	34%
Out of Scope Entities	219,784	(11,391)	208,393	232,049	(23,656)	-11%
Total	\$ 2,959,511	\$ 8,491	\$ 2,968,002	\$ 1,740,104	\$ 1,227,899	41%

Notes:

For purposes of reporting, Paygo is included under entity code 25 (Custody of the Department of the Treasury).

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

Puerto Rico Department of Treasury

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

By Agency

YTD from 7/1/2023 through 8/31/2023

Aug FY24 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Entities Operating in PRIFAS 7.5						
11 Puerto Rico Traffic Safety Commission	\$ -	\$ -	\$ -	\$ -	\$ -	
15 Office of the Governor	2,796	(369)	2,426	2,329	97	4%
16 Office of Management and Budget	3,609	(1,052)	2,556	1,609	947	37%
18 Planning Board	4,290	(842)	3,449	2,022	1,426	41%
21 Emergency and Disaster Management Bureau	1,428	-	1,428	624	804	56%
23 Puerto Rico Department of State	2,560	(385)	2,174	3,065	(891)	-41%
24 Puerto Rico Department of Treasury	36,378	(7,065)	29,313	14,966	14,347	49%
28 State Elections Commission	7,429	(697)	6,732	4,615	2,116	31%
30 Human Resources Management & Transformation	1,281	(678)	603	691	(88)	-15%
31 General Services Administration	4,452	(901)	3,551	967	2,584	73%
34 Commission of Investigation, Processing and Appeals	82	(16)	65	51	14	22%
37 Civil Rights Commission	145	(12)	133	97	35	27%
38 Puerto Rico Department of Justice	23,454	(4,915)	18,539	16,338	2,201	12%
40 Puerto Rico Police Bureau	142,071	324	142,395	130,570	11,825	8%
41 Special Investigations Bureau	776	-	776	905	(128)	-17%
42 Puerto Rico Fire Department Bureau	10,516	-	10,516	11,659	(1,143)	-11%
43 Puerto Rico National Guard	2,966	(1,102)	1,864	1,138	726	39%
45 Department of Public Safety	40,807	(35,993)	4,813	3,119	1,694	35%
49 Department of Transportation and Public Works	11,409	(3,244)	8,165	6,537	1,627	20%
50 Department of Natural and Environmental Resources	18,126	(3,123)	15,003	9,906	5,097	34%
55 Puerto Rico Department of Agriculture	6,522	(2,071)	4,451	2,064	2,387	54%
60 Office of the Citizen's Ombudsman	587	(94)	493	436	57	11%
62 Cooperative Development Commission of Puerto Rico	487	(157)	330	219	111	34%
66 Puerto Rico Highway Authority	-	-	-	-	-	
67 Puerto Rico Department of Labor and Human Resources	9,491	(6,192)	3,299	1,350	1,949	59%
68 Puerto Rico Labor Relations Board	171	(52)	119	125	(6)	-5%
69 Puerto Rico Department of Consumer Affairs	2,304	(852)	1,452	1,548	(95)	-7%
71 Department of Health	92,555	(16,351)	76,204	37,088	39,116	51%
78 Department of Housing	5,560	(2,362)	3,198	2,559	638	20%
81 Department of Education	436,406	(187,418)	248,988	68,957	180,031	72%
82 Institute of Puerto Rican Culture	3,007	(580)	2,427	3,092	(665)	-27%
87 Department of Recreation and Sports	5,692	(1,647)	4,045	5,221	(1,176)	-29%
95 Mental Health and Drug Addiction Services Administration	22,965	(6,497)	16,469	10,580	5,888	36%
96 Office of the Women's Advocate	833	52	885	344	541	61%
117 Act 70	-	-	-	-	-	
120 Veteran's Advocate Office of Puerto Rico	646	(36)	611	259	352	58%
122 Secretariat of the Department of the Family	8,225	(3,050)	5,175	8,228	(3,053)	-59%
123 Family and Children Administration	34,117	(2,552)	31,565	17,600	13,965	44%
124 Child Support Administration (ASUME)	2,807	(466)	2,341	1,308	1,034	44%
126 Vocational Rehabilitation Administration	4,268	(1,744)	2,524	416	2,108	84%
127 Administration for Socioeconomic Development of the Family	16,911	(5,765)	11,146	5,534	5,611	50%
133 Administracion de Recursos Naturales	-	-	-	-	-	
137 Department of Correction and Rehabilitation	69,353	(9,062)	60,291	64,798	(4,507)	-7%
139 Parole Board	502	(78)	424	346	78	18%
143 Office of Protection and Defense for People with Disabilities	183	(10)	173	-	173	100%
152 Elderly and Retired People Advocate Office	561	(62)	499	149	350	70%
153 Office for People with Disabilities	611	(69)	542	320	222	41%
155 State Historic Preservation Office of Puerto Rico	363	(45)	317	450	(133)	-42%
189 Institute of Forensic Science	3,362	(137)	3,226	2,730	496	15%
221 Medical Emergency Corps Bureau	3,306	-	3,306	2,715	590	18%
231 Office for the Patient's Advocate	338	(31)	307	262	46	15%
241 Administration for Integral Development of Childhood	1,418	(526)	892	584	308	35%
266 Office of Public Safety Affairs	-	-	-	-	-	
279 Public Service Appeals Commission	454	(25)	429	365	64	15%
281 Office of the Election Comptroller	521	(6)	515	422	93	18%
Total - Entities Operating in PRIFAS 7.5	\$ 1,049,096	\$ (307,955)	\$ 741,141	\$ 451,277	\$ 289,863	39%

Puerto Rico Department of Treasury

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

By Agency

YTD from 7/1/2023 through 8/31/2023

Aug FY24 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Core Component Units						
70 State Insurance Fund Corporation	\$ -	\$ -	\$ -	\$ -	\$ -	
79 Automobile Accidents Compensation Administration	-	-	-	-	-	
90 Medical Services Administration of Puerto Rico	17,000	(3,384)	13,616	5,222	8,394	62%
119 Department of Economic Development & Commerce	4,577	(218)	4,359	1,432	2,927	67%
162 Public Building Authority	5,204	6,667	11,870	3,604	8,266	70%
168 Puerto Rico Ports Authority	-	-	-	-	-	
180 Tourism Company	-	-	-	-	-	
187 Puerto Rico Health Insurance Administration	109,370	(67)	109,304	-	109,304	100%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	1,013	-	1,013	-	1,013	100%
235 Puerto Rico Housing Finance Corporation	1,317	-	1,317	275	1,042	79%
277 Agricultural Enterprises Development Administration	11,858	(1,689)	10,169	5,718	4,451	44%
285 Puerto Rico Integrated Transit Authority	16,936	(2,269)	14,666	14,024	642	4%
295 Fiscal Agency & Financial Advisory Authority	8,714	(49)	8,666	2,459	6,206	72%
303 Convention Center of District Authority	-	-	-	-	-	
Total - Core Component Units	\$ 175,987	\$ (1,008)	\$ 174,979	\$ 32,735	\$ 142,244	81%
Secondary Component Units						
22 Office of The Commissioner of Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	
29 Puerto Rico Federal Affairs Administration	527	(90)	437	319	118	27%
75 Office of the Financial Institutions Commissioner	-	-	-	-	-	
105 Industrial Commission	-	-	-	-	-	
109 Puerto Rico School of Plastic Arts	453	(73)	379	234	145	38%
121 Government Board of the 911 Service	-	-	-	-	-	
138 Institutional Trust of the National Guard of Puerto Rico	-	-	-	-	-	
161 Puerto Rico Infrastructure Financing Authority	372	(25)	347	-	347	100%
165 Land Authority of Puerto Rico	-	-	-	-	-	
167 Integral Development of the "Peninsula de Cantera"	100	-	100	71	29	29%
177 Land Administration of Puerto Rico	-	-	-	-	-	
186 Culebra Conservation and Development Authority	42	(3)	39	-	39	100%
191 Musical Arts Corporation	878	(69)	810	892	(82)	-10%
192 Fine Arts Center Corporation	726	(82)	645	604	41	6%
195 Economic Development Bank of PR	-	-	-	-	-	
196 Puerto Rico Public Broadcasting Corporation	-	-	-	-	-	
198 Agricultural Insurance Corporation	-	-	-	-	-	
215 Puerto Rico Conservatory of Music Corporation	854	(53)	801	573	228	28%
236 Innovation Fund for Agricultural Development of Puerto Rico	-	-	-	-	-	
238 Ponce Authority (Authority Of The Port Of The Americas)	219	(183)	36	-	36	100%
264 Corporation for the "Caño Martin Peña" Enlace Project	3,121	0	3,121	241	2,880	92%
265 Roosevelt Roads	1,821	(0)	1,821	78	1,743	96%
271 Puerto Rico Technology and Innovation Services	14,712	142	14,853	6,533	8,320	56%
276 Puerto Rico Public Private Partnership Authority	8,451	(594)	7,858	414	7,443	95%
286 Authority of the Port of Ponce	159	(45)	113	-	113	100%
288 University of Puerto Rico Comprehensive Cancer Center	5,710	1,709	7,419	5,256	2,163	29%
293 Center for Diabetes Research, Education, and Medical Services	157	-	157	99	58	37%
298 Public Service Regulatory Board	1,472	(884)	588	502	86	15%
310 Municipal Finance Corporation	-	-	-	-	-	
311 Puerto Rico Gaming Commission	386	(159)	227	213	14	6%
312 Retirement Board of the Government of Puerto Rico	9,297	(1,770)	7,528	3,263	4,265	57%
329 Office of Socioeconomic Development	2,407	(9)	2,397	385	2,012	84%
TBD1 COFINA	-	-	-	-	-	
Total - Secondary Component Units	\$ 51,863	\$ (2,188)	\$ 49,675	\$ 19,677	\$ 29,998	60%

Puerto Rico Department of Treasury

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

By Agency

YTD from 7/1/2023 through 8/31/2023

Aug FY24 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
OMB and Hacienda Custodies						
17 Custody of the Office of Management and Budget	\$ 163,837	\$ (22,474)	\$ 141,363	\$ -	\$ 141,363	100%
25 Custody of the Department of the Treasury	467,896	345,016	812,912	657,265	155,647	19%
Total - OMB and Hacienda Custodies	\$ 631,733	\$ 322,542	\$ 954,275	\$ 657,265	\$ 297,010	31%

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Out of Scope Entities						
8 Office of the Comptroller	\$ 8,025	\$ (1,113)	\$ 6,912	\$ 6,739	\$ 173	3%
10 The General Court of Justice	60,713	(8,886)	51,827	49,482	2,345	5%
100 Legislative Assembly of the Commonwealth	22,531	(1,352)	21,179	48,948	(27,769)	-131%
106 Public Housing Administration	920	(455)	465	-	465	100%
166 Industrial Development Company	-	-	-	-	-	-
176 University of Puerto Rico	83,475	889	84,363	81,388	2,976	4%
193 Office of Government Ethics	1,734	(131)	1,603	1,562	40	2%
200 Special Independent Prosecutor's Panel	563	(6)	557	543	14	2%
209 Contributions to Political Parties	-	-	-	-	-	-
208 Contributions to the Municipalities	15,903	-	15,903	15,506	398	3%
220 Correctional Health	7,312	(329)	6,983	9,056	(2,073)	-30%
268 Puerto Rico Institute of Statistics	438	-	438	427	11	3%
272 Office of the Inspector General	3,112	(9)	3,103	2,980	123	4%
289 Energy Commission	-	-	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	9,911	-	9,911	9,663	248	3%
Total - Out of Scope Entities	\$ 214,635	\$ (11,391)	\$ 203,244	\$ 226,294	\$ (23,050)	-11%

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Recap						
Entities Operating in PRIFAS 7.5	\$ 1,049,096	\$ (307,955)	\$ 741,141	\$ 451,277	\$ 289,863	39%
Core Component Units	175,987	(1,008)	174,979	32,735	142,244	81%
Secondary Component Units	51,863	(2,188)	49,675	19,677	29,998	60%
OMB and Hacienda Custodies	631,733	322,542	954,275	657,265	297,010	31%
Out of Scope Entities	214,635	(11,391)	203,244	226,294	(23,050)	-11%
Total	\$ 2,123,313	\$ (0)	\$ 2,123,313	\$ 1,387,248	\$ 736,065	35%

Notes:

For purposes of reporting, Paygo is included under entity code 25 (Custody of the Department of the Treasury).

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

Puerto Rico Department of Treasury

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

By Agency

YTD from 7/1/2023 through 8/31/2023

Aug FY24 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Entities Operating in PRIFAS 7.5						
11 Puerto Rico Traffic Safety Commission	\$ 269	\$ -	\$ 269	\$ -	\$ 269	100%
15 Office of the Governor	-	-	-	-	-	-
16 Office of Management and Budget	189	-	189	64	125	66%
18 Planning Board	-	-	-	-	-	-
21 Emergency and Disaster Management Bureau	55	-	55	-	55	100%
23 Puerto Rico Department of State	638	-	638	-	638	100%
24 Puerto Rico Department of Treasury	128,252	-	128,252	57,932	70,319	55%
28 State Elections Commission	-	-	-	-	-	-
30 Human Resources Management & Transformation	165	-	165	17	148	89%
31 General Services Administration	816	5,250	6,066	181	5,885	97%
34 Commission of Investigation, Processing and Appeals	-	-	-	-	-	-
37 Civil Rights Commission	-	-	-	-	-	-
38 Puerto Rico Department of Justice	1,023	-	1,023	176	848	83%
40 Puerto Rico Police Bureau	2,786	-	2,786	146	2,640	95%
41 Special Investigations Bureau	-	-	-	-	-	-
42 Puerto Rico Fire Department Bureau	2,119	-	2,119	32	2,086	98%
43 Puerto Rico National Guard	-	-	-	-	-	-
45 Department of Public Safety	492	-	492	31	461	94%
49 Department of Transportation and Public Works	19,614	-	19,614	3,042	16,572	84%
50 Department of Natural and Environmental Resources	7,661	83	7,744	497	7,247	94%
55 Puerto Rico Department of Agriculture	535	-	535	75	460	86%
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	56,203	-	56,203	33,386	22,817	41%
68 Puerto Rico Labor Relations Board	80	-	80	30	50	63%
69 Puerto Rico Department of Consumer Affairs	314	-	314	131	182	58%
71 Department of Health	25,024	203	25,227	3,255	21,972	87%
78 Department of Housing	3,583	-	3,583	0	3,582	100%
81 Department of Education	2,507	-	2,507	17	2,490	99%
82 Institute of Puerto Rican Culture	201	-	201	-	201	100%
87 Department of Recreation and Sports	3,510	-	3,510	112	3,398	97%
95 Mental Health and Drug Addiction Services Administration	747	-	747	70	676	91%
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	-	-	-	-	-	-
124 Child Support Administration (ASUME)	-	-	-	-	-	-
126 Vocational Rehabilitation Administration	125	-	125	-	125	100%
127 Administration for Socioeconomic Development of the Family	-	-	-	-	-	-
133 Administracion de Recursos Naturales	-	-	-	-	-	-
137 Department of Correction and Rehabilitation	3,696	-	3,696	477	3,218	87%
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	183	-	183	2	180	99%
189 Institute of Forensic Science	80	-	80	-	80	100%
221 Medical Emergency Corps Bureau	1,183	-	1,183	381	802	68%
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	11	-	11	-	11	100%
Total - Entities Operating in PRIFAS 7.5	\$ 262,058	\$ 5,536	\$ 267,594	\$ 100,058	\$ 167,537	63%

Puerto Rico Department of Treasury

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

By Agency

YTD from 7/1/2023 through 8/31/2023

Aug FY24 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Core Component Units						
70 State Insurance Fund Corporation	\$ 95,018	\$ -	\$ 95,018	\$ 93,945	\$ 1,073	1%
79 Automobile Accidents Compensation Administration	15,050	-	15,050	8,831	6,219	41%
90 Medical Services Administration of Puerto Rico	22,965	-	22,965	22,014	952	4%
119 Department of Economic Development & Commerce	7,844	-	7,844	6,175	1,669	21%
162 Public Building Authority	21,711	-	21,711	14,877	6,834	31%
168 Puerto Rico Ports Authority	15,682	-	15,682	6,697	8,985	57%
180 Tourism Company	24,798	-	24,798	5,815	18,983	77%
187 Puerto Rico Health Insurance Administration	119,632	-	119,632	-	119,632	100%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	14,211	-	14,211	10,504	3,707	26%
235 Puerto Rico Housing Finance Corporation	15,386	-	15,386	1,925	13,461	87%
277 Agricultural Enterprises Development Administration	13,389	-	13,389	5,153	8,236	62%
285 Puerto Rico Integrated Transit Authority	6,310	-	6,310	5,908	402	6%
295 Fiscal Agency & Financial Advisory Authority	748	-	748	-	748	100%
303 Convention Center of District Authority	7,788	-	7,788	10,167	(2,379)	-31%
Total - Core Component Units	\$ 380,533	\$ -	\$ 380,533	\$ 192,010	\$ 188,522	50%
Secondary Component Units						
22 Office of The Commissioner of Insurance	\$ 2,109	\$ -	\$ 2,109	\$ 886	\$ 1,223	58%
29 Puerto Rico Federal Affairs Administration	-	-	-	-	-	-
75 Office of the Financial Institutions Commissioner	2,219	-	2,219	1,094	1,125	51%
105 Industrial Commission	3,543	-	3,543	1,934	1,609	45%
109 Puerto Rico School of Plastic Arts	364	-	364	121	243	67%
121 Government Board of the 911 Service	3,365	-	3,365	4,067	(702)	-21%
138 Institutional Trust of the National Guard of Puerto Rico	1,243	-	1,243	604	639	51%
161 Puerto Rico Infrastructure Financing Authority	167	-	167	-	167	100%
165 Land Authority of Puerto Rico	1,673	-	1,673	1,200	473	28%
167 Integral Development of the "Peninsula de Cantera"	35	-	35	14	21	59%
177 Land Administration of Puerto Rico	1,422	-	1,422	657	765	54%
186 Culebra Conservation and Development Authority	48	-	48	-	48	100%
191 Musical Arts Corporation	294	-	294	21	273	93%
192 Fine Arts Center Corporation	413	-	413	160	253	61%
195 Economic Development Bank of PR	2,288	-	2,288	1,417	871	38%
196 Puerto Rico Public Broadcasting Corporation	-	2,955	2,955	1,898	1,057	36%
198 Agricultural Insurance Corporation	482	-	482	887	(405)	-84%
215 Puerto Rico Conservatory of Music Corporation	684	-	684	362	322	47%
236 Innovation Fund for Agricultural Development of Puerto Rico	2,328	-	2,328	1,042	1,286	55%
238 Ponce Authority (Authority Of The Port Of The Americas)	-	-	-	-	-	-
264 Corporation for the "Caño Martin Peña" Enlace Project	-	-	-	-	-	-
265 Roosevelt Roads	295	-	295	74	221	75%
271 Puerto Rico Technology and Innovation Services	1,554	-	1,554	-	1,554	100%
276 Puerto Rico Public Private Partnership Authority	-	-	-	-	-	-
286 Authority of the Port of Ponce	344	-	344	-	344	100%
288 University of Puerto Rico Comprehensive Cancer Center	5,569	-	5,569	1,323	4,246	76%
293 Center for Diabetes Research, Education, and Medical Services	41	-	41	36	5	13%
298 Public Service Regulatory Board	5,142	-	5,142	2,030	3,112	61%
310 Municipal Finance Corporation	24,931	-	24,931	-	24,931	100%
311 Puerto Rico Gaming Commission	66,042	-	66,042	26,812	39,230	59%
312 Retirement Board of the Government of Puerto Rico	491	-	491	-	491	100%
329 Office of Socioeconomic Development	-	-	-	-	-	-
TBD1 COFINA	-	-	-	93	(93)	-
Total - Secondary Component Units	\$ 127,085	\$ 2,955	\$ 130,040	\$ 46,732	\$ 83,308	64%

Puerto Rico Department of Treasury

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

By Agency

YTD from 7/1/2023 through 8/31/2023

Aug FY24 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
OMB and Hacienda Custodies						
17 Custody of the Office of Management and Budget	\$ -	\$ -	\$ -	\$ -	\$ -	
25 Custody of the Department of the Treasury	61,374	-	61,374	8,301	53,073	86%
Total - OMB and Hacienda Custodies	\$ 61,374	\$ -	\$ 61,374	\$ 8,301	\$ 53,073	86%

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Out of Scope Entities						
8 Office of the Comptroller	\$ -	\$ -	\$ -	\$ -	\$ -	
10 The General Court of Justice	2,721	-	2,721	-	2,721	100%
100 Legislative Assembly of the Commonwealth	-	-	-	-	-	
106 Public Housing Administration	2,428	-	2,428	-	2,428	100%
166 Industrial Development Company	-	-	-	5,755	(5,755)	
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	-	-	-	-	-	
Total - Out of Scope Entities	\$ 5,149	\$ -	\$ 5,149	\$ 5,755	\$ (606)	-12%

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Recap						
Entities Operating in PRIFAS 7.5	\$ 262,058	\$ 5,536	\$ 267,594	\$ 100,058	\$ 167,537	63%
Core Component Units	380,533	-	380,533	192,010	188,522	50%
Secondary Component Units	127,085	2,955	130,040	46,732	83,308	64%
OMB and Hacienda Custodies	61,374	-	61,374	8,301	53,073	86%
Out of Scope Entities	5,149	-	5,149	5,755	(606)	-12%
Total	\$ 836,198	\$ 8,491	\$ 844,689	\$ 352,855	\$ 491,834	58%

Notes:

For purposes of reporting, Paygo is included under entity code 25 (Custody of the Department of the Treasury).

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

Puerto Rico Department of Treasury

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

By Agency

For the month of: August-23

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Entities Operating in PRIFAS 7.5						
11 Puerto Rico Traffic Safety Commission	\$ 135	\$ -	\$ 135	\$ -	\$ 135	100%
15 Office of the Governor	1,398	(185)	1,213	853	360	30%
16 Office of Management and Budget	1,899	(526)	1,372	752	621	45%
18 Planning Board	2,145	(421)	1,724	888	836	48%
21 Emergency and Disaster Management Bureau	741	-	741	208	533	72%
23 Puerto Rico Department of State	1,599	(193)	1,406	2,482	(1,075)	-76%
24 Puerto Rico Department of Treasury	82,315	(3,533)	78,782	35,668	43,114	55%
28 State Elections Commission	3,714	(349)	3,366	1,806	1,560	46%
30 Human Resources Management & Transformation	723	(339)	384	400	(16)	-4%
31 General Services Administration	2,634	2,175	4,809	602	4,207	87%
34 Commission of Investigation, Processing and Appeals	41	(8)	33	24	9	27%
37 Civil Rights Commission	72	(6)	66	53	14	21%
38 Puerto Rico Department of Justice	12,239	(2,458)	9,781	7,200	2,581	26%
40 Puerto Rico Police Bureau	72,428	162	72,590	62,984	9,607	13%
41 Special Investigations Bureau	388	-	388	463	(75)	-19%
42 Puerto Rico Fire Department Bureau	6,317	-	6,317	4,292	2,025	32%
43 Puerto Rico National Guard	1,483	(551)	932	442	490	53%
45 Department of Public Safety	20,649	(17,997)	2,653	1,595	1,058	40%
49 Department of Transportation and Public Works	15,511	(1,622)	13,889	3,843	10,046	72%
50 Department of Natural and Environmental Resources	12,894	(1,520)	11,373	3,306	8,067	71%
55 Puerto Rico Department of Agriculture	3,529	(1,036)	2,493	852	1,641	66%
60 Office of the Citizen's Ombudsman	294	(47)	246	208	38	15%
62 Cooperative Development Commission of Puerto Rico	244	(79)	165	113	52	31%
66 Puerto Rico Highway Authority	-	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	32,847	(3,096)	29,751	20,603	9,148	31%
68 Puerto Rico Labor Relations Board	126	(26)	99	87	12	12%
69 Puerto Rico Department of Consumer Affairs	1,309	(426)	883	656	227	26%
71 Department of Health	58,789	(8,074)	50,715	25,413	25,302	50%
78 Department of Housing	4,571	(1,181)	3,390	911	2,479	73%
81 Department of Education	219,456	(93,709)	125,748	45,005	80,742	64%
82 Institute of Puerto Rican Culture	1,604	(290)	1,314	960	354	27%
87 Department of Recreation and Sports	4,601	(823)	3,777	1,954	1,823	48%
95 Mental Health and Drug Addiction Services Administration	11,856	(3,248)	8,608	8,816	(208)	-2%
96 Office of the Women's Advocate	417	26	443	267	176	40%
117 Act 70	-	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	323	(18)	305	236	69	23%
122 Secretariat of the Department of the Family	4,113	(1,525)	2,588	1,443	1,144	44%
123 Family and Children Administration	17,058	(1,276)	15,783	12,750	3,032	19%
124 Child Support Administration (ASUME)	1,403	(233)	1,171	628	543	46%
126 Vocational Rehabilitation Administration	2,197	(872)	1,325	74	1,250	94%
127 Administration for Socioeconomic Development of the Family	8,455	(2,883)	5,573	2,904	2,669	48%
133 Administracion de Recursos Naturales	-	-	-	-	-	-
137 Department of Correction and Rehabilitation	36,525	(4,531)	31,994	23,234	8,759	27%
139 Parole Board	251	(39)	212	180	32	15%
143 Office of Protection and Defense for People with Disabilities	91	(5)	86	-	86	100%
152 Elderly and Retired People Advocate Office	281	(31)	249	94	156	62%
153 Office for People with Disabilities	306	(34)	271	136	135	50%
155 State Historic Preservation Office of Puerto Rico	273	(23)	250	139	110	44%
189 Institute of Forensic Science	2,244	-	2,244	1,604	641	29%
221 Medical Emergency Corps Bureau	169	(16)	154	147	6	4%
231 Office for the Patient's Advocate	709	(263)	446	171	275	62%
241 Administration for Integral Development of Childhood	-	-	-	-	-	-
266 Office of Public Safety Affairs	227	(12)	215	196	18	9%
279 Public Service Appeals Commission	266	(3)	263	222	41	16%
281 Office of the Election Comptroller	-	-	-	-	-	-
Total - Entities Operating in PRIFAS 7.5	\$ 653,856	\$ (151,141)	\$ 502,715	\$ 277,866	\$ 224,849	45%

Puerto Rico Department of Treasury

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

By Agency

For the month of: August-23

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Core Component Units						
70 State Insurance Fund Corporation	\$ 47,509	\$ -	\$ 47,509	\$ 68,575	\$ (21,066)	-44%
79 Automobile Accidents Compensation Administration	7,525	-	7,525	5,488	2,036	27%
90 Medical Services Administration of Puerto Rico	19,983	(1,692)	18,291	13,655	4,636	25%
119 Department of Economic Development & Commerce	6,210	(109)	6,101	5,569	532	9%
162 Public Building Authority	13,457	3,333	16,791	10,169	6,621	39%
168 Puerto Rico Ports Authority	7,841	-	7,841	-	7,841	100%
180 Tourism Company	12,399	-	12,399	3,219	9,180	74%
187 Puerto Rico Health Insurance Administration	114,501	(33)	114,468	-	114,468	100%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	7,612	-	7,612	5,170	2,442	32%
235 Puerto Rico Housing Finance Corporation	8,351	-	8,351	1,069	7,282	87%
277 Agricultural Enterprises Development Administration	12,624	(844)	11,779	8,175	3,605	31%
285 Puerto Rico Integrated Transit Authority	11,623	(1,135)	10,488	11,183	(695)	-7%
295 Fiscal Agency & Financial Advisory Authority	4,731	(24)	4,707	945	3,762	80%
303 Convention Center of District Authority	3,894	-	3,894	4,571	(677)	-17%
Total - Core Component Units	\$ 278,260	\$ (504)	\$ 277,756	\$ 137,788	\$ 139,967	50%
Secondary Component Units						
22 Office of The Commissioner of Insurance	\$ 1,054	\$ -	\$ 1,054	\$ 536	\$ 518	49%
29 Puerto Rico Federal Affairs Administration	263	(45)	219	165	54	24%
75 Office of the Financial Institutions Commissioner	1,109	-	1,109	646	463	42%
105 Industrial Commission	1,771	-	1,771	1,006	765	43%
109 Puerto Rico School of Plastic Arts	408	(37)	372	196	176	47%
121 Government Board of the 911 Service	1,683	-	1,683	661	1,022	61%
138 Institutional Trust of the National Guard of Puerto Rico	622	-	622	332	290	47%
161 Puerto Rico Infrastructure Financing Authority	269	(13)	257	-	257	100%
165 Land Authority of Puerto Rico	837	-	837	498	339	40%
167 Integral Development of the "Peninsula de Cantera"	67	-	67	44	23	34%
177 Land Administration of Puerto Rico	711	-	711	405	306	43%
186 Culebra Conservation and Development Authority	45	(2)	43	-	43	100%
191 Musical Arts Corporation	586	(34)	552	492	60	11%
192 Fine Arts Center Corporation	570	(41)	529	409	120	23%
195 Economic Development Bank of PR	1,144	-	1,144	739	405	35%
196 Puerto Rico Public Broadcasting Corporation	-	1,478	1,478	1,154	324	22%
198 Agricultural Insurance Corporation	241	-	241	285	(44)	-18%
215 Puerto Rico Conservatory of Music Corporation	769	(27)	743	483	260	35%
236 Innovation Fund for Agricultural Development of Puerto Rico	1,164	-	1,164	859	305	26%
238 Ponce Authority (Authority Of The Port Of The Americas)	109	(92)	18	-	18	100%
264 Corporation for the "Caño Martin Peña" Enlace Project	1,560	0	1,560	133	1,427	91%
265 Roosevelt Roads	1,058	(0)	1,058	79	979	93%
271 Puerto Rico Technology and Innovation Services	8,133	71	8,204	643	7,561	92%
276 Puerto Rico Public Private Partnership Authority	4,226	(297)	3,929	266	3,663	93%
286 Authority of the Port of Ponce	251	(23)	229	-	229	100%
288 University of Puerto Rico Comprehensive Cancer Center	5,639	854	6,494	3,939	2,555	39%
293 Center for Diabetes Research, Education, and Medical Services	99	-	99	78	21	21%
298 Public Service Regulatory Board	3,307	(442)	2,865	1,091	1,774	62%
310 Municipal Finance Corporation	12,466	-	12,466	-	12,466	100%
311 Puerto Rico Gaming Commission	33,214	(79)	33,134	26,057	7,077	21%
312 Retirement Board of the Government of Puerto Rico	4,894	(885)	4,009	1,956	2,053	51%
329 Office of Socioeconomic Development	1,203	(5)	1,199	176	1,023	85%
TBD1 COFINA	-	-	-	18	(18)	
Total - Secondary Component Units	\$ 89,474	\$ 384	\$ 89,857	\$ 43,346	\$ 46,512	52%

Puerto Rico Department of Treasury

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

By Agency

For the month of: August-23

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
OMB and Hacienda Custodies						
17 Custody of the Office of Management and Budget	\$ 81,919	\$ (11,237)	\$ 70,682	\$ -	\$ 70,682	100%
25 Custody of the Department of the Treasury	264,635	172,508	437,143	342,080	95,063	22%
Total - OMB and Hacienda Custodies	\$ 346,553	\$ 161,271	\$ 507,824	\$ 342,080	\$ 165,744	33%

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Out of Scope Entities						
8 Office of the Comptroller	\$ 4,012	\$ (556)	\$ 3,456	\$ 3,370	\$ 86	3%
10 The General Court of Justice	31,717	(4,443)	27,274	33,584	(6,310)	-23%
100 Legislative Assembly of the Commonwealth	11,265	(676)	10,590	21,962	(11,373)	-107%
106 Public Housing Administration	1,674	(228)	1,447	-	1,447	100%
166 Industrial Development Company	-	-	-	3,504	(3,504)	
176 University of Puerto Rico	41,737	444	42,182	40,694	1,488	4%
193 Office of Government Ethics	867	(66)	801	781	20	2%
200 Special Independent Prosecutor's Panel	281	(3)	278	271	7	3%
209 Contributions to Political Parties	-	-	-	-	-	
208 Contributions to the Municipalities	7,952	-	7,952	7,753	199	3%
220 Correctional Health	3,656	(164)	3,492	2,311	1,180	34%
268 Puerto Rico Institute of Statistics	219	-	219	213	5	3%
272 Office of the Inspector General	1,556	(5)	1,551	1,490	62	4%
289 Energy Commission	-	-	-	-	-	
297 Financial Oversight and Management Board for Puerto Rico	4,956	-	4,956	4,832	124	3%
Total - Out of Scope Entities	\$ 109,892	\$ (5,695)	\$ 104,196	\$ 120,765	\$ (16,569)	-16%

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Recap						
Entities Operating in PRIFAS 7.5	\$ 655,577	\$ (151,210)	\$ 504,368	\$ 279,231	\$ 225,137	45%
Core Component Units	\$ 278,260	\$ (504)	\$ 277,756	\$ 137,788	\$ 139,967	50%
Secondary Component Units	\$ 89,474	\$ 384	\$ 89,857	\$ 43,346	\$ 46,512	52%
OMB and Hacienda Custodies	\$ 346,553	\$ 161,271	\$ 507,824	\$ 342,080	\$ 165,744	33%
Out of Scope Entities	\$ 109,892	\$ (5,695)	\$ 104,196	\$ 120,765	\$ (16,569)	-16%
Total	\$ 1,479,756	\$ 4,246	\$ 1,484,001	\$ 923,209	\$ 560,792	38%

Notes:

For purposes of reporting, Paygo is included under entity code 25 (Custody of the Department of the Treasury).

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

Puerto Rico Department of Treasury

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

For the month of: August-23

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Entities Operating in PRIFAS 7.5						
11 Puerto Rico Traffic Safety Commission	\$ -	\$ -	\$ -	\$ -	\$ -	
15 Office of the Governor	1,398	(185)	1,213	853	360	30%
16 Office of Management and Budget	1,804	(526)	1,278	710	569	44%
18 Planning Board	2,145	(421)	1,724	888	836	48%
21 Emergency and Disaster Management Bureau	714	-	714	208	506	71%
23 Puerto Rico Department of State	1,280	(193)	1,087	2,482	(1,395)	-128%
24 Puerto Rico Department of Treasury	18,189	(3,533)	14,656	7,493	7,164	49%
28 State Elections Commission	3,714	(349)	3,366	1,806	1,560	46%
30 Human Resources Management & Transformation	641	(339)	302	383	(82)	-27%
31 General Services Administration	2,226	(451)	1,776	512	1,264	71%
34 Commission of Investigation, Processing and Appeals	41	(8)	33	24	9	27%
37 Civil Rights Commission	72	(6)	66	53	14	21%
38 Puerto Rico Department of Justice	11,727	(2,458)	9,270	7,025	2,245	24%
40 Puerto Rico Police Bureau	71,035	162	71,197	62,838	8,360	12%
41 Special Investigations Bureau	388	-	388	463	(75)	-19%
42 Puerto Rico Fire Department Bureau	5,258	-	5,258	4,260	998	19%
43 Puerto Rico National Guard	1,483	(551)	932	442	490	53%
45 Department of Public Safety	20,403	(17,997)	2,407	1,579	828	34%
49 Department of Transportation and Public Works	5,705	(1,622)	4,082	2,318	1,764	43%
50 Department of Natural and Environmental Resources	9,063	(1,562)	7,501	3,047	4,454	59%
55 Puerto Rico Department of Agriculture	3,261	(1,036)	2,225	814	1,411	63%
60 Office of the Citizen's Ombudsman	294	(47)	246	208	38	15%
62 Cooperative Development Commission of Puerto Rico	244	(79)	165	113	52	31%
66 Puerto Rico Highway Authority	-	-	-	-	-	
67 Puerto Rico Department of Labor and Human Resources	4,745	(3,096)	1,649	422	1,227	74%
68 Puerto Rico Labor Relations Board	86	(26)	59	57	2	3%
69 Puerto Rico Department of Consumer Affairs	1,152	(426)	726	569	157	22%
71 Department of Health	46,277	(8,176)	38,102	23,007	15,095	40%
78 Department of Housing	2,780	(1,181)	1,599	911	688	43%
81 Department of Education	218,203	(93,709)	124,494	44,988	79,506	64%
82 Institute of Puerto Rican Culture	1,504	(290)	1,213	960	253	21%
87 Department of Recreation and Sports	2,846	(823)	2,023	1,842	180	9%
95 Mental Health and Drug Addiction Services Administration	11,483	(3,248)	8,234	8,745	(511)	-6%
96 Office of the Women's Advocate	417	26	443	267	176	40%
117 Act 70	-	-	-	-	-	
120 Veteran's Advocate Office of Puerto Rico	323	(18)	305	236	69	23%
122 Secretariat of the Department of the Family	4,113	(1,525)	2,588	1,443	1,144	44%
123 Family and Children Administration	17,058	(1,276)	15,783	12,750	3,032	19%
124 Child Support Administration (ASUME)	1,403	(233)	1,171	628	543	46%
126 Vocational Rehabilitation Administration	2,134	(872)	1,262	74	1,188	94%
127 Administration for Socioeconomic Development of the Family	8,455	(2,883)	5,573	2,904	2,669	48%
133 Administracion de Recursos Naturales	-	-	-	-	-	
137 Department of Correction and Rehabilitation	34,677	(4,531)	30,146	22,757	7,389	25%
139 Parole Board	251	(39)	212	180	32	15%
143 Office of Protection and Defense for People with Disabilities	91	(5)	86	-	86	100%
152 Elderly and Retired People Advocate Office	281	(31)	249	94	156	62%
153 Office for People with Disabilities	306	(34)	271	136	135	50%
155 State Historic Preservation Office of Puerto Rico	181	(23)	159	137	22	14%
189 Institute of Forensic Science	1,681	(68)	1,613	1,365	248	15%
221 Medical Emergency Corps Bureau	1,653	-	1,653	1,302	351	21%
231 Office for the Patient's Advocate	169	(16)	154	147	6	4%
241 Administration for Integral Development of Childhood	709	(263)	446	171	275	62%
266 Office of Public Safety Affairs	-	-	-	-	-	
279 Public Service Appeals Commission	227	(12)	215	196	18	9%
281 Office of the Election Comptroller	261	(3)	258	222	36	14%
Total - Entities Operating in PRIFAS 7.5	\$ 524,548	\$ (153,978)	\$ 370,570	\$ 225,029	\$ 145,542	39%

Puerto Rico Department of Treasury

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

By Agency

For the month of: August-23

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Core Component Units						
70 State Insurance Fund Corporation	\$ -	\$ -	\$ -	\$ -	\$ -	
79 Automobile Accidents Compensation Administration	-	-	-	-	-	
90 Medical Services Administration of Puerto Rico	8,500	(1,692)	6,808	3,028	3,780	56%
119 Department of Economic Development & Commerce	2,288	(109)	2,179	903	1,276	59%
162 Public Building Authority	2,602	3,333	5,935	1,831	4,104	69%
168 Puerto Rico Ports Authority	-	-	-	-	-	
180 Tourism Company	-	-	-	-	-	
187 Puerto Rico Health Insurance Administration	54,685	(33)	54,652	-	54,652	100%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	506	-	506	-	506	100%
235 Puerto Rico Housing Finance Corporation	658	-	658	198	460	70%
277 Agricultural Enterprises Development Administration	5,929	(844)	5,085	4,395	690	14%
285 Puerto Rico Integrated Transit Authority	8,468	(1,135)	7,333	8,240	(907)	-12%
295 Fiscal Agency & Financial Advisory Authority	4,357	(24)	4,333	945	3,388	78%
303 Convention Center of District Authority	-	-	-	-	-	
Total - Core Component Units	\$ 87,994	\$ (504)	\$ 87,489	\$ 19,540	\$ 67,950	78%
Secondary Component Units						
22 Office of The Commissioner of Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	
29 Puerto Rico Federal Affairs Administration	263	(45)	219	165	54	24%
75 Office of the Financial Institutions Commissioner	-	-	-	-	-	
105 Industrial Commission	-	-	-	-	-	
109 Puerto Rico School of Plastic Arts	226	(37)	190	120	70	37%
121 Government Board of the 911 Service	-	-	-	-	-	
138 Institutional Trust of the National Guard of Puerto Rico	-	-	-	-	-	
161 Puerto Rico Infrastructure Financing Authority	186	(13)	173	-	173	100%
165 Land Authority of Puerto Rico	-	-	-	-	-	
167 Integral Development of the "Peninsula de Cantera"	50	-	50	36	14	28%
177 Land Administration of Puerto Rico	-	-	-	-	-	
186 Culebra Conservation and Development Authority	21	(2)	20	-	20	100%
191 Musical Arts Corporation	439	(34)	405	473	(68)	-17%
192 Fine Arts Center Corporation	363	(41)	322	329	(7)	-2%
195 Economic Development Bank of PR	-	-	-	-	-	
196 Puerto Rico Public Broadcasting Corporation	-	-	-	-	-	
198 Agricultural Insurance Corporation	-	-	-	-	-	
215 Puerto Rico Conservatory of Music Corporation	427	(27)	400	311	89	22%
236 Innovation Fund for Agricultural Development of Puerto Rico	-	-	-	-	-	
238 Ponce Authority (Authority Of The Port Of The Americas)	109	(92)	18	-	18	100%
264 Corporation for the "Caño Martin Peña" Enlace Project	1,560	0	1,560	133	1,427	91%
265 Roosevelt Roads	911	(0)	911	41	870	95%
271 Puerto Rico Technology and Innovation Services	7,356	71	7,427	643	6,784	91%
276 Puerto Rico Public Private Partnership Authority	4,226	(297)	3,929	266	3,663	93%
286 Authority of the Port of Ponce	79	(23)	57	-	57	100%
288 University of Puerto Rico Comprehensive Cancer Center	2,855	854	3,710	3,064	646	17%
293 Center for Diabetes Research, Education, and Medical Services	79	-	79	57	22	27%
298 Public Service Regulatory Board	736	(442)	294	248	46	16%
310 Municipal Finance Corporation	-	-	-	-	-	
311 Puerto Rico Gaming Commission	193	(79)	114	130	(17)	-15%
312 Retirement Board of the Government of Puerto Rico	4,649	(885)	3,764	1,956	1,808	48%
329 Office of Socioeconomic Development	1,203	(5)	1,199	176	1,023	85%
TBD1 COFINA	-	-	-	-	-	
Total - Secondary Component Units	\$ 25,931	\$ (1,094)	\$ 24,837	\$ 8,148	\$ 16,690	67%

Puerto Rico Department of Treasury

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

By Agency

For the month of: August-23

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
OMB and Hacienda Custodies						
17 Custody of the Office of Management and Budget	\$ 81,919	\$ (11,237)	\$ 70,682	\$ -	\$ 70,682	100%
25 Custody of the Department of the Treasury	233,948	172,508	406,456	336,040	70,415	17%
Total - OMB and Hacienda Custodies	\$ 315,866	\$ 161,271	\$ 477,137	\$ 336,040	\$ 141,097	30%

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Out of Scope Entities						
8 Office of the Comptroller	\$ 4,012	\$ (556)	\$ 3,456	\$ 3,370	\$ 86	3%
10 The General Court of Justice	30,356	(4,443)	25,914	33,584	(7,670)	-30%
100 Legislative Assembly of the Commonwealth	11,265	(676)	10,590	21,962	(11,373)	-107%
106 Public Housing Administration	460	(228)	233	-	233	100%
166 Industrial Development Company	-	-	-	-	-	-
176 University of Puerto Rico	41,737	444	42,182	40,694	1,488	4%
193 Office of Government Ethics	867	(66)	801	781	20	2%
200 Special Independent Prosecutor's Panel	281	(3)	278	271	7	3%
209 Contributions to Political Parties	-	-	-	-	-	-
208 Contributions to the Municipalities	7,952	-	7,952	7,753	199	3%
220 Correctional Health	3,656	(164)	3,492	2,311	1,180	34%
268 Puerto Rico Institute of Statistics	219	-	219	213	5	3%
272 Office of the Inspector General	1,556	(5)	1,551	1,490	62	4%
289 Energy Commission	-	-	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	4,956	-	4,956	4,832	124	3%
Total - Out of Scope Entities	\$ 107,317	\$ (5,695)	\$ 101,622	\$ 117,261	\$ (15,639)	-15%

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Recap						
Entities Operating in PRIFAS 7.5	\$ 524,548	\$ (153,978)	\$ 370,570	\$ 225,029	\$ 145,542	39%
Core Component Units	87,994	(504)	87,489	19,540	67,950	78%
Secondary Component Units	25,931	(1,094)	24,837	8,148	16,690	67%
OMB and Hacienda Custodies	315,866	161,271	477,137	336,040	141,097	30%
Out of Scope Entities	107,317	(5,695)	101,622	117,261	(15,639)	-15%
Total	\$ 1,061,657	\$ (0)	\$ 1,061,657	\$ 706,018	\$ 355,639	33%

Notes:

For purposes of reporting, Paygo is included under entity code 25 (Custody of the Department of the Treasury).

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

Puerto Rico Department of Treasury

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

For the month of: August-23

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Entities Operating in PRIFAS 7.5						
11 Puerto Rico Traffic Safety Commission	\$ 135	\$ -	\$ 135	\$ -	\$ 135	100%
15 Office of the Governor	-	-	-	-	-	-
16 Office of Management and Budget	94	-	94	42	52	55%
18 Planning Board	-	-	-	-	-	-
21 Emergency and Disaster Management Bureau	27	-	27	-	27	100%
23 Puerto Rico Department of State	319	-	319	-	319	100%
24 Puerto Rico Department of Treasury	64,126	-	64,126	28,176	35,950	56%
28 State Elections Commission	-	-	-	-	-	-
30 Human Resources Management & Transformation	83	-	83	17	66	79%
31 General Services Administration	408	2,625	3,033	90	2,943	97%
34 Commission of Investigation, Processing and Appeals	-	-	-	-	-	-
37 Civil Rights Commission	-	-	-	-	-	-
38 Puerto Rico Department of Justice	512	-	512	176	336	66%
40 Puerto Rico Police Bureau	1,393	-	1,393	146	1,247	90%
41 Special Investigations Bureau	-	-	-	-	-	-
42 Puerto Rico Fire Department Bureau	1,059	-	1,059	32	1,027	97%
43 Puerto Rico National Guard	-	-	-	-	-	-
45 Department of Public Safety	246	-	246	16	230	94%
49 Department of Transportation and Public Works	9,807	-	9,807	1,525	8,282	84%
50 Department of Natural and Environmental Resources	3,831	42	3,872	259	3,613	93%
55 Puerto Rico Department of Agriculture	268	-	268	38	230	86%
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	-	28,102	20,181	7,921	28%
68 Puerto Rico Labor Relations Board	40	-	40	30	10	26%
69 Puerto Rico Department of Consumer Affairs	157	-	157	87	70	45%
71 Department of Health	12,512	102	12,614	2,406	10,207	81%
78 Department of Housing	1,791	-	1,791	0	1,791	100%
81 Department of Education	1,254	-	1,254	17	1,236	99%
82 Institute of Puerto Rican Culture	101	-	101	-	101	100%
87 Department of Recreation and Sports	1,755	-	1,755	112	1,643	94%
95 Mental Health and Drug Addiction Services Administration	373	-	373	70	303	81%
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	-	-	-	-	-	-
124 Child Support Administration (ASUME)	-	-	-	-	-	-
126 Vocational Rehabilitation Administration	63	-	63	-	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	477	1,370	74%
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	-	91	2	89	97%
189 Institute of Forensic Science	40	-	40	-	40	100%
221 Medical Emergency Corps Bureau	591	-	591	302	289	49%
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%
Total - Entities Operating in PRIFAS 7.5	\$ 131,029	\$ 2,768	\$ 133,797	\$ 54,202	\$ 79,596	59%

Puerto Rico Department of Treasury

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

For the month of: August-23

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Core Component Units						
70 State Insurance Fund Corporation	\$ 47,509	\$ -	\$ 47,509	\$ 68,575	\$ (21,066)	-44%
79 Automobile Accidents Compensation Administration	7,525	-	7,525	5,488	2,036	27%
90 Medical Services Administration of Puerto Rico	11,483	-	11,483	10,627	856	7%
119 Department of Economic Development & Commerce	3,922	-	3,922	4,666	(744)	-19%
162 Public Building Authority	10,856	-	10,856	8,339	2,517	23%
168 Puerto Rico Ports Authority	7,841	-	7,841	-	7,841	100%
180 Tourism Company	12,399	-	12,399	3,219	9,180	74%
187 Puerto Rico Health Insurance Administration	59,816	-	59,816	-	59,816	100%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	7,105	-	7,105	5,170	1,935	27%
235 Puerto Rico Housing Finance Corporation	7,693	-	7,693	871	6,822	89%
277 Agricultural Enterprises Development Administration	6,695	-	6,695	3,780	2,915	44%
285 Puerto Rico Integrated Transit Authority	3,155	-	3,155	2,943	212	7%
295 Fiscal Agency & Financial Advisory Authority	374	-	374	-	374	100%
303 Convention Center of District Authority	3,894	-	3,894	4,571	(677)	-17%
Total - Core Component Units	\$ 190,266	\$ -	\$ 190,266	\$ 118,249	\$ 72,018	38%
Secondary Component Units						
22 Office of The Commissioner of Insurance	\$ 1,054	\$ -	\$ 1,054	\$ 536	\$ 518	49%
29 Puerto Rico Federal Affairs Administration	-	-	-	-	-	-
75 Office of the Financial Institutions Commissioner	1,109	-	1,109	646	463	42%
105 Industrial Commission	1,771	-	1,771	1,006	765	43%
109 Puerto Rico School of Plastic Arts	182	-	182	76	106	58%
121 Government Board of the 911 Service	1,683	-	1,683	661	1,022	61%
138 Institutional Trust of the National Guard of Puerto Rico	622	-	622	332	290	47%
161 Puerto Rico Infrastructure Financing Authority	83	-	83	-	83	100%
165 Land Authority of Puerto Rico	837	-	837	498	339	40%
167 Integral Development of the "Peninsula de Cantera"	17	-	17	8	9	54%
177 Land Administration of Puerto Rico	711	-	711	405	306	43%
186 Culebra Conservation and Development Authority	24	-	24	-	24	100%
191 Musical Arts Corporation	147	-	147	19	128	87%
192 Fine Arts Center Corporation	206	-	206	80	126	61%
195 Economic Development Bank of PR	1,144	-	1,144	739	405	35%
196 Puerto Rico Public Broadcasting Corporation	-	1,478	1,478	1,154	324	22%
198 Agricultural Insurance Corporation	241	-	241	285	(44)	-18%
215 Puerto Rico Conservatory of Music Corporation	342	-	342	172	170	50%
236 Innovation Fund for Agricultural Development of Puerto Rico	1,164	-	1,164	859	305	26%
238 Ponce Authority (Authority Of The Port Of The Americas)	-	-	-	-	-	-
264 Corporation for the "Caño Martin Peña" Enlace Project	-	-	-	-	-	-
265 Roosevelt Roads	147	-	147	38	109	74%
271 Puerto Rico Technology and Innovation Services	777	-	777	-	777	100%
276 Puerto Rico Public Private Partnership Authority	-	-	-	-	-	-
286 Authority of the Port of Ponce	172	-	172	-	172	100%
288 University of Puerto Rico Comprehensive Cancer Center	2,784	-	2,784	875	1,909	69%
293 Center for Diabetes Research, Education, and Medical Services	21	-	21	21	(0)	-2%
298 Public Service Regulatory Board	2,571	-	2,571	843	1,728	67%
310 Municipal Finance Corporation	12,466	-	12,466	-	12,466	100%
311 Puerto Rico Gaming Commission	33,021	-	33,021	25,927	7,094	21%
312 Retirement Board of the Government of Puerto Rico	246	-	246	-	246	100%
329 Office of Socioeconomic Development	-	-	-	-	-	-
TBD1 COFINA	-	-	-	18	(18)	-
Total - Secondary Component Units	\$ 63,542	\$ 1,478	\$ 65,020	\$ 35,198	\$ 29,822	46%

Puerto Rico Department of Treasury

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

For the month of: August-23

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
OMB and Hacienda Custodies						
17 Custody of the Office of Management and Budget	\$ -	\$ -	\$ -	\$ -	\$ -	
25 Custody of the Department of the Treasury	30,687	-	30,687	6,040	24,647	80%
Total - OMB and Hacienda Custodies	\$ 30,687	\$ -	\$ 30,687	\$ 6,040	\$ 24,647	80%

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Out of Scope Entities						
8 Office of the Comptroller	\$ -	\$ -	\$ -	\$ -	\$ -	
10 The General Court of Justice	1,360	-	1,360	-	1,360	100%
100 Legislative Assembly of the Commonwealth	-	-	-	-	-	
106 Public Housing Administration	1,214	-	1,214	-	1,214	100%
166 Industrial Development Company	-	-	-	3,504	(3,504)	
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	-	-	-	-	-	
Total - Out of Scope Entities	\$ 2,575	\$ -	\$ 2,575	\$ 3,504	\$ (930)	-36%

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Recap						
Entities Operating in PRIFAS 7.5	\$ 131,029	\$ 2,768	\$ 133,797	\$ 54,202	\$ 79,596	59%
Core Component Units	190,266	-	190,266	118,249	72,018	38%
Secondary Component Units	63,542	1,478	65,020	35,198	29,822	46%
OMB and Hacienda Custodies	30,687	-	30,687	6,040	24,647	80%
Out of Scope Entities	2,575	-	2,575	3,504	(930)	-36%
Total	\$ 418,099	\$ 4,246	\$ 422,345	\$ 217,192	\$ 205,153	49%

Notes:

For purposes of reporting, Paygo is included under entity code 25 (Custody of the Department of the Treasury).

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

Puerto Rico Department of Treasury

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

By Agency

YTD from 7/1/2023 through 8/31/2023

August-23

(figures in \$000s)

	CapEx Certified Budget	Adjustments & Revisions	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
Entities Operating in PRIFAS 7.5					
11 Puerto Rico Traffic Safety Commission	\$ -	\$ -	\$ -	\$ -	\$ -
15 Office of the Governor	-	-	-	-	-
16 Office of Management and Budget	-	-	-	-	-
18 Planning Board	-	-	-	-	-
21 Emergency and Disaster Management Bureau	1,107	-	1,107	-	1,107
23 Puerto Rico Department of State	23	-	23	-	23
24 Puerto Rico Department of Treasury	8,525	-	8,525	169	8,356
28 State Elections Commission	267	-	267	-	267
30 Human Resources Management & Transformation	-	-	-	-	-
31 General Services Administration	1,206	-	1,206	-	1,206
34 Commission of Investigation, Processing and Appeals	-	-	-	-	-
37 Civil Rights Commission	-	-	-	-	-
38 Puerto Rico Department of Justice	-	-	-	-	-
40 Puerto Rico Police Bureau	16,223	-	16,223	-	16,223
41 Special Investigations Bureau	-	-	-	-	-
42 Puerto Rico Fire Department Bureau	815	-	815	-	815
43 Puerto Rico National Guard	-	-	-	-	-
45 Department of Public Safety	-	-	-	-	-
49 Department of Transportation and Public Works	45,815	-	45,815	-	45,815
50 Department of Natural and Environmental Resources	-	-	-	-	-
55 Puerto Rico Department of Agriculture	1,859	-	1,859	-	1,859
60 Office of the Citizen's Ombudsman	85	-	85	-	85
62 Cooperative Development Commission of Puerto Rico	-	-	-	-	-
66 Puerto Rico Highway Authority	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	6,288	-	6,288	-	6,288
68 Puerto Rico Labor Relations Board	-	-	-	-	-
69 Puerto Rico Department of Consumer Affairs	-	-	-	-	-
71 Department of Health	83,622	-	83,622	-	83,622
78 Department of Housing	3,243	-	3,243	-	3,243
81 Department of Education	-	-	-	-	-
82 Institute of Puerto Rican Culture	-	-	-	-	-
87 Department of Recreation and Sports	-	-	-	-	-
95 Mental Health and Drug Addiction Services Administration	3,100	-	3,100	-	3,100
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	1,200	-	1,200	-	1,200
123 Family and Children Administration	-	-	-	-	-
124 Child Support Administration (ASUME)	-	-	-	-	-
126 Vocational Rehabilitation Administration	-	-	-	-	-
127 Administration for Socioeconomic Development of the Family	3,838	-	3,838	-	3,838
133 Administracion de Recursos Naturales	-	-	-	-	-
137 Department of Correction and Rehabilitation	8,428	-	8,428	-	8,428
139 Parole Board	-	-	-	-	-
143 Office of Protection and Defense for People with Disabilities	167	-	167	-	167
152 Elderly and Retired People Advocate Office	-	-	-	-	-
153 Office for People with Disabilities	1,230	-	1,230	-	1,230
155 State Historic Preservation Office of Puerto Rico	-	-	-	-	-
189 Institute of Forensic Science	1,156	-	1,156	-	1,156
221 Medical Emergency Corps Bureau	975	-	975	-	975
231 Office for the Patient's Advocate	-	-	-	-	-
241 Administration for Integral Development of Childhood	600	-	600	-	600
266 Office of Public Safety Affairs	-	-	-	-	-
279 Public Service Appeals Commission	-	-	-	-	-
281 Office of the Election Comptroller	-	-	-	-	-
298 Public Service Regulatory Board	-	-	-	-	-
Total - Entities Operating in PRIFAS 7.5	\$ 189,772	\$ -	\$ 189,772	\$ 169	\$ 189,603

Puerto Rico Department of Treasury

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

By Agency

YTD from 7/1/2023 through 8/31/2023

August-23

(figures in \$000s)

	CapEx Certified Budget	Adjustments & Revisions	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
Core Component Units					
70 State Insurance Fund Corporation	\$ -	\$ -	\$ -	\$ -	\$ -
79 Automobile Accidents Compensation Administration	-	-	-	-	-
90 Medical Services Administration of Puerto Rico	33,285	-	33,285	-	33,285
119 Department of Economic Development & Commerce	-	-	-	-	-
162 Public Building Authority	2,051	-	2,051	-	2,051
168 Puerto Rico Ports Authority	-	-	-	-	-
180 Tourism Company	-	-	-	-	-
187 Puerto Rico Health Insurance Administration	-	-	-	-	-
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	6,075	-	6,075	-	6,075
235 Puerto Rico Housing Finance Corporation	-	-	-	-	-
277 Agricultural Enterprises Development Administration	-	-	-	-	-
285 Puerto Rico Integrated Transit Authority	76,419	-	76,419	12,481	63,938
295 Fiscal Agency & Financial Advisory Authority	-	-	-	-	-
303 Convention Center of District Authority	-	-	-	-	-
Total - Core Component Units	\$ 117,830	\$ -	\$ 117,830	\$ 12,481	\$ 105,349
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	-	-	-	-	-
186 Culebra Conservation and Development Authority	-	-	-	-	-
189 Institute of Forensic Science	1,156	-	1,156	-	1,156
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 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	-	8,400
276 Puerto Rico Public Private Partnership Authority	-	-	-	-	-
286 Authority of the Port of Ponce	-	-	-	-	-
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
310 Municipal Finance Corporation	-	-	-	-	-
311 Puerto Rico Gaming Commission	-	-	-	-	-
312 Retirement Board of the Government of Puerto Rico	-	-	-	-	-
329 Office of Socioeconomic Development	11,500	-	11,500	-	11,500
TBD1 COFINA	-	-	-	-	-
Total - Secondary Component Units	\$ 58,743	\$ -	\$ 58,743	\$ -	\$ 58,743

Puerto Rico Department of Treasury

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

By Agency

YTD from 7/1/2023 through 8/31/2023

August-23

(figures in \$000s)

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

	CapEx Certified Budget	Adjustments & Revisions	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
Out of Scope Entities					
8 Office of the Comptroller	\$ -	\$ -	\$ -	\$ -	\$ -
10 The General Court of Justice	7,502	-	7,502	200	7,302
100 Legislative Assembly of the Commonwealth	14,857	-	14,857	14,486	371
106 Public Housing Administration	-	-	-	-	-
166 Industrial Development Company	-	-	-	526	(526)
176 University of Puerto Rico	-	-	-	-	-
193 Office of Government Ethics	-	-	-	-	-
200 Special Independent Prosecutor's Panel	-	-	-	-	-
208 Contributions to the Municipalities	-	-	-	-	-
209 Contributions to Political Parties	-	-	-	-	-
220 Correctional Health	-	-	-	-	-
268 Puerto Rico Institute of Statistics	-	-	-	-	-
272 Office of the Inspector General	280	-	280	-	280
289 Energy Commission	-	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	-	-	-	-	-
Total - Out of Scope Entities	\$ 22,639	\$ -	\$ 22,639	\$ 15,212	\$ 7,427

	CapEx Certified Budget	Adjustments & Revisions	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
Recap					
Entities Operating in PRIFAS 7.5	\$ 189,772	\$ -	\$ 189,772	\$ 169	\$ 189,603
Core Component Units	117,830	-	117,830	12,481	105,349
Secondary Component Units	58,743	-	58,743	-	58,743
OMB and Hacienda Custodies	157,843	-	157,843	-	157,843
Out of Scope Entities	22,639	-	22,639	15,212	7,427
Total	\$ 546,827	\$ -	\$ 546,827	\$ 27,862	\$ 518,965

Note:

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

Appendix

Core and Secondary Component Unit Consolidated Actuals by Month

	GF+SRF Budget	Q1	Q1	FY24	FY24	FY24
		7/31/2023	8/31/2023	YTD Totals	Balance	Balance
Core Component Units						
70 State Insurance Fund Corporation	\$ 570,110	\$ 25,370	\$ 68,575	\$ 93,945	\$ 476,165	83.52%
79 Automobile Accident Compensation Administration	90,297	3,342	5,488	8,831	81,466	90.22%
90 Administration of Medical Services of Puerto Rico	239,791	13,581	13,655	27,236	212,555	88.64%
119 Department of Economic Development and Commerce	80,473	2,038	5,569	7,607	72,866	90.55%
162 Public Buildings Authority	161,489	8,312	10,169	18,482	143,007	88.56%
166 Industrial Development Company	-	2,251	3,504	5,755	(5,755)	
168 Ports Authority	94,091	6,697	-	6,697	87,394	92.88%
180 Tourism Company	142,841	2,596	3,219	5,815	137,026	95.93%
187 Health Insurance Administration of Puerto Rico	1,374,014	-	-	-	1,374,014	100.00%
188 Corp. of the Cardiovascular Center of Puerto Rico & Caribbean	91,338	5,334	5,170	10,504	80,834	88.50%
235 Housing Financing Authority	100,214	1,131	1,069	2,200	98,014	97.80%
277 Administration for the Development of Agricultural Enterprises	151,483	2,697	8,175	10,871	140,612	92.82%
285 Integrated Transport Authority	139,475	8,749	11,183	19,932	119,543	85.71%
295 Financial Advisory Authority and Fiscal Agency of Puerto Rico	56,775	1,514	945	2,459	54,316	95.67%
303 District Authority of the Convention Center	46,727	5,596	4,571	10,167	36,560	78.24%
Total - Core Component Units	\$ 3,339,118	\$ 89,207	\$ 141,292	\$ 230,500	\$ 3,108,618	93%
Secondary Component Units						
22 Office of The Commissioner of Insurance	\$ 12,652	\$ 350	\$ 536	\$ 886	\$ 11,766	93.00%
29 Puerto Rico Federal Affairs Administration	3,161	154	165	319	2,842	89.91%
75 Office of the Financial Institutions Commissioner	13,313	448	646	1,094	12,219	91.78%
105 Industrial Commission	21,257	928	1,006	1,934	19,323	90.90%
109 Puerto Rico School of Plastic Arts	4,900	159	196	355	4,545	92.76%
121 Government Board of the 911 Service	20,191	3,406	661	4,067	16,124	79.86%
138 Institutional Trust of the National Guard of Puerto Rico	7,460	272	332	604	6,856	91.90%
161 Puerto Rico Infrastructure Financing Authority	3,229	-	-	-	3,229	100.00%
165 Land Authority of Puerto Rico	10,039	702	498	1,200	8,839	88.05%
167 Integral Development of the "Península de Cantera"	805	41	44	85	720	89.44%
177 Land Administration of Puerto Rico	8,531	252	405	657	7,874	92.30%
186 Culebra Conservation and Development Authority	539	-	-	-	539	100.00%
189 Institute of Forensic Science	20,655	1,365	1,365	2,730	17,925	86.79%
191 Musical Arts Corporation	7,033	421	492	913	6,120	87.02%
192 Fine Arts Center Corporation	6,834	355	409	764	6,070	88.82%
195 Economic Development Bank of PR	13,730	678	739	1,417	12,313	89.68%
196 Puerto Rico Public Broadcasting Corporation	-	744	1,154	1,898	(1,898)	
198 Agricultural Insurance Corporation	2,893	602	285	887	2,006	69.34%
215 Puerto Rico Conservatory of Music Corporation	9,229	452	483	935	8,294	89.87%
236 Innovation Fund for Agricultural Development of Puerto Rico	13,968	183	859	1,042	12,926	92.54%
238 Ponce Authority (Authority Of The Port Of The Americas)	1,313	-	-	-	1,313	100.00%
264 Corporation for the "Caño Martin Peña" Enlace Project	18,724	108	133	241	18,483	98.71%
265 Roosevelt Roads	12,694	73	79	152	12,542	98.80%
271 Puerto Rico Technology and Innovation Services	97,595	5,890	643	6,533	91,062	93.31%
276 Puerto Rico Public Private Partnership Authority	50,708	148	266	414	50,294	99.18%
286 Authority of the Port of Ponce	3,016	-	-	-	3,016	100.00%
288 University of Puerto Rico Comprehensive Cancer Center	67,673	2,640	3,939	6,579	61,094	90.28%
293 Center for Diabetes Research, Education, and Medical Services	1,190	57	78	135	1,055	88.66%
298 Public Service Regulatory Board	39,682	1,441	1,091	2,532	37,150	93.62%
310 Municipal Finance Corporation	149,588	-	-	-	149,588	100.00%
311 Puerto Rico Gaming Commission	398,566	968	26,057	27,025	371,541	93.22%
312 Retirement Board of the Government of Puerto Rico	58,731	1,307	1,956	3,263	55,468	94.44%
329 Office of Socioeconomic Development	14,439	209	176	385	14,054	97.33%
TBD1 COFINA	-	75	18	93	(93)	
Total - Secondary Component Units	\$ 1,094,338	\$ 24,429	\$ 44,710	\$ 69,139	\$ 1,025,199	94%
Core Component Units	\$ 3,339,118	\$ 89,207	\$ 141,292	\$ 230,500	\$ 3,108,618	93.10%
Secondary Component Units	1,094,338	24,429	44,710	69,139	1,025,199	93.68%
Combined Component Units Monthly Actuals	\$ 4,433,456	\$ 113,636	\$ 186,003	\$ 299,639	\$ 4,133,817	93%

**Non-Compliance List
Expenses Reporting**

Entity Code:	Secondary Component Units
161	Puerto Rico Infrastructure Financing Authority
168	Ports Authority
* 186	Culebra Conservation and Development Authority
187	Health Insurance Administration of Puerto Rico
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
	168	Ports Authority
*	186	Culebra Conservation and Development Authority
	187	Health Insurance Administration of Puerto Rico

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

<u>Code:</u>	<u>Entity:</u>	Q1	Q1	FY24
		1	2	YTD Totals
		<u>7/31/2023</u>	<u>8/31/2023</u>	
22	Office of The Commissioner of Insurance	\$ -	\$ -	\$ -
70	State Insurance Fund Corporation	8,434	8,367	16,801
79	Automobile Accidents Compensation Administration			-
90	Medical Services Administration of Puerto Rico			-
109	School of Plastic Arts	38	38	76
119	Department of Economic Development and Commerce	19	-	19
121	Government Board of the 911 Service	-	69	69
138	Institutional Trust of the National Guard of Puerto Rico	3	3	6
162	Public Building Authority			-
165	Land Authority of Puerto Rico			-
166	Industrial Development Company	3,054		3,054
168	Puerto Rico Ports Authority	2,009		2,009
177	Land Administration of Puerto Rico		187	187
180	Tourism Company of Puerto Rico	452		452
187	Health Insurance Administration of Puerto Rico			-
188	Cardiovascular Center Corporation of Puerto Rico and the Caribbean	154	147	301
191	Musical Arts Corporation	34	34	68
192	Fine Arts Center Corporation	62	62	124
195	Economic Development Bank of PR	132	135	267
198	Agricultural Insurance Corporation	12	13	25
215	Puerto Rico Conservatory of Music Corporation	319		319
235	Puerto Rico Housing Finance Authority			-
277	Agricultural Enterprises Development Administration			-
285	Puerto Rico Integrated Transit Authority	1,135	1,133	2,268
295	Fiscal Agency & Financial Advisory Authority			-
298	Retirement Board of the Government of Puerto Rico	5,302		5,302
311	Puerto Rico Gaming Commission			-
312	Government Employees and Judiciary Retirement System	919	830	1,749
		<u>\$ 22,078</u>	<u>\$ 11,018</u>	<u>\$ 33,096</u>