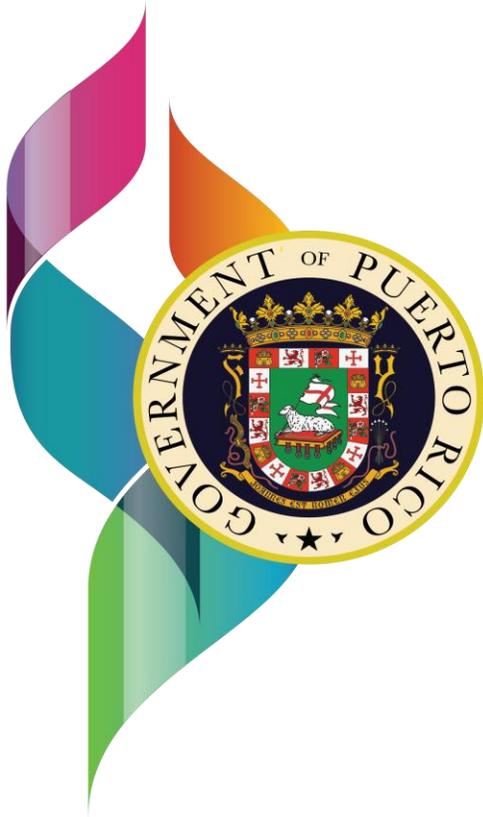


DEPARTMENT OF THE
TREASURY



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

Nov FY24 YTD

Tuesday, January 2, 2024

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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

Content:

<u>Page Number:</u>	<u>Sheet Name:</u>	<u>Description:</u>
1	Cover	Cover
2	Disclaimers	Disclaimers
5	Assumptions	Assumptions
9	Content	List of Schedules and Reports Included in the LIVE file
10	Glossary	Terms and Definitions
13	Executive Summary - Section 1	Executive Summary and General Fund Variance Analysis on Revenues
14	Executive Summary - Section 2	Executive Summary and General Fund Variance Analysis on Expenses
15	GF Revenue YTD	General Fund Revenue Year to Date
16	GF Expenses YTD	General Fund Expenses Year to Date
17	GF Revenue Monthly	General Fund Revenue for the Reporting Month
18	GF Expenses Monthly	General Fund Expenses for the Reporting Month
19	SRF Revenue YTD	SRF Revenue Year-To-Date
22	By Concept - Actuals YTD	FY24 - By Spend Concept Budget-to-Actual Report
23	By Concept - Actuals Monthly	FY24 - By Spend Concept Budget-to-Actual Report
24	CONS - FULL FY BUD & YTD Act	Full Year Budget and YTD Actuals for FY24 General and Special Revenue Fund Expense Budget v. Actual
27	GF - FULL FY BUD & YTD Act	Full Year Budget and YTD Actuals for FY24 General Fund Expense Budget v. Actual
30	SRF - FULL FY BUD & YTD Act	Full Year Budget and YTD Actuals for FY24 Special Revenue Fund Expense Budget v. Actual
33	CONS - YTD BUD & YTD Act	YTD Budget and YTD Actuals for FY24 General and Special Revenue Fund Expense Budget v. Actual
36	GF - YTD BUD & YTD Act	YTD Budget and YTD Actuals for FY24 General Fund Expense Budget v. Actual
39	SRF - YTD BUD & YTD Act	YTD Budget and YTD Actuals for FY24 Special Revenue Fund Expense Budget v. Actual
42	CONS - Monthly BUD & Act	Monthly Budget and Actuals for FY24 General and Special Revenue Fund Expense Budget v. Actual
45	GF - Monthly BUD & Act	Monthly Budget and Actuals for FY24 General Fund Expense Budget v. Actual
48	SRF - Monthly BUD & Act	Monthly Budget and Actuals for FY24 Special Revenue Fund Expense Budget v. Actual
51	Capital Expenditures	Capital Expenditures Schedules for Budget-to-Actual
54	Appendix	Appendix - Additional Information
55	Core and Secondary CU	Consolidated Actuals by Month
56	Core and Secondary CU	Non-Compliance List Expenses
57	Core and Secondary CU	Non-Compliance List Revenues
58	Pay Go Charges Recorded	Recorded Reimbursements to the TSA by CORE and Secondary CUs

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 11/30/23

November-23

By Concept

General Fund Revenue	YTD Budgeted Revenue	YTD Revenue Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %	Comments
1 Individual Income Taxes	\$ 837,895	\$ 991,061	\$ 153,166	18.3%	Favorability is deemed to be timing-related at this point. Budget revenue in this category is concentrated in Q4, at which point the performance versus projection can be better evaluated.
2 Corporate Income Taxes	864,991	1,169,765	304,774	35.2%	
3 Partnership Income Taxes	123,292	100,339	(22,953)	-18.6%	
4 Non-Resident Withholdings	292,972	390,345	97,373	33.2%	A portion of this outperformance may be timing-related.
5 Alcoholic Beverages	114,914	124,141	9,227	8.0%	
6 Cigarettes	39,002	28,329	(10,673)	-27.4%	
7 Motor Vehicles	181,386	305,329	123,942	68.3%	Motor vehicles' sales continue outperforming including the truck category.
8 Excises on Off-Shore Shipment Rum	112,024	135,124	23,100	20.6%	
9 Other General Fund Revenue	773,653	587,071	(186,581)	-24.1%	Other excise tax collections present preliminary figures for November.
10 SUT Collections (excl. PSTBA, FAM & CINE)	812,470	868,563	56,093	6.9%	
11 Act 154 Collections	34,680	61,005	26,325	75.9%	
12 Other Tax Revenue	112,421	159,189	46,767	41.6%	
Total General Fund Revenue¹	\$ 4,299,700	\$ 4,920,261	\$ 620,561	14%	

Puerto Rico Department of Treasury
Executive Summary - Section 2

YTD FY24 General Fund Expenses - Budget vs. Actual
YTD from 7/1/2023 through 11/30/2023
November-23
By Concept

	YTD Budget	YTD Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %	Comments
1 Payroll	1,453,299	\$ 1,155,682	\$ 297,617	20%	Mainly driven by a slower recording of actual results mostly in the Department of Education (\$159M), and funds under the custody of OMB (\$123M).
2 Facilities	192,940	124,701	68,239	35%	Mainly driven by a slower recording of actual results mostly in the Department of Education (\$45M).
3 Purchased Services	181,632	125,369	56,263	31%	Mainly driven by slower recording of actual results in the Department of Education (\$14M), the Department of Correction (\$8M), and the Department of Natural Resources (\$6M). Other drivers include funds under the custody of OMB (\$14M), and timing of disbursements across agencies.
4 Donations and Subsidies	87,989	71,106	16,884	19%	Mainly driven by slower recording of actual results in the Department of Health (\$14M).
5 Transportation	6,481	3,523	2,958	46%	
6 Professional Services	231,805	136,852	94,953	41%	Mainly driven by slower recording of actual results in the Department of Education (\$40M). Other drivers include timing of disbursements versus Budget in the PR Private Partnership Authority (\$16M), AAFAP (\$15M), and the Department of Treasury (\$8M), among others.
7 Other Operating	127,708	78,149	49,560	39%	Mostly due to funds under the custody of OMB (\$42M). Other drivers include the delay in the recording of expenses in entities out of PRIFAS as well as timing of disbursements versus budget across agencies.
8 Capital Expenditures	189,143	51,161	137,982	73%	Mostly due to a slowdown in disbursements of projects across agencies, and funds under the custody of OMB (\$31M). It is expected to level out during the rest of the year.
9 Payments of current & prior period obligations	313,686	315,827	(2,142)	-1%	
10 Materials and Supplies	34,274	21,803	12,471	36%	
11 Equipment Purchases	20,947	5,344	15,603	74%	
12 Media and Advertisements	1,744	302	1,441	83%	
13 Social Wellbeing for Puerto Rico	671,888	500,103	171,785	26%	Variance is largely due to timing of disbursements in ASES (\$108M), and funds under the custody of the Department of the Treasury (\$49M).
14 Appropriations to non-governmental entities	131,147	99,349	31,798	24%	
30 PayGo	874,963	862,911	12,052	1%	
81 Undistributed Appropriations	117,892	78,246	39,646	34%	Mostly funds under the custody of OMB (\$28M) as well as timing of disbursements versus budget across agencies.
82 Federal Fund Matching	30,904	32,209	(1,306)	-4%	Variance is deemed to be timing-related mostly in the Department of Health which has recorded expenses of \$28M YTD. Variance should normalize as the year progresses.
89 Prior Period Debts	3,006	4,405	(1,399)	-47%	Variance is deemed to be timing-related. Actual disbursements are concentrated at the beginning of the year in this category. It is expected to normalize during the balance of the year.
98 Budgetary Reserve	46,713	-	46,713	100%	
Subtotal General Fund Expenditures	\$ 4,718,160	\$ 3,667,041	\$ 1,051,119	22%	

Non-Governmental Expenses included in the Certified Budget ³

9 Payments of current & prior period obligations	25,527	-	25,527	100.0%	Municipal Development & Improvement Funds, as provided by Law 18-2014, are included in the Certified Budget, but actual results are not recorded as a General Fund expense.
13 Social Wellbeing for Puerto Rico	38,290	-	38,290	100.0%	
Subtotal Non-Governmental	\$ 63,817	\$ -	\$ 63,817	100%	
Total General Fund Expenditures	\$ 4,781,977	\$ 3,667,041	\$ 1,114,936	23%	

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 11/30/2023
November-23
By Concept

(figures in \$000s)

General Fund Revenue	FY24 Certified Budget			Actual		Variance	
	Revenue Forecast	Adjustments & Revisions	Reforecast	YTD Budgeted Revenue	YTD Revenue Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
1 Individual Income Taxes	\$ 2,603,800	\$ -	\$ 2,603,800	\$ 837,895	\$ 991,061	\$ 153,166	18.3%
2 Corporate Income Taxes	3,237,594	-	3,237,594	864,991	1,169,765	304,774	35.2%
3 Partnership Income Taxes	419,914	-	419,914	123,292	100,339	(22,953)	-18.6%
4 Non-Resident Withholdings	922,441	-	922,441	292,972	390,345	97,373	33.2%
5 Alcoholic Beverages	293,136	-	293,136	114,914	124,141	9,227	8.0%
6 Cigarettes	90,061	-	90,061	39,002	28,329	(10,673)	-27.4%
7 Motor Vehicles	493,330	-	493,330	181,386	305,329	123,942	68.3%
8 Excises on Off-Shore Shipment Rum	210,139	-	210,139	112,024	135,124	23,100	20.6%
9 Other General Fund Revenue	2,046,940	-	2,046,940	773,653	587,071	(186,581)	-24.1%
10 SUT Collections (excl. PSTBA, FAM & CINE)	2,691,804	-	2,691,804	812,470	868,563	56,093	6.9%
11 Act 154 Collections	73,113	-	73,113	34,680	61,005	26,325	75.9%
12 Other Tax Revenue	442,196	-	442,196	112,421	159,189	46,767	41.6%
i. FEDE Portion of Corp Income Taxes and Non-Resident Withholdings	44,736	-	44,736	8,426	44,699	36,274	430.5%
ii. Excise Taxes on Off-Shore Shipments Rum	167,338	-	167,338	14,688	13,384	(1,304)	-8.9%
iii. Cigarette Excise Taxes	32,858	-	32,858	13,537	13,101	(437)	-3.2%
iv. Cigarette Excise Taxes (transferred PRITA net of 5% management fee)	29,734	-	29,734	12,389	14,250	1,861	15.0%
v. FAM & Cine	153,159	-	153,159	59,799	66,914	7,114	11.9%
vi. Cruise Ship Incentives (From Slot Machine Revenue)	-	-	-	-	-	-	-
vii. Green Energy Initiative	3,912	-	3,912	955	948	(6)	-0.7%
viii. Export Development	7,125	-	7,125	2,232	3,280	1,047	46.9%
ix. Development Funds	3,335	-	3,335	395	2,613	2,218	561.4%
Total General Fund Revenue¹	\$ 13,524,468	\$ -	\$ 13,524,468	\$ 4,299,700	\$ 4,920,261	\$ 620,561	14%

Puerto Rico Department of Treasury
 YTD FY24 General Fund Budget vs. Actual
 YTD from 7/1/2023 through 11/30/2023
 November-23
 By Concept

General Fund Expenses	Expense Budget	Adjustments & Revisions ²	Revised Budget	YTD Budget	YTD Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
1 Payroll	\$ 3,588,137	\$ (100,220)	\$ 3,487,917	\$ 1,453,299	\$ 1,155,682	\$ 297,617	20%
2 Facilities	460,407	2,649	463,056	192,940	124,701	68,239	35%
3 Purchased Services	418,042	17,876	435,918	181,632	125,369	56,263	31%
4 Donations and Subsidies	215,378	(4,203)	211,175	87,989	71,106	16,884	19%
5 Transportation	15,119	435	15,554	6,481	3,523	2,958	46%
6 Professional Services	552,283	4,049	556,332	231,805	136,852	94,953	41%
7 Other Operating	302,350	4,149	306,499	127,708	78,149	49,560	39%
8 Capital Expenditures	497,805	(43,861)	453,944	189,143	51,161	137,982	73%
9 Payments of current & prior period obligations	1,108,787	1,158	1,109,945	313,686	315,827	(2,142)	-1%
10 Materials and Supplies	72,290	9,968	82,258	34,274	21,803	12,471	36%
11 Equipment Purchases	30,736	19,536	50,272	20,947	5,344	15,603	74%
12 Media and Advertisements	3,838	347	4,185	1,744	302	1,441	83%
13 Social Wellbeing for Puerto Rico	1,627,053	(14,522)	1,612,531	671,888	500,103	171,785	26%
14 Appropriations to non-governmental entities	1,264,769	(43,981)	1,220,788	131,147	99,349	31,798	24%
30 PayGo	2,099,910	-	2,099,910	874,963	862,911	12,052	1%
81 Undistributed Appropriations	253,194	29,747	282,941	117,892	78,246	39,646	34%
82 Federal Fund Matching	74,870	(701)	74,169	30,904	32,209	(1,306)	-4%
89 Prior Period Debts	1,751	5,463	7,214	3,006	4,405	(1,399)	-47%
98 Budgetary Reserve	-	112,110	112,110	46,713	-	46,713	100%
Subtotal General Fund Expenditures	\$ 12,586,719	\$ (0)	\$ 12,586,719	\$ 4,718,160	\$ 3,667,041	\$ 1,051,119	22%

Non-Governmental Expenses included in the Certified Budget⁴

9 Payments of current & prior period obligations	61,264	-	61,264	25,527	-	25,527	100.0%
13 Social Wellbeing for Puerto Rico	91,896	-	91,896	38,290	-	38,290	100.0%
Subtotal Non-Governmental	\$ 153,160	\$ -	\$ 153,160	\$ 63,817	\$ -	\$ 63,817	100%
Total General Fund Expenditures	\$ 12,739,879	\$ (0)	\$ 12,739,879	\$ 4,781,977	\$ 3,667,041	\$ 1,114,936	23%

Notes :

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

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

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

Puerto Rico Department of Treasury
Monthly FY24 General Fund Budget vs. Actual
Month: Nov-23
Period: 5

(figures in \$000s)

	FY24 Certified Budget			Actual		Variance	
	Revenue Forecast	Adjustments & Revisions	Reforecast	Monthly Budget	Monthly Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
General Fund Revenue							
1 Individual Income Taxes	\$ 2,603,800	\$ -	\$ 2,603,800	\$ 171,082	\$ 185,977	\$ 14,895	8.7%
2 Corporate Income Taxes	3,237,594	-	3,237,594	89,541	146,322	56,781	63.4%
3 Partnership Income Taxes	419,914	-	419,914	14,314	6,871	(7,443)	-52.0%
4 Non-Resident Withholdings	922,441	-	922,441	58,820	75,134	16,314	27.7%
5 Alcoholic Beverages	293,136	-	293,136	25,267	25,917	650	2.6%
6 Cigarettes	90,061	-	90,061	7,949	7,156	(793)	-10.0%
7 Motor Vehicles	493,330	-	493,330	41,580	55,200	13,620	32.8%
8 Excises on Off-Shore Shipment Rum	210,139	-	210,139	12,450	29,025	16,575	133.1%
9 Other General Fund Revenue	2,046,940	-	2,046,940	179,824	92,252	(87,572)	-48.7%
10 SUT Collections (excl. PSTBA, FAM & CINE)	2,691,804	-	2,691,804	256,889	261,130	4,241	1.7%
11 Act 154 Collections	73,113	-	73,113	5,354	6,176	822	15.4%
12 Other Tax Revenue	442,196	-	442,196	19,019	26,834	7,815	41.1%
i. FEDE Portion of Corp Income Taxes and Non-Resident Withholdings	44,736	-	44,736	523	8,060	7,537	1442.2%
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%
iv. Cigarette Excise Taxes (transferred PRITA net of 5% management fee)	29,734	-	29,734	2,478	2,850	372	15.0%
v. FAM & Cine	153,159	-	153,159	11,880	12,569	688	5.8%
vi. Cruise Ship Incentives (From Slot Machine Revenue)	-	-	-	-	-	-	
vii. Green Energy Initiative	3,912	-	3,912	411	266	(145)	-35.2%
viii. Export Development	7,125	-	7,125	868	259	(609)	-70.1%
ix. Development Funds	3,335	-	3,335	151	209	58	38.3%
Total General Fund Revenue¹	\$ 13,524,468	\$ -	\$ 13,524,468	\$ 882,087	\$ 917,992	\$ 35,905	4%

Puerto Rico Department of Treasury
Monthly FY24 General Fund Budget vs. Actual
 Month: Nov-23
 Period: 5

(figures in \$000s)

General Fund Expenses	Expense Budget	Adjustments & Revisions ²	Revised Budget	Monthly Budget	Monthly Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
1 Payroll	\$ 3,588,137	\$ (100,220)	\$ 3,487,917	\$ 290,660	\$ 276,235	\$ 14,425	5%
2 Facilities	460,407	2,649	463,056	38,588	9,307	29,281	76%
3 Purchased Services	418,042	17,876	435,918	36,326	28,838	7,489	21%
4 Donations and Subsidies	215,378	(4,203)	211,175	17,598	9,803	7,794	44%
5 Transportation	15,119	435	15,554	1,296	622	674	52%
6 Professional Services	552,283	4,049	556,332	46,361	29,700	16,661	36%
7 Other Operating	302,350	4,149	306,499	25,542	43,116	(17,574)	-69%
8 Capital Expenditures	497,805	(43,861)	453,944	37,829	13,676	24,153	64%
9 Payments of current & prior period obligations	1,108,787	1,158	1,109,945	62,737	62,641	96	0%
10 Materials and Supplies	72,290	9,968	82,258	6,855	5,497	1,357	20%
11 Equipment Purchases	30,736	19,536	50,272	4,189	512	3,678	88%
12 Media and Advertisements	3,838	347	4,185	349	58	290	83%
13 Social Wellbeing for Puerto Rico	1,627,053	(14,522)	1,612,531	134,378	98,224	36,154	27%
14 Appropriations to non-governmental entities	1,264,769	(43,981)	1,220,788	26,229	12,673	13,557	52%
30 PayGo	2,099,910	-	2,099,910	174,993	203,232	(28,240)	-16%
81 Undistributed Appropriations	253,194	29,747	282,941	23,578	39,124	(15,546)	-66%
82 Federal Fund Matching	74,870	(701)	74,169	6,181	861	5,320	86%
89 Prior Period Debts	1,751	5,463	7,214	601	71	530	88%
98 Budgetary Reserve	-	112,110	112,110	9,343	-	9,343	100%
Subtotal General Fund Expenditures	\$ 12,586,719	\$ (0)	\$ 12,586,719	\$ 943,632	\$ 834,190	\$ 109,442	12%
Non-Governmental Expenses included in the Certified Budget⁴							
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	\$ 956,395	\$ 834,190	\$ 122,206	13%

Notes:

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

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

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

Puerto Rico Department of Treasury

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

By Agency

YTD from 7/1/2023 through 11/30/2023

November-23

(figures in \$000s)

	Revised Budget	YTD Budget	YTD Total Revenue ¹	Over / (Under) Performance
Entities Operating in PRIFAS 7.5				
11 Puerto Rico Traffic Safety Commission	\$ 1,664	\$ 693	\$ -	\$ (693)
15 Office of the Governor	80	33	75	42
16 Office of Management and Budget	1,131	471	1,242	771
18 Planning Board	-	-	144	144
21 Emergency and Disaster Management Bureau	327	136	31	(106)
23 Puerto Rico Department of State	4,300	1,792	2,513	722
24 Puerto Rico Department of Treasury	769,509	320,629	254,195	(66,433)
28 State Elections Commission	-	-	-	-
30 Human Resources Management & Transformation	1,888	787	2,151	1,364
31 General Services Administration	36,397	15,165	11,973	(3,193)
34 Commission of Investigation, Processing and Appeals	-	-	-	-
37 Civil Rights Commission	-	-	-	-
38 Puerto Rico Department of Justice	6,150	2,563	3,512	950
40 Puerto Rico Police Bureau	30,904	12,876	17,280	4,404
41 Special Investigations Bureau	-	-	-	-
42 Puerto Rico Fire Department Bureau	12,845	5,352	2,158	(3,194)
43 Puerto Rico National Guard	-	-	5	5
45 Department of Public Safety	2,952	1,230	192	(1,038)
49 Department of Transportation and Public Works	172,671	71,946	54,418	(17,529)
50 Department of Natural and Environmental Resources	46,465	19,361	11,305	(8,056)
55 Puerto Rico Department of Agriculture	3,212	1,338	3,832	2,493
60 Office of the Citizen's Ombudsman	-	-	-	-
62 Cooperative Development Commission of Puerto Rico	-	-	-	-
66 Puerto Rico Highway Authority	-	-	21,380	21,380
67 Puerto Rico Department of Labor and Human Resources	337,267	140,528	113,291	(27,237)
68 Puerto Rico Labor Relations Board	480	200	470	270
69 Puerto Rico Department of Consumer Affairs	1,881	784	787	3
71 Department of Health	156,526	65,219	92,326	27,107
78 Department of Housing	21,496	8,957	4,811	(4,146)
81 Department of Education	15,042	6,268	521	(5,747)
82 Institute of Puerto Rican Culture	3,237	1,349	-	(1,349)
87 Department of Recreation and Sports	21,059	8,775	2,677	(6,097)
95 Mental Health and Drug Addiction Services Administration	4,479	1,866	2,605	739
96 Office of the Women's Advocate	-	-	-	-
117 Act 70	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	-	-	2,239	2,239
122 Secretariat of the Department of the Family	-	-	1	1
123 Family and Children Administration	-	-	-	-
124 Child Support Administration (ASUME)	-	-	2	2
126 Vocational Rehabilitation Administration	752	313	311	(2)
127 Administration for Socioeconomic Development of the Family	-	-	-	-
133 Administracion de Recursos Naturales	-	-	-	-
137 Department of Correction and Rehabilitation	22,174	9,239	5,288	(3,951)
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	10,073	4,197	215	(3,982)
189 Institute of Forensic Science	481	200	-	(200)
221 Medical Emergency Bureau	7,096	2,957	3,568	612
231 Office for the Patient's Advocate	-	-	-	-
241 Administration for Integral Development of Childhood	-	-	-	-

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 11/30/2023

November-23

(figures in \$000s)

266 Office of Public Safety Affairs	-	-	-	-
279 Public Service Appeals Commission	-	-	-	-
281 Office of the Election Comptroller	65	27	18	(9)
Total - Entities Operating in PRIFAS 7.5	\$ 1,692,604	\$ 705,252	\$ 615,535	\$ (89,717)

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 11/30/2023

November-23

(figures in \$000s)

	Revised Budget	YTD Budget	YTD Total Revenue	Over / (Under) Performance
Core Component Units				
70 State Insurance Fund Corporation	\$ 570,110	\$ 237,546	\$ 468,925	\$ 231,379
79 Automobile Accidents Compensation Administration	90,297	37,624	35,811	(1,813)
90 Medical Services Administration of Puerto Rico	137,792	57,413	61,798	4,385
119 Department of Economic Development & Commerce	48,269	20,112	80,400	60,288
162 Public Building Authority	130,268	54,278	94,044	39,766
163 Puerto Rico Aqueduct and Sewer Authority	-	-	-	-
168 Puerto Rico Ports Authority	94,091	39,205	19,675	(19,530)
180 Tourism Company	158,415	66,006	55,875	(10,131)
187 Puerto Rico Health Insurance Administration	717,794	299,081	259,409	(39,672)
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	85,263	35,526	39,011	3,485
235 Puerto Rico Housing Finance Corporation	92,314	38,464	15,157	(23,307)
277 Agricultural Enterprises Development Administration	80,334	33,473	28,219	(5,254)
285 Puerto Rico Integrated Transit Authority	37,861	15,775	16,500	725
295 Fiscal Agency & Financial Advisory Authority	4,490	1,871	864	(1,007)
303 Convention Center of District Authority	46,727	19,470	25,084	5,614
Total - Core Component Units	\$ 2,294,025	\$ 955,844	\$ 1,200,772	\$ 244,928
Secondary Component Units				
22 Office of The Commissioner of Insurance	\$ 12,652	\$ 5,272	\$ 2,422	\$ (2,850)
29 Puerto Rico Federal Affairs Administration	39	16	-	(16)
75 Office of the Financial Institutions Commissioner	13,513	5,630	11,246	5,616
105 Industrial Commission	21,257	8,857	21,257	12,400
109 Puerto Rico School of Plastic Arts	2,184	910	2,228	1,318
121 Government Board of the 911 Service	20,191	8,413	10,629	2,216
138 Institutional Trust of the National Guard of Puerto Rico	7,460	3,108	3,573	465
161 Puerto Rico Infrastructure Financing Authority	999	416	10	(406)
165 Land Authority of Puerto Rico	10,039	4,183	5,001	818
167 Integral Development of the "Península de Cantera"	207	86	-	(86)
177 Land Administration of Puerto Rico	8,531	3,555	7,256	3,701
186 Culebra Conservation and Development Authority	285	119	-	(119)
191 Musical Arts Corporation	1,913	797	720	(77)
192 Fine Arts Center Corporation	2,477	1,032	1,345	313
195 Economic Development Bank of PR	13,730	5,721	3,809	(1,912)
196 Puerto Rico Public Broadcasting Corporation	17,731	7,388	2,370	(5,018)
198 Agricultural Insurance Corporation	2,893	1,205	-	(1,205)
215 Puerto Rico Conservatory of Music Corporation	4,105	1,710	1,607	(103)
236 Innovation Fund for Agricultural Development of Puerto Rico	13,968	5,820	1,203	(4,617)
238 Ponce Authority (Authority Of The Port Of The Americas)	-	-	-	-
264 Corporation for the "Caño Martin Peña" Enlace Project	76	32	-	(32)
265 Roosevelt Roads	1,767	736	787	51
271 Puerto Rico Technology and Innovation Services	9,326	3,886	-	(3,886)
276 Puerto Rico Public Private Partnership Authority	-	-	-	-
286 Authority of the Port of Ponce	2,064	860	-	(860)
288 University of Puerto Rico Comprehensive Cancer Center	35,412	14,755	10,860	(3,895)
293 Center for Diabetes Research, Education, and Medical Services	247	103	-	(103)
298 Public Service Regulatory Board	32,226	13,428	14,901	1,474
310 Municipal Finance Corporation	149,588	62,328	-	(62,328)
311 Puerto Rico Gaming Commission	396,652	165,272	183,023	17,751
312 Retirement Board of the Government of Puerto Rico	2,947	1,228	392	(836)
329 Office of Socioeconomic Development	-	-	-	-

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 11/30/2023
November-23*

(figures in \$000s)

TBD1 COFINA

Total - Secondary Component Units

-	-	-	-				
<u>\$</u>	<u>784,479</u>	<u>\$</u>	<u>326,866</u>	<u>\$</u>	<u>284,638</u>	<u>\$</u>	<u>(42,228)</u>

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 11/30/2023

November-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	373,760	155,733	233,983	78,249
Total - OMB and Hacienda Custodies	\$ 373,760	\$ 155,733	\$ 233,983	\$ 78,249

	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	6,802	6,384	(418)
100 Legislative Assembly of the Commonwealth	-	-	-	-
106 Public Housing Administration	14,569	6,070	-	(6,070)
166 Industrial Development Company	-	-	29,898	29,898
176 University of Puerto Rico	-	-	1,281	1,281
193 Office of Government Ethics	-	-	-	-
200 Special Independent Prosecutor's Panel	-	-	-	-
209 Contributions to Political Parties	-	-	46	46
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	\$ 12,873	\$ 37,609	\$ 24,736

	Revised Budget	YTD Budget	YTD Total Revenue	Over / (Under) Performance
Recap				
Entities Operating in PRIFAS 7.5	\$ 1,692,604	\$ 705,252	\$ 615,535	\$ (89,717)
Core Component Units	2,294,025	955,844	1,200,772	244,928
Secondary Component Units	784,479	326,866	284,638	(42,228)
OMB and Hacienda Custodies	373,760	155,733	233,983	78,249
Out of Scope Entities	30,894	12,873	37,609	24,736
Total	\$ 5,175,762	\$ 2,156,568	\$ 2,372,537	\$ 215,969

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. Actual¹

All Entities Included in the Commonwealth Budget

Nov FY24 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	Total YTD Actuals	Total Remaining Balance
1 Payroll	\$ 4,292,093	\$ (89,364)	\$ 4,202,729	\$ 1,409,951	\$ 2,792,778
2 Facilities	566,580	37,543	604,123	155,302	448,822
3 Purchased Services	741,795	98,430	840,225	228,521	611,704
4 Donations and Subsidies	246,584	(4,146)	242,438	77,332	165,106
5 Transportation	32,399	1,116	33,515	6,704	26,812
6 Professional Services	776,203	5,805	782,008	186,399	595,609
7 Other Operating	495,715	17,728	513,443	134,526	378,917
8 Capital Expenditures	545,671	(80,427)	465,244	53,668	411,577
9 Payments of current and prior period obligations	1,108,787	1,158	1,109,945	317,562	792,383
10 Materials and Supplies	190,282	13,388	203,670	50,887	152,784
11 Equipment Purchases	93,303	19,258	112,561	7,900	104,662
12 Media and Advertisements	37,252	2,390	39,642	4,917	34,725
13 Social Wellbeing for Puerto Rico	2,778,144	(14,322)	2,763,822	771,876	1,991,946
14 Appropriations to non-governmental entities	1,586,649	(43,215)	1,543,434	212,907	1,330,527
30 PayGo	2,621,388	-	2,621,388	1,050,985	1,570,403
81 Undistributed Appropriations	1,391,419	26,581	1,418,000	336,377	1,081,623
82 Federal Fund Matching	89,680	(1,419)	88,261	32,778	55,483
89 Prior Period Debts	9,962	55,958	65,920	14,000	51,920
98 Budgetary Reserve	-	112,110	112,110	889	111,221
Subtotal Expenditures	\$ 17,603,906	\$ 158,575	\$ 17,762,481	\$ 5,053,481	\$ 12,709,001

Non-Governmental Expenses included in the Certified Budget³

9 Payments of current & prior period obligations	61,264	-	61,264	-	61,264
13 Social Wellbeing for Puerto Rico	91,896	-	91,896	-	91,896
Subtotal Non-Governmental	\$ 153,160	\$ -	\$ 153,160	\$ -	\$ 153,160
Total Expenditures	\$ 17,757,066	\$ 158,575	\$ 17,915,641	\$ 5,053,481	\$ 12,862,161

Notes:

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

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

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

Puerto Rico Department of Treasury

FY24 - By Concept Budget-to-Actual Report

Monthly Budget and Monthly Actuals for FY24 General and Special Revenue Fund Expense Budget vs. Actual¹

All Entities Included in the Commonwealth Budget

November-23

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	Total Monthly Actuals	Total (Unfavorable) / Favorable \$
1 Payroll	\$ 357,674	\$ (7,447)	\$ 350,227	\$ 331,196	\$ 19,032
2 Facilities	47,215	3,129	50,344	13,478	36,865
3 Purchased Services	61,816	8,202	70,019	48,068	21,951
4 Donations and Subsidies	20,549	(345)	20,203	10,570	9,633
5 Transportation	2,700	93	2,793	1,414	1,379
6 Professional Services	64,684	484	65,167	39,531	25,636
7 Other Operating	41,310	1,477	42,787	60,944	(18,157)
8 Capital Expenditures	45,473	(6,702)	38,770	14,300	24,470
9 Payments of current & prior period obligations	62,641	97	62,737	62,988	(251)
10 Materials and Supplies	15,857	1,116	16,973	10,786	6,187
11 Equipment Purchases	7,775	1,605	9,380	1,838	7,542
12 Media and Advertisements	3,104	199	3,304	1,397	1,907
13 Social Wellbeing for Puerto Rico	231,512	(1,194)	230,318	148,022	82,297
14 Appropriations to non-governmental entities	56,718	(3,601)	53,117	30,100	23,017
30 PayGo	218,449	-	218,449	225,862	(7,413)
81 Undistributed Appropriations	115,952	2,215	118,167	69,604	48,562
82 Federal Fund Matching	7,473	(118)	7,355	1,054	6,301
89 Prior Period Debts	830	4,663	5,493	261	5,232
98 Budgetary Reserve	-	9,343	9,343	444	8,899
Subtotal Expenditures	\$ 1,361,731	\$ 13,215	\$ 1,374,946	\$ 1,071,858	\$ 303,088

Non-Governmental Expenses included in the Certified Budget³

9 Payments of current & prior period obligations	5,105	-	5,105	-	5,105
13 Social Wellbeing for Puerto Rico	7,658	-	7,658	-	7,658
Subtotal Non-Governmental	\$ 12,763	\$ -	\$ 12,763	\$ -	\$ 12,763
Total Expenditures	\$ 1,374,494	\$ 13,215	\$ 1,387,709	\$ 1,071,858	\$ 315,851

Notes:

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

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

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

Puerto Rico Department of Treasury

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

By Agency¹

YTD from 7/1/2023 through 11/30/2023

November-23

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	YTD Actual Expenses	Remaining Balance
Entities Operating in PRIFAS 7.5					
11 Puerto Rico Traffic Safety Commission	\$ 1,616	\$ 62	\$ 1,678	\$ 14	\$ 1,664
15 Office of the Governor	16,773	262	17,035	6,326	10,709
16 Office of Management and Budget	22,783	0	22,783	7,041	15,742
18 Planning Board	25,741	93	25,834	5,968	19,865
21 Emergency and Disaster Management Bureau	8,896	-	8,896	1,702	7,194
23 Puerto Rico Department of State	19,187	471	19,658	6,973	12,685
24 Puerto Rico Department of Treasury	987,777	51,653	1,039,430	277,046	762,384
28 State Elections Commission	44,571	-	44,571	11,775	32,796
30 Human Resources Management & Transformation	8,678	944	9,622	3,656	5,966
31 General Services Administration	31,610	31,588	63,198	9,575	53,623
34 Commission of Investigation, Processing and Appeals	489	(0)	489	176	313
37 Civil Rights Commission	867	-	867	277	590
38 Puerto Rico Department of Justice	146,864	963	147,827	53,209	94,618
40 Puerto Rico Police Bureau	869,136	16,137	885,273	345,017	540,256
41 Special Investigations Bureau	4,658	-	4,658	2,281	2,377
42 Puerto Rico Fire Department Bureau	75,806	1,263	77,069	33,585	43,484
43 Puerto Rico National Guard	17,795	87	17,882	7,917	9,966
45 Shared Services within Department of Public Safety	247,792	150	247,942	98,296	149,646
49 Department of Transportation and Public Works	186,137	54,988	241,125	43,677	197,448
50 Department of Natural and Environmental Resources	154,722	16,052	170,774	38,736	132,037
55 Puerto Rico Department of Agriculture	42,343	125	42,468	10,327	32,141
60 Office of the Citizen's Ombudsman	3,523	38	3,561	1,385	2,176
62 Cooperative Development Commission of Puerto Rico	2,924	0	2,924	970	1,954
66 Puerto Rico Highway Authority	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	394,164	4,949	399,113	94,271	304,842
68 Puerto Rico Labor Relations Board	1,506	(0)	1,506	512	994
69 Puerto Rico Department of Consumer Affairs	15,703	-	15,703	5,850	9,853
71 Department of Health	705,473	14,051	719,524	211,513	508,011
78 Department of Housing	54,853	-	54,853	14,382	40,471
81 Department of Education	2,633,476	-	2,633,476	781,131	1,852,345
82 Institute of Puerto Rican Culture	19,249	2,539	21,788	7,540	14,248
87 Department of Recreation and Sports	55,209	261	55,470	15,454	40,016
120 Veteran's Advocate Office of Puerto Rico	3,877	(0)	3,877	908	2,969
122 Secretariat of the Department of the Family	49,351	205	49,556	20,842	28,714
123 Family and Children Administration	204,701	1,020	205,721	69,404	136,317
124 Child Support Administration (ASUME)	16,841	260	17,101	6,339	10,762
126 Vocational Rehabilitation Administration	26,359	(0)	26,359	8,006	18,353
127 Administration for Socioeconomic Development of the Family	101,465	(0)	101,465	33,845	67,620
133 Administracion de Recursos Naturales	-	-	-	-	-
137 Department of Correction and Rehabilitation	438,294	(1,674)	436,620	164,925	271,695
139 Parole Board	3,011	0	3,011	1,144	1,867
143 Office of Protection and Defense for People with Disabilities	1,097	-	1,097	-	1,097
152 Elderly and Retired People Advocate Office	3,366	-	3,366	730	2,636
153 Office for People with Disabilities	3,666	-	3,666	1,051	2,615
155 State Historic Preservation Office of Puerto Rico	3,270	8,988	12,258	911	11,347
189 Institute of Forensic Science	20,655	1,400	22,055	8,969	13,086
221 Medical Emergency Corps Bureau	26,931	-	26,931	9,869	17,062
231 Office for the Patient's Advocate	2,030	19	2,049	733	1,317
241 Administration for Integral Development of Childhood	8,508	-	8,508	2,652	5,856
266 Office of Public Safety Affairs	-	-	-	-	-
279 Public Service Appeals Commission	2,722	20	2,742	1,086	1,655
281 Office of the Election Comptroller	3,192	28	3,220	1,176	2,043
Total - Entities Operating in PRIFAS 7.5	\$ 7,866,926	\$ 210,672	\$ 8,077,598	\$ 2,476,145	\$ 5,601,452

Puerto Rico Department of Treasury

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

By Agency¹

YTD from 7/1/2023 through 11/30/2023

November-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	\$ 218,434	\$ 351,676
79 Automobile Accidents Compensation Administration	90,297	-	90,297	27,342	62,955
90 Medical Services Administration of Puerto Rico	239,791	10,376	250,167	74,147	176,020
119 Department of Economic Development & Commerce	74,524	35,262	109,786	18,563	91,223
162 Public Building Authority	161,489	40,880	202,369	51,211	151,158
168 Puerto Rico Ports Authority	94,091	3,487	97,578	29,754	67,824
180 Tourism Company	148,790	9,625	158,415	28,716	129,699
187 Puerto Rico Health Insurance Administration	1,374,014	-	1,374,014	338,961	1,035,053
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	91,338	-	91,338	30,299	61,039
235 Puerto Rico Housing Finance Corporation	100,214	-	100,214	11,026	89,188
277 Agricultural Enterprises Development Administration	151,483	215	151,698	33,476	118,223
285 Puerto Rico Integrated Transit Authority	139,475	-	139,475	46,976	92,499
295 Fiscal Agency & Financial Advisory Authority	56,775	1,002	57,777	6,926	50,851
303 Convention Center of District Authority	46,727	0	46,727	25,908	20,819
Total - Core Component Units	\$ 3,339,118	\$ 100,847	\$ 3,439,965	\$ 941,738	\$ 2,498,228
Secondary Component Units					
22 Office of The Commissioner of Insurance	\$ 12,652	\$ -	\$ 12,652	\$ 2,681	\$ 9,971
29 Puerto Rico Federal Affairs Administration	3,161	47	3,208	829	2,379
75 Office of the Financial Institutions Commissioner	13,313	200	13,513	3,120	10,393
105 Industrial Commission	21,257	114	21,371	5,929	15,442
109 Puerto Rico School of Plastic Arts	4,900	30	4,930	1,479	3,451
121 Government Board of the 911 Service	20,191	-	20,191	6,362	13,829
138 Institutional Trust of the National Guard of Puerto Rico	7,460	-	7,460	1,737	5,723
161 Puerto Rico Infrastructure Financing Authority	3,229	2,713	5,942	987	4,954
165 Land Authority of Puerto Rico	10,039	72	10,111	3,095	7,016
167 Integral Development of the "Península de Cantera"	805	-	805	85	720
177 Land Administration of Puerto Rico	8,531	-	8,531	2,585	5,946
186 Culebra Conservation and Development Authority	539	-	539	-	539
191 Musical Arts Corporation	7,033	211	7,244	2,507	4,737
192 Fine Arts Center Corporation	6,834	30	6,864	2,132	4,732
195 Economic Development Bank of PR	13,730	-	13,730	4,344	9,386
196 Puerto Rico Public Broadcasting Corporation	-	17,804	17,804	4,085	13,719
198 Agricultural Insurance Corporation	2,893	-	2,893	1,609	1,284
215 Puerto Rico Conservatory of Music Corporation	9,229	36	9,265	3,172	6,093
236 Innovation Fund for Agricultural Development of Puerto Rico	13,968	-	13,968	2,791	11,177
238 Ponce Authority (Authority Of The Port Of The Americas)	1,313	-	1,313	-	1,313
264 Corporation for the "Caño Martin Peña" Enlace Project	18,724	76	18,800	750	18,049
265 Roosevelt Roads	12,694	202	12,896	675	12,221
271 Puerto Rico Technology and Innovation Services	97,595	30	97,625	38,596	59,029
276 Puerto Rico Public Private Partnership Authority	50,708	(3,500)	47,208	2,707	44,501
286 Authority of the Port of Ponce	3,016	(0)	3,016	23	2,993
288 University of Puerto Rico Comprehensive Cancer Center	67,673	12,253	79,926	21,291	58,635
293 Center for Diabetes Research, Education, and Medical Services	1,190	4	1,194	352	842
298 Public Service Regulatory Board	39,682	1,379	41,061	6,714	34,347
310 Municipal Finance Corporation	149,588	-	149,588	48	149,540
311 Puerto Rico Gaming Commission	398,566	401	398,967	131,845	267,122
312 Retirement Board of the Government of Puerto Rico	58,731	18,201	76,932	11,882	65,051
329 Office of Socioeconomic Development	14,439	34	14,473	953	13,520
TBD1 COFINA	-	-	-	281	(281)
Total - Secondary Component Units	\$ 1,073,683	\$ 50,337	\$ 1,124,020	\$ 265,646	\$ 858,374

Puerto Rico Department of Treasury

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

By Agency¹

YTD from 7/1/2023 through 11/30/2023

November-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	\$ (249,260)	\$ 733,763	\$ -	\$ 733,763
25 Custody of the Department of the Treasury	3,175,614	(20,523)	3,155,091	756,408	2,398,683
Total - OMB and Hacienda Custodies	\$ 4,158,637	\$ (269,782)	\$ 3,888,855	\$ 756,408	\$ 3,132,447

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Out of Scope Entities					
8 Office of the Comptroller	\$ 48,148	\$ -	\$ 48,148	\$ 19,459	\$ 28,689
10 The General Court of Justice	380,601	21,534	402,135	162,512	239,623
100 Legislative Assembly of the Commonwealth	135,185	7,401	142,586	75,516	67,070
106 Public Housing Administration	20,091	(0)	20,091	1,134	18,957
166 Industrial Development Company	-	-	-	19,390	(19,390)
176 University of Puerto Rico	500,847	5,550	506,397	206,135	300,262
193 Office of Government Ethics	10,401	83	10,484	4,237	6,247
200 Special Independent Prosecutor's Panel	3,376	-	3,376	1,372	2,004
209 Contributions to Political Parties	-	-	-	-	-
208 Contributions to the Municipalities	95,419	30,000	125,419	68,764	56,655
220 Correctional Health	43,870	1,928	45,798	22,302	23,496
268 Puerto Rico Institute of Statistics	2,627	6	2,633	1,073	1,560
272 Office of the Inspector General	18,671	0	18,671	7,492	11,179
289 Energy Commission	-	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	59,466	-	59,466	24,158	35,308
Total - Out of Scope Entities	\$ 1,318,702	\$ 66,502	\$ 1,385,204	\$ 613,544	\$ 771,660

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Recap					
Entities Operating in PRIFAS 7.5	\$ 7,866,926	\$ 210,672	\$ 8,077,598	\$ 2,476,145	\$ 5,601,452
Core Component Units	3,339,118	100,847	3,439,965	941,738	2,498,228
Secondary Component Units	1,073,683	50,337	1,124,020	265,646	858,374
OMB and Hacienda Custodies	4,158,637	(269,782)	3,888,855	756,408	3,132,447
Out of Scope Entities	1,318,702	66,502	1,385,204	613,544	771,660
Total	\$ 17,757,066	\$ 158,575	\$ 17,915,641	\$ 5,053,481	\$ 12,862,161

Notes:

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

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

Puerto Rico Department of Treasury

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

By Agency¹

YTD from 7/1/2023 through 11/30/2023

November-23

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	YTD Actual Expenses	Remaining Balance
Entities Operating in PRIFAS 7.5					
11 Puerto Rico Traffic Safety Commission	\$ -	\$ 14	\$ 14	\$ 14	\$ -
15 Office of the Governor	16,773	182	16,955	6,326	10,629
16 Office of Management and Budget	21,652	0	21,652	6,787	14,865
18 Planning Board	25,741	93	25,834	5,968	19,865
21 Emergency and Disaster Management Bureau	8,569	-	8,569	1,702	6,867
23 Puerto Rico Department of State	15,358	-	15,358	5,736	9,622
24 Puerto Rico Department of Treasury	218,268	51,653	269,921	75,708	194,213
28 State Elections Commission	44,571	-	44,571	11,775	32,796
30 Human Resources Management & Transformation	7,686	48	7,734	3,425	4,309
31 General Services Administration	26,713	88	26,801	6,811	19,991
34 Commission of Investigation, Processing and Appeals	489	(0)	489	176	313
37 Civil Rights Commission	867	-	867	277	590
38 Puerto Rico Department of Justice	140,724	953	141,677	52,406	89,271
40 Puerto Rico Police Bureau	852,423	1,946	854,369	342,013	512,356
41 Special Investigations Bureau	4,658	-	4,658	2,281	2,377
42 Puerto Rico Fire Department Bureau	63,095	1,130	64,225	32,919	31,306
43 Puerto Rico National Guard	17,795	87	17,882	7,917	9,966
45 Shared Services within Department of Public Safety	244,840	150	244,990	98,216	146,774
49 Department of Transportation and Public Works	68,454	(0)	68,454	25,559	42,895
50 Department of Natural and Environmental Resources	108,755	15,553	124,308	36,583	87,725
55 Puerto Rico Department of Agriculture	39,131	125	39,256	10,065	29,192
60 Office of the Citizen's Ombudsman	3,523	38	3,561	1,385	2,176
62 Cooperative Development Commission of Puerto Rico	2,924	0	2,924	970	1,954
66 Puerto Rico Highway Authority	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	56,944	4,902	61,846	23,698	38,147
68 Puerto Rico Labor Relations Board	1,026	(0)	1,026	418	608
69 Puerto Rico Department of Consumer Affairs	13,822	-	13,822	5,334	8,488
71 Department of Health	555,328	7,670	562,998	185,308	377,690
78 Department of Housing	33,357	-	33,357	11,307	22,050
81 Department of Education	2,618,434	-	2,618,434	780,949	1,837,485
82 Institute of Puerto Rican Culture	18,043	507	18,550	7,540	11,011
87 Department of Recreation and Sports	34,150	261	34,411	14,756	19,655
95 Mental Health and Drug Addiction Services Administration	137,791	-	137,791	45,239	92,552
96 Office of the Women's Advocate	4,999	3,729	8,728	1,311	7,417
117 Act 70	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	3,877	(0)	3,877	908	2,969
122 Secretariat of the Department of the Family	49,351	205	49,556	20,842	28,714
123 Family and Children Administration	204,701	1,020	205,721	69,404	136,317
124 Child Support Administration (ASUME)	16,841	260	17,101	6,339	10,762
126 Vocational Rehabilitation Administration	25,607	(0)	25,607	8,006	17,601
127 Administration for Socioeconomic Development of the Family	101,465	(0)	101,465	33,845	67,620
133 Administracion de Recursos Naturales	-	-	-	-	-
137 Department of Correction and Rehabilitation	416,120	(1,674)	414,446	161,792	252,654
139 Parole Board	3,011	0	3,011	1,144	1,867
143 Office of Protection and Defense for People with Disabilities	1,097	-	1,097	-	1,097
152 Elderly and Retired People Advocate Office	3,366	-	3,366	730	2,636
153 Office for People with Disabilities	3,666	-	3,666	1,051	2,615
155 State Historic Preservation Office of Puerto Rico	2,175	10	2,185	827	1,358
189 Institute of Forensic Science	20,174	1,400	21,574	8,969	12,605
221 Medical Emergency Corps Bureau	19,835	-	19,835	8,332	11,503
231 Office for the Patient's Advocate	2,030	19	2,049	733	1,317
241 Administration for Integral Development of Childhood	8,508	-	8,508	2,652	5,856
266 Office of Security Public Affairs	-	-	-	-	-
279 Public Service Appeals Commission	2,722	20	2,742	1,086	1,655
281 Office of the Election Comptroller	3,127	28	3,155	1,176	1,978
Total - Entities Operating in PRIFAS 7.5	\$ 6,294,576	\$ 90,418	\$ 6,384,994	\$ 2,138,713	\$ 4,246,280

Puerto Rico Department of Treasury

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

By Agency¹

YTD from 7/1/2023 through 11/30/2023

November-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	10,376	112,375	19,868	92,507
119 Department of Economic Development & Commerce	27,460	34,057	61,517	4,459	57,058
162 Public Building Authority	31,221	40,880	72,101	12,684	59,418
168 Puerto Rico Ports Authority	-	3,487	3,487	-	3,487
180 Tourism Company	-	-	-	-	-
187 Puerto Rico Health Insurance Administration	656,220	-	656,220	161,200	495,020
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	6,075	-	6,075	-	6,075
235 Puerto Rico Housing Finance Corporation	7,900	-	7,900	1,071	6,829
277 Agricultural Enterprises Development Administration	71,149	215	71,364	13,017	58,347
285 Puerto Rico Integrated Transit Authority	101,614	-	101,614	32,234	69,380
295 Fiscal Agency & Financial Advisory Authority	52,285	1,002	53,287	6,636	46,651
303 Convention Center of District Authority	-	-	-	-	-
Total - Core Component Units	\$ 1,055,923	\$ 90,017	\$ 1,145,940	\$ 251,167	\$ 894,773

	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	8	3,169	829	2,340
75 Office of the Financial Institutions Commissioner	-	-	-	-	-
105 Industrial Commission	-	114	114	-	114
109 Puerto Rico School of Plastic Arts	2,716	30	2,746	879	1,867
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	2,713	4,943	534	4,408
165 Land Authority of Puerto Rico	-	72	72	-	72
167 Integral Development of the "Península de Cantera"	598	-	598	71	527
177 Land Administration of Puerto Rico	-	-	-	-	-
186 Culebra Conservation and Development Authority	254	-	254	-	254
191 Musical Arts Corporation	5,270	61	5,331	2,057	3,274
192 Fine Arts Center Corporation	4,357	30	4,387	1,650	2,737
195 Economic Development Bank of PR	-	-	-	-	-
196 Puerto Rico Public Broadcasting Corporation	-	73	73	148	(75)
198 Agricultural Insurance Corporation	-	-	-	-	-
215 Puerto Rico Conservatory of Music Corporation	5,124	36	5,160	1,748	3,412
236 Innovation Fund for Agricultural Development of Puerto Rico	-	-	-	-	-
238 Ponce Authority (Authority Of The Port Of The Americas)	1,313	-	1,313	-	1,313
264 Corporation for the "Caño Martin Peña" Enlace Project	18,724	0	18,724	750	17,974
265 Roosevelt Roads	10,927	202	11,129	312	10,817
271 Puerto Rico Technology and Innovation Services	88,269	30	88,299	38,596	49,703
276 Puerto Rico Public Private Partnership Authority	50,708	(3,500)	47,208	2,707	44,501
286 Authority of the Port of Ponce	952	(0)	952	23	929
288 University of Puerto Rico Comprehensive Cancer Center	34,261	10,253	44,514	11,924	32,590
293 Center for Diabetes Research, Education, and Medical Services	943	4	947	253	694
298 Public Service Regulatory Board	8,831	4	8,835	1,204	7,631
310 Municipal Finance Corporation	-	-	-	-	-
311 Puerto Rico Gaming Commission	2,315	(0)	2,315	288	2,027
312 Retirement Board of the Government of Puerto Rico	55,784	18,201	73,985	11,882	62,104
329 Office of Socioeconomic Development	14,439	34	14,473	953	13,520
TBD1 COFINA	-	-	-	-	-
Total - Secondary Component Units	\$ 311,176	\$ 28,365	\$ 339,541	\$ 76,808	\$ 262,733

Puerto Rico Department of Treasury

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

By Agency¹

YTD from 7/1/2023 through 11/30/2023

November-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	\$ (249,260)	\$ 733,763	\$ -	\$ 733,763
25 Custody of the Department of the Treasury	2,807,373	(26,042)	2,781,331	604,700	2,176,631
Total - OMB and Hacienda Custodies	\$ 3,790,396	\$ (275,302)	\$ 3,515,094	\$ 604,700	\$ 2,910,394

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Out of Scope Entities					
8 Office of the Comptroller	\$ 48,148	\$ -	\$ 48,148	\$ 19,459	\$ 28,689
10 The General Court of Justice	364,276	21,534	385,810	157,102	228,708
100 Legislative Assembly of the Commonwealth	135,185	7,401	142,586	75,516	67,070
106 Public Housing Administration	5,522	(0)	5,522	1,134	4,388
166 Industrial Development Company	-	-	-	6,908	(6,908)
176 University of Puerto Rico	500,847	5,550	506,397	206,135	300,262
193 Office of Government Ethics	10,401	83	10,484	4,237	6,247
200 Special Independent Prosecutor's Panel	3,376	-	3,376	1,372	2,004
209 Contributions to Political Parties	-	-	-	-	-
208 Contributions to the Municipalities	95,419	30,000	125,419	68,764	56,655
220 Correctional Health	43,870	1,928	45,798	22,302	23,496
268 Puerto Rico Institute of Statistics	2,627	6	2,633	1,073	1,560
272 Office of the Inspector General	18,671	0	18,671	7,492	11,179
289 Energy Commission	-	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	59,466	-	59,466	24,158	35,308
Total - Out of Scope Entities	\$ 1,287,808	\$ 66,502	\$ 1,354,310	\$ 595,653	\$ 758,657

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Recap					
Entities Operating in PRIFAS 7.5	\$ 6,294,576	\$ 90,418	\$ 6,384,994	\$ 2,138,713	\$ 4,246,280
Core Component Units	1,055,923	90,017	1,145,940	251,167	894,773
Secondary Component Units	311,176	28,365	339,541	76,808	262,733
OMB and Hacienda Custodies	3,790,396	(275,302)	3,515,094	604,700	2,910,394
Out of Scope Entities	1,287,808	66,502	1,354,310	595,653	758,657
Total	\$ 12,739,879	\$ -	\$ 12,739,879	\$ 3,667,041	\$ 9,072,838

Notes:

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

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

Puerto Rico Department of Treasury

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

By Agency¹

YTD from 7/1/2023 through 11/30/2023

November-23

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	YTD Actual Expenses	Remaining Balance
Entities Operating in PRIFAS 7.5					
11 Puerto Rico Traffic Safety Commission	\$ 1,616	\$ 48	\$ 1,664	\$ -	\$ 1,664
15 Office of the Governor	-	80	80	-	80
16 Office of Management and Budget	1,131	-	1,131	255	876
18 Planning Board	-	-	-	-	-
21 Emergency and Disaster Management Bureau	327	-	327	-	327
23 Puerto Rico Department of State	3,829	471	4,300	1,237	3,063
24 Puerto Rico Department of Treasury	769,509	-	769,509	201,338	568,171
28 State Elections Commission	-	-	-	-	-
30 Human Resources Management & Transformation	992	896	1,888	231	1,657
31 General Services Administration	4,897	31,500	36,397	2,765	33,632
34 Commission of Investigation, Processing and Appeals	-	-	-	-	-
37 Civil Rights Commission	-	-	-	-	-
38 Puerto Rico Department of Justice	6,140	10	6,150	803	5,347
40 Puerto Rico Police Bureau	16,713	14,191	30,904	3,004	27,900
41 Special Investigations Bureau	-	-	-	-	-
42 Puerto Rico Fire Department Bureau	12,711	134	12,845	666	12,178
43 Puerto Rico National Guard	-	-	-	-	-
45 Shared Services within Department of Public Safety	2,952	-	2,952	81	2,871
49 Department of Transportation and Public Works	117,683	54,988	172,671	18,118	154,554
50 Department of Natural and Environmental Resources	45,967	498	46,465	2,153	44,312
55 Puerto Rico Department of Agriculture	3,212	-	3,212	262	2,950
60 Office of the Citizen's Ombudsman	-	-	-	-	-
62 Cooperative Development Commission of Puerto Rico	-	-	-	-	-
66 Puerto Rico Highway Authority	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	337,220	47	337,267	70,573	266,695
68 Puerto Rico Labor Relations Board	480	-	480	95	385
69 Puerto Rico Department of Consumer Affairs	1,881	-	1,881	517	1,364
71 Department of Health	150,145	6,381	156,526	26,205	130,321
78 Department of Housing	21,496	-	21,496	3,074	18,422
81 Department of Education	15,042	-	15,042	182	14,860
82 Institute of Puerto Rican Culture	1,206	2,031	3,237	-	3,237
87 Department of Recreation and Sports	21,059	-	21,059	698	20,361
95 Mental Health and Drug Addiction Services Administration	4,479	-	4,479	422	4,057
96 Office of the Women's Advocate	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	-	-	-	-	-
122 Secretariat of the Department of the Family	-	-	-	-	-
123 Family and Children Administration	-	-	-	-	-
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	3,133	19,041
139 Parole Board	-	-	-	-	-
143 Office of Protection and Defense for People with Disabilities	-	-	-	-	-
152 Elderly and Retired People Advocate Office	-	-	-	-	-
153 Office for People with Disabilities	-	-	-	-	-
155 State Historic Preservation Office of Puerto Rico	1,095	8,978	10,073	84	9,990
189 Institute of Forensic Science	481	-	481	-	481
221 Medical Emergency Corps Bureau	7,096	-	7,096	1,537	5,559
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	\$ 120,254	\$ 1,692,604	\$ 337,432	\$ 1,355,172

Puerto Rico Department of Treasury

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

By Agency¹

YTD from 7/1/2023 through 11/30/2023

November-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	\$ 218,434	\$ 351,676
79 Automobile Accidents Compensation Administration	90,297	-	90,297	27,342	62,955
90 Medical Services Administration of Puerto Rico	137,792	-	137,792	54,280	83,512
119 Department of Economic Development & Commerce	47,064	1,205	48,269	14,104	34,165
162 Public Building Authority	130,268	-	130,268	38,528	91,740
168 Puerto Rico Ports Authority	94,091	-	94,091	29,754	64,337
180 Tourism Company	148,790	9,625	158,415	28,716	129,699
187 Puerto Rico Health Insurance Administration	717,794	-	717,794	177,761	540,033
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	85,263	-	85,263	30,299	54,964
235 Puerto Rico Housing Finance Corporation	92,314	-	92,314	9,955	82,359
277 Agricultural Enterprises Development Administration	80,334	-	80,334	20,459	59,875
285 Puerto Rico Integrated Transit Authority	37,861	-	37,861	14,742	23,119
295 Fiscal Agency & Financial Advisory Authority	4,490	-	4,490	290	4,200
303 Convention Center of District Authority	46,727	0	46,727	25,908	20,819
Total - Core Component Units	\$ 2,283,195	\$ 10,830	\$ 2,294,025	\$ 690,570	\$ 1,603,455
Secondary Component Units					
22 Office of The Commissioner of Insurance	\$ 12,652	\$ -	\$ 12,652	\$ 2,681	\$ 9,971
29 Puerto Rico Federal Affairs Administration	-	39	39	-	39
75 Office of the Financial Institutions Commissioner	13,313	200	13,513	3,120	10,393
105 Industrial Commission	21,257	-	21,257	5,929	15,328
109 Puerto Rico School of Plastic Arts	2,184	-	2,184	600	1,584
121 Government Board of the 911 Service	20,191	-	20,191	6,362	13,829
138 Institutional Trust of the National Guard of Puerto Rico	7,460	-	7,460	1,737	5,723
161 Puerto Rico Infrastructure Financing Authority	999	-	999	453	546
165 Land Authority of Puerto Rico	10,039	-	10,039	3,095	6,944
167 Integral Development of the "Peninsula de Cantera"	207	-	207	14	193
177 Land Administration of Puerto Rico	8,531	-	8,531	2,585	5,946
186 Culebra Conservation and Development Authority	285	-	285	-	285
191 Musical Arts Corporation	1,763	150	1,913	450	1,463
192 Fine Arts Center Corporation	2,477	-	2,477	482	1,995
195 Economic Development Bank of PR	13,730	-	13,730	4,344	9,386
196 Puerto Rico Public Broadcasting Corporation	-	17,731	17,731	3,937	13,794
198 Agricultural Insurance Corporation	2,893	-	2,893	1,609	1,284
215 Puerto Rico Conservatory of Music Corporation	4,105	-	4,105	1,424	2,681
236 Innovation Fund for Agricultural Development of Puerto Rico	13,968	-	13,968	2,791	11,177
238 Ponce Authority (Authority Of The Port Of The Americas)	-	-	-	-	-
264 Corporation for the "Caño Martin Peña" Enlace Project	-	76	76	-	76
265 Roosevelt Roads	1,767	-	1,767	363	1,404
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	2,000	35,412	9,367	26,045
293 Center for Diabetes Research, Education, and Medical Services	247	-	247	99	148
298 Public Service Regulatory Board	30,851	1,375	32,226	5,510	26,716
310 Municipal Finance Corporation	149,588	-	149,588	48	149,540
311 Puerto Rico Gaming Commission	396,251	401	396,652	131,557	265,095
312 Retirement Board of the Government of Puerto Rico	2,947	-	2,947	-	2,947
329 Office of Socioeconomic Development	-	-	-	-	-
TBD1 COFINA	-	-	-	281	(281)
Total - Secondary Component Units	\$ 762,507	\$ 21,972	\$ 784,479	\$ 188,838	\$ 595,641

Puerto Rico Department of Treasury

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

By Agency¹

YTD from 7/1/2023 through 11/30/2023

November-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	5,519	373,760	151,708	222,053
Total - OMB and Hacienda Custodies	\$ 368,241	\$ 5,519	\$ 373,760	\$ 151,708	\$ 222,053

	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	5,409	10,916
100 Legislative Assembly of the Commonwealth	-	-	-	-	-
106 Public Housing Administration	14,569	-	14,569	-	14,569
166 Industrial Development Company	-	-	-	12,482	(12,482)
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	\$ 17,891	\$ 13,003

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Recap					
Entities Operating in PRIFAS 7.5	\$ 1,572,350	\$ 120,254	\$ 1,692,604	\$ 337,432	\$ 1,355,172
Core Component Units	2,283,195	10,830	2,294,025	690,570	1,603,455
Secondary Component Units	762,507	21,972	784,479	188,838	595,641
OMB and Hacienda Custodies	368,241	5,519	373,760	151,708	222,053
Out of Scope Entities	30,894	-	30,894	17,891	13,003
Total	\$ 5,017,187	\$ 158,575	\$ 5,175,762	\$ 1,386,440	\$ 3,789,323

Notes:

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

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

Puerto Rico Department of Treasury

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

By Agency¹

YTD from 7/1/2023 through 11/30/2023

Nov FY24 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Entities Operating in PRIFAS 7.5						
11 Puerto Rico Traffic Safety Commission	\$ 673	\$ 26	\$ 699	\$ 14	\$ 685	98%
15 Office of the Governor	6,989	109	7,098	6,326	772	11%
16 Office of Management and Budget	9,493	0	9,493	7,041	2,452	26%
18 Planning Board	10,725	39	10,764	5,968	4,796	45%
21 Emergency and Disaster Management Bureau	3,707	-	3,707	1,702	2,005	54%
23 Puerto Rico Department of State	7,995	196	8,191	6,973	1,218	15%
24 Puerto Rico Department of Treasury	411,574	21,522	433,096	277,046	156,050	36%
28 State Elections Commission	18,571	-	18,571	11,775	6,796	37%
30 Human Resources Management & Transformation	3,616	393	4,009	3,656	353	9%
31 General Services Administration	13,171	13,162	26,333	9,575	16,757	64%
34 Commission of Investigation, Processing and Appeals	204	(0)	204	176	28	14%
37 Civil Rights Commission	361	-	361	277	84	23%
38 Puerto Rico Department of Justice	61,193	401	61,595	53,209	8,385	14%
40 Puerto Rico Police Bureau	362,140	6,724	368,864	345,017	23,847	6%
41 Special Investigations Bureau	1,941	-	1,941	2,281	(340)	-18%
42 Puerto Rico Fire Department Bureau	31,586	526	32,112	33,585	(1,473)	-5%
43 Puerto Rico National Guard	7,415	36	7,451	7,917	(466)	-6%
45 Department of Public Safety	103,247	63	103,309	98,296	5,013	5%
49 Department of Transportation and Public Works	77,557	22,912	100,469	43,677	56,792	57%
50 Department of Natural and Environmental Resources	61,519	6,688	68,207	38,736	29,471	43%
55 Puerto Rico Department of Agriculture	17,643	52	17,695	10,327	7,368	42%
60 Office of the Citizen's Ombudsman	1,468	16	1,484	1,385	99	7%
62 Cooperative Development Commission of Puerto Rico	1,218	0	1,218	970	249	20%
66 Puerto Rico Highway Authority	-	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	164,235	2,062	166,297	94,271	72,026	43%
68 Puerto Rico Labor Relations Board	628	(0)	628	512	115	18%
69 Puerto Rico Department of Consumer Affairs	6,543	-	6,543	5,850	693	11%
71 Department of Health	293,947	5,855	299,802	211,513	88,289	29%
78 Department of Housing	22,855	-	22,855	14,382	8,474	37%
81 Department of Education	1,097,282	-	1,097,282	781,131	316,151	29%
82 Institute of Puerto Rican Culture	8,020	1,058	9,078	7,540	1,538	17%
87 Department of Recreation and Sports	23,004	109	23,113	15,454	7,658	33%
95 Mental Health and Drug Addiction Services Administration	59,279	-	59,279	45,661	13,618	23%
96 Office of the Women's Advocate	2,083	1,554	3,637	1,311	2,326	64%
120 Veteran's Advocate Office of Puerto Rico	1,615	(0)	1,615	908	707	44%
122 Secretariat of the Department of the Family	20,563	85	20,648	20,842	(194)	-1%
123 Family and Children Administration	85,292	425	85,717	69,404	16,313	19%
124 Child Support Administration (ASUME)	7,017	108	7,125	6,339	786	11%
126 Vocational Rehabilitation Administration	10,983	(0)	10,983	8,006	2,977	27%
127 Administration for Socioeconomic Development of the Family	42,277	(0)	42,277	33,845	8,433	20%
133 Administracion de Recursos Naturales	-	-	-	-	-	-
137 Department of Correction and Rehabilitation	182,623	(698)	181,925	164,925	17,000	9%
139 Parole Board	1,255	0	1,255	1,144	110	9%
143 Office of Protection and Defense for People with Disabilities	457	-	457	-	457	100%
152 Elderly and Retired People Advocate Office	1,403	-	1,403	730	672	48%
153 Office for People with Disabilities	1,528	-	1,528	1,051	477	31%
155 State Historic Preservation Office of Puerto Rico	1,363	3,745	5,108	911	4,197	82%
189 Institute of Forensic Science	8,606	583	9,190	8,969	220	2%
221 Medical Emergency Corps Bureau	11,221	-	11,221	9,869	1,352	12%
231 Office for the Patient's Advocate	846	8	854	733	121	14%
241 Administration for Integral Development of Childhood	3,545	-	3,545	2,652	893	25%
266 Office of Public Safety Affairs	-	-	-	-	-	-
279 Public Service Appeals Commission	1,134	8	1,142	1,086	56	5%
281 Office of the Election Comptroller	1,330	12	1,342	1,176	165	12%
Total - Entities Operating in PRIFAS 7.5	\$ 3,274,937	\$ 87,780	\$ 3,362,717	\$ 2,476,145	\$ 886,572	26%

Puerto Rico Department of Treasury

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

By Agency¹

YTD from 7/1/2023 through 11/30/2023

Nov 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	\$ 237,546	\$ -	\$ 237,546	\$ 218,434	\$ 19,112	8%
79 Automobile Accidents Compensation Administration	37,624	-	37,624	27,342	10,282	27%
90 Medical Services Administration of Puerto Rico	99,913	4,323	104,236	74,147	30,089	29%
119 Department of Economic Development & Commerce	31,052	14,693	45,744	18,563	27,181	59%
162 Public Building Authority	67,287	17,033	84,321	51,211	33,109	39%
168 Puerto Rico Ports Authority	39,205	1,453	40,658	29,754	10,904	27%
180 Tourism Company	61,996	4,010	66,006	28,716	37,290	56%
187 Puerto Rico Health Insurance Administration	572,506	-	572,506	338,961	233,545	41%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	38,058	-	38,058	30,299	7,759	20%
235 Puerto Rico Housing Finance Corporation	41,756	-	41,756	11,026	30,730	74%
277 Agricultural Enterprises Development Administration	63,118	90	63,208	33,476	29,732	47%
285 Puerto Rico Integrated Transit Authority	58,115	-	58,115	46,976	11,139	19%
295 Fiscal Agency & Financial Advisory Authority	23,656	418	24,074	6,926	17,148	71%
303 Convention Center of District Authority	19,470	0	19,470	25,908	(6,438)	-33%
Total - Core Component Units	\$ 1,391,299	\$ 42,020	\$ 1,433,319	\$ 941,738	\$ 491,581	34%
Secondary Component Units						
22 Office of The Commissioner of Insurance	\$ 5,272	\$ -	\$ 5,272	\$ 2,681	\$ 2,591	49%
29 Puerto Rico Federal Affairs Administration	1,317	20	1,337	829	508	38%
75 Office of the Financial Institutions Commissioner	5,547	83	5,630	3,120	2,510	45%
105 Industrial Commission	8,857	48	8,905	5,929	2,976	33%
109 Puerto Rico School of Plastic Arts	2,042	12	2,054	1,479	575	28%
121 Government Board of the 911 Service	8,413	-	8,413	6,362	2,050	24%
138 Institutional Trust of the National Guard of Puerto Rico	3,108	-	3,108	1,737	1,372	44%
161 Puerto Rico Infrastructure Financing Authority	1,345	1,130	2,476	987	1,488	60%
165 Land Authority of Puerto Rico	4,183	30	4,213	3,095	1,118	27%
167 Integral Development of the "Peninsula de Cantera"	335	-	335	85	250	75%
177 Land Administration of Puerto Rico	3,555	-	3,555	2,585	969	27%
186 Culebra Conservation and Development Authority	225	-	225	-	225	100%
191 Musical Arts Corporation	2,930	88	3,018	2,507	511	17%
192 Fine Arts Center Corporation	2,848	12	2,860	2,132	728	25%
195 Economic Development Bank of PR	5,721	-	5,721	4,344	1,377	24%
196 Puerto Rico Public Broadcasting Corporation	-	7,418	7,418	4,085	3,333	45%
198 Agricultural Insurance Corporation	1,205	-	1,205	1,609	(404)	-33%
215 Puerto Rico Conservatory of Music Corporation	3,845	15	3,860	3,172	689	18%
236 Innovation Fund for Agricultural Development of Puerto Rico	5,820	-	5,820	2,791	3,029	52%
238 Ponce Authority (Authority Of The Port Of The Americas)	547	-	547	-	547	100%
264 Corporation for the "Caño Martin Peña" Enlace Project	7,802	32	7,833	750	7,083	90%
265 Roosevelt Roads	5,289	84	5,373	675	4,698	87%
271 Puerto Rico Technology and Innovation Services	40,665	13	40,677	38,596	2,081	5%
276 Puerto Rico Public Private Partnership Authority	21,128	(1,458)	19,670	2,707	16,963	86%
286 Authority of the Port of Ponce	1,257	(0)	1,257	23	1,234	98%
288 University of Puerto Rico Comprehensive Cancer Center	28,197	5,105	33,303	21,291	12,012	36%
293 Center for Diabetes Research, Education, and Medical Services	496	2	497	352	145	29%
298 Public Service Regulatory Board	16,534	575	17,109	6,714	10,395	61%
310 Municipal Finance Corporation	62,328	-	62,328	48	62,281	100%
311 Puerto Rico Gaming Commission	166,069	167	166,236	131,845	34,391	21%
312 Retirement Board of the Government of Puerto Rico	24,471	7,584	32,055	11,882	20,173	63%
329 Office of Socioeconomic Development	6,016	14	6,031	953	5,078	84%
TBD1 COFINA	-	-	-	281	(281)	
Total - Secondary Component Units	\$ 447,368	\$ 20,974	\$ 468,342	\$ 265,646	\$ 202,695	43%

Puerto Rico Department of Treasury

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

By Agency¹

YTD from 7/1/2023 through 11/30/2023

Nov 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	\$ 409,593	\$ (103,858)	\$ 305,735	\$ -	\$ 305,735	100%
25 Custody of the Department of the Treasury	735,998	(8,551)	727,447	756,408	(28,961)	-4%
Total - OMB and Hacienda Custodies	\$ 1,145,591	\$ (112,409)	\$ 1,033,182	\$ 756,408	\$ 276,774	27%

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Out of Scope Entities						
8 Office of the Comptroller	\$ 20,062	\$ -	\$ 20,062	\$ 19,459	\$ 602	3%
10 The General Court of Justice	158,584	8,972	167,556	162,512	5,045	3%
100 Legislative Assembly of the Commonwealth	56,327	3,084	59,411	75,516	(16,105)	-27%
106 Public Housing Administration	8,371	(0)	8,371	1,134	7,237	86%
166 Industrial Development Company	-	-	-	19,390	(19,390)	
176 University of Puerto Rico	208,686	2,313	210,999	206,135	4,864	2%
193 Office of Government Ethics	4,334	34	4,368	4,237	132	3%
200 Special Independent Prosecutor's Panel	1,407	-	1,407	1,372	35	2%
209 Contributions to Political Parties	-	-	-	-	-	
208 Contributions to the Municipalities	39,758	12,500	52,258	68,764	(16,506)	-32%
220 Correctional Health	18,279	803	19,083	22,302	(3,220)	-17%
268 Puerto Rico Institute of Statistics	1,095	2	1,097	1,073	24	2%
272 Office of the Inspector General	7,780	0	7,780	7,492	287	4%
289 Energy Commission	-	-	-	-	-	
297 Financial Oversight and Management Board for Puerto Rico	24,778	-	24,778	24,158	619	3%
Total - Out of Scope Entities	\$ 549,459	\$ 27,709	\$ 577,168	\$ 613,544	\$ (36,376)	-6%

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Recap						
Entities Operating in PRIFAS 7.5	\$ 3,274,937	\$ 87,780	\$ 3,362,717	\$ 2,476,145	\$ 886,572	26%
Core Component Units	1,391,299	42,020	1,433,319	941,738	491,581	34%
Secondary Component Units	447,368	20,974	468,342	265,646	202,695	43%
OMB and Hacienda Custodies	1,145,591	(112,409)	1,033,182	756,408	276,774	27%
Out of Scope Entities	549,459	27,709	577,168	613,544	(36,376)	-6%
Total	\$ 6,808,655	\$ 66,073	\$ 6,874,728	\$ 5,053,481	\$ 1,821,247	26%

Notes:

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

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

Puerto Rico Department of Treasury

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

By Agency¹

YTD from 7/1/2023 through 11/30/2023

Nov FY24 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Entities Operating in PRIFAS 7.5						
11 Puerto Rico Traffic Safety Commission	\$ -	\$ 6	\$ 6	\$ 14	\$ (8)	-140%
15 Office of the Governor	6,989	76	7,065	6,326	738	10%
16 Office of Management and Budget	9,022	0	9,022	6,787	2,235	25%
18 Planning Board	10,725	39	10,764	5,968	4,796	45%
21 Emergency and Disaster Management Bureau	3,570	-	3,570	1,702	1,869	52%
23 Puerto Rico Department of State	6,399	-	6,399	5,736	663	10%
24 Puerto Rico Department of Treasury	90,945	21,522	112,467	75,708	36,759	33%
28 State Elections Commission	18,571	-	18,571	11,775	6,796	37%
30 Human Resources Management & Transformation	3,203	20	3,223	3,425	(203)	-6%
31 General Services Administration	11,130	37	11,167	6,811	4,357	39%
34 Commission of Investigation, Processing and Appeals	204	(0)	204	176	28	14%
37 Civil Rights Commission	361	-	361	277	84	23%
38 Puerto Rico Department of Justice	58,635	397	59,032	52,406	6,626	11%
40 Puerto Rico Police Bureau	355,176	811	355,987	342,013	13,974	4%
41 Special Investigations Bureau	1,941	-	1,941	2,281	(340)	-18%
42 Puerto Rico Fire Department Bureau	26,290	471	26,760	32,919	(6,158)	-23%
43 Puerto Rico National Guard	7,415	36	7,451	7,917	(466)	-6%
45 Department of Public Safety	102,017	63	102,079	98,216	3,864	4%
49 Department of Transportation and Public Works	28,523	(0)	28,523	25,559	2,963	10%
50 Department of Natural and Environmental Resources	42,366	6,480	48,846	36,583	12,263	25%
55 Puerto Rico Department of Agriculture	16,305	52	16,357	10,065	6,292	38%
60 Office of the Citizen's Ombudsman	1,468	16	1,484	1,385	99	7%
62 Cooperative Development Commission of Puerto Rico	1,218	0	1,218	970	249	20%
66 Puerto Rico Highway Authority	-	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	23,727	2,042	25,769	23,698	2,071	8%
68 Puerto Rico Labor Relations Board	428	(0)	428	418	10	2%
69 Puerto Rico Department of Consumer Affairs	5,759	-	5,759	5,334	426	7%
71 Department of Health	231,387	3,196	234,583	185,308	49,275	21%
78 Department of Housing	13,899	-	13,899	11,307	2,591	19%
81 Department of Education	1,091,014	-	1,091,014	780,949	310,065	28%
82 Institute of Puerto Rican Culture	7,518	211	7,729	7,540	189	2%
87 Department of Recreation and Sports	14,229	109	14,338	14,756	(418)	-3%
95 Mental Health and Drug Addiction Services Administration	57,413	-	57,413	45,239	12,174	21%
96 Office of the Women's Advocate	2,083	1,554	3,637	1,311	2,326	64%
120 Veteran's Advocate Office of Puerto Rico	1,615	(0)	1,615	908	707	44%
122 Secretariat of the Department of the Family	20,563	85	20,648	20,842	(194)	-1%
123 Family and Children Administration	85,292	425	85,717	69,404	16,313	19%
124 Child Support Administration (ASUME)	7,017	108	7,125	6,339	786	11%
126 Vocational Rehabilitation Administration	10,670	(0)	10,670	8,006	2,663	25%
127 Administration for Socioeconomic Development of the Family	42,277	(0)	42,277	33,845	8,433	20%
133 Administracion de Recursos Naturales	-	-	-	-	-	-
137 Department of Correction and Rehabilitation	173,383	(698)	172,686	161,792	10,894	6%
139 Parole Board	1,255	0	1,255	1,144	110	9%
143 Office of Protection and Defense for People with Disabilities	457	-	457	-	457	100%
152 Elderly and Retired People Advocate Office	1,403	-	1,403	730	672	48%
153 Office for People with Disabilities	1,528	-	1,528	1,051	477	31%
155 State Historic Preservation Office of Puerto Rico	906	4	910	827	83	9%
189 Institute of Forensic Science	8,406	583	8,989	8,969	20	0%
221 Medical Emergency Corps Bureau	8,265	-	8,265	8,332	(67)	-1%
231 Office for the Patient's Advocate	846	8	854	733	121	14%
241 Administration for Integral Development of Childhood	3,545	-	3,545	2,652	893	25%
266 Office of Public Safety Affairs	-	-	-	-	-	-
279 Public Service Appeals Commission	1,134	8	1,142	1,086	56	5%
281 Office of the Election Comptroller	1,303	12	1,314	1,176	138	11%
Total - Entities Operating in PRIFAS 7.5	\$ 2,619,791	\$ 37,674	\$ 2,657,465	\$ 2,138,713	\$ 518,752	20%

Puerto Rico Department of Treasury

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

By Agency¹

YTD from 7/1/2023 through 11/30/2023

Nov 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	42,500	4,323	46,823	19,868	26,955	58%
119 Department of Economic Development & Commerce	11,442	14,191	25,632	4,459	21,173	83%
162 Public Building Authority	13,009	17,033	30,042	12,684	17,359	58%
168 Puerto Rico Ports Authority	-	1,453	1,453	-	1,453	100%
180 Tourism Company	-	-	-	-	-	
187 Puerto Rico Health Insurance Administration	273,425	-	273,425	161,200	112,225	41%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	2,531	-	2,531	-	2,531	100%
235 Puerto Rico Housing Finance Corporation	3,292	-	3,292	1,071	2,221	67%
277 Agricultural Enterprises Development Administration	29,645	90	29,735	13,017	16,718	56%
285 Puerto Rico Integrated Transit Authority	42,339	-	42,339	32,234	10,105	24%
295 Fiscal Agency & Financial Advisory Authority	21,785	418	22,203	6,636	15,567	70%
303 Convention Center of District Authority	-	-	-	-	-	
Total - Core Component Units	\$ 439,968	\$ 37,507	\$ 477,475	\$ 251,167	\$ 226,308	47%
Secondary Component Units						
22 Office of The Commissioner of Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	
29 Puerto Rico Federal Affairs Administration	1,317	4	1,321	829	492	37%
75 Office of the Financial Institutions Commissioner	-	-	-	-	-	
105 Industrial Commission	-	48	48	-	48	100%
109 Puerto Rico School of Plastic Arts	1,132	12	1,144	879	265	23%
121 Government Board of the 911 Service	-	-	-	-	-	
138 Institutional Trust of the National Guard of Puerto Rico	-	-	-	-	-	
161 Puerto Rico Infrastructure Financing Authority	929	1,130	2,059	534	1,525	74%
165 Land Authority of Puerto Rico	-	30	30	-	30	100%
167 Integral Development of the "Península de Cantera"	249	-	249	71	178	72%
177 Land Administration of Puerto Rico	-	-	-	-	-	
186 Culebra Conservation and Development Authority	106	-	106	-	106	100%
191 Musical Arts Corporation	2,196	25	2,221	2,057	164	7%
192 Fine Arts Center Corporation	1,815	12	1,828	1,650	178	10%
195 Economic Development Bank of PR	-	-	-	-	-	
196 Puerto Rico Public Broadcasting Corporation	-	30	30	148	(118)	-387%
198 Agricultural Insurance Corporation	-	-	-	-	-	
215 Puerto Rico Conservatory of Music Corporation	2,135	15	2,150	1,748	402	19%
236 Innovation Fund for Agricultural Development of Puerto Rico	-	-	-	-	-	
238 Ponce Authority (Authority Of The Port Of The Americas)	547	-	547	-	547	100%
264 Corporation for the "Caño Martin Peña" Enlace Project	7,802	0	7,802	750	7,051	90%
265 Roosevelt Roads	4,553	84	4,637	312	4,325	93%
271 Puerto Rico Technology and Innovation Services	36,779	13	36,791	38,596	(1,805)	-5%
276 Puerto Rico Public Private Partnership Authority	21,128	(1,458)	19,670	2,707	16,963	86%
286 Authority of the Port of Ponce	397	(0)	397	23	374	94%
288 University of Puerto Rico Comprehensive Cancer Center	14,275	4,272	18,548	11,924	6,624	36%
293 Center for Diabetes Research, Education, and Medical Services	393	2	395	253	142	36%
298 Public Service Regulatory Board	3,680	2	3,681	1,204	2,477	67%
310 Municipal Finance Corporation	-	-	-	-	-	
311 Puerto Rico Gaming Commission	965	(0)	965	288	677	70%
312 Retirement Board of the Government of Puerto Rico	23,243	7,584	30,827	11,882	18,945	61%
329 Office of Socioeconomic Development	6,016	14	6,031	953	5,078	84%
TBD1 COFINA	-	-	-	-	-	
Total - Secondary Component Units	\$ 129,657	\$ 11,819	\$ 141,475	\$ 76,808	\$ 64,667	46%

Puerto Rico Department of Treasury

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

By Agency¹

YTD from 7/1/2023 through 11/30/2023

Nov 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	\$ 409,593	\$ (103,858)	\$ 305,735	\$ -	\$ 305,735	100%
25 Custody of the Department of the Treasury	582,565	(10,851)	571,714	604,700	(32,986)	-6%
Total - OMB and Hacienda Custodies	\$ 992,158	\$ (114,709)	\$ 877,448	\$ 604,700	\$ 272,749	31%

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Out of Scope Entities						
8 Office of the Comptroller	\$ 20,062	\$ -	\$ 20,062	\$ 19,459	\$ 602	3%
10 The General Court of Justice	151,782	8,972	160,754	157,102	3,652	2%
100 Legislative Assembly of the Commonwealth	56,327	3,084	59,411	75,516	(16,105)	-27%
106 Public Housing Administration	2,301	(0)	2,301	1,134	1,167	51%
166 Industrial Development Company	-	-	-	6,908	(6,908)	
176 University of Puerto Rico	208,686	2,313	210,999	206,135	4,864	2%
193 Office of Government Ethics	4,334	34	4,368	4,237	132	3%
200 Special Independent Prosecutor's Panel	1,407	-	1,407	1,372	35	2%
209 Contributions to Political Parties	-	-	-	-	-	
208 Contributions to the Municipalities	39,758	12,500	52,258	68,764	(16,506)	-32%
220 Correctional Health	18,279	803	19,083	22,302	(3,220)	-17%
268 Puerto Rico Institute of Statistics	1,095	2	1,097	1,073	24	2%
272 Office of the Inspector General	7,780	0	7,780	7,492	287	4%
289 Energy Commission	-	-	-	-	-	
297 Financial Oversight and Management Board for Puerto Rico	24,778	-	24,778	24,158	619	3%
Total - Out of Scope Entities	\$ 536,587	\$ 27,709	\$ 564,296	\$ 595,653	\$ (31,357)	-6%

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Recap						
Entities Operating in PRIFAS 7.5	\$ 2,619,791	\$ 37,674	\$ 2,657,465	\$ 2,138,713	\$ 518,752	20%
Core Component Units	439,968	37,507	477,475	251,167	226,308	47%
Secondary Component Units	129,657	11,819	141,475	76,808	64,667	46%
OMB and Hacienda Custodies	992,158	(114,709)	877,448	604,700	272,749	31%
Out of Scope Entities	536,587	27,709	564,296	595,653	(31,357)	-6%
Total	\$ 4,718,160	\$ 0	\$ 4,718,160	\$ 3,667,041	\$ 1,051,119	22%

Notes:

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

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

Puerto Rico Department of Treasury

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

By Agency¹

YTD from 7/1/2023 through 11/30/2023

Nov FY24 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Entities Operating in PRIFAS 7.5						
11 Puerto Rico Traffic Safety Commission	\$ 673	\$ 20	\$ 693	\$ -	\$ 693	100%
15 Office of the Governor	-	33	33	-	33	100%
16 Office of Management and Budget	471	-	471	255	217	46%
18 Planning Board	-	-	-	-	-	-
21 Emergency and Disaster Management Bureau	136	-	136	-	136	100%
23 Puerto Rico Department of State	1,595	196	1,792	1,237	555	31%
24 Puerto Rico Department of Treasury	320,629	-	320,629	201,338	119,291	37%
28 State Elections Commission	-	-	-	-	-	-
30 Human Resources Management & Transformation	413	373	787	231	556	71%
31 General Services Administration	2,040	13,125	15,165	2,765	12,401	82%
34 Commission of Investigation, Processing and Appeals	-	-	-	-	-	-
37 Civil Rights Commission	-	-	-	-	-	-
38 Puerto Rico Department of Justice	2,558	4	2,563	803	1,760	69%
40 Puerto Rico Police Bureau	6,964	5,913	12,876	3,004	9,873	77%
41 Special Investigations Bureau	-	-	-	-	-	-
42 Puerto Rico Fire Department Bureau	5,296	56	5,352	666	4,686	88%
43 Puerto Rico National Guard	-	-	-	-	-	-
45 Department of Public Safety	1,230	-	1,230	81	1,149	93%
49 Department of Transportation and Public Works	49,035	22,912	71,946	18,118	53,829	75%
50 Department of Natural and Environmental Resources	19,153	208	19,361	2,153	17,207	89%
55 Puerto Rico Department of Agriculture	1,338	-	1,338	262	1,076	80%
60 Office of the Citizen's Ombudsman	-	-	-	-	-	-
62 Cooperative Development Commission of Puerto Rico	-	-	-	-	-	-
66 Puerto Rico Highway Authority	-	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	140,508	20	140,528	70,573	69,955	50%
68 Puerto Rico Labor Relations Board	200	-	200	95	105	53%
69 Puerto Rico Department of Consumer Affairs	784	-	784	517	267	34%
71 Department of Health	62,560	2,659	65,219	26,205	39,014	60%
78 Department of Housing	8,957	-	8,957	3,074	5,882	66%
81 Department of Education	6,268	-	6,268	182	6,086	97%
82 Institute of Puerto Rican Culture	503	846	1,349	-	1,349	100%
87 Department of Recreation and Sports	8,775	-	8,775	698	8,076	92%
95 Mental Health and Drug Addiction Services Administration	1,866	-	1,866	422	1,444	77%
96 Office of the Women's Advocate	-	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	-	-	-	-	-	-
122 Secretariat of the Department of the Family	-	-	-	-	-	-
123 Family and Children Administration	-	-	-	-	-	-
124 Child Support Administration (ASUME)	-	-	-	-	-	-
126 Vocational Rehabilitation Administration	313	-	313	-	313	100%
127 Administration for Socioeconomic Development of the Family	-	-	-	-	-	-
133 Administracion de Recursos Naturales	-	-	-	-	-	-
137 Department of Correction and Rehabilitation	9,239	-	9,239	3,133	6,106	66%
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	456	3,741	4,197	84	4,114	98%
189 Institute of Forensic Science	200	-	200	-	200	100%
221 Medical Emergency Corps Bureau	2,957	-	2,957	1,537	1,419	48%
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	27	-	27	-	27	100%
Total - Entities Operating in PRIFAS 7.5	\$ 655,146	\$ 50,106	\$ 705,252	\$ 337,432	\$ 367,820	52%

Puerto Rico Department of Treasury

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

By Agency¹

YTD from 7/1/2023 through 11/30/2023

Nov 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	\$ 237,546	\$ -	\$ 237,546	\$ 218,434	\$ 19,112	8%
79 Automobile Accidents Compensation Administration	37,624	-	37,624	27,342	10,282	27%
90 Medical Services Administration of Puerto Rico	57,413	-	57,413	54,280	3,134	5%
119 Department of Economic Development & Commerce	19,610	502	20,112	14,104	6,008	30%
162 Public Building Authority	54,278	-	54,278	38,528	15,751	29%
168 Puerto Rico Ports Authority	39,205	-	39,205	29,754	9,451	24%
180 Tourism Company	61,996	4,010	66,006	28,716	37,290	56%
187 Puerto Rico Health Insurance Administration	299,081	-	299,081	177,761	121,320	41%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	35,526	-	35,526	30,299	5,227	15%
235 Puerto Rico Housing Finance Corporation	38,464	-	38,464	9,955	28,509	74%
277 Agricultural Enterprises Development Administration	33,473	-	33,473	20,459	13,014	39%
285 Puerto Rico Integrated Transit Authority	15,775	-	15,775	14,742	1,033	7%
295 Fiscal Agency & Financial Advisory Authority	1,871	-	1,871	290	1,581	84%
303 Convention Center of District Authority	19,470	0	19,470	25,908	(6,438)	-33%
Total - Core Component Units	\$ 951,331	\$ 4,513	\$ 955,844	\$ 690,570	\$ 265,273	28%
Secondary Component Units						
22 Office of The Commissioner of Insurance	\$ 5,272	\$ -	\$ 5,272	\$ 2,681	\$ 2,591	49%
29 Puerto Rico Federal Affairs Administration	-	16	16	-	16	100%
75 Office of the Financial Institutions Commissioner	5,547	83	5,630	3,120	2,510	45%
105 Industrial Commission	8,857	-	8,857	5,929	2,928	33%
109 Puerto Rico School of Plastic Arts	910	-	910	600	310	34%
121 Government Board of the 911 Service	8,413	-	8,413	6,362	2,050	24%
138 Institutional Trust of the National Guard of Puerto Rico	3,108	-	3,108	1,737	1,372	44%
161 Puerto Rico Infrastructure Financing Authority	416	-	416	453	(37)	-9%
165 Land Authority of Puerto Rico	4,183	-	4,183	3,095	1,088	26%
167 Integral Development of the "Península de Cantera"	86	-	86	14	72	84%
177 Land Administration of Puerto Rico	3,555	-	3,555	2,585	969	27%
186 Culebra Conservation and Development Authority	119	-	119	-	119	100%
191 Musical Arts Corporation	735	63	797	450	347	44%
192 Fine Arts Center Corporation	1,032	-	1,032	482	550	53%
195 Economic Development Bank of PR	5,721	-	5,721	4,344	1,377	24%
196 Puerto Rico Public Broadcasting Corporation	-	7,388	7,388	3,937	3,451	47%
198 Agricultural Insurance Corporation	1,205	-	1,205	1,609	(404)	-33%
215 Puerto Rico Conservatory of Music Corporation	1,710	-	1,710	1,424	287	17%
236 Innovation Fund for Agricultural Development of Puerto Rico	5,820	-	5,820	2,791	3,029	52%
238 Ponce Authority (Authority Of The Port Of The Americas)	-	-	-	-	-	-
264 Corporation for the "Caño Martin Peña" Enlace Project	-	32	32	-	32	100%
265 Roosevelt Roads	736	-	736	363	373	51%
271 Puerto Rico Technology and Innovation Services	3,886	-	3,886	-	3,886	100%
276 Puerto Rico Public Private Partnership Authority	-	-	-	-	-	-
286 Authority of the Port of Ponce	860	-	860	-	860	100%
288 University of Puerto Rico Comprehensive Cancer Center	13,922	833	14,755	9,367	5,388	37%
293 Center for Diabetes Research, Education, and Medical Services	103	-	103	99	4	4%
298 Public Service Regulatory Board	12,855	573	13,428	5,510	7,918	59%
310 Municipal Finance Corporation	62,328	-	62,328	48	62,281	100%
311 Puerto Rico Gaming Commission	165,105	167	165,272	131,557	33,715	20%
312 Retirement Board of the Government of Puerto Rico	1,228	-	1,228	-	1,228	100%
329 Office of Socioeconomic Development	-	-	-	-	-	-
TBD1 COFINA	-	-	-	281	(281)	-
Total - Secondary Component Units	\$ 317,711	\$ 9,155	\$ 326,866	\$ 188,838	\$ 138,028	42%

Puerto Rico Department of Treasury

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

By Agency¹

YTD from 7/1/2023 through 11/30/2023

Nov 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	153,434	2,300	155,733	151,708	4,026	3%
Total - OMB and Hacienda Custodies	\$ 153,434	\$ 2,300	\$ 155,733	\$ 151,708	\$ 4,026	3%

	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	6,802	-	6,802	5,409	1,393	20%
100 Legislative Assembly of the Commonwealth	-	-	-	-	-	
106 Public Housing Administration	6,070	-	6,070	-	6,070	100%
166 Industrial Development Company	-	-	-	12,482	(12,482)	
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	\$ 12,873	\$ -	\$ 12,873	\$ 17,891	\$ (5,019)	-39%

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Recap						
Entities Operating in PRIFAS 7.5	\$ 655,146	\$ 50,106	\$ 705,252	\$ 337,432	\$ 367,820	52%
Core Component Units	951,331	4,513	955,844	690,570	265,273	28%
Secondary Component Units	317,711	9,155	326,866	188,838	138,028	42%
OMB and Hacienda Custodies	153,434	2,300	155,733	151,708	4,026	3%
Out of Scope Entities	12,873	-	12,873	17,891	(5,019)	-39%
Total	\$ 2,090,495	\$ 66,073	\$ 2,156,568	\$ 1,386,440	\$ 770,128	36%

Notes:

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

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

Puerto Rico Department of Treasury

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

By Agency¹

For the month of: November-23

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Entities Operating in PRIFAS 7.5						
11 Puerto Rico Traffic Safety Commission	\$ 135	\$ 5	\$ 140	\$ 14	\$ 126	90%
15 Office of the Governor	1,398	22	1,420	1,366	54	4%
16 Office of Management and Budget	1,899	0	1,899	1,586	313	16%
18 Planning Board	2,145	8	2,153	1,100	1,052	49%
21 Emergency and Disaster Management Bureau	741	-	741	391	351	47%
23 Puerto Rico Department of State	1,599	39	1,638	961	677	41%
24 Puerto Rico Department of Treasury	82,315	4,304	86,619	47,775	38,844	45%
28 State Elections Commission	3,714	-	3,714	2,573	1,142	31%
30 Human Resources Management & Transformation	723	79	802	800	2	0%
31 General Services Administration	2,634	2,632	5,267	1,961	3,305	63%
34 Commission of Investigation, Processing and Appeals	41	(0)	41	42	(1)	-3%
37 Civil Rights Commission	72	-	72	59	13	18%
38 Puerto Rico Department of Justice	12,239	80	12,319	11,721	598	5%
40 Puerto Rico Police Bureau	72,428	1,345	73,773	81,799	(8,027)	-11%
41 Special Investigations Bureau	388	-	388	528	(140)	-36%
42 Puerto Rico Fire Department Bureau	6,317	105	6,422	8,680	(2,258)	-35%
43 Puerto Rico National Guard	1,483	7	1,490	1,216	274	18%
45 Department of Public Safety	20,649	13	20,662	20,156	506	2%
49 Department of Transportation and Public Works	15,511	4,582	20,094	12,341	7,753	39%
50 Department of Natural and Environmental Resources	12,304	1,338	13,641	11,228	2,413	18%
55 Puerto Rico Department of Agriculture	3,529	10	3,539	2,222	1,317	37%
60 Office of the Citizen's Ombudsman	294	3	297	336	(39)	-13%
62 Cooperative Development Commission of Puerto Rico	244	0	244	213	31	13%
66 Puerto Rico Highway Authority	-	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	32,847	412	33,259	9,144	24,115	73%
68 Puerto Rico Labor Relations Board	126	(0)	126	111	14	11%
69 Puerto Rico Department of Consumer Affairs	1,309	-	1,309	1,282	27	2%
71 Department of Health	58,789	1,171	59,960	40,832	19,128	32%
78 Department of Housing	4,571	-	4,571	3,278	1,294	28%
81 Department of Education	219,456	-	219,456	178,617	40,839	19%
82 Institute of Puerto Rican Culture	1,604	212	1,816	1,422	394	22%
87 Department of Recreation and Sports	4,601	22	4,623	3,270	1,353	29%
95 Mental Health and Drug Addiction Services Administration	11,856	-	11,856	9,870	1,985	17%
96 Office of the Women's Advocate	417	311	727	350	377	52%
117 Act 70	-	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	323	(0)	323	210	113	35%
122 Secretariat of the Department of the Family	4,113	17	4,130	3,382	748	18%
123 Family and Children Administration	17,058	85	17,143	16,813	330	2%
124 Child Support Administration (ASUME)	1,403	22	1,425	1,946	(520)	-37%
126 Vocational Rehabilitation Administration	2,197	(0)	2,197	1,408	789	36%
127 Administration for Socioeconomic Development of the Family	8,455	(0)	8,455	7,890	565	7%
133 Administracion de Recursos Naturales	-	-	-	-	-	-
137 Department of Correction and Rehabilitation	36,525	(140)	36,385	31,822	4,563	13%
139 Parole Board	251	0	251	273	(22)	-9%
143 Office of Protection and Defense for People with Disabilities	91	-	91	-	91	100%
152 Elderly and Retired People Advocate Office	281	-	281	270	10	4%
153 Office for People with Disabilities	306	-	306	257	49	16%
155 State Historic Preservation Office of Puerto Rico	273	749	1,022	164	857	84%
189 Institute of Forensic Science	1,721	117	1,838	1,535	303	16%
221 Medical Emergency Corps Bureau	2,244	-	2,244	2,313	(68)	-3%
231 Office for the Patient's Advocate	169	2	171	183	(13)	-7%
241 Administration for Integral Development of Childhood	709	-	709	519	190	27%
266 Office of Public Safety Affairs	-	-	-	-	-	-
279 Public Service Appeals Commission	227	2	228	267	(39)	-17%
281 Office of the Election Comptroller	266	2	268	298	(30)	-11%
Total - Entities Operating in PRIFAS 7.5	\$ 654,987	\$ 17,556	\$ 672,543	\$ 526,793	\$ 145,750	22%

Puerto Rico Department of Treasury

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

By Agency¹

For the month of: November-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	\$ 29,349	\$ 18,160	38%
79 Automobile Accidents Compensation Administration	7,525	-	7,525	5,419	2,105	28%
90 Medical Services Administration of Puerto Rico	19,983	865	20,847	15,129	5,718	27%
119 Department of Economic Development & Commerce	6,210	2,939	9,149	4,253	4,896	54%
162 Public Building Authority	13,457	3,407	16,864	13,197	3,667	22%
168 Puerto Rico Ports Authority	7,841	291	8,132	1,899	6,233	77%
180 Tourism Company	12,399	802	13,201	4,950	8,252	63%
187 Puerto Rico Health Insurance Administration	114,501	-	114,501	64,010	50,491	44%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	7,612	-	7,612	5,433	2,178	29%
235 Puerto Rico Housing Finance Corporation	8,351	-	8,351	1,313	7,038	84%
277 Agricultural Enterprises Development Administration	12,624	18	12,642	3,185	9,456	75%
285 Puerto Rico Integrated Transit Authority	11,623	-	11,623	10,475	1,148	10%
295 Fiscal Agency & Financial Advisory Authority	4,731	84	4,815	1,558	3,256	68%
303 Convention Center of District Authority	3,894	0	3,894	5,369	(1,475)	-38%
Total - Core Component Units	\$ 278,260	\$ 8,404	\$ 286,664	\$ 165,539	\$ 121,125	42%
Secondary Component Units						
22 Office of The Commissioner of Insurance	\$ 1,054	\$ -	\$ 1,054	\$ 602	\$ 452	43%
29 Puerto Rico Federal Affairs Administration	263	4	267	174	93	35%
75 Office of the Financial Institutions Commissioner	1,109	17	1,126	684	442	39%
105 Industrial Commission	1,771	10	1,781	1,084	697	39%
109 Puerto Rico School of Plastic Arts	408	2	411	246	165	40%
121 Government Board of the 911 Service	1,683	-	1,683	675	1,007	60%
138 Institutional Trust of the National Guard of Puerto Rico	622	-	622	383	238	38%
161 Puerto Rico Infrastructure Financing Authority	269	226	495	-	495	100%
165 Land Authority of Puerto Rico	837	6	843	631	212	25%
167 Integral Development of the "Peninsula de Cantera"	67	-	67	-	67	100%
177 Land Administration of Puerto Rico	711	-	711	538	173	24%
186 Culebra Conservation and Development Authority	45	-	45	-	45	100%
191 Musical Arts Corporation	586	18	604	610	(6)	-1%
192 Fine Arts Center Corporation	570	2	572	482	90	16%
195 Economic Development Bank of PR	1,144	-	1,144	867	278	24%
196 Puerto Rico Public Broadcasting Corporation	-	1,484	1,484	777	707	48%
198 Agricultural Insurance Corporation	241	-	241	235	6	2%
215 Puerto Rico Conservatory of Music Corporation	769	3	772	741	31	4%
236 Innovation Fund for Agricultural Development of Puerto Rico	1,164	-	1,164	1,059	105	9%
238 Ponce Authority (Authority Of The Port Of The Americas)	109	-	109	-	109	100%
264 Corporation for the "Caño Martin Peña" Enlace Project	1,560	6	1,567	196	1,370	87%
265 Roosevelt Roads	1,058	17	1,075	156	919	85%
271 Puerto Rico Technology and Innovation Services	8,133	3	8,135	35,670	(27,535)	-338%
276 Puerto Rico Public Private Partnership Authority	4,226	(292)	3,934	1,144	2,790	71%
286 Authority of the Port of Ponce	251	(0)	251	-	251	100%
288 University of Puerto Rico Comprehensive Cancer Center	5,639	1,021	6,661	2,931	3,730	56%
293 Center for Diabetes Research, Education, and Medical Services	99	0	99	84	15	16%
298 Public Service Regulatory Board	3,307	115	3,422	1,305	2,117	62%
310 Municipal Finance Corporation	12,466	-	12,466	-	12,466	100%
311 Puerto Rico Gaming Commission	33,214	33	33,247	26,549	6,698	20%
312 Retirement Board of the Government of Puerto Rico	4,894	1,517	6,411	4,041	2,370	37%
329 Office of Socioeconomic Development	1,203	3	1,206	227	979	81%
TBD1 COFINA	-	-	-	11	(11)	
Total - Secondary Component Units	\$ 89,474	\$ 4,195	\$ 93,668	\$ 82,103	\$ 11,565	12%

Puerto Rico Department of Treasury

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

By Agency¹

For the month of: November-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	\$ (20,772)	\$ 61,147	\$ -	\$ 61,147	100%
25 Custody of the Department of the Treasury	147,200	(1,710)	145,489	151,212	(5,723)	-4%
Total - OMB and Hacienda Custodies	\$ 229,118	\$ (22,482)	\$ 206,636	\$ 151,212	\$ 55,424	27%

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Out of Scope Entities						
8 Office of the Comptroller	\$ 4,012	\$ -	\$ 4,012	\$ 3,923	\$ 89	2%
10 The General Court of Justice	31,717	1,794	33,511	35,816	(2,305)	-7%
100 Legislative Assembly of the Commonwealth	11,265	617	11,882	8,920	2,962	25%
106 Public Housing Administration	1,674	(0)	1,674	242	1,433	86%
166 Industrial Development Company	-	-	-	6,159	(6,159)	
176 University of Puerto Rico	41,737	463	42,200	40,694	1,506	4%
193 Office of Government Ethics	867	7	874	916	(42)	-5%
200 Special Independent Prosecutor's Panel	281	-	281	275	7	2%
209 Contributions to Political Parties	-	-	-	-	-	
208 Contributions to the Municipalities	7,952	2,500	10,452	37,753	(27,301)	-261%
220 Correctional Health	3,656	161	3,817	4,964	(1,147)	-30%
268 Puerto Rico Institute of Statistics	219	0	219	219	0	0%
272 Office of the Inspector General	1,556	0	1,556	1,498	57	4%
289 Energy Commission	-	-	-	-	-	
297 Financial Oversight and Management Board for Puerto Rico	4,956	-	4,956	4,832	124	3%
Total - Out of Scope Entities	\$ 109,892	\$ 5,542	\$ 115,434	\$ 146,211	\$ (30,777)	-27%

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Recap						
Entities Operating in PRIFAS 7.5	\$ 654,987	\$ 17,556	\$ 672,543	\$ 526,793	\$ 145,750	22%
Core Component Units	278,260	8,404	286,664	165,539	121,125	42%
Secondary Component Units	89,474	4,195	93,668	82,103	11,565	12%
OMB and Hacienda Custodies	229,118	(22,482)	206,636	151,212	55,424	27%
Out of Scope Entities	109,892	5,542	115,434	146,211	(30,777)	-27%
Total	\$ 1,361,731	\$ 13,215	\$ 1,374,946	\$ 1,071,858	\$ 303,088	22%

Notes:

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

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

Puerto Rico Department of Treasury

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

By Agency¹

For the month of: November-23

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Entities Operating in PRIFAS 7.5						
11 Puerto Rico Traffic Safety Commission	\$ -	\$ 1	\$ 1	\$ 14	\$ (13)	-1100%
15 Office of the Governor	1,398	15	1,413	1,366	47	3%
16 Office of Management and Budget	1,804	0	1,804	1,487	317	18%
18 Planning Board	2,145	8	2,153	1,100	1,052	49%
21 Emergency and Disaster Management Bureau	714	-	714	391	323	45%
23 Puerto Rico Department of State	1,280	-	1,280	604	676	53%
24 Puerto Rico Department of Treasury	18,189	4,304	22,493	16,033	6,461	29%
28 State Elections Commission	3,714	-	3,714	2,573	1,142	31%
30 Human Resources Management & Transformation	641	4	645	717	(73)	-11%
31 General Services Administration	2,226	7	2,233	1,803	430	19%
34 Commission of Investigation, Processing and Appeals	41	(0)	41	42	(1)	-3%
37 Civil Rights Commission	72	-	72	59	13	18%
38 Puerto Rico Department of Justice	11,727	79	11,806	11,605	202	2%
40 Puerto Rico Police Bureau	71,035	162	71,197	80,908	(9,710)	-14%
41 Special Investigations Bureau	388	-	388	528	(140)	-36%
42 Puerto Rico Fire Department Bureau	5,258	94	5,352	8,505	(3,153)	-59%
43 Puerto Rico National Guard	1,483	7	1,490	1,216	274	18%
45 Department of Public Safety	20,403	13	20,416	20,138	278	1%
49 Department of Transportation and Public Works	5,705	(0)	5,705	5,475	229	4%
50 Department of Natural and Environmental Resources	8,473	1,296	9,769	10,906	(1,137)	-12%
55 Puerto Rico Department of Agriculture	3,261	10	3,271	2,140	1,131	35%
60 Office of the Citizen's Ombudsman	294	3	297	336	(39)	-13%
62 Cooperative Development Commission of Puerto Rico	244	0	244	213	31	13%
66 Puerto Rico Highway Authority	-	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	4,745	408	5,154	6,696	(1,542)	-30%
68 Puerto Rico Labor Relations Board	86	(0)	86	84	1	1%
69 Puerto Rico Department of Consumer Affairs	1,152	-	1,152	1,142	10	1%
71 Department of Health	46,277	639	46,917	36,498	10,418	22%
78 Department of Housing	2,780	-	2,780	2,295	484	17%
81 Department of Education	218,203	-	218,203	178,542	39,661	18%
82 Institute of Puerto Rican Culture	1,504	42	1,546	1,422	124	8%
87 Department of Recreation and Sports	2,846	22	2,868	2,763	105	4%
95 Mental Health and Drug Addiction Services Administration	11,483	-	11,483	9,819	1,663	14%
96 Office of the Women's Advocate	417	311	727	350	377	52%
117 Act 70	-	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	323	(0)	323	210	113	35%
122 Secretariat of the Department of the Family	4,113	17	4,130	3,382	748	18%
123 Family and Children Administration	17,058	85	17,143	16,813	330	2%
124 Child Support Administration (ASUME)	1,403	22	1,425	1,946	(520)	-37%
126 Vocational Rehabilitation Administration	2,134	(0)	2,134	1,408	726	34%
127 Administration for Socioeconomic Development of the Family	8,455	(0)	8,455	7,890	565	7%
133 Administracion de Recursos Naturales	-	-	-	-	-	-
137 Department of Correction and Rehabilitation	34,677	(140)	34,537	31,381	3,156	9%
139 Parole Board	251	0	251	273	(22)	-9%
143 Office of Protection and Defense for People with Disabilities	91	-	91	-	91	100%
152 Elderly and Retired People Advocate Office	281	-	281	270	10	4%
153 Office for People with Disabilities	306	-	306	257	49	16%
155 State Historic Preservation Office of Puerto Rico	181	1	182	119	63	35%
189 Institute of Forensic Science	1,681	117	1,798	1,535	263	15%
221 Medical Emergency Corps Bureau	1,653	-	1,653	1,948	(296)	-18%
231 Office for the Patient's Advocate	169	2	171	183	(13)	-7%
241 Administration for Integral Development of Childhood	709	-	709	519	190	27%
266 Office of Public Safety Affairs	-	-	-	-	-	-
279 Public Service Appeals Commission	227	2	228	267	(39)	-17%
281 Office of the Election Comptroller	261	2	263	298	(35)	-13%
Total - Entities Operating in PRIFAS 7.5	\$ 523,958	\$ 7,535	\$ 531,493	\$ 476,468	\$ 55,025	10%

Puerto Rico Department of Treasury

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

By Agency¹

For the month of: November-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	865	9,365	4,878	4,487	48%
119 Department of Economic Development & Commerce	2,288	2,838	5,126	936	4,190	82%
162 Public Building Authority	2,602	3,407	6,008	2,537	3,472	58%
168 Puerto Rico Ports Authority	-	291	291	-	291	100%
180 Tourism Company	-	-	-	-	-	
187 Puerto Rico Health Insurance Administration	54,685	-	54,685	30,469	24,216	44%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	506	-	506	-	506	100%
235 Puerto Rico Housing Finance Corporation	658	-	658	193	465	71%
277 Agricultural Enterprises Development Administration	5,929	18	5,947	1,008	4,939	83%
285 Puerto Rico Integrated Transit Authority	8,468	-	8,468	7,883	585	7%
295 Fiscal Agency & Financial Advisory Authority	4,357	84	4,441	1,513	2,928	66%
303 Convention Center of District Authority	-	-	-	-	-	
Total - Core Component Units	\$ 87,994	\$ 7,501	\$ 95,495	\$ 49,416	\$ 46,079	48%
Secondary Component Units						
22 Office of The Commissioner of Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	
29 Puerto Rico Federal Affairs Administration	263	1	264	174	90	34%
75 Office of the Financial Institutions Commissioner	-	-	-	-	-	
105 Industrial Commission	-	10	10	-	10	100%
109 Puerto Rico School of Plastic Arts	226	2	229	117	112	49%
121 Government Board of the 911 Service	-	-	-	-	-	
138 Institutional Trust of the National Guard of Puerto Rico	-	-	-	-	-	
161 Puerto Rico Infrastructure Financing Authority	186	226	412	-	412	100%
165 Land Authority of Puerto Rico	-	6	6	-	6	100%
167 Integral Development of the "Peninsula de Cantera"	50	-	50	-	50	100%
177 Land Administration of Puerto Rico	-	-	-	-	-	
186 Culebra Conservation and Development Authority	21	-	21	-	21	100%
191 Musical Arts Corporation	439	5	444	481	(37)	-8%
192 Fine Arts Center Corporation	363	2	366	369	(3)	-1%
195 Economic Development Bank of PR	-	-	-	-	-	
196 Puerto Rico Public Broadcasting Corporation	-	6	6	88	(82)	-1347%
198 Agricultural Insurance Corporation	-	-	-	-	-	
215 Puerto Rico Conservatory of Music Corporation	427	3	430	372	58	13%
236 Innovation Fund for Agricultural Development of Puerto Rico	-	-	-	-	-	
238 Ponce Authority (Authority Of The Port Of The Americas)	109	-	109	-	109	100%
264 Corporation for the "Caño Martin Peña" Enlace Project	1,560	0	1,560	196	1,364	87%
265 Roosevelt Roads	911	17	927	109	818	88%
271 Puerto Rico Technology and Innovation Services	7,356	3	7,358	35,670	(28,312)	-385%
276 Puerto Rico Public Private Partnership Authority	4,226	(292)	3,934	1,144	2,790	71%
286 Authority of the Port of Ponce	79	(0)	79	-	79	100%
288 University of Puerto Rico Comprehensive Cancer Center	2,855	854	3,710	1,831	1,879	51%
293 Center for Diabetes Research, Education, and Medical Services	79	0	79	56	23	29%
298 Public Service Regulatory Board	736	0	736	296	440	60%
310 Municipal Finance Corporation	-	-	-	-	-	
311 Puerto Rico Gaming Commission	193	(0)	193	26	167	87%
312 Retirement Board of the Government of Puerto Rico	4,649	1,517	6,165	4,041	2,124	34%
329 Office of Socioeconomic Development	1,203	3	1,206	227	979	81%
TBD1 COFINA	-	-	-	-	-	
Total - Secondary Component Units	\$ 25,931	\$ 2,364	\$ 28,295	\$ 45,197	\$ (16,902)	-60%

Puerto Rico Department of Treasury

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

By Agency¹

For the month of: November-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	\$ (20,772)	\$ 61,147	\$ -	\$ 61,147	100%
25 Custody of the Department of the Treasury	116,513	(2,170)	114,343	121,603	(7,260)	-6%
Total - OMB and Hacienda Custodies	\$ 198,432	\$ (22,942)	\$ 175,490	\$ 121,603	\$ 53,887	31%

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Out of Scope Entities						
8 Office of the Comptroller	\$ 4,012	\$ -	\$ 4,012	\$ 3,923	\$ 89	2%
10 The General Court of Justice	30,356	1,794	32,151	34,756	(2,605)	-8%
100 Legislative Assembly of the Commonwealth	11,265	617	11,882	8,920	2,962	25%
106 Public Housing Administration	460	(0)	460	242	219	47%
166 Industrial Development Company	-	-	-	2,514	(2,514)	
176 University of Puerto Rico	41,737	463	42,200	40,694	1,506	4%
193 Office of Government Ethics	867	7	874	916	(42)	-5%
200 Special Independent Prosecutor's Panel	281	-	281	275	7	2%
209 Contributions to Political Parties	-	-	-	-	-	
208 Contributions to the Municipalities	7,952	2,500	10,452	37,753	(27,301)	-261%
220 Correctional Health	3,656	161	3,817	4,964	(1,147)	-30%
268 Puerto Rico Institute of Statistics	219	0	219	219	0	0%
272 Office of the Inspector General	1,556	0	1,556	1,498	57	4%
289 Energy Commission	-	-	-	-	-	
297 Financial Oversight and Management Board for Puerto Rico	4,956	-	4,956	4,832	124	3%
Total - Out of Scope Entities	\$ 107,317	\$ 5,542	\$ 112,859	\$ 141,506	\$ (28,647)	-25%

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Recap						
Entities Operating in PRIFAS 7.5	\$ 523,958	\$ 7,535	\$ 531,493	\$ 476,468	\$ 55,025	10%
Core Component Units	87,994	7,501	95,495	49,416	46,079	48%
Secondary Component Units	25,931	2,364	28,295	45,197	(16,902)	-60%
OMB and Hacienda Custodies	198,432	(22,942)	175,490	121,603	53,887	31%
Out of Scope Entities	107,317	5,542	112,859	141,506	(28,647)	-25%
Total	\$ 943,632	\$ 0	\$ 943,632	\$ 834,190	\$ 109,442	12%

Notes:

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

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

Puerto Rico Department of Treasury

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

By Agency¹

For the month of: November-23

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Entities Operating in PRIFAS 7.5						
11 Puerto Rico Traffic Safety Commission	\$ 135	\$ 4	\$ 139	\$ -	\$ 139	100%
15 Office of the Governor	-	7	7	-	7	100%
16 Office of Management and Budget	94	-	94	99	(4)	-5%
18 Planning Board	-	-	-	-	-	-
21 Emergency and Disaster Management Bureau	27	-	27	-	27	100%
23 Puerto Rico Department of State	319	39	358	358	0	0%
24 Puerto Rico Department of Treasury	64,126	-	64,126	31,742	32,383	50%
28 State Elections Commission	-	-	-	-	-	-
30 Human Resources Management & Transformation	83	75	157	83	74	47%
31 General Services Administration	408	2,625	3,033	158	2,875	95%
34 Commission of Investigation, Processing and Appeals	-	-	-	-	-	-
37 Civil Rights Commission	-	-	-	-	-	-
38 Puerto Rico Department of Justice	512	1	513	116	397	77%
40 Puerto Rico Police Bureau	1,393	1,183	2,575	891	1,684	65%
41 Special Investigations Bureau	-	-	-	-	-	-
42 Puerto Rico Fire Department Bureau	1,059	11	1,070	175	895	84%
43 Puerto Rico National Guard	-	-	-	-	-	-
45 Department of Public Safety	246	-	246	18	228	93%
49 Department of Transportation and Public Works	9,807	4,582	14,389	6,866	7,524	52%
50 Department of Natural and Environmental Resources	3,831	42	3,872	322	3,550	92%
55 Puerto Rico Department of Agriculture	268	-	268	82	186	69%
60 Office of the Citizen's Ombudsman	-	-	-	-	-	-
62 Cooperative Development Commission of Puerto Rico	-	-	-	-	-	-
66 Puerto Rico Highway Authority	-	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	28,102	4	28,106	2,448	25,657	91%
68 Puerto Rico Labor Relations Board	40	-	40	27	13	33%
69 Puerto Rico Department of Consumer Affairs	157	-	157	139	17	11%
71 Department of Health	12,512	532	13,044	4,334	8,710	67%
78 Department of Housing	1,791	-	1,791	982	809	45%
81 Department of Education	1,254	-	1,254	75	1,178	94%
82 Institute of Puerto Rican Culture	101	169	270	-	270	100%
87 Department of Recreation and Sports	1,755	-	1,755	507	1,248	71%
95 Mental Health and Drug Addiction Services Administration	373	-	373	51	322	86%
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	441	1,407	76%
139 Parole Board	-	-	-	-	-	-
143 Office of Protection and Defense for People with Disabilities	-	-	-	-	-	-
152 Elderly and Retired People Advocate Office	-	-	-	-	-	-
153 Office for People with Disabilities	-	-	-	-	-	-
155 State Historic Preservation Office of Puerto Rico	91	748	839	45	794	95%
189 Institute of Forensic Science	40	-	40	-	40	100%
221 Medical Emergency Corps Bureau	591	-	591	364	227	38%
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	\$ 10,021	\$ 141,050	\$ 50,325	\$ 90,726	64%

Puerto Rico Department of Treasury

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

By Agency¹

For the month of: November-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	\$ 29,349	\$ 18,160	38%
79 Automobile Accidents Compensation Administration	7,525	-	7,525	5,419	2,105	28%
90 Medical Services Administration of Puerto Rico	11,483	-	11,483	10,251	1,232	11%
119 Department of Economic Development & Commerce	3,922	100	4,022	3,317	706	18%
162 Public Building Authority	10,856	-	10,856	10,661	195	2%
168 Puerto Rico Ports Authority	7,841	-	7,841	1,899	5,942	76%
180 Tourism Company	12,399	802	13,201	4,950	8,252	63%
187 Puerto Rico Health Insurance Administration	59,816	-	59,816	33,541	26,275	44%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	7,105	-	7,105	5,433	1,672	24%
235 Puerto Rico Housing Finance Corporation	7,693	-	7,693	1,120	6,573	85%
277 Agricultural Enterprises Development Administration	6,695	-	6,695	2,178	4,517	67%
285 Puerto Rico Integrated Transit Authority	3,155	-	3,155	2,592	563	18%
295 Fiscal Agency & Financial Advisory Authority	374	-	374	46	328	88%
303 Convention Center of District Authority	3,894	0	3,894	5,369	(1,475)	-38%
Total - Core Component Units	\$ 190,266	\$ 903	\$ 191,169	\$ 116,123	\$ 75,045	39%
Secondary Component Units						
22 Office of The Commissioner of Insurance	\$ 1,054	\$ -	\$ 1,054	\$ 602	\$ 452	43%
29 Puerto Rico Federal Affairs Administration	-	3	3	-	3	100%
75 Office of the Financial Institutions Commissioner	1,109	17	1,126	684	442	39%
105 Industrial Commission	1,771	-	1,771	1,084	687	39%
109 Puerto Rico School of Plastic Arts	182	-	182	129	53	29%
121 Government Board of the 911 Service	1,683	-	1,683	675	1,007	60%
138 Institutional Trust of the National Guard of Puerto Rico	622	-	622	383	238	38%
161 Puerto Rico Infrastructure Financing Authority	83	-	83	-	83	100%
165 Land Authority of Puerto Rico	837	-	837	631	206	25%
167 Integral Development of the "Peninsula de Cantera"	17	-	17	-	17	100%
177 Land Administration of Puerto Rico	711	-	711	538	173	24%
186 Culebra Conservation and Development Authority	24	-	24	-	24	100%
191 Musical Arts Corporation	147	13	159	129	30	19%
192 Fine Arts Center Corporation	206	-	206	113	93	45%
195 Economic Development Bank of PR	1,144	-	1,144	867	278	24%
196 Puerto Rico Public Broadcasting Corporation	-	1,478	1,478	689	789	53%
198 Agricultural Insurance Corporation	241	-	241	235	6	2%
215 Puerto Rico Conservatory of Music Corporation	342	-	342	369	(27)	-8%
236 Innovation Fund for Agricultural Development of Puerto Rico	1,164	-	1,164	1,059	105	9%
238 Ponce Authority (Authority Of The Port Of The Americas)	-	-	-	-	-	-
264 Corporation for the "Caño Martin Peña" Enlace Project	-	6	6	-	6	100%
265 Roosevelt Roads	147	-	147	47	100	68%
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	167	2,951	1,100	1,851	63%
293 Center for Diabetes Research, Education, and Medical Services	21	-	21	28	(7)	-36%
298 Public Service Regulatory Board	2,571	115	2,686	1,009	1,677	62%
310 Municipal Finance Corporation	12,466	-	12,466	-	12,466	100%
311 Puerto Rico Gaming Commission	33,021	33	33,054	26,523	6,531	20%
312 Retirement Board of the Government of Puerto Rico	246	-	246	-	246	100%
329 Office of Socioeconomic Development	-	-	-	-	-	-
TBD1 COFINA	-	-	-	11	(11)	-
Total - Secondary Component Units	\$ 63,542	\$ 1,831	\$ 65,373	\$ 36,906	\$ 28,467	44%

Puerto Rico Department of Treasury

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

By Agency¹

For the month of: November-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	460	31,147	29,609	1,538	5%
Total - OMB and Hacienda Custodies	\$ 30,687	\$ 460	\$ 31,147	\$ 29,609	\$ 1,538	5%

	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	1,060	301	22%
100 Legislative Assembly of the Commonwealth	-	-	-	-	-	
106 Public Housing Administration	1,214	-	1,214	-	1,214	100%
166 Industrial Development Company	-	-	-	3,645	(3,645)	
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	\$ 4,705	\$ (2,130)	-83%

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Recap						
Entities Operating in PRIFAS 7.5	\$ 131,029	\$ 10,021	\$ 141,050	\$ 50,325	\$ 90,726	64%
Core Component Units	190,266	903	191,169	116,123	75,045	39%
Secondary Component Units	63,542	1,831	65,373	36,906	28,467	44%
OMB and Hacienda Custodies	30,687	460	31,147	29,609	1,538	5%
Out of Scope Entities	2,575	-	2,575	4,705	(2,130)	-83%
Total	\$ 418,099	\$ 13,215	\$ 431,314	\$ 237,668	\$ 193,646	45%

Notes:

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

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

Puerto Rico Department of Treasury

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

By Agency¹

YTD from 7/1/2023 through 11/30/2023

November-23

(figures in \$000s)

	CapEx Certified Budget	Adjustments & Revisions ²	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
Entities Operating in PRIFAS 7.5					
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	1,675	6,850
28 State Elections Commission	267	-	267	-	267
31 General Services Administration	1,206	-	1,206	98	1,108
40 Puerto Rico Police Bureau	16,223	-	16,223	-	16,223
42 Puerto Rico Fire Department Bureau	815	-	815	-	815
49 Department of Transportation and Public Works	45,815	-	45,815	-	45,815
55 Puerto Rico Department of Agriculture	1,859	-	1,859	-	1,859
60 Office of the Citizen's Ombudsman	85	-	85	-	85
67 Puerto Rico Department of Labor and Human Resources	6,288	-	6,288	2,141	4,147
71 Department of Health	83,622	-	83,622	4,029	79,593
78 Department of Housing	3,243	-	3,243	-	3,243
95 Mental Health and Drug Addiction Services Administration	3,100	-	3,100	-	3,100
122 Secretariat of the Department of the Family	1,200	-	1,200	-	1,200
127 Administration for Socioeconomic Development of the Family	3,838	-	3,838	-	3,838
137 Department of Correction and Rehabilitation	8,428	-	8,428	-	8,428
143 Office of Protection and Defense for People with Disabilities	167	-	167	-	167
153 Office for People with Disabilities	1,230	-	1,230	-	1,230
189 Institute of Forensic Science	1,156	-	1,156	636	520
221 Medical Emergency Corps Bureau	975	-	975	-	975
241 Administration for Integral Development of Childhood	600	-	600	-	600
Total - Entities Operating in PRIFAS 7.5	\$ 189,772	\$ -	\$ 189,772	\$ 8,580	\$ 181,192

Puerto Rico Department of Treasury

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

By Agency¹

YTD from 7/1/2023 through 11/30/2023

November-23

(figures in \$000s)

	CapEx Certified Budget	Adjustments & Revisions	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
Core Component Units					
90 Medical Services Administration of Puerto Rico	33,285	-	33,285	350	32,935
162 Public Building Authority	2,051	-	2,051	403	1,648
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	6,075	-	6,075	-	6,075
285 Puerto Rico Integrated Transit Authority	76,419	-	76,419	27,112	49,307
Total - Core Component Units	\$ 117,830	\$ -	\$ 117,830	\$ 27,865	\$ 89,965

	CapEx Certified Budget	Adjustments & Revisions	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
Secondary Component Units					
189 Institute of Forensic Science	1,156	-	1,156	636	520
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	84	8,316
288 University of Puerto Rico Comprehensive Cancer Center	12,400	-	12,400	-	12,400
293 Center for Diabetes Research, Education, and Medical Services	287	-	287	-	287
329 Office of Socioeconomic Development	11,500	-	11,500	-	11,500
Total - Secondary Component Units	\$ 58,743	\$ -	\$ 58,743	\$ 720	\$ 58,023

	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

Puerto Rico Department of Treasury

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

By Agency ¹

YTD from 7/1/2023 through 11/30/2023

November-23

(figures in \$000s)

	CapEx Certified Budget	Adjustments & Revisions	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
Out of Scope Entities					
10 The General Court of Justice	7,502	-	7,502	550	6,952
100 Legislative Assembly of the Commonwealth	14,857	-	14,857	14,486	371
272 Office of the Inspector General	280	-	280	-	280
Total - Out of Scope Entities	\$ 22,639	\$ -	\$ 22,639	\$ 17,139	\$ 5,500

	CapEx Certified Budget	Adjustments & Revisions	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
Recap					
Entities Operating in PRIFAS 7.5	\$ 189,772	\$ -	\$ 189,772	\$ 8,580	\$ 181,192
Core Component Units	117,830	-	117,830	27,865	89,965
Secondary Component Units	58,743	-	58,743	720	58,023
OMB and Hacienda Custodies	157,843	-	157,843	-	157,843
Out of Scope Entities	22,639	-	22,639	17,139	5,500
Total	\$ 546,827	\$ -	\$ 546,827	\$ 54,304	\$ 492,523

Notes:

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

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

Appendix

Core and Secondary Component Unit Consolidated Actuals by Month

		Q1 1	Q1 2	Q1 3	Q2 4	Q2 5	FY24	FY24	FY24	
	GF+SRF Budget	7/31/2023	8/31/2023	9/30/2023	10/31/2023	11/30/2023	YTD Totals	Balance \$	Balance %	
Core Component Units										
70	State Insurance Fund Corporation	\$ 570,110	\$ 41,753	\$ 76,943	\$ 34,283	\$ 36,106	\$ 29,349	\$ 218,434	\$ 351,676	62%
79	Automobile Accident Compensation Administration	90,297	5,454	5,532	4,325	6,611	5,419	27,342	62,955	70%
90	Administration of Medical Services of Puerto Rico	250,167	12,308	14,595	17,167	14,948	15,129	74,147	176,020	70%
119	Department of Economic Development and Commerce	109,786	2,038	5,544	2,996	3,732	4,253	18,563	91,223	83%
162	Public Buildings Authority	202,369	7,078	9,902	11,887	9,146	13,197	51,211	151,158	75%
168	Ports Authority	97,578	8,610	8,680	6,654	3,911	1,899	29,754	67,824	70%
180	Tourism Company	158,415	3,048	3,697	11,613	5,408	4,950	28,716	129,699	82%
187	Health Insurance Administration of Puerto Rico	1,374,014	63,448	61,058	140,065	10,380	64,010	338,961	1,035,053	75%
188	Corp. of the Cardiovascular Center of Puerto Rico & Caribbean	91,338	5,938	6,969	6,231	5,727	5,433	30,299	61,039	67%
235	Housing Financing Authority	100,214	1,131	1,069	1,400	6,113	1,313	11,026	89,188	89%
277	Administration for the Development of Agricultural Enterprises	151,698	2,697	8,175	6,874	12,545	3,185	33,476	118,223	78%
285	Integrated Transport Authority	139,475	8,749	11,183	7,820	8,749	10,475	46,976	92,499	66%
295	Financial Advisory Authority and Fiscal Agency of Puerto Rico	57,777	1,539	932	1,284	1,612	1,558	6,926	50,851	88%
303	District Authority of the Convention Center	46,727	5,569	4,267	5,722	4,982	5,369	25,908	20,819	45%
Total - Core Component Units										
	\$ 3,439,965	\$ 169,361	\$ 218,547	\$ 258,321	\$ 129,970	\$ 165,539	\$ 941,738	\$ 2,498,228	73%	
Secondary Component Units										
22	Office of The Commissioner of Insurance	\$ 12,652	\$ 350	\$ 536	\$ 568	\$ 625	\$ 602	\$ 2,681	\$ 9,971	79%
29	Puerto Rico Federal Affairs Administration	3,208	154	165	165	171	174	829	2,379	74%
75	Office of the Financial Institutions Commissioner	13,513	448	646	747	595	684	3,120	10,393	77%
105	Industrial Commission	21,371	928	1,006	1,219	1,692	1,084	5,929	15,442	72%
109	Puerto Rico School of Plastic Arts	4,930	159	196	249	629	246	1,479	3,451	70%
121	Government Board of the 911 Service	20,191	3,424	679	525	1,058	675	6,362	13,829	68%
138	Institutional Trust of the National Guard of Puerto Rico	7,460	272	340	294	448	383	1,737	5,723	77%
161	Puerto Rico Infrastructure Financing Authority	5,942	174	227	266	321	-	987	4,954	83%
165	Land Authority of Puerto Rico	10,111	813	536	543	572	631	3,095	7,016	69%
167	Integral Development of the "Península de Cantera"	805	41	44	-	-	-	85	720	89%
177	Land Administration of Puerto Rico	8,531	432	593	529	494	538	2,585	5,946	70%
186	Culebra Conservation and Development Authority	539	-	-	-	-	-	-	539	100%
191	Musical Arts Corporation	7,244	421	492	506	478	610	2,507	4,737	65%
192	Fine Arts Center Corporation	6,864	355	409	421	465	482	2,132	4,732	69%
195	Economic Development Bank of PR	13,730	678	1,032	852	916	867	4,344	9,386	68%
196	Puerto Rico Public Broadcasting Corporation	17,804	759	1,169	691	689	777	4,085	13,719	77%
198	Agricultural Insurance Corporation	2,893	614	297	232	231	235	1,609	1,284	44%
215	Puerto Rico Conservatory of Music Corporation	9,265	496	483	794	658	741	3,172	6,093	66%
236	Innovation Fund for Agricultural Development of Puerto Rico	13,968	183	934	399	216	1,059	2,791	11,177	80%
238	Ponce Authority (Authority Of The Port Of The Americas)	1,313	-	-	-	-	-	-	1,313	100%
264	Corporation for the "Caño Martín Peña" Enlace Project	18,800	108	136	150	160	196	750	18,049	96%
265	Roosevelt Roads	12,896	73	79	166	201	156	675	12,221	95%
271	Puerto Rico Technology and Innovation Services	97,625	279	643	956	1,048	35,670	38,596	59,029	60%
276	Puerto Rico Public Private Partnership Authority	47,208	148	266	295	855	1,144	2,707	44,501	94%
286	Authority of the Port of Ponce	3,016	23	-	-	-	-	23	2,993	99%
288	University of Puerto Rico Comprehensive Cancer Center	79,926	2,949	4,102	6,321	4,988	2,931	21,291	58,635	73%
293	Center for Diabetes Research, Education, and Medical Services	1,194	57	78	68	65	84	352	842	71%
298	Public Service Regulatory Board	41,061	1,441	1,091	1,437	1,440	1,305	6,714	34,347	84%
310	Municipal Finance Corporation	149,588	13	16	19	-	-	48	149,540	100%
311	Puerto Rico Gaming Commission	398,967	968	26,057	50,900	27,371	26,549	131,845	267,122	67%
312	Retirement Board of the Government of Puerto Rico	76,932	1,308	1,956	1,742	2,835	4,041	11,882	65,051	85%
329	Office of Socioeconomic Development	14,473	209	176	161	180	227	953	13,520	93%
TBD1	COFINA	-	75	24	33	138	11	281	(281)	
Total - Secondary Component Units										
	\$ 1,124,020	\$ 18,351	\$ 44,407	\$ 71,246	\$ 49,539	\$ 82,103	\$ 265,646	\$ 858,374	76%	
Core Component Units										
	\$ 3,439,965	\$ 169,361	\$ 218,547	\$ 258,321	\$ 129,970	\$ 165,539	\$ 941,738	\$ 2,498,228	73%	
Secondary Component Units										
	1,124,020	18,351	44,407	71,246	49,539	82,103	265,646	858,374	76%	
Combined Component Units Monthly Actuals										
	\$ 4,563,985	\$ 187,712	\$ 262,954	\$ 329,567	\$ 179,509	\$ 247,642	\$ 1,207,384	\$ 3,356,601	74%	

**Non-Compliance List
Expenses Reporting**

Entity Code:	Secondary Component Units
161	Puerto Rico Infrastructure Financing Authority
167	Integral Development of the "Península de Cantera"
168	Ports Authority
*	186 Culebra Conservation and Development Authority
*	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

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

Code:	Entity:	Q1	Q1	Q1	Q2	Q2	FY24
		1	2	3	4	5	
		7/31/2023	8/31/2023	9/30/2023	10/31/2023	11/30/2023	YTD Totals
22	Office of The Commissioner of Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70	State Insurance Fund Corporation	8,434	8,367	8,216	8,225		33,242
79	Automobile Accidents Compensation Administration			1,089	2,185		3,274
90	Medical Services Administration of Puerto Rico						-
109	School of Plastic Arts	38	38	38	38	3	155
119	Department of Economic Development and Commerce	382	437	301	376		1,496
121	Government Board of the 911 Service	19	-	18	18	18	73
138	Institutional Trust of the National Guard of Puerto Rico	3	3	4	3	3	16
162	Public Building Authority	-	1,987	1,876	1,825	1,874	7,562
165	Land Authority of Puerto Rico						-
166	Industrial Development Company	-	1,232	1,176	1,176	2,512	6,096
168	Puerto Rico Ports Authority	1,914	1,997	2,009			5,920
177	Land Administration of Puerto Rico		187	179	178	178	722
180	Tourism Company of Puerto Rico	452	478	452	448	-	1,830
187	Health Insurance Administration of Puerto Rico	31	31	31	31	31	155
188	Cardiovascular Center Corporation of Puerto Rico and the Caribbean	154	147	143	139	143	726
191	Musical Arts Corporation	34	34	35	35	33	171
192	Fine Arts Center Corporation	41	41	41	40	41	204
195	Economic Development Bank of PR	132	135	169	151	173	760
198	Agricultural Insurance Corporation	12	13	11	12	15	63
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	1,135	1,135	1,135	5,673
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	842	797	793	794	931	4,157
		\$ 19,244	\$ 17,057	\$ 17,716	\$ 16,809	\$ 7,090	\$ 77,916