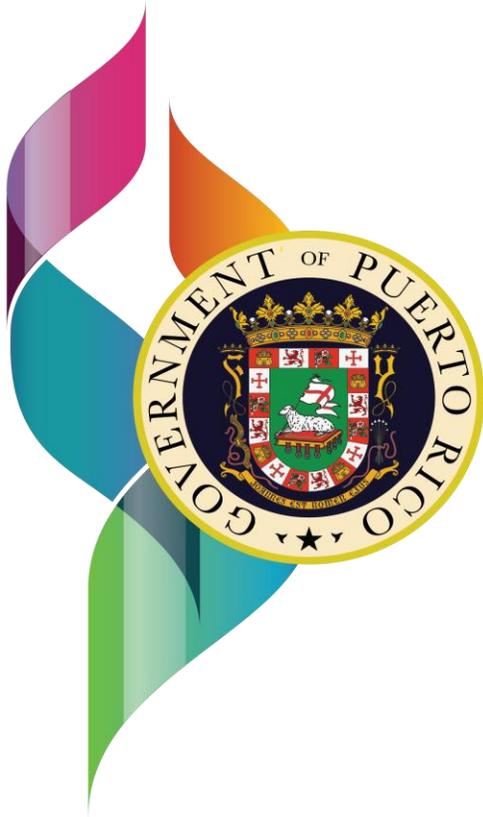


DEPARTMENT OF THE
TREASURY



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

Oct FY24 YTD

Thursday, November 30, 2023

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Additional Disclaimers

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

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

Additional Disclaimers

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

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

Assumptions/Resources:

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

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

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

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

General Fund Expenses: PRIFAS

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

Special Revenue Fund Expenses: PRIFAS

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

Federal Fund Expenses: PRIFAS

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

General, Special Revenue and Federal Fund Expenses: Component Units

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

Core Component Units:

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

Secondary Component Units:

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

Out of Scope Entities

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

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

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GLOSSARY

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

GLOSSARY

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

GLOSSARY

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

Puerto Rico Department of Treasury
Executive Summary - Section 1

YTD FY24 General Fund Revenue - Budget vs. Actual

YTD from 7/1/2023 through 10/31/23

October-23

By Concept

General Fund Revenue	YTD Budgeted Revenue	YTD Revenue Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %	Comments
1 Individual Income Taxes	\$ 666,864	\$ 799,454	\$ 132,590	19.9%	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	816,885	1,023,121	206,235	25.2%	
3 Partnership Income Taxes	108,978	93,493	(15,485)	-14.2%	
4 Non-Resident Withholdings	190,153	314,852	124,700	65.6%	A portion of this outperformance may be timing-related.
5 Alcoholic Beverages	89,647	98,223	8,577	9.6%	
6 Cigarettes	31,215	23,190	(8,026)	-25.7%	
7 Motor Vehicles	139,806	250,161	110,354	78.9%	Motor Vehicle sales continue outperforming including the truck category.
8 Excises on Off-Shore Shipment Rum	99,574	106,099	6,525	6.6%	
9 Other General Fund Revenue	593,829	458,752	(135,077)	-22.7%	Other excise tax collections present preliminary figures for October.
10 SUT Collections (excl. PSTBA, FAM & CINE)	555,581	607,434	51,852	9.3%	
11 Act 154 Collections	29,281	54,829	25,548	87.3%	
12 Other Tax Revenue	93,403	134,975	41,572	44.5%	
Total General Fund Revenue¹	\$ 3,415,216	\$ 3,964,582	\$ 549,366	16%	

Puerto Rico Department of Treasury
Executive Summary - Section 2

YTD FY24 General Fund Expenses - Budget vs. Actual
YTD from 7/1/2023 through 10/31/2023
October-23
By Concept

	YTD Budget	YTD Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %	Comments
1 Payroll	1,165,444	\$ 835,797	\$ 329,647	28%	Mainly driven by a slower recording of actual results mostly in the Department of Education (\$179M), and funds under the custody of OMB (\$100M).
2 Facilities	154,250	112,741	41,509	27%	Mainly driven by a slower recording of actual results mostly in the Department of Education (\$34M).
3 Purchased Services	142,727	95,606	47,121	33%	Mainly driven by slower recording of actual results in the Department of Education (\$14M), the Department of Natural Resources (\$9M), and the Department of Correction (\$4M). Other drivers include funds under the custody of OMB (\$11M), and timing of disbursements across agencies.
4 Donations and Subsidies	70,642	61,202	9,440	13%	
5 Transportation	5,103	2,752	2,352	46%	
6 Professional Services	185,256	106,758	78,498	42%	Mainly driven by slower recording of actual results in the Department of Education (\$34M). Other drivers include timing of disbursements versus Budget in the PR Private Partnership Authority (\$13M), AAFAP (\$12M), and the Department of Treasury (\$8M), among others.
7 Other Operating	101,916	34,978	66,938	66%	Mostly due to funds under the custody of OMB (\$34M). 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	153,191	37,486	115,706	76%	Mostly due to funds under the custody of OMB (\$42M), and a slowdown in disbursements of projects across agencies. It is expected to level out during the rest of the year.
9 Payments of current & prior period obligations	250,948	253,186	(2,238)	-1%	
10 Materials and Supplies	27,419	16,017	11,402	42%	
11 Equipment Purchases	15,508	4,865	10,644	69%	
12 Media and Advertisements	1,395	244	1,151	82%	
13 Social Wellbeing for Puerto Rico	532,179	401,856	130,323	24%	Variance is largely due to timing of disbursements in ASES (\$84M), and funds under the custody of the OMB (\$28M) & the Department of the Treasury (\$27M).
14 Appropriations to non-governmental entities	110,532	85,904	24,629	22%	
30 PayGo	699,970	659,678	40,292	6%	
81 Undistributed Appropriations	94,030	39,122	54,909	58%	Mostly funds under the custody of OMB (\$22M). Additional variance includes the delay in the recording of expenses in Public Building Authority (\$13M), and Municipalities (\$10M).
82 Federal Fund Matching	24,686	31,349	(6,662)	-27%	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	1,961	3,879	(1,919)	-98%	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	37,370	-	37,370	100%	
Subtotal General Fund Expenditures	\$ 3,774,528	\$ 2,783,418	\$ 991,110	26%	

Non-Governmental Expenses included in the Certified Budget ³

9 Payments of current & prior period obligations	20,421	-	20,421	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	30,632	-	30,632	100.0%	
Subtotal Non-Governmental	\$ 51,053	\$ -	\$ 51,053	100%	
Total General Fund Expenditures	\$ 3,825,581	\$ 2,783,418	\$ 1,042,163	27%	

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 10/31/2023
October-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	\$ 2,604,000	\$ -	\$ 2,604,000	\$ 666,864	\$ 799,454	\$ 132,590	19.9%
2 Corporate Income Taxes	3,410,592	-	3,410,592	816,885	1,023,121	206,235	25.2%
3 Partnership Income Taxes	419,914	-	419,914	108,978	93,493	(15,485)	-14.2%
4 Non-Resident Withholdings	749,104	-	749,104	190,153	314,852	124,700	65.6%
5 Alcoholic Beverages	293,255	-	293,255	89,647	98,223	8,577	9.6%
6 Cigarettes	90,548	-	90,548	31,215	23,190	(8,026)	-25.7%
7 Motor Vehicles	493,330	-	493,330	139,806	250,161	110,354	78.9%
8 Excises on Off-Shore Shipment Rum	210,139	-	210,139	99,574	106,099	6,525	6.6%
9 Other General Fund Revenue	2,046,940	-	2,046,940	593,829	458,752	(135,077)	-22.7%
10 SUT Collections (excl. PSTBA, FAM & CINE)	2,691,804	-	2,691,804	555,581	607,434	51,852	9.3%
11 Act 154 Collections	73,000	-	73,000	29,281	54,829	25,548	87.3%
12 Other Tax Revenue	442,196	-	442,196	93,403	134,975	41,572	44.5%
i. FEDE Portion of Corp Income Taxes and Non-Resident Withholdings	44,736	-	44,736	7,903	36,639	28,736	363.6%
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	10,830	10,481	(349)	-3.2%
iv. Cigarette Excise Taxes (transferred PRITA net of 5% management fee)	29,734	-	29,734	9,911	14,020	4,109	41.5%
v. FAM & Cine	153,159	-	153,159	47,919	54,345	6,426	13.4%
vi. Cruise Ship Incentives (From Slot Machine Revenue)	-	-	-	-	-	-	-
vii. Green Energy Initiative	3,912	-	3,912	543	682	139	25.5%
viii. Export Development	7,125	-	7,125	1,364	3,020	1,656	121.4%
ix. Development Funds	3,335	-	3,335	244	2,404	2,160	885.2%
Total General Fund Revenue¹	\$ 13,524,822	\$ -	\$ 13,524,822	\$ 3,415,216	\$ 3,964,582	\$ 549,366	16%

Puerto Rico Department of Treasury
YTD FY24 General Fund Budget vs. Actual
YTD from 7/1/2023 through 10/31/2023
October-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	\$ (91,806)	\$ 3,496,331	\$ 1,165,444	\$ 835,797	\$ 329,647	28%
2 Facilities	460,407	2,342	462,749	154,250	112,741	41,509	27%
3 Purchased Services	418,042	10,140	428,182	142,727	95,606	47,121	33%
4 Donations and Subsidies	215,378	(3,453)	211,925	70,642	61,202	9,440	13%
5 Transportation	15,119	191	15,310	5,103	2,752	2,352	46%
6 Professional Services	552,283	3,485	555,768	185,256	106,758	78,498	42%
7 Other Operating	302,350	3,398	305,748	101,916	34,978	66,938	66%
8 Capital Expenditures	497,805	(38,231)	459,574	153,191	37,486	115,706	76%
9 Payments of current & prior period obligations	1,108,787	1,158	1,109,945	250,948	253,186	(2,238)	-1%
10 Materials and Supplies	72,290	9,966	82,256	27,419	16,017	11,402	42%
11 Equipment Purchases	30,736	15,788	46,524	15,508	4,865	10,644	69%
12 Media and Advertisements	3,838	347	4,185	1,395	244	1,151	82%
13 Social Wellbeing for Puerto Rico	1,627,053	(30,516)	1,596,537	532,179	401,856	130,323	24%
14 Appropriations to non-governmental entities	1,264,769	(27,137)	1,237,632	110,532	85,904	24,629	22%
30 PayGo	2,099,910	-	2,099,910	699,970	659,678	40,292	6%
81 Undistributed Appropriations	253,194	28,897	282,091	94,030	39,122	54,909	58%
82 Federal Fund Matching	74,870	(811)	74,059	24,686	31,349	(6,662)	-27%
89 Prior Period Debts	1,751	4,131	5,882	1,961	3,879	(1,919)	-98%
98 Budgetary Reserve	-	112,110	112,110	37,370	-	37,370	100%
700 Other Undistributed Appropriations ³	-	-	-	-	-	-	-
Subtotal General Fund Expenditures	\$ 12,586,719	\$ (0)	\$ 12,586,719	\$ 3,774,528	\$ 2,783,418	\$ 991,110	26%

Non-Governmental Expenses included in the Certified Budget⁴

9 Payments of current & prior period obligations	61,264	-	61,264	20,421	-	20,421	100.0%
13 Social Wellbeing for Puerto Rico	91,896	-	91,896	30,632	-	30,632	100.0%
Subtotal Non-Governmental	\$ 153,160	\$ -	\$ 153,160	\$ 51,053	\$ -	\$ 51,053	100%
Total General Fund Expenditures	\$ 12,739,879	\$ (0)	\$ 12,739,879	\$ 3,825,581	\$ 2,783,418	\$ 1,042,163	27%

Notes :

- (1) General Fund Revenue figures are preliminary and subject to adjustments and reconciliations.
- (2) Adjustments for all budgetary reprogrammings approved by the Oversight Board including interagency transfers, budget increases, and expense concept reclassifications within the same agency.
- (3) Other Undistributed Appropriations pertain to Legislative Branch's cash transfers being recorded in PRIFAS as other spend concept that deviates from the Certified Budget.
- (4) These concepts do not pass through General Fund as expense although they were included as such in the Certified Budget. Thus, they were adjusted herein for comparison purposes.

Puerto Rico Department of Treasury
Monthly FY24 General Fund Budget vs. Actual
Month: Oct-23
Period: 4

(figures in \$000s)

General Fund Revenue	FY24 Certified Budget			Actual		Variance	
	Revenue Forecast	Adjustments & Revisions	Reforecast	Monthly Budget	Monthly Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
1 Individual Income Taxes	\$ 2,604,000	\$ -	\$ 2,604,000	\$ 174,884	\$ 248,676	\$ 73,792	42.2%
2 Corporate Income Taxes	3,410,592	-	3,410,592	195,310	253,629	58,319	29.9%
3 Partnership Income Taxes	419,914	-	419,914	13,135	26,302	13,168	100.3%
4 Non-Resident Withholdings	749,104	-	749,104	55,874	84,444	28,570	51.1%
5 Alcoholic Beverages	293,255	-	293,255	25,209	24,849	(360)	-1.4%
6 Cigarettes	90,548	-	90,548	7,747	5,249	(2,498)	-32.2%
7 Motor Vehicles	493,330	-	493,330	37,516	65,037	27,521	73.4%
8 Excises on Off-Shore Shipment Rum	210,139	-	210,139	24,478	27,835	3,356	13.7%
9 Other General Fund Revenue	2,046,940	-	2,046,940	182,776	157,272	(25,503)	-14.0%
10 SUT Collections (excl. PSTBA, FAM & CINE)	2,691,804	-	2,691,804	198,396	218,203	19,807	10.0%
11 Act 154 Collections	73,000	-	73,000	6,223	11,815	5,592	89.9%
12 Other Tax Revenue	442,196	-	442,196	16,849	32,252	15,403	91.4%
i. FEDE Portion of Corp Income Taxes and Non-Resident Withholdings	44,736	-	44,736	705	8,707	8,002	1134.9%
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	5,470	2,992	120.8%
v. FAM & Cine	153,159	-	153,159	10,711	13,369	2,658	24.8%
vi. Cruise Ship Incentives (From Slot Machine Revenue)	-	-	-	-	-	-	
vii. Green Energy Initiative	3,912	-	3,912	8	3	(4)	-56.0%
viii. Export Development	7,125	-	7,125	191	653	462	241.7%
ix. Development Funds	3,335	-	3,335	49	1,430	1,381	2810.0%
Total General Fund Revenue¹	\$ 13,524,822	\$ -	\$ 13,524,822	\$ 938,398	\$ 1,155,564	\$ 217,166	23%

Puerto Rico Department of Treasury
Monthly FY24 General Fund Budget vs. Actual
 Month: Oct-23
 Period: 4

(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	\$ (91,806)	\$ 3,496,331	\$ 291,361	\$ 216,986	\$ 74,375	26%
2 Facilities	460,407	2,342	462,749	38,562	20,753	17,809	46%
3 Purchased Services	418,042	10,140	428,182	35,682	30,905	4,777	13%
4 Donations and Subsidies	215,378	(3,453)	211,925	17,660	14,500	3,160	18%
5 Transportation	15,119	191	15,310	1,276	763	513	40%
6 Professional Services	552,283	3,485	555,768	46,314	33,812	12,502	27%
7 Other Operating	302,350	3,398	305,748	25,479	13,799	11,680	46%
8 Capital Expenditures	497,805	(38,231)	459,574	38,298	6,161	32,137	84%
9 Payments of current & prior period obligations	1,108,787	1,158	1,109,945	62,737	64,703	(1,966)	-3%
10 Materials and Supplies	72,290	9,966	82,256	6,855	4,343	2,512	37%
11 Equipment Purchases	30,736	15,788	46,524	3,877	735	3,142	81%
12 Media and Advertisements	3,838	347	4,185	349	132	216	62%
13 Social Wellbeing for Puerto Rico	1,627,053	(30,516)	1,596,537	133,045	72,060	60,985	46%
14 Appropriations to non-governmental entities	1,264,769	(27,137)	1,237,632	27,633	67,691	(40,057)	-145%
30 PayGo	2,099,910	-	2,099,910	174,993	158,056	16,936	10%
81 Undistributed Appropriations	253,194	28,897	282,091	23,508	8,740	14,767	63%
82 Federal Fund Matching	74,870	(811)	74,059	6,172	28,066	(21,894)	-355%
89 Prior Period Debts	1,751	4,131	5,882	490	107	383	78%
98 Budgetary Reserve	-	112,110	112,110	9,343	-	9,343	100%
700 Other Undistributed Appropriations ³	-	-	-	-	-	-	-
Subtotal General Fund Expenditures	\$ 12,586,719	\$ (0)	\$ 12,586,719	\$ 943,632	\$ 742,313	\$ 201,319	21%
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	\$ 742,313	\$ 214,083	22%

Notes:

- (1) General Fund Revenue figures are preliminary and subject to adjustments and reconciliations.
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- (3) Other Undistributed Appropriations pertain to Legislative Branch's cash transfers being recorded in PRIFAS as other spend concept that deviates from the Certified Budget.
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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 10/31/2023

October-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	\$ 1,616	\$ 539	\$ -	\$ (539)
15 Office of the Governor	80	27	-	(27)
16 Office of Management and Budget	1,131	377	1,242	865
18 Planning Board	-	-	117	117
21 Emergency and Disaster Management Bureau	327	109	31	(78)
23 Puerto Rico Department of State	4,029	1,343	2,080	737
24 Puerto Rico Department of Treasury	769,509	256,503	265,013	8,510
28 State Elections Commission	-	-	-	-
30 Human Resources Management & Transformation	992	331	1,439	1,108
31 General Services Administration	36,397	12,132	10,511	(1,621)
34 Commission of Investigation, Processing and Appeals	-	-	-	-
37 Civil Rights Commission	-	-	-	-
38 Puerto Rico Department of Justice	6,150	2,050	2,918	868
40 Puerto Rico Police Bureau	28,121	9,374	13,628	4,254
41 Special Investigations Bureau	-	-	-	-
42 Puerto Rico Fire Department Bureau	12,845	4,282	1,797	(2,485)
43 Puerto Rico National Guard	-	-	5	5
45 Department of Public Safety	2,952	984	192	(792)
49 Department of Transportation and Public Works	129,682	43,227	37,153	(6,074)
50 Department of Natural and Environmental Resources	46,465	15,488	8,414	(7,075)
55 Puerto Rico Department of Agriculture	3,212	1,071	1,663	593
60 Office of the Citizen's Ombudsman	-	-	-	-
62 Cooperative Development Commission of Puerto Rico	-	-	-	-
66 Puerto Rico Highway Authority	-	-	19,712	19,712
67 Puerto Rico Department of Labor and Human Resources	337,220	112,407	107,256	(5,151)
68 Puerto Rico Labor Relations Board	480	160	470	310
69 Puerto Rico Department of Consumer Affairs	1,881	627	682	55
71 Department of Health	156,526	52,175	50,119	(2,056)
78 Department of Housing	21,496	7,165	3,780	(3,386)
81 Department of Education	15,042	5,014	276	(4,738)
82 Institute of Puerto Rican Culture	1,379	460	-	(460)
87 Department of Recreation and Sports	21,715	7,238	2,549	(4,689)
95 Mental Health and Drug Addiction Services Administration	4,479	1,493	2,275	782
120 Veteran's Advocate Office of Puerto Rico	-	-	1,650	1,650
122 Secretariat of the Department of the Family	-	-	1	1
124 Child Support Administration (ASUME)	-	-	2	2
126 Vocational Rehabilitation Administration	752	251	309	58
137 Department of Correction and Rehabilitation	22,174	7,391	5,058	(2,333)
155 State Historic Preservation Office of Puerto Rico	1,095	365	205	(160)
189 Institute of Forensic Science	481	160	-	(160)
221	7,096	2,365	2,712	346
231 Office for the Patient's Advocate	-	-	-	-
221 Medical Emergency Bureau	65	22	2,712	2,690
281 Office of the Election Comptroller	-	-	13	13
Total - Entities Operating in PRIFAS 7.5	\$ 1,635,389	\$ 545,130	\$ 545,980	\$ 851

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 10/31/2023

October-23

(figures in \$000s)

	Revised Budget	YTD Budget	YTD Total Revenue	Over / (Under) Performance
Core Component Units				
70 State Insurance Fund Corporation	\$ 570,110	\$ 190,037	\$ 407,000	\$ 216,963
79 Automobile Accidents Compensation Administration	90,297	30,099	27,554	(2,545)
90 Medical Services Administration of Puerto Rico	137,792	45,931	51,795	5,864
119 Department of Economic Development & Commerce	47,064	15,688	60,234	44,546
162 Public Building Authority	130,268	43,423	79,069	35,647
168 Puerto Rico Ports Authority	94,091	31,364	26,200	(5,164)
180 Tourism Company	148,790	49,597	58,029	8,432
187 Puerto Rico Health Insurance Administration	717,794	239,265	245,892	6,627
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	85,263	28,421	29,282	861
235 Puerto Rico Housing Finance Corporation	92,314	30,771	13,547	(17,224)
277 Agricultural Enterprises Development Administration	80,334	26,778	21,805	(4,973)
285 Puerto Rico Integrated Transit Authority	37,861	12,620	12,387	(233)
295 Fiscal Agency & Financial Advisory Authority	4,490	1,497	762	(735)
303 Convention Center of District Authority	46,727	15,576	19,796	4,220
Total - Core Component Units	\$ 2,283,195	\$ 761,065	\$ 1,053,352	\$ 292,287
Secondary Component Units				
22 Office of The Commissioner of Insurance	\$ 12,652	\$ 4,217	\$ 2,021	\$ (2,196)
75 Office of the Financial Institutions Commissioner	13,513	4,504	8,902	4,398
105 Industrial Commission	21,257	7,086	21,257	14,171
109 Puerto Rico School of Plastic Arts	2,184	728	1,749	1,021
121 Government Board of the 911 Service	20,191	6,730	8,931	2,200
138 Institutional Trust of the National Guard of Puerto Rico	7,460	2,487	2,794	307
161 Puerto Rico Infrastructure Financing Authority	999	333	10	(323)
165 Land Authority of Puerto Rico	10,039	3,346	4,057	711
167 Integral Development of the "Península de Cantera"	207	69	-	(69)
177 Land Administration of Puerto Rico	8,531	2,844	5,805	2,961
186 Culebra Conservation and Development Authority	285	95	-	(95)
191 Musical Arts Corporation	1,913	638	546	(92)
192 Fine Arts Center Corporation	2,477	826	1,042	216
195 Economic Development Bank of PR	13,730	4,577	2,709	(1,868)
196 Puerto Rico Public Broadcasting Corporation	17,731	5,910	1,990	(3,920)
198 Agricultural Insurance Corporation	2,893	964	-	(964)
215 Puerto Rico Conservatory of Music Corporation	4,105	1,368	1,286	(82)
236 Innovation Fund for Agricultural Development of Puerto Rico	13,968	4,656	1,137	(3,519)
264 Corporation for the "Caño Martin Peña" Enlace Project	76	25	-	(25)
265 Roosevelt Roads	1,767	589	629	40
271 Puerto Rico Technology and Innovation Services	9,326	3,109	-	(3,109)
286 Authority of the Port of Ponce	2,064	688	-	(688)
288 University of Puerto Rico Comprehensive Cancer Center	35,412	11,804	8,561	(3,243)
293 Center for Diabetes Research, Education, and Medical Services	247	82	-	(82)
298 Public Service Regulatory Board	30,851	10,284	14,420	4,136
310 Municipal Finance Corporation	149,588	49,863	-	(49,863)
311 Puerto Rico Gaming Commission	396,251	132,084	121,710	(10,374)
312 Retirement Board of the Government of Puerto Rico	2,947	982	320	(662)
Total - Secondary Component Units	\$ 782,664	\$ 260,888	\$ 209,876	\$ (51,012)

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 10/31/2023

October-23

(figures in \$000s)

	Revised Budget	YTD Budget	YTD Total Revenue	Over / (Under) Performance
OMB and Hacienda Custodies				
17 Custody of the Office of Management and Budget	\$ -	\$ -	\$ -	\$ -
25 Custody of the Department of the Treasury	368,241	122,747	127,824	5,077
Total - OMB and Hacienda Custodies	\$ 368,241	\$ 122,747	\$ 127,824	\$ 5,077

	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	5,442	5,381	(61)
100 Legislative Assembly of the Commonwealth	-	-	-	-
106 Public Housing Administration	14,569	4,856	-	(4,856)
166 Industrial Development Company	-	-	23,685	23,685
176 University of Puerto Rico	-	-	931	931
193 Office of Government Ethics	-	-	-	-
200 Special Independent Prosecutor's Panel	-	-	-	-
209 Contributions to Political Parties	-	-	39	39
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	\$ 10,298	\$ 30,036	\$ 19,738

	Revised Budget	YTD Budget	YTD Total Revenue	Over / (Under) Performance
Recap				
Entities Operating in PRIFAS 7.5	\$ 1,635,389	\$ 545,130	\$ 545,980	\$ 851
Core Component Units	2,283,195	761,065	1,053,352	292,287
Secondary Component Units	782,664	260,888	209,876	(51,012)
OMB and Hacienda Custodies	368,241	122,747	127,824	5,077
Out of Scope Entities	30,894	10,298	30,036	19,738
Total	\$ 5,100,383	\$ 1,700,128	\$ 1,967,068	\$ 266,941

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

Oct FY24 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	Total YTD Actuals	Total Remaining Balance
1 Payroll	\$ 4,292,093	\$ (85,316)	\$ 4,206,777	\$ 1,033,407	\$ 3,173,370
2 Facilities	566,580	34,610	601,190	138,433	462,757
3 Purchased Services	741,795	73,736	815,531	178,591	636,940
4 Donations and Subsidies	246,584	(3,435)	243,149	66,549	176,600
5 Transportation	32,399	268	32,667	5,160	27,507
6 Professional Services	776,203	5,721	781,924	144,727	637,198
7 Other Operating	495,715	19,188	514,903	71,360	443,543
8 Capital Expenditures	545,671	(84,046)	461,625	39,368	422,257
9 Payments of current and prior period obligations	1,108,787	1,158	1,109,945	254,574	855,371
10 Materials and Supplies	190,282	12,212	202,494	36,413	166,081
11 Equipment Purchases	93,303	16,865	110,168	6,578	103,590
12 Media and Advertisements	37,252	2,381	39,633	3,424	36,209
13 Social Wellbeing for Puerto Rico	2,778,144	(30,516)	2,747,628	621,698	2,125,930
14 Appropriations to non-governmental entities	1,586,649	(27,137)	1,559,512	182,037	1,377,475
30 PayGo	2,621,388	-	2,621,388	825,123	1,796,265
81 Undistributed Appropriations	1,391,419	25,731	1,417,150	266,788	1,150,362
82 Federal Fund Matching	89,680	(811)	88,869	32,246	56,624
89 Prior Period Debts	9,962	10,514	20,476	13,241	7,235
98 Budgetary Reserve	-	112,110	112,110	445	111,665
Subtotal Expenditures	\$ 17,603,906	\$ 83,234	\$ 17,687,140	\$ 3,920,161	\$ 13,766,980

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	\$ 83,234	\$ 17,840,300	\$ 3,920,161	\$ 13,920,140

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

October-23

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	Total Monthly Actuals	Total (Unfavorable) / Favorable \$
1 Payroll	\$ 357,674	\$ (7,110)	\$ 350,565	\$ 263,929	\$ 86,636
2 Facilities	47,215	2,884	50,099	26,098	24,001
3 Purchased Services	61,816	6,145	67,961	53,339	14,622
4 Donations and Subsidies	20,549	(286)	20,262	15,222	5,041
5 Transportation	2,700	22	2,722	(1,803)	4,526
6 Professional Services	64,684	477	65,160	46,792	18,369
7 Other Operating	41,310	1,599	42,909	29,353	13,556
8 Capital Expenditures	45,473	(7,004)	38,469	6,796	31,672
9 Payments of current & prior period obligations	62,641	97	62,737	65,050	(2,313)
10 Materials and Supplies	15,857	1,018	16,875	7,539	9,336
11 Equipment Purchases	7,775	1,405	9,181	1,285	7,896
12 Media and Advertisements	3,104	198	3,303	1,243	2,060
13 Social Wellbeing for Puerto Rico	231,512	(2,543)	228,969	94,926	134,043
14 Appropriations to non-governmental entities	56,718	(2,261)	54,456	82,724	(28,268)
30 PayGo	218,449	-	218,449	202,699	15,750
81 Undistributed Appropriations	115,952	2,144	118,096	103,484	14,612
82 Federal Fund Matching	7,473	(68)	7,406	28,666	(21,260)
89 Prior Period Debts	830	876	1,706	6,632	(4,926)
98 Budgetary Reserve	-	9,343	9,343	-	9,343
Subtotal Expenditures	\$ 1,361,731	\$ 6,936	\$ 1,368,667	\$ 1,033,972	\$ 334,695

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	\$ 6,936	\$ 1,381,430	\$ 1,033,972	\$ 347,458

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 10/31/2023

October-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	\$ 14	\$ 1,630	\$ -	\$ 1,630
15 Office of the Governor	16,773	262	17,035	4,960	12,075
16 Office of Management and Budget	22,783	0	22,783	5,452	17,331
18 Planning Board	25,741	93	25,834	4,868	20,966
21 Emergency and Disaster Management Bureau	8,896	-	8,896	1,311	7,585
23 Puerto Rico Department of State	19,187	200	19,387	6,011	13,376
24 Puerto Rico Department of Treasury	987,777	3,500	991,277	229,202	762,075
28 State Elections Commission	44,571	-	44,571	9,202	35,369
30 Human Resources Management & Transformation	8,678	48	8,726	2,808	5,918
31 General Services Administration	31,610	31,588	63,198	7,614	55,584
34 Commission of Investigation, Processing and Appeals	489	(0)	489	134	355
37 Civil Rights Commission	867	-	867	218	649
38 Puerto Rico Department of Justice	146,864	951	147,815	41,491	106,324
40 Puerto Rico Police Bureau	869,136	13,354	882,490	263,218	619,272
41 Special Investigations Bureau	4,658	-	4,658	1,753	2,905
42 Puerto Rico Fire Department Bureau	75,806	134	75,940	24,905	51,035
43 Puerto Rico National Guard	17,795	87	17,882	6,701	11,182
45 Shared Services within Department of Public Safety	247,792	150	247,942	78,141	169,801
49 Department of Transportation and Public Works	186,137	11,999	198,136	31,337	166,799
50 Department of Natural and Environmental Resources	154,722	15,302	170,024	26,915	143,108
55 Puerto Rico Department of Agriculture	42,343	125	42,468	8,105	34,363
60 Office of the Citizen's Ombudsman	3,523	38	3,561	1,049	2,512
62 Cooperative Development Commission of Puerto Rico	2,924	0	2,924	757	2,167
66 Puerto Rico Highway Authority	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	394,164	4,902	399,066	85,221	313,844
68 Puerto Rico Labor Relations Board	1,506	(0)	1,506	401	1,105
69 Puerto Rico Department of Consumer Affairs	15,703	-	15,703	4,569	11,134
71 Department of Health	705,473	14,051	719,524	159,861	559,664
78 Department of Housing	54,853	-	54,853	9,018	45,835
81 Department of Education	2,633,476	-	2,633,476	559,492	2,073,984
82 Institute of Puerto Rican Culture	19,249	261	19,510	6,118	13,391
87 Department of Recreation and Sports	55,209	917	56,126	12,184	43,942
120 Veteran's Advocate Office of Puerto Rico	3,877	(0)	3,877	654	3,223
122 Secretariat of the Department of the Family	49,351	205	49,556	17,460	32,096
123 Family and Children Administration	204,701	1,020	205,721	52,605	153,116
124 Child Support Administration (ASUME)	16,841	260	17,101	4,394	12,707
126 Vocational Rehabilitation Administration	26,359	(0)	26,359	6,599	19,760
127 Administration for Socioeconomic Development of the Family	101,465	(0)	101,465	25,615	75,850
133 Administracion de Recursos Naturales	-	-	-	-	-
137 Department of Correction and Rehabilitation	438,294	-	438,294	133,103	305,191
139 Parole Board	3,011	0	3,011	872	2,139
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	460	2,906
153 Office for People with Disabilities	3,666	-	3,666	798	2,868
155 State Historic Preservation Office of Puerto Rico	3,270	10	3,280	747	2,533
189 Institute of Forensic Science	20,655	1,400	22,055	7,435	14,620
221 Medical Emergency Corps Bureau	26,931	-	26,931	7,557	19,374
231 Office for the Patient's Advocate	2,030	39	2,069	549	1,519
241 Administration for Integral Development of Childhood	8,508	-	8,508	2,142	6,366
266 Office of Public Safety Affairs	-	-	-	-	-
279 Public Service Appeals Commission	2,722	20	2,742	819	1,923
281 Office of the Election Comptroller	3,192	28	3,220	878	2,341
Total - Entities Operating in PRIFAS 7.5	\$ 7,866,926	\$ 104,686	\$ 7,971,612	\$ 1,892,453	\$ 6,079,159

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 10/31/2023

October-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	\$ 189,085	\$ 381,025
79 Automobile Accidents Compensation Administration	90,297	-	90,297	22,438	67,859
90 Medical Services Administration of Puerto Rico	239,791	10,140	249,931	59,369	190,562
119 Department of Economic Development & Commerce	74,524	16,588	91,112	14,310	76,802
162 Public Building Authority	161,489	40,880	202,369	38,014	164,355
168 Puerto Rico Ports Authority	94,091	3,487	97,578	27,855	69,723
180 Tourism Company	148,790	-	148,790	23,766	125,024
187 Puerto Rico Health Insurance Administration	1,374,014	-	1,374,014	274,951	1,099,063
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	91,338	-	91,338	20,171	71,167
235 Puerto Rico Housing Finance Corporation	100,214	-	100,214	9,713	90,501
277 Agricultural Enterprises Development Administration	151,483	215	151,698	30,290	121,408
285 Puerto Rico Integrated Transit Authority	139,475	-	139,475	36,605	102,870
295 Fiscal Agency & Financial Advisory Authority	56,775	1,002	57,777	5,368	52,409
303 Convention Center of District Authority	46,727	-	46,727	21,059	25,668
Total - Core Component Units	\$ 3,339,118	\$ 72,312	\$ 3,411,430	\$ 772,995	\$ 2,638,435
Secondary Component Units					
22 Office of The Commissioner of Insurance	\$ 12,652	\$ -	\$ 12,652	\$ 2,078	\$ 10,574
29 Puerto Rico Federal Affairs Administration	3,161	47	3,208	655	2,553
75 Office of the Financial Institutions Commissioner	13,313	200	13,513	2,436	11,077
105 Industrial Commission	21,257	114	21,371	4,845	16,526
109 Puerto Rico School of Plastic Arts	4,900	30	4,930	1,233	3,697
121 Government Board of the 911 Service	20,191	-	20,191	5,687	14,504
138 Institutional Trust of the National Guard of Puerto Rico	7,460	-	7,460	1,353	6,107
161 Puerto Rico Infrastructure Financing Authority	3,229	2,200	5,429	729	4,700
165 Land Authority of Puerto Rico	10,039	72	10,111	2,464	7,647
167 Integral Development of the "Península de Cantera"	805	-	805	85	720
177 Land Administration of Puerto Rico	8,531	-	8,531	2,047	6,484
186 Culebra Conservation and Development Authority	539	-	539	-	539
191 Musical Arts Corporation	7,033	211	7,244	1,897	5,347
192 Fine Arts Center Corporation	6,834	30	6,864	1,650	5,214
195 Economic Development Bank of PR	13,730	-	13,730	3,477	10,253
196 Puerto Rico Public Broadcasting Corporation	-	17,804	17,804	3,308	14,496
198 Agricultural Insurance Corporation	2,893	-	2,893	1,373	1,520
215 Puerto Rico Conservatory of Music Corporation	9,229	36	9,265	2,431	6,834
236 Innovation Fund for Agricultural Development of Puerto Rico	13,968	-	13,968	1,732	12,236
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	554	18,246
265 Roosevelt Roads	12,694	(0)	12,694	519	12,175
271 Puerto Rico Technology and Innovation Services	97,595	30	97,625	2,926	94,699
276 Puerto Rico Public Private Partnership Authority	50,708	(3,500)	47,208	1,563	45,645
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	19,098	60,828
293 Center for Diabetes Research, Education, and Medical Services	1,190	4	1,194	268	926
298 Public Service Regulatory Board	39,682	4	39,686	5,409	34,277
310 Municipal Finance Corporation	149,588	-	149,588	-	149,588
311 Puerto Rico Gaming Commission	398,566	(0)	398,566	105,296	293,270
312 Retirement Board of the Government of Puerto Rico	58,731	10,755	69,486	7,841	61,645
329 Office of Socioeconomic Development	14,439	34	14,473	726	13,747
TBD1 COFINA	-	-	-	215	(215)
Total - Secondary Component Units	\$ 1,073,683	\$ 40,400	\$ 1,114,083	\$ 183,918	\$ 930,164

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 10/31/2023

October-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	\$ (183,527)	\$ 799,496	\$ -	\$ 799,496
25 Custody of the Department of the Treasury	3,175,614	(8,573)	3,167,041	603,461	2,563,580
Total - OMB and Hacienda Custodies	\$ 4,158,637	\$ (192,100)	\$ 3,966,537	\$ 603,461	\$ 3,363,076

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Out of Scope Entities					
8 Office of the Comptroller	\$ 48,148	\$ -	\$ 48,148	\$ 15,536	\$ 32,612
10 The General Court of Justice	380,601	21,534	402,135	126,696	275,439
100 Legislative Assembly of the Commonwealth	135,185	728	135,913	66,596	69,317
106 Public Housing Administration	20,091	(0)	20,091	892	19,199
166 Industrial Development Company	-	-	-	13,230	(13,230)
176 University of Puerto Rico	500,847	5,332	506,179	165,441	340,738
193 Office of Government Ethics	10,401	83	10,484	3,321	7,163
200 Special Independent Prosecutor's Panel	3,376	-	3,376	1,097	2,279
209 Contributions to Political Parties	-	-	-	-	-
208 Contributions to the Municipalities	95,419	30,000	125,419	31,011	94,408
220 Correctional Health	43,870	254	44,124	17,338	26,786
268 Puerto Rico Institute of Statistics	2,627	6	2,633	854	1,779
272 Office of the Inspector General	18,671	0	18,671	5,994	12,677
289 Energy Commission	-	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	59,466	-	59,466	19,326	40,140
Total - Out of Scope Entities	\$ 1,318,702	\$ 57,937	\$ 1,376,639	\$ 467,333	\$ 909,305

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Recap					
Entities Operating in PRIFAS 7.5	\$ 7,866,926	\$ 104,686	\$ 7,971,612	\$ 1,892,453	\$ 6,079,159
Core Component Units	3,339,118	72,312	3,411,430	772,995	2,638,435
Secondary Component Units	1,073,683	40,400	1,114,083	183,918	930,164
OMB and Hacienda Custodies	4,158,637	(192,100)	3,966,537	603,461	3,363,076
Out of Scope Entities	1,318,702	57,937	1,376,639	467,333	909,305
Total	\$ 17,757,066	\$ 83,234	\$ 17,840,300	\$ 3,920,161	\$ 13,920,140

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 10/31/2023

October-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	4,960	11,995
16 Office of Management and Budget	21,652	0	21,652	5,296	16,356
18 Planning Board	25,741	93	25,834	4,868	20,966
21 Emergency and Disaster Management Bureau	8,569	-	8,569	1,311	7,258
23 Puerto Rico Department of State	15,358	-	15,358	5,132	10,226
24 Puerto Rico Department of Treasury	218,268	3,500	221,768	59,675	162,093
28 State Elections Commission	44,571	-	44,571	9,202	35,369
30 Human Resources Management & Transformation	7,686	48	7,734	2,708	5,026
31 General Services Administration	26,713	88	26,801	5,008	21,794
34 Commission of Investigation, Processing and Appeals	489	(0)	489	134	355
37 Civil Rights Commission	867	-	867	218	649
38 Puerto Rico Department of Justice	140,724	941	141,665	40,802	100,863
40 Puerto Rico Police Bureau	852,423	1,946	854,369	261,106	593,264
41 Special Investigations Bureau	4,658	-	4,658	1,753	2,905
42 Puerto Rico Fire Department Bureau	63,095	-	63,095	24,413	38,682
43 Puerto Rico National Guard	17,795	87	17,882	6,701	11,182
45 Shared Services within Department of Public Safety	244,840	150	244,990	78,078	166,912
49 Department of Transportation and Public Works	68,454	(0)	68,454	20,084	48,370
50 Department of Natural and Environmental Resources	108,755	14,803	123,558	25,420	98,138
55 Puerto Rico Department of Agriculture	39,131	125	39,256	7,925	31,332
60 Office of the Citizen's Ombudsman	3,523	38	3,561	1,049	2,512
62 Cooperative Development Commission of Puerto Rico	2,924	0	2,924	757	2,167
66 Puerto Rico Highway Authority	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	56,944	4,902	61,846	17,068	44,778
68 Puerto Rico Labor Relations Board	1,026	(0)	1,026	333	693
69 Puerto Rico Department of Consumer Affairs	13,822	-	13,822	4,191	9,631
71 Department of Health	555,328	7,670	562,998	142,801	420,198
78 Department of Housing	33,357	-	33,357	9,012	24,345
81 Department of Education	2,618,434	-	2,618,434	559,394	2,059,040
82 Institute of Puerto Rican Culture	18,043	88	18,131	6,118	12,012
87 Department of Recreation and Sports	34,150	261	34,411	11,993	22,418
95 Mental Health and Drug Addiction Services Administration	137,791	-	137,791	35,419	102,372
96 Office of the Women's Advocate	4,999	3,729	8,728	961	7,767
120 Veteran's Advocate Office of Puerto Rico	3,877	(0)	3,877	654	3,223
122 Secretariat of the Department of the Family	49,351	205	49,556	17,460	32,096
123 Family and Children Administration	204,701	1,020	205,721	52,605	153,116
124 Child Support Administration (ASUME)	16,841	260	17,101	4,394	12,707
126 Vocational Rehabilitation Administration	25,607	(0)	25,607	6,599	19,008
127 Administration for Socioeconomic Development of the Family	101,465	(0)	101,465	25,615	75,850
133 Administracion de Recursos Naturales	-	-	-	-	-
137 Department of Correction and Rehabilitation	416,120	-	416,120	130,411	285,709
139 Parole Board	3,011	0	3,011	872	2,139
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	460	2,906
153 Office for People with Disabilities	3,666	-	3,666	798	2,868
155 State Historic Preservation Office of Puerto Rico	2,175	10	2,185	708	1,477
189 Institute of Forensic Science	20,174	1,400	21,574	7,435	14,139
221 Medical Emergency Corps Bureau	19,835	-	19,835	6,384	13,451
231 Office for the Patient's Advocate	2,030	39	2,069	549	1,519
241 Administration for Integral Development of Childhood	8,508	-	8,508	2,142	6,366
266 Office of Security Public Affairs	-	-	-	-	-
279 Public Service Appeals Commission	2,722	20	2,742	819	1,923
281 Office of the Election Comptroller	3,127	28	3,155	878	2,276
Total - Entities Operating in PRIFAS 7.5	\$ 6,294,576	\$ 41,647	\$ 6,336,223	\$ 1,612,671	\$ 4,723,551

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 10/31/2023

October-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	10,140	112,139	14,990	97,149
119 Department of Economic Development & Commerce	27,460	16,588	44,048	3,523	40,525
162 Public Building Authority	31,221	40,880	72,101	10,147	61,954
168 Puerto Rico Ports Authority	-	3,487	3,487	-	3,487
180 Tourism Company	-	-	-	-	-
187 Puerto Rico Health Insurance Administration	656,220	-	656,220	130,731	525,489
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	878	7,022
277 Agricultural Enterprises Development Administration	71,149	215	71,364	12,009	59,355
285 Puerto Rico Integrated Transit Authority	101,614	-	101,614	24,455	77,159
295 Fiscal Agency & Financial Advisory Authority	52,285	1,002	53,287	5,124	48,163
303 Convention Center of District Authority	-	-	-	-	-
Total - Core Component Units	\$ 1,055,923	\$ 72,312	\$ 1,128,235	\$ 201,857	\$ 926,378

	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	655	2,514
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	762	1,984
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	2,200	4,430	534	3,896
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	1,576	3,755
192 Fine Arts Center Corporation	4,357	30	4,387	1,281	3,106
195 Economic Development Bank of PR	-	-	-	-	-
196 Puerto Rico Public Broadcasting Corporation	-	73	73	60	13
198 Agricultural Insurance Corporation	-	-	-	-	-
215 Puerto Rico Conservatory of Music Corporation	5,124	36	5,160	1,376	3,784
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	554	18,170
265 Roosevelt Roads	10,927	(0)	10,927	203	10,724
271 Puerto Rico Technology and Innovation Services	88,269	30	88,299	2,926	85,373
276 Puerto Rico Public Private Partnership Authority	50,708	(3,500)	47,208	1,563	45,645
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	10,128	34,386
293 Center for Diabetes Research, Education, and Medical Services	943	4	947	197	750
298 Public Service Regulatory Board	8,831	4	8,835	908	7,927
310 Municipal Finance Corporation	-	-	-	-	-
311 Puerto Rico Gaming Commission	2,315	(0)	2,315	262	2,053
312 Retirement Board of the Government of Puerto Rico	55,784	10,755	66,539	7,841	58,698
329 Office of Socioeconomic Development	14,439	34	14,473	726	13,747
TBD1 COFINA	-	-	-	-	-
Total - Secondary Component Units	\$ 311,176	\$ 20,204	\$ 331,380	\$ 31,646	\$ 299,734

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 10/31/2023

October-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	\$ (183,527)	\$ 799,496	\$ -	\$ 799,496
25 Custody of the Department of the Treasury	2,807,373	(8,573)	2,798,800	483,097	2,315,703
Total - OMB and Hacienda Custodies	\$ 3,790,396	\$ (192,100)	\$ 3,598,296	\$ 483,097	\$ 3,115,200

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Out of Scope Entities					
8 Office of the Comptroller	\$ 48,148	\$ -	\$ 48,148	\$ 15,536	\$ 32,612
10 The General Court of Justice	364,276	21,534	385,810	122,346	263,464
100 Legislative Assembly of the Commonwealth	135,185	728	135,913	66,596	69,317
106 Public Housing Administration	5,522	(0)	5,522	892	4,630
166 Industrial Development Company	-	-	-	4,393	(4,393)
176 University of Puerto Rico	500,847	5,332	506,179	165,441	340,738
193 Office of Government Ethics	10,401	83	10,484	3,321	7,163
200 Special Independent Prosecutor's Panel	3,376	-	3,376	1,097	2,279
209 Contributions to Political Parties	-	-	-	-	-
208 Contributions to the Municipalities	95,419	30,000	125,419	31,011	94,408
220 Correctional Health	43,870	254	44,124	17,338	26,786
268 Puerto Rico Institute of Statistics	2,627	6	2,633	854	1,779
272 Office of the Inspector General	18,671	0	18,671	5,994	12,677
289 Energy Commission	-	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	59,466	-	59,466	19,326	40,140
Total - Out of Scope Entities	\$ 1,287,808	\$ 57,937	\$ 1,345,745	\$ 454,147	\$ 891,598

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Recap					
Entities Operating in PRIFAS 7.5	\$ 6,294,576	\$ 41,647	\$ 6,336,223	\$ 1,612,671	\$ 4,723,551
Core Component Units	1,055,923	72,312	1,128,235	201,857	926,378
Secondary Component Units	311,176	20,204	331,380	31,646	299,734
OMB and Hacienda Custodies	3,790,396	(192,100)	3,598,296	483,097	3,115,200
Out of Scope Entities	1,287,808	57,937	1,345,745	454,147	891,598
Total	\$ 12,739,879	\$ 0	\$ 12,739,879	\$ 2,783,418	\$ 9,956,461

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 10/31/2023

October-23

(figures in \$000s)

	Certified Budget	Adjustments & Revisions²	Revised Budget	YTD Actual Expenses	Remaining Balance
Entities Operating in PRIFAS 7.5					
11 Puerto Rico Traffic Safety Commission	\$ 1,616	\$ -	\$ 1,616	\$ -	\$ 1,616
15 Office of the Governor	-	80	80	-	80
16 Office of Management and Budget	1,131	-	1,131	156	975
18 Planning Board	-	-	-	-	-
21 Emergency and Disaster Management Bureau	327	-	327	-	327
23 Puerto Rico Department of State	3,829	200	4,029	879	3,150
24 Puerto Rico Department of Treasury	769,509	-	769,509	169,528	599,981
28 State Elections Commission	-	-	-	-	-
30 Human Resources Management & Transformation	992	-	992	100	892
31 General Services Administration	4,897	31,500	36,397	2,607	33,790
34 Commission of Investigation, Processing and Appeals	-	-	-	-	-
37 Civil Rights Commission	-	-	-	-	-
38 Puerto Rico Department of Justice	6,140	10	6,150	689	5,461
40 Puerto Rico Police Bureau	16,713	11,408	28,121	2,112	26,009
41 Special Investigations Bureau	-	-	-	-	-
42 Puerto Rico Fire Department Bureau	12,711	134	12,845	491	12,353
43 Puerto Rico National Guard	-	-	-	-	-
45 Shared Services within Department of Public Safety	2,952	-	2,952	63	2,889
49 Department of Transportation and Public Works	117,683	11,999	129,682	11,253	118,429
50 Department of Natural and Environmental Resources	45,967	498	46,465	1,495	44,970
55 Puerto Rico Department of Agriculture	3,212	-	3,212	180	3,032
60 Office of the Citizen's Ombudsman	-	-	-	-	-
62 Cooperative Development Commission of Puerto Rico	-	-	-	-	-
66 Puerto Rico Highway Authority	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	337,220	-	337,220	68,154	269,066
68 Puerto Rico Labor Relations Board	480	-	480	68	412
69 Puerto Rico Department of Consumer Affairs	1,881	-	1,881	377	1,504
71 Department of Health	150,145	6,381	156,526	17,060	139,466
78 Department of Housing	21,496	-	21,496	6	21,490
81 Department of Education	15,042	-	15,042	98	14,944
82 Institute of Puerto Rican Culture	1,206	173	1,379	-	1,379
87 Department of Recreation and Sports	21,059	656	21,715	191	21,524
95 Mental Health and Drug Addiction Services Administration	4,479	-	4,479	371	4,108
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	2,692	19,482
139 Parole Board	-	-	-	-	-
143 Office of Protection and Defense for People with Disabilities	-	-	-	-	-
152 Elderly and Retired People Advocate Office	-	-	-	-	-
153 Office for People with Disabilities	-	-	-	-	-
155 State Historic Preservation Office of Puerto Rico	1,095	-	1,095	38	1,057
189 Institute of Forensic Science	481	-	481	-	481
221 Medical Emergency Corps Bureau	7,096	-	7,096	1,173	5,923
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	\$ 63,039	\$ 1,635,389	\$ 279,782	\$ 1,355,607

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 10/31/2023

October-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	\$ 189,085	\$ 381,025
79 Automobile Accidents Compensation Administration	90,297	-	90,297	22,438	67,859
90 Medical Services Administration of Puerto Rico	137,792	-	137,792	44,379	93,413
119 Department of Economic Development & Commerce	47,064	-	47,064	10,787	36,277
162 Public Building Authority	130,268	-	130,268	27,867	102,401
168 Puerto Rico Ports Authority	94,091	-	94,091	27,855	66,236
180 Tourism Company	148,790	-	148,790	23,766	125,024
187 Puerto Rico Health Insurance Administration	717,794	-	717,794	144,220	573,574
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	85,263	-	85,263	20,171	65,092
235 Puerto Rico Housing Finance Corporation	92,314	-	92,314	8,835	83,479
277 Agricultural Enterprises Development Administration	80,334	-	80,334	18,281	62,053
285 Puerto Rico Integrated Transit Authority	37,861	-	37,861	12,150	25,711
295 Fiscal Agency & Financial Advisory Authority	4,490	-	4,490	244	4,246
303 Convention Center of District Authority	46,727	-	46,727	21,059	25,668
Total - Core Component Units	\$ 2,283,195	\$ -	\$ 2,283,195	\$ 571,138	\$ 1,712,057
Secondary Component Units					
22 Office of The Commissioner of Insurance	\$ 12,652	\$ -	\$ 12,652	\$ 2,078	\$ 10,574
29 Puerto Rico Federal Affairs Administration	-	39	39	-	39
75 Office of the Financial Institutions Commissioner	13,313	200	13,513	2,436	11,077
105 Industrial Commission	21,257	-	21,257	4,845	16,412
109 Puerto Rico School of Plastic Arts	2,184	-	2,184	471	1,713
121 Government Board of the 911 Service	20,191	-	20,191	5,687	14,504
138 Institutional Trust of the National Guard of Puerto Rico	7,460	-	7,460	1,353	6,107
161 Puerto Rico Infrastructure Financing Authority	999	-	999	195	804
165 Land Authority of Puerto Rico	10,039	-	10,039	2,464	7,575
167 Integral Development of the "Peninsula de Cantera"	207	-	207	14	193
177 Land Administration of Puerto Rico	8,531	-	8,531	2,047	6,484
186 Culebra Conservation and Development Authority	285	-	285	-	285
191 Musical Arts Corporation	1,763	150	1,913	321	1,592
192 Fine Arts Center Corporation	2,477	-	2,477	369	2,108
195 Economic Development Bank of PR	13,730	-	13,730	3,477	10,253
196 Puerto Rico Public Broadcasting Corporation	-	17,731	17,731	3,248	14,483
198 Agricultural Insurance Corporation	2,893	-	2,893	1,373	1,520
215 Puerto Rico Conservatory of Music Corporation	4,105	-	4,105	1,055	3,050
236 Innovation Fund for Agricultural Development of Puerto Rico	13,968	-	13,968	1,732	12,236
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	316	1,451
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	8,970	26,442
293 Center for Diabetes Research, Education, and Medical Services	247	-	247	71	176
298 Public Service Regulatory Board	30,851	-	30,851	4,501	26,350
310 Municipal Finance Corporation	149,588	-	149,588	-	149,588
311 Puerto Rico Gaming Commission	396,251	-	396,251	105,034	291,217
312 Retirement Board of the Government of Puerto Rico	2,947	-	2,947	-	2,947
329 Office of Socioeconomic Development	-	-	-	-	-
TBD1 COFINA	-	-	-	215	(215)
Total - Secondary Component Units	\$ 762,507	\$ 20,196	\$ 782,703	\$ 152,272	\$ 630,431

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 10/31/2023

October-23

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
OMB and Hacienda Custodies					
17 Custody of the Office of Management and Budget	\$ -	\$ -	\$ -	\$ -	\$ -
25 Custody of the Department of the Treasury	368,241	-	368,241	120,364	247,877
Total - OMB and Hacienda Custodies	\$ 368,241	\$ -	\$ 368,241	\$ 120,364	\$ 247,877

	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	4,350	11,975
100 Legislative Assembly of the Commonwealth	-	-	-	-	-
106 Public Housing Administration	14,569	-	14,569	-	14,569
166 Industrial Development Company	-	-	-	8,837	(8,837)
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	\$ 13,187	\$ 17,707

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Recap					
Entities Operating in PRIFAS 7.5	\$ 1,572,350	\$ 63,039	\$ 1,635,389	\$ 279,782	\$ 1,355,607
Core Component Units	2,283,195	-	2,283,195	571,138	1,712,057
Secondary Component Units	762,507	20,196	782,703	152,272	630,431
OMB and Hacienda Custodies	368,241	-	368,241	120,364	247,877
Out of Scope Entities	30,894	-	30,894	13,187	17,707
Total	\$ 5,017,187	\$ 83,234	\$ 5,100,421	\$ 1,136,743	\$ 3,963,679

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 10/31/2023

Oct 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	\$ 539	\$ 5	\$ 543	\$ -	\$ 543	100%
15 Office of the Governor	5,591	87	5,678	4,960	718	13%
16 Office of Management and Budget	7,594	0	7,594	5,452	2,142	28%
18 Planning Board	8,580	31	8,611	4,868	3,743	43%
21 Emergency and Disaster Management Bureau	2,965	-	2,965	1,311	1,654	56%
23 Puerto Rico Department of State	6,396	67	6,462	6,011	451	7%
24 Puerto Rico Department of Treasury	329,259	1,167	330,426	229,202	101,223	31%
28 State Elections Commission	14,857	-	14,857	9,202	5,655	38%
30 Human Resources Management & Transformation	2,893	16	2,909	2,808	101	3%
31 General Services Administration	10,537	10,529	21,066	7,614	13,452	64%
34 Commission of Investigation, Processing and Appeals	163	(0)	163	134	29	18%
37 Civil Rights Commission	289	-	289	218	71	24%
38 Puerto Rico Department of Justice	48,955	317	49,272	41,491	7,781	16%
40 Puerto Rico Police Bureau	289,712	4,451	294,163	263,218	30,945	11%
41 Special Investigations Bureau	1,553	-	1,553	1,753	(200)	-13%
42 Puerto Rico Fire Department Bureau	25,269	45	25,313	24,905	408	2%
43 Puerto Rico National Guard	5,932	29	5,961	6,701	(740)	-12%
45 Department of Public Safety	82,597	50	82,647	78,141	4,507	5%
49 Department of Transportation and Public Works	62,046	4,000	66,045	31,337	34,708	53%
50 Department of Natural and Environmental Resources	49,215	5,101	54,316	26,915	27,400	50%
55 Puerto Rico Department of Agriculture	14,114	42	14,156	8,105	6,051	43%
60 Office of the Citizen's Ombudsman	1,174	13	1,187	1,049	138	12%
62 Cooperative Development Commission of Puerto Rico	975	0	975	757	218	22%
66 Puerto Rico Highway Authority	-	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	131,388	1,634	133,022	85,221	47,801	36%
68 Puerto Rico Labor Relations Board	502	(0)	502	401	101	20%
69 Puerto Rico Department of Consumer Affairs	5,234	-	5,234	4,569	666	13%
71 Department of Health	235,158	4,684	239,841	159,861	79,981	33%
78 Department of Housing	18,284	-	18,284	9,018	9,266	51%
81 Department of Education	877,825	-	877,825	559,492	318,333	36%
82 Institute of Puerto Rican Culture	6,416	87	6,503	6,118	385	6%
87 Department of Recreation and Sports	18,403	306	18,709	12,184	6,524	35%
95 Mental Health and Drug Addiction Services Administration	47,423	-	47,423	35,790	11,633	25%
96 Office of the Women's Advocate	1,666	1,243	2,909	961	1,948	67%
120 Veteran's Advocate Office of Puerto Rico	1,292	(0)	1,292	654	638	49%
122 Secretariat of the Department of the Family	16,450	68	16,519	17,460	(941)	-6%
123 Family and Children Administration	68,234	340	68,574	52,605	15,968	23%
124 Child Support Administration (ASUME)	5,614	87	5,700	4,394	1,307	23%
126 Vocational Rehabilitation Administration	8,786	(0)	8,786	6,599	2,188	25%
127 Administration for Socioeconomic Development of the Family	33,822	(0)	33,822	25,615	8,207	24%
133 Administracion de Recursos Naturales	-	-	-	-	-	-
137 Department of Correction and Rehabilitation	146,098	-	146,098	133,103	12,995	9%
139 Parole Board	1,004	0	1,004	872	132	13%
143 Office of Protection and Defense for People with Disabilities	366	-	366	-	366	100%
152 Elderly and Retired People Advocate Office	1,122	-	1,122	460	662	59%
153 Office for People with Disabilities	1,222	-	1,222	798	424	35%
155 State Historic Preservation Office of Puerto Rico	1,090	3	1,093	747	347	32%
189 Institute of Forensic Science	6,885	467	7,352	7,435	(83)	-1%
221 Medical Emergency Corps Bureau	8,977	-	8,977	7,557	1,420	16%
231 Office for the Patient's Advocate	677	13	690	549	140	20%
241 Administration for Integral Development of Childhood	2,836	-	2,836	2,142	694	24%
266 Office of Public Safety Affairs	-	-	-	-	-	-
279 Public Service Appeals Commission	907	7	914	819	95	10%
281 Office of the Election Comptroller	1,064	9	1,073	878	195	18%
Total - Entities Operating in PRIFAS 7.5	\$ 2,619,950	\$ 34,895	\$ 2,654,845	\$ 1,892,453	\$ 762,392	29%

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 10/31/2023

Oct 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	\$ 190,037	\$ -	\$ 190,037	\$ 189,085	\$ 952	1%
79 Automobile Accidents Compensation Administration	30,099	-	30,099	22,438	7,661	25%
90 Medical Services Administration of Puerto Rico	79,930	3,380	83,310	59,369	23,941	29%
119 Department of Economic Development & Commerce	24,841	5,529	30,371	14,310	16,060	53%
162 Public Building Authority	53,830	13,627	67,456	38,014	29,443	44%
168 Puerto Rico Ports Authority	31,364	1,162	32,526	27,855	4,671	14%
180 Tourism Company	49,597	-	49,597	23,766	25,830	52%
187 Puerto Rico Health Insurance Administration	458,005	-	458,005	274,951	183,054	40%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	30,446	-	30,446	20,171	10,275	34%
235 Puerto Rico Housing Finance Corporation	33,405	-	33,405	9,713	23,692	71%
277 Agricultural Enterprises Development Administration	50,494	72	50,566	30,290	20,276	40%
285 Puerto Rico Integrated Transit Authority	46,492	-	46,492	36,605	9,887	21%
295 Fiscal Agency & Financial Advisory Authority	18,925	334	19,259	5,368	13,891	72%
303 Convention Center of District Authority	15,576	-	15,576	21,059	(5,483)	-35%
Total - Core Component Units	\$ 1,113,039	\$ 24,104	\$ 1,137,143	\$ 772,995	\$ 364,149	32%
Secondary Component Units						
22 Office of The Commissioner of Insurance	\$ 4,217	\$ -	\$ 4,217	\$ 2,078	\$ 2,139	51%
29 Puerto Rico Federal Affairs Administration	1,054	16	1,069	655	414	39%
75 Office of the Financial Institutions Commissioner	4,438	67	4,504	2,436	2,068	46%
105 Industrial Commission	7,086	38	7,124	4,845	2,279	32%
109 Puerto Rico School of Plastic Arts	1,633	10	1,643	1,233	410	25%
121 Government Board of the 911 Service	6,730	-	6,730	5,687	1,043	15%
138 Institutional Trust of the National Guard of Puerto Rico	2,487	-	2,487	1,353	1,133	46%
161 Puerto Rico Infrastructure Financing Authority	1,076	733	1,810	729	1,080	60%
165 Land Authority of Puerto Rico	3,346	24	3,370	2,464	906	27%
167 Integral Development of the "Peninsula de Cantera"	268	-	268	85	183	68%
177 Land Administration of Puerto Rico	2,844	-	2,844	2,047	797	28%
186 Culebra Conservation and Development Authority	180	-	180	-	180	100%
191 Musical Arts Corporation	2,344	70	2,415	1,897	518	21%
192 Fine Arts Center Corporation	2,278	10	2,288	1,650	638	28%
195 Economic Development Bank of PR	4,577	-	4,577	3,477	1,099	24%
196 Puerto Rico Public Broadcasting Corporation	-	5,935	5,935	3,308	2,627	44%
198 Agricultural Insurance Corporation	964	-	964	1,373	(408)	-42%
215 Puerto Rico Conservatory of Music Corporation	3,076	12	3,088	2,431	658	21%
236 Innovation Fund for Agricultural Development of Puerto Rico	4,656	-	4,656	1,732	2,924	63%
238 Ponce Authority (Authority Of The Port Of The Americas)	438	-	438	-	438	100%
264 Corporation for the "Caño Martin Peña" Enlace Project	6,241	25	6,267	554	5,712	91%
265 Roosevelt Roads	4,231	(0)	4,231	519	3,712	88%
271 Puerto Rico Technology and Innovation Services	32,532	10	32,542	2,926	29,616	91%
276 Puerto Rico Public Private Partnership Authority	16,903	(1,167)	15,736	1,563	14,173	90%
286 Authority of the Port of Ponce	1,005	(0)	1,005	23	983	98%
288 University of Puerto Rico Comprehensive Cancer Center	22,558	4,084	26,642	19,098	7,544	28%
293 Center for Diabetes Research, Education, and Medical Services	397	1	398	268	130	33%
298 Public Service Regulatory Board	13,227	1	13,229	5,409	7,820	59%
310 Municipal Finance Corporation	49,863	-	49,863	-	49,863	100%
311 Puerto Rico Gaming Commission	132,855	(0)	132,855	105,296	27,559	21%
312 Retirement Board of the Government of Puerto Rico	19,577	3,585	23,162	7,841	15,321	66%
329 Office of Socioeconomic Development	4,813	11	4,824	726	4,098	85%
TBD1 COFINA	-	-	-	215	(215)	
Total - Secondary Component Units	\$ 357,894	\$ 13,467	\$ 371,361	\$ 183,918	\$ 187,443	50%

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 10/31/2023

Oct 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	\$ 327,674	\$ (61,176)	\$ 266,499	\$ -	\$ 266,499	100%
25 Custody of the Department of the Treasury	588,799	(2,858)	585,941	603,461	(17,520)	-3%
Total - OMB and Hacienda Custodies	\$ 916,473	\$ (64,033)	\$ 852,440	\$ 603,461	\$ 248,978	29%

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Out of Scope Entities						
8 Office of the Comptroller	\$ 16,049	\$ -	\$ 16,049	\$ 15,536	\$ 513	3%
10 The General Court of Justice	126,867	7,178	134,045	126,696	7,349	5%
100 Legislative Assembly of the Commonwealth	45,062	243	45,304	66,596	(21,292)	-47%
106 Public Housing Administration	6,697	(0)	6,697	892	5,805	87%
166 Industrial Development Company	-	-	-	13,230	(13,230)	
176 University of Puerto Rico	166,949	1,777	168,726	165,441	3,285	2%
193 Office of Government Ethics	3,467	28	3,495	3,321	174	5%
200 Special Independent Prosecutor's Panel	1,125	-	1,125	1,097	28	2%
209 Contributions to Political Parties	-	-	-	-	-	
208 Contributions to the Municipalities	31,806	10,000	41,806	31,011	10,795	26%
220 Correctional Health	14,623	85	14,708	17,338	(2,630)	-18%
268 Puerto Rico Institute of Statistics	876	2	878	854	24	3%
272 Office of the Inspector General	6,224	0	6,224	5,994	230	4%
289 Energy Commission	-	-	-	-	-	
297 Financial Oversight and Management Board for Puerto Rico	19,822	-	19,822	19,326	496	3%
Total - Out of Scope Entities	\$ 439,567	\$ 19,312	\$ 458,880	\$ 467,333	\$ (8,454)	-2%

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Recap						
Entities Operating in PRIFAS 7.5	\$ 2,619,950	\$ 34,895	\$ 2,654,845	\$ 1,892,453	\$ 762,392	29%
Core Component Units	1,113,039	24,104	1,137,143	772,995	364,149	32%
Secondary Component Units	357,894	13,467	371,361	183,918	187,443	50%
OMB and Hacienda Custodies	916,473	(64,033)	852,440	603,461	248,978	29%
Out of Scope Entities	439,567	19,312	458,880	467,333	(8,454)	-2%
Total	\$ 5,446,924	\$ 27,745	\$ 5,474,668	\$ 3,920,161	\$ 1,554,508	28%

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 10/31/2023

Oct 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	\$ -	\$ 5	\$ 5	\$ -	\$ 5	100%
15 Office of the Governor	5,591	61	5,652	4,960	691	12%
16 Office of Management and Budget	7,217	0	7,217	5,296	1,921	27%
18 Planning Board	8,580	31	8,611	4,868	3,743	43%
21 Emergency and Disaster Management Bureau	2,856	-	2,856	1,311	1,545	54%
23 Puerto Rico Department of State	5,119	-	5,119	5,132	(13)	0%
24 Puerto Rico Department of Treasury	72,756	1,167	73,923	59,675	14,248	19%
28 State Elections Commission	14,857	-	14,857	9,202	5,655	38%
30 Human Resources Management & Transformation	2,562	16	2,578	2,708	(130)	-5%
31 General Services Administration	8,904	29	8,934	5,008	3,926	44%
34 Commission of Investigation, Processing and Appeals	163	(0)	163	134	29	18%
37 Civil Rights Commission	289	-	289	218	71	24%
38 Puerto Rico Department of Justice	46,908	314	47,222	40,802	6,420	14%
40 Puerto Rico Police Bureau	284,141	649	284,790	261,106	23,684	8%
41 Special Investigations Bureau	1,553	-	1,553	1,753	(200)	-13%
42 Puerto Rico Fire Department Bureau	21,032	-	21,032	24,413	(3,382)	-16%
43 Puerto Rico National Guard	5,932	29	5,961	6,701	(740)	-12%
45 Department of Public Safety	81,613	50	81,663	78,078	3,586	4%
49 Department of Transportation and Public Works	22,818	(0)	22,818	20,084	2,734	12%
50 Department of Natural and Environmental Resources	33,893	4,934	38,827	25,420	13,407	35%
55 Puerto Rico Department of Agriculture	13,044	42	13,085	7,925	5,161	39%
60 Office of the Citizen's Ombudsman	1,174	13	1,187	1,049	138	12%
62 Cooperative Development Commission of Puerto Rico	975	0	975	757	218	22%
66 Puerto Rico Highway Authority	-	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	18,981	1,634	20,615	17,068	3,548	17%
68 Puerto Rico Labor Relations Board	342	(0)	342	333	9	3%
69 Puerto Rico Department of Consumer Affairs	4,607	-	4,607	4,191	416	9%
71 Department of Health	185,109	2,557	187,666	142,801	44,865	24%
78 Department of Housing	11,119	-	11,119	9,012	2,107	19%
81 Department of Education	872,811	-	872,811	559,394	313,417	36%
82 Institute of Puerto Rican Culture	6,014	29	6,044	6,118	(75)	-1%
87 Department of Recreation and Sports	11,383	87	11,470	11,993	(523)	-5%
95 Mental Health and Drug Addiction Services Administration	45,930	-	45,930	35,419	10,511	23%
96 Office of the Women's Advocate	1,666	1,243	2,909	961	1,948	67%
120 Veteran's Advocate Office of Puerto Rico	1,292	(0)	1,292	654	638	49%
122 Secretariat of the Department of the Family	16,450	68	16,519	17,460	(941)	-6%
123 Family and Children Administration	68,234	340	68,574	52,605	15,968	23%
124 Child Support Administration (ASUME)	5,614	87	5,700	4,394	1,307	23%
126 Vocational Rehabilitation Administration	8,536	(0)	8,536	6,599	1,937	23%
127 Administration for Socioeconomic Development of the Family	33,822	(0)	33,822	25,615	8,207	24%
133 Administracion de Recursos Naturales	-	-	-	-	-	-
137 Department of Correction and Rehabilitation	138,707	-	138,707	130,411	8,296	6%
139 Parole Board	1,004	0	1,004	872	132	13%
143 Office of Protection and Defense for People with Disabilities	366	-	366	-	366	100%
152 Elderly and Retired People Advocate Office	1,122	-	1,122	460	662	59%
153 Office for People with Disabilities	1,222	-	1,222	798	424	35%
155 State Historic Preservation Office of Puerto Rico	725	3	728	708	20	3%
189 Institute of Forensic Science	6,725	467	7,191	7,435	(243)	-3%
221 Medical Emergency Corps Bureau	6,612	-	6,612	6,384	228	3%
231 Office for the Patient's Advocate	677	13	690	549	140	20%
241 Administration for Integral Development of Childhood	2,836	-	2,836	2,142	694	24%
266 Office of Public Safety Affairs	-	-	-	-	-	-
279 Public Service Appeals Commission	907	7	914	819	95	10%
281 Office of the Election Comptroller	1,042	9	1,052	878	173	16%
Total - Entities Operating in PRIFAS 7.5	\$ 2,095,833	\$ 13,882	\$ 2,109,715	\$ 1,612,671	\$ 497,044	24%

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 10/31/2023

Oct 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	34,000	3,380	37,380	14,990	22,390	60%
119 Department of Economic Development & Commerce	9,153	5,529	14,683	3,523	11,160	76%
162 Public Building Authority	10,407	13,627	24,034	10,147	13,887	58%
168 Puerto Rico Ports Authority	-	1,162	1,162	-	1,162	100%
180 Tourism Company	-	-	-	-	-	
187 Puerto Rico Health Insurance Administration	218,740	-	218,740	130,731	88,009	40%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	2,025	-	2,025	-	2,025	100%
235 Puerto Rico Housing Finance Corporation	2,633	-	2,633	878	1,755	67%
277 Agricultural Enterprises Development Administration	23,716	72	23,788	12,009	11,779	50%
285 Puerto Rico Integrated Transit Authority	33,871	-	33,871	24,455	9,416	28%
295 Fiscal Agency & Financial Advisory Authority	17,428	334	17,762	5,124	12,638	71%
303 Convention Center of District Authority	-	-	-	-	-	
Total - Core Component Units	\$ 351,974	\$ 24,104	\$ 376,078	\$ 201,857	\$ 174,222	46%
Secondary Component Units						
22 Office of The Commissioner of Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	
29 Puerto Rico Federal Affairs Administration	1,054	3	1,056	655	401	38%
75 Office of the Financial Institutions Commissioner	-	-	-	-	-	
105 Industrial Commission	-	38	38	-	38	100%
109 Puerto Rico School of Plastic Arts	905	10	915	762	153	17%
121 Government Board of the 911 Service	-	-	-	-	-	
138 Institutional Trust of the National Guard of Puerto Rico	-	-	-	-	-	
161 Puerto Rico Infrastructure Financing Authority	743	733	1,477	534	942	64%
165 Land Authority of Puerto Rico	-	24	24	-	24	100%
167 Integral Development of the "Península de Cantera"	199	-	199	71	128	64%
177 Land Administration of Puerto Rico	-	-	-	-	-	
186 Culebra Conservation and Development Authority	85	-	85	-	85	100%
191 Musical Arts Corporation	1,757	20	1,777	1,576	201	11%
192 Fine Arts Center Corporation	1,452	10	1,462	1,281	181	12%
195 Economic Development Bank of PR	-	-	-	-	-	
196 Puerto Rico Public Broadcasting Corporation	-	24	24	60	(36)	-147%
198 Agricultural Insurance Corporation	-	-	-	-	-	
215 Puerto Rico Conservatory of Music Corporation	1,708	12	1,720	1,376	344	20%
236 Innovation Fund for Agricultural Development of Puerto Rico	-	-	-	-	-	
238 Ponce Authority (Authority Of The Port Of The Americas)	438	-	438	-	438	100%
264 Corporation for the "Caño Martin Peña" Enlace Project	6,241	0	6,241	554	5,687	91%
265 Roosevelt Roads	3,642	(0)	3,642	203	3,439	94%
271 Puerto Rico Technology and Innovation Services	29,423	10	29,433	2,926	26,507	90%
276 Puerto Rico Public Private Partnership Authority	16,903	(1,167)	15,736	1,563	14,173	90%
286 Authority of the Port of Ponce	317	(0)	317	23	295	93%
288 University of Puerto Rico Comprehensive Cancer Center	11,420	3,418	14,838	10,128	4,710	32%
293 Center for Diabetes Research, Education, and Medical Services	314	1	316	197	119	38%
298 Public Service Regulatory Board	2,944	1	2,945	908	2,037	69%
310 Municipal Finance Corporation	-	-	-	-	-	
311 Puerto Rico Gaming Commission	772	(0)	772	262	510	66%
312 Retirement Board of the Government of Puerto Rico	18,595	3,585	22,180	7,841	14,339	65%
329 Office of Socioeconomic Development	4,813	11	4,824	726	4,098	85%
TBD1 COFINA	-	-	-	-	-	
Total - Secondary Component Units	\$ 103,725	\$ 6,735	\$ 110,460	\$ 31,646	\$ 78,814	71%

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 10/31/2023

Oct 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	\$ 327,674	\$ (61,176)	\$ 266,499	\$ -	\$ 266,499	100%
25 Custody of the Department of the Treasury	466,052	(2,858)	463,194	483,097	(19,903)	-4%
Total - OMB and Hacienda Custodies	\$ 793,726	\$ (64,033)	\$ 729,693	\$ 483,097	\$ 246,596	34%

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Out of Scope Entities						
8 Office of the Comptroller	\$ 16,049	\$ -	\$ 16,049	\$ 15,536	\$ 513	3%
10 The General Court of Justice	121,425	7,178	128,603	122,346	6,257	5%
100 Legislative Assembly of the Commonwealth	45,062	243	45,304	66,596	(21,292)	-47%
106 Public Housing Administration	1,841	(0)	1,841	892	948	52%
166 Industrial Development Company	-	-	-	4,393	(4,393)	
176 University of Puerto Rico	166,949	1,777	168,726	165,441	3,285	2%
193 Office of Government Ethics	3,467	28	3,495	3,321	174	5%
200 Special Independent Prosecutor's Panel	1,125	-	1,125	1,097	28	2%
209 Contributions to Political Parties	-	-	-	-	-	
208 Contributions to the Municipalities	31,806	10,000	41,806	31,011	10,795	26%
220 Correctional Health	14,623	85	14,708	17,338	(2,630)	-18%
268 Puerto Rico Institute of Statistics	876	2	878	854	24	3%
272 Office of the Inspector General	6,224	0	6,224	5,994	230	4%
289 Energy Commission	-	-	-	-	-	
297 Financial Oversight and Management Board for Puerto Rico	19,822	-	19,822	19,326	496	3%
Total - Out of Scope Entities	\$ 429,269	\$ 19,312	\$ 448,582	\$ 454,147	\$ (5,565)	-1%

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Recap						
Entities Operating in PRIFAS 7.5	\$ 2,095,833	\$ 13,882	\$ 2,109,715	\$ 1,612,671	\$ 497,044	24%
Core Component Units	351,974	24,104	376,078	201,857	174,222	46%
Secondary Component Units	103,725	6,735	110,460	31,646	78,814	71%
OMB and Hacienda Custodies	793,726	(64,033)	729,693	483,097	246,596	34%
Out of Scope Entities	429,269	19,312	448,582	454,147	(5,565)	-1%
Total	\$ 3,774,528	\$ 0	\$ 3,774,528	\$ 2,783,418	\$ 991,110	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 Special Revenue Fund Expense Budget vs. Actual

By Agency¹

YTD from 7/1/2023 through 10/31/2023

Oct 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	\$ 539	\$ -	\$ 539	\$ -	\$ 539	100%
15 Office of the Governor	-	27	27	-	27	100%
16 Office of Management and Budget	377	-	377	156	221	59%
18 Planning Board	-	-	-	-	-	-
21 Emergency and Disaster Management Bureau	109	-	109	-	109	100%
23 Puerto Rico Department of State	1,276	67	1,343	879	464	35%
24 Puerto Rico Department of Treasury	256,503	-	256,503	169,528	86,975	34%
28 State Elections Commission	-	-	-	-	-	-
30 Human Resources Management & Transformation	331	-	331	100	231	70%
31 General Services Administration	1,632	10,500	12,132	2,607	9,526	79%
34 Commission of Investigation, Processing and Appeals	-	-	-	-	-	-
37 Civil Rights Commission	-	-	-	-	-	-
38 Puerto Rico Department of Justice	2,047	3	2,050	689	1,361	66%
40 Puerto Rico Police Bureau	5,571	3,803	9,374	2,112	7,261	77%
41 Special Investigations Bureau	-	-	-	-	-	-
42 Puerto Rico Fire Department Bureau	4,237	45	4,282	491	3,790	89%
43 Puerto Rico National Guard	-	-	-	-	-	-
45 Department of Public Safety	984	-	984	63	921	94%
49 Department of Transportation and Public Works	39,228	4,000	43,227	11,253	31,974	74%
50 Department of Natural and Environmental Resources	15,322	166	15,488	1,495	13,993	90%
55 Puerto Rico Department of Agriculture	1,071	-	1,071	180	890	83%
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	112,407	-	112,407	68,154	44,253	39%
68 Puerto Rico Labor Relations Board	160	-	160	68	92	57%
69 Puerto Rico Department of Consumer Affairs	627	-	627	377	250	40%
71 Department of Health	50,048	2,127	52,175	17,060	35,115	67%
78 Department of Housing	7,165	-	7,165	6	7,159	100%
81 Department of Education	5,014	-	5,014	98	4,916	98%
82 Institute of Puerto Rican Culture	402	58	460	-	460	100%
87 Department of Recreation and Sports	7,020	219	7,238	191	7,047	97%
95 Mental Health and Drug Addiction Services Administration	1,493	-	1,493	371	1,122	75%
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	251	-	251	-	251	100%
127 Administration for Socioeconomic Development of the Family	-	-	-	-	-	-
133 Administracion de Recursos Naturales	-	-	-	-	-	-
137 Department of Correction and Rehabilitation	7,391	-	7,391	2,692	4,699	64%
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	365	-	365	38	327	89%
189 Institute of Forensic Science	160	-	160	-	160	100%
221 Medical Emergency Corps Bureau	2,365	-	2,365	1,173	1,192	50%
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	22	-	22	-	22	100%
Total - Entities Operating in PRIFAS 7.5	\$ 524,117	\$ 21,013	\$ 545,130	\$ 279,782	\$ 265,348	49%

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 10/31/2023

Oct 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	\$ 190,037	\$ -	\$ 190,037	\$ 189,085	\$ 952	1%
79 Automobile Accidents Compensation Administration	30,099	-	30,099	22,438	7,661	25%
90 Medical Services Administration of Puerto Rico	45,931	-	45,931	44,379	1,552	3%
119 Department of Economic Development & Commerce	15,688	-	15,688	10,787	4,901	31%
162 Public Building Authority	43,423	-	43,423	27,867	15,556	36%
168 Puerto Rico Ports Authority	31,364	-	31,364	27,855	3,508	11%
180 Tourism Company	49,597	-	49,597	23,766	25,830	52%
187 Puerto Rico Health Insurance Administration	239,265	-	239,265	144,220	95,045	40%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	28,421	-	28,421	20,171	8,250	29%
235 Puerto Rico Housing Finance Corporation	30,771	-	30,771	8,835	21,936	71%
277 Agricultural Enterprises Development Administration	26,778	-	26,778	18,281	8,497	32%
285 Puerto Rico Integrated Transit Authority	12,620	-	12,620	12,150	470	4%
295 Fiscal Agency & Financial Advisory Authority	1,497	-	1,497	244	1,252	84%
303 Convention Center of District Authority	15,576	-	15,576	21,059	(5,483)	-35%
Total - Core Component Units	\$ 761,065	\$ -	\$ 761,065	\$ 571,138	\$ 189,927	25%
Secondary Component Units						
22 Office of The Commissioner of Insurance	\$ 4,217	\$ -	\$ 4,217	\$ 2,078	\$ 2,139	51%
29 Puerto Rico Federal Affairs Administration	-	13	13	-	13	100%
75 Office of the Financial Institutions Commissioner	4,438	67	4,504	2,436	2,068	46%
105 Industrial Commission	7,086	-	7,086	4,845	2,241	32%
109 Puerto Rico School of Plastic Arts	728	-	728	471	257	35%
121 Government Board of the 911 Service	6,730	-	6,730	5,687	1,043	15%
138 Institutional Trust of the National Guard of Puerto Rico	2,487	-	2,487	1,353	1,133	46%
161 Puerto Rico Infrastructure Financing Authority	333	-	333	195	138	41%
165 Land Authority of Puerto Rico	3,346	-	3,346	2,464	882	26%
167 Integral Development of the "Península de Cantera"	69	-	69	14	55	80%
177 Land Administration of Puerto Rico	2,844	-	2,844	2,047	797	28%
186 Culebra Conservation and Development Authority	95	-	95	-	95	100%
191 Musical Arts Corporation	588	50	638	321	317	50%
192 Fine Arts Center Corporation	826	-	826	369	457	55%
195 Economic Development Bank of PR	4,577	-	4,577	3,477	1,099	24%
196 Puerto Rico Public Broadcasting Corporation	-	5,910	5,910	3,248	2,662	45%
198 Agricultural Insurance Corporation	964	-	964	1,373	(408)	-42%
215 Puerto Rico Conservatory of Music Corporation	1,368	-	1,368	1,055	314	23%
236 Innovation Fund for Agricultural Development of Puerto Rico	4,656	-	4,656	1,732	2,924	63%
238 Ponce Authority (Authority Of The Port Of The Americas)	-	-	-	-	-	-
264 Corporation for the "Caño Martin Peña" Enlace Project	-	25	25	-	25	100%
265 Roosevelt Roads	589	-	589	316	273	46%
271 Puerto Rico Technology and Innovation Services	3,109	-	3,109	-	3,109	100%
276 Puerto Rico Public Private Partnership Authority	-	-	-	-	-	-
286 Authority of the Port of Ponce	688	-	688	-	688	100%
288 University of Puerto Rico Comprehensive Cancer Center	11,137	667	11,804	8,970	2,834	24%
293 Center for Diabetes Research, Education, and Medical Services	82	-	82	71	11	14%
298 Public Service Regulatory Board	10,284	-	10,284	4,501	5,783	56%
310 Municipal Finance Corporation	49,863	-	49,863	-	49,863	100%
311 Puerto Rico Gaming Commission	132,084	-	132,084	105,034	27,050	20%
312 Retirement Board of the Government of Puerto Rico	982	-	982	-	982	100%
329 Office of Socioeconomic Development	-	-	-	-	-	-
TBD1 COFINA	-	-	-	215	(215)	-
Total - Secondary Component Units	\$ 254,169	\$ 6,732	\$ 260,901	\$ 152,272	\$ 108,629	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 10/31/2023

Oct 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	122,747	-	122,747	120,364	2,383	2%
Total - OMB and Hacienda Custodies	\$ 122,747	\$ -	\$ 122,747	\$ 120,364	\$ 2,383	2%

	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	5,442	-	5,442	4,350	1,092	20%
100 Legislative Assembly of the Commonwealth	-	-	-	-	-	
106 Public Housing Administration	4,856	-	4,856	-	4,856	100%
166 Industrial Development Company	-	-	-	8,837	(8,837)	
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	\$ 10,298	\$ -	\$ 10,298	\$ 13,187	\$ (2,889)	-28%

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Recap						
Entities Operating in PRIFAS 7.5	\$ 524,117	\$ 21,013	\$ 545,130	\$ 279,782	\$ 265,348	49%
Core Component Units	761,065	-	761,065	571,138	189,927	25%
Secondary Component Units	254,169	6,732	260,901	152,272	108,629	42%
OMB and Hacienda Custodies	122,747	-	122,747	120,364	2,383	2%
Out of Scope Entities	10,298	-	10,298	13,187	(2,889)	-28%
Total	\$ 1,672,396	\$ 27,745	\$ 1,700,140	\$ 1,136,743	\$ 563,398	33%

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: October-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	\$ 1	\$ 136	\$ -	\$ 136	100%
15 Office of the Governor	1,398	22	1,420	1,162	258	18%
16 Office of Management and Budget	1,899	0	1,899	1,562	337	18%
18 Planning Board	2,145	8	2,153	1,245	908	42%
21 Emergency and Disaster Management Bureau	741	-	741	338	404	54%
23 Puerto Rico Department of State	1,599	17	1,616	773	842	52%
24 Puerto Rico Department of Treasury	82,315	292	82,606	95,696	(13,089)	-16%
28 State Elections Commission	3,714	-	3,714	1,908	1,806	49%
30 Human Resources Management & Transformation	723	4	727	738	(10)	-1%
31 General Services Administration	2,634	2,632	5,267	1,973	3,293	63%
34 Commission of Investigation, Processing and Appeals	41	(0)	41	35	6	14%
37 Civil Rights Commission	72	-	72	56	16	22%
38 Puerto Rico Department of Justice	12,239	79	12,318	10,307	2,011	16%
40 Puerto Rico Police Bureau	72,428	1,113	73,541	68,896	4,645	6%
41 Special Investigations Bureau	388	-	388	452	(64)	-17%
42 Puerto Rico Fire Department Bureau	6,317	11	6,328	6,802	(473)	-7%
43 Puerto Rico National Guard	1,483	7	1,490	3,073	(1,583)	-106%
45 Department of Public Safety	20,649	13	20,662	19,249	1,413	7%
49 Department of Transportation and Public Works	15,511	1,000	16,511	10,848	5,664	34%
50 Department of Natural and Environmental Resources	12,304	1,275	13,579	5,829	7,750	57%
55 Puerto Rico Department of Agriculture	3,529	10	3,539	1,933	1,606	45%
60 Office of the Citizen's Ombudsman	294	3	297	266	31	10%
62 Cooperative Development Commission of Puerto Rico	244	0	244	197	46	19%
66 Puerto Rico Highway Authority	-	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	32,847	408	33,255	21,399	11,857	36%
68 Puerto Rico Labor Relations Board	126	(0)	126	97	28	23%
69 Puerto Rico Department of Consumer Affairs	1,309	-	1,309	1,078	231	18%
71 Department of Health	58,789	1,171	59,960	55,572	4,389	7%
78 Department of Housing	4,571	-	4,571	2,472	2,100	46%
81 Department of Education	219,456	-	219,456	165,248	54,209	25%
82 Institute of Puerto Rican Culture	1,604	22	1,626	1,236	390	24%
87 Department of Recreation and Sports	4,601	76	4,677	2,786	1,891	40%
95 Mental Health and Drug Addiction Services Administration	11,856	-	11,856	10,736	1,120	9%
96 Office of the Women's Advocate	417	311	727	307	421	58%
117 Act 70	-	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	323	(0)	323	185	138	43%
122 Secretariat of the Department of the Family	4,113	17	4,130	3,103	1,026	25%
123 Family and Children Administration	17,058	85	17,143	16,883	260	2%
124 Child Support Administration (ASUME)	1,403	22	1,425	1,483	(58)	-4%
126 Vocational Rehabilitation Administration	2,197	(0)	2,197	3,610	(1,413)	-64%
127 Administration for Socioeconomic Development of the Family	8,455	(0)	8,455	8,002	454	5%
133 Administracion de Recursos Naturales	-	-	-	-	-	-
137 Department of Correction and Rehabilitation	36,525	-	36,525	31,569	4,955	14%
139 Parole Board	251	0	251	236	15	6%
143 Office of Protection and Defense for People with Disabilities	91	-	91	-	91	100%
152 Elderly and Retired People Advocate Office	281	-	281	149	131	47%
153 Office for People with Disabilities	306	-	306	205	101	33%
155 State Historic Preservation Office of Puerto Rico	273	1	273	127	146	53%
189 Institute of Forensic Science	2,244	-	2,244	2,417	(173)	-8%
221 Medical Emergency Corps Bureau	169	3	172	124	48	28%
231 Office for the Patient's Advocate	709	-	709	521	188	26%
241 Administration for Integral Development of Childhood	-	-	-	-	-	-
266 Office of Public Safety Affairs	227	2	228	212	17	7%
279 Public Service Appeals Commission	266	2	268	227	41	15%
281 Office of the Election Comptroller	-	-	-	-	-	-
Total - Entities Operating in PRIFAS 7.5	\$ 653,266	\$ 8,607	\$ 661,873	\$ 563,320	\$ 98,554	15%

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: October-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	\$ 36,106	\$ 11,403	24%
79 Automobile Accidents Compensation Administration	7,525	-	7,525	7,112	413	5%
90 Medical Services Administration of Puerto Rico	19,983	845	20,828	14,991	5,837	28%
119 Department of Economic Development & Commerce	6,210	1,382	7,593	3,732	3,861	51%
162 Public Building Authority	13,457	3,407	16,864	9,146	7,718	46%
168 Puerto Rico Ports Authority	7,841	291	8,132	3,911	4,221	52%
180 Tourism Company	12,399	-	12,399	5,408	6,991	56%
187 Puerto Rico Health Insurance Administration	114,501	-	114,501	10,380	104,121	91%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	7,612	-	7,612	2,269	5,343	70%
235 Puerto Rico Housing Finance Corporation	8,351	-	8,351	6,113	2,238	27%
277 Agricultural Enterprises Development Administration	12,624	18	12,642	12,545	96	1%
285 Puerto Rico Integrated Transit Authority	11,623	-	11,623	8,749	2,874	25%
295 Fiscal Agency & Financial Advisory Authority	4,731	84	4,815	1,613	3,202	67%
303 Convention Center of District Authority	3,894	-	3,894	5,501	(1,607)	-41%
Total - Core Component Units	\$ 278,260	\$ 6,026	\$ 284,286	\$ 127,576	\$ 156,710	55%
Secondary Component Units						
22 Office of The Commissioner of Insurance	\$ 1,054	\$ -	\$ 1,054	\$ 624	\$ 430	41%
29 Puerto Rico Federal Affairs Administration	263	4	267	171	96	36%
75 Office of the Financial Institutions Commissioner	1,109	17	1,126	595	531	47%
105 Industrial Commission	1,771	10	1,781	1,692	89	5%
109 Puerto Rico School of Plastic Arts	408	2	411	629	(218)	-53%
121 Government Board of the 911 Service	1,683	-	1,683	1,058	624	37%
138 Institutional Trust of the National Guard of Puerto Rico	622	-	622	448	174	28%
161 Puerto Rico Infrastructure Financing Authority	269	183	452	184	269	59%
165 Land Authority of Puerto Rico	837	6	843	572	271	32%
167 Integral Development of the "Peninsula de Cantera"	67	-	67	-	67	100%
177 Land Administration of Puerto Rico	711	-	711	494	217	30%
186 Culebra Conservation and Development Authority	45	-	45	-	45	100%
191 Musical Arts Corporation	586	18	604	478	126	21%
192 Fine Arts Center Corporation	570	2	572	465	107	19%
195 Economic Development Bank of PR	1,144	-	1,144	916	229	20%
196 Puerto Rico Public Broadcasting Corporation	-	1,484	1,484	689	795	54%
198 Agricultural Insurance Corporation	241	-	241	231	10	4%
215 Puerto Rico Conservatory of Music Corporation	769	3	772	658	114	15%
236 Innovation Fund for Agricultural Development of Puerto Rico	1,164	-	1,164	216	948	81%
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	160	1,407	90%
265 Roosevelt Roads	1,058	(0)	1,058	201	857	81%
271 Puerto Rico Technology and Innovation Services	8,133	3	8,135	1,048	7,087	87%
276 Puerto Rico Public Private Partnership Authority	4,226	(292)	3,934	855	3,079	78%
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	5,020	1,641	25%
293 Center for Diabetes Research, Education, and Medical Services	99	0	99	65	34	35%
298 Public Service Regulatory Board	3,307	0	3,307	1,440	1,867	56%
310 Municipal Finance Corporation	12,466	-	12,466	-	12,466	100%
311 Puerto Rico Gaming Commission	33,214	(0)	33,214	27,371	5,843	18%
312 Retirement Board of the Government of Puerto Rico	4,894	896	5,791	2,835	2,955	51%
329 Office of Socioeconomic Development	1,203	3	1,206	180	1,026	85%
TBD1 COFINA	-	-	-	83	(83)	
Total - Secondary Component Units	\$ 89,474	\$ 3,367	\$ 92,840	\$ 49,377	\$ 43,463	47%

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: October-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	\$ (15,294)	\$ 66,625	\$ -	\$ 66,625	100%
25 Custody of the Department of the Treasury	147,200	(714)	146,485	186,724	(40,238)	-27%
Total - OMB and Hacienda Custodies	\$ 229,118	\$ (16,008)	\$ 213,110	\$ 186,724	\$ 26,386	12%

	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	\$ 3,880	\$ 132	3%
10 The General Court of Justice	31,717	1,794	33,511	31,201	2,310	7%
100 Legislative Assembly of the Commonwealth	11,265	61	11,326	8,146	3,180	28%
106 Public Housing Administration	1,674	(0)	1,674	221	1,454	87%
166 Industrial Development Company	-	-	-	2,348	(2,348)	
176 University of Puerto Rico	41,737	444	42,182	40,694	1,488	4%
193 Office of Government Ethics	867	7	874	830	44	5%
200 Special Independent Prosecutor's Panel	281	-	281	274	7	2%
209 Contributions to Political Parties	-	-	-	-	-	
208 Contributions to the Municipalities	7,952	2,500	10,452	7,753	2,699	26%
220 Correctional Health	3,656	21	3,677	3,562	115	3%
268 Puerto Rico Institute of Statistics	219	0	219	213	6	3%
272 Office of the Inspector General	1,556	0	1,556	1,498	57	4%
289 Energy Commission	-	-	-	-	-	
297 Financial Oversight and Management Board for Puerto Rico	4,956	-	4,956	4,832	124	3%
Total - Out of Scope Entities	\$ 109,892	\$ 4,828	\$ 114,720	\$ 105,452	\$ 9,268	8%

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Recap						
Entities Operating in PRIFAS 7.5	\$ 654,987	\$ 8,724	\$ 663,711	\$ 564,843	\$ 98,868	15%
Core Component Units	278,260	6,026	284,286	127,576	156,710	55%
Secondary Component Units	89,474	3,367	92,840	49,377	43,463	47%
OMB and Hacienda Custodies	229,118	(16,008)	213,110	186,724	26,386	12%
Out of Scope Entities	109,892	4,828	114,720	105,452	9,268	8%
Total	\$ 1,361,731	\$ 6,936	\$ 1,368,667	\$ 1,033,972	\$ 334,695	24%

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: October-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	\$ -	\$ 1	100%
15 Office of the Governor	1,398	15	1,413	1,162	251	18%
16 Office of Management and Budget	1,804	0	1,804	1,512	292	16%
18 Planning Board	2,145	8	2,153	1,245	908	42%
21 Emergency and Disaster Management Bureau	714	-	714	338	376	53%
23 Puerto Rico Department of State	1,280	-	1,280	471	809	63%
24 Puerto Rico Department of Treasury	18,189	292	18,481	15,656	2,824	15%
28 State Elections Commission	3,714	-	3,714	1,908	1,806	49%
30 Human Resources Management & Transformation	641	4	645	693	(48)	-7%
31 General Services Administration	2,226	7	2,233	1,787	447	20%
34 Commission of Investigation, Processing and Appeals	41	(0)	41	35	6	14%
37 Civil Rights Commission	72	-	72	56	16	22%
38 Puerto Rico Department of Justice	11,727	78	11,805	9,934	1,871	16%
40 Puerto Rico Police Bureau	71,035	162	71,197	67,121	4,076	6%
41 Special Investigations Bureau	388	-	388	452	(64)	-17%
42 Puerto Rico Fire Department Bureau	5,258	-	5,258	6,455	(1,197)	-23%
43 Puerto Rico National Guard	1,483	7	1,490	3,073	(1,583)	-106%
45 Department of Public Safety	20,403	13	20,416	19,233	1,182	6%
49 Department of Transportation and Public Works	5,705	(0)	5,705	5,081	624	11%
50 Department of Natural and Environmental Resources	8,473	1,234	9,707	5,565	4,142	43%
55 Puerto Rico Department of Agriculture	3,261	10	3,271	1,885	1,386	42%
60 Office of the Citizen's Ombudsman	294	3	297	266	31	10%
62 Cooperative Development Commission of Puerto Rico	244	0	244	197	46	19%
66 Puerto Rico Highway Authority	-	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	4,745	408	5,154	4,089	1,065	21%
68 Puerto Rico Labor Relations Board	86	(0)	86	77	9	10%
69 Puerto Rico Department of Consumer Affairs	1,152	-	1,152	934	218	19%
71 Department of Health	46,277	639	46,917	50,233	(3,316)	-7%
78 Department of Housing	2,780	-	2,780	2,468	312	11%
81 Department of Education	218,203	-	218,203	165,199	53,004	24%
82 Institute of Puerto Rican Culture	1,504	7	1,511	1,236	275	18%
87 Department of Recreation and Sports	2,846	22	2,868	2,743	125	4%
95 Mental Health and Drug Addiction Services Administration	11,483	-	11,483	10,638	845	7%
96 Office of the Women's Advocate	417	311	727	307	421	58%
117 Act 70	-	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	323	(0)	323	185	138	43%
122 Secretariat of the Department of the Family	4,113	17	4,130	3,103	1,026	25%
123 Family and Children Administration	17,058	85	17,143	16,883	260	2%
124 Child Support Administration (ASUME)	1,403	22	1,425	1,483	(58)	-4%
126 Vocational Rehabilitation Administration	2,134	(0)	2,134	3,610	(1,476)	-69%
127 Administration for Socioeconomic Development of the Family	8,455	(0)	8,455	8,002	454	5%
133 Administracion de Recursos Naturales	-	-	-	-	-	-
137 Department of Correction and Rehabilitation	34,677	-	34,677	30,839	3,838	11%
139 Parole Board	251	0	251	236	15	6%
143 Office of Protection and Defense for People with Disabilities	91	-	91	-	91	100%
152 Elderly and Retired People Advocate Office	281	-	281	149	131	47%
153 Office for People with Disabilities	306	-	306	205	101	33%
155 State Historic Preservation Office of Puerto Rico	181	1	182	124	58	32%
189 Institute of Forensic Science	1,681	117	1,798	1,524	274	15%
221 Medical Emergency Corps Bureau	1,653	-	1,653	1,877	(224)	-14%
231 Office for the Patient's Advocate	169	3	172	124	48	28%
241 Administration for Integral Development of Childhood	709	-	709	521	188	26%
266 Office of Public Safety Affairs	-	-	-	-	-	-
279 Public Service Appeals Commission	227	2	228	212	17	7%
281 Office of the Election Comptroller	261	2	263	227	36	14%
Total - Entities Operating in PRIFAS 7.5	\$ 523,958	\$ 3,471	\$ 527,429	\$ 451,351	\$ 76,078	14%

Puerto Rico Department of Treasury

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

By Agency¹

For the month of: October-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	845	9,345	2,935	6,410	69%
119 Department of Economic Development & Commerce	2,288	1,382	3,671	1,469	2,202	60%
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	5,282	49,403	90%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	506	-	506	-	506	100%
235 Puerto Rico Housing Finance Corporation	658	-	658	316	342	52%
277 Agricultural Enterprises Development Administration	5,929	18	5,947	4,930	1,017	17%
285 Puerto Rico Integrated Transit Authority	8,468	-	8,468	6,042	2,426	29%
295 Fiscal Agency & Financial Advisory Authority	4,357	84	4,441	1,480	2,961	67%
303 Convention Center of District Authority	-	-	-	-	-	
Total - Core Component Units	\$ 87,994	\$ 6,026	\$ 94,020	\$ 24,990	\$ 69,029	73%
Secondary Component Units						
22 Office of The Commissioner of Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	
29 Puerto Rico Federal Affairs Administration	263	1	264	171	93	35%
75 Office of the Financial Institutions Commissioner	-	-	-	-	-	
105 Industrial Commission	-	10	10	-	10	100%
109 Puerto Rico School of Plastic Arts	226	2	229	414	(185)	-81%
121 Government Board of the 911 Service	-	-	-	-	-	
138 Institutional Trust of the National Guard of Puerto Rico	-	-	-	-	-	
161 Puerto Rico Infrastructure Financing Authority	186	183	369	126	243	66%
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	305	139	31%
192 Fine Arts Center Corporation	363	2	366	326	40	11%
195 Economic Development Bank of PR	-	-	-	-	-	
196 Puerto Rico Public Broadcasting Corporation	-	6	6	14	(8)	-130%
198 Agricultural Insurance Corporation	-	-	-	-	-	
215 Puerto Rico Conservatory of Music Corporation	427	3	430	374	56	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	160	1,400	90%
265 Roosevelt Roads	911	(0)	911	80	831	91%
271 Puerto Rico Technology and Innovation Services	7,356	3	7,358	1,048	6,310	86%
276 Puerto Rico Public Private Partnership Authority	4,226	(292)	3,934	855	3,079	78%
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	2,370	1,340	36%
293 Center for Diabetes Research, Education, and Medical Services	79	0	79	47	32	40%
298 Public Service Regulatory Board	736	0	736	196	540	73%
310 Municipal Finance Corporation	-	-	-	-	-	
311 Puerto Rico Gaming Commission	193	(0)	193	21	172	89%
312 Retirement Board of the Government of Puerto Rico	4,649	896	5,545	2,835	2,710	49%
329 Office of Socioeconomic Development	1,203	3	1,206	180	1,026	85%
TBD1 COFINA	-	-	-	-	-	
Total - Secondary Component Units	\$ 25,931	\$ 1,684	\$ 27,615	\$ 9,522	\$ 18,093	66%

Puerto Rico Department of Treasury

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

By Agency¹

For the month of: October-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	\$ (15,294)	\$ 66,625	\$ -	\$ 66,625	100%
25 Custody of the Department of the Treasury	116,513	(714)	115,799	154,221	(38,422)	-33%
Total - OMB and Hacienda Custodies	\$ 198,432	\$ (16,008)	\$ 182,423	\$ 154,221	\$ 28,203	15%

	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	\$ 3,880	\$ 132	3%
10 The General Court of Justice	30,356	1,794	32,151	30,165	1,986	6%
100 Legislative Assembly of the Commonwealth	11,265	61	11,326	8,146	3,180	28%
106 Public Housing Administration	460	(0)	460	221	240	52%
166 Industrial Development Company	-	-	-	161	(161)	
176 University of Puerto Rico	41,737	444	42,182	40,694	1,488	4%
193 Office of Government Ethics	867	7	874	830	44	5%
200 Special Independent Prosecutor's Panel	281	-	281	274	7	2%
209 Contributions to Political Parties	-	-	-	-	-	
208 Contributions to the Municipalities	7,952	2,500	10,452	7,753	2,699	26%
220 Correctional Health	3,656	21	3,677	3,562	115	3%
268 Puerto Rico Institute of Statistics	219	0	219	213	6	3%
272 Office of the Inspector General	1,556	0	1,556	1,498	57	4%
289 Energy Commission	-	-	-	-	-	
297 Financial Oversight and Management Board for Puerto Rico	4,956	-	4,956	4,832	124	3%
Total - Out of Scope Entities	\$ 107,317	\$ 4,828	\$ 112,145	\$ 102,229	\$ 9,917	9%

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Recap						
Entities Operating in PRIFAS 7.5	\$ 523,958	\$ 3,471	\$ 527,429	\$ 451,351	\$ 76,078	14%
Core Component Units	87,994	6,026	94,020	24,990	69,029	73%
Secondary Component Units	25,931	1,684	27,615	9,522	18,093	66%
OMB and Hacienda Custodies	198,432	(16,008)	182,423	154,221	28,203	15%
Out of Scope Entities	107,317	4,828	112,145	102,229	9,917	9%
Total	\$ 943,632	\$ 0	\$ 943,632	\$ 742,313	\$ 201,319	21%

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: October-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	\$ -	\$ 135	\$ -	\$ 135	100%
15 Office of the Governor	-	7	7	-	7	100%
16 Office of Management and Budget	94	-	94	50	45	47%
18 Planning Board	-	-	-	-	-	-
21 Emergency and Disaster Management Bureau	27	-	27	-	27	100%
23 Puerto Rico Department of State	319	17	336	303	33	10%
24 Puerto Rico Department of Treasury	64,126	-	64,126	80,039	(15,913)	-25%
28 State Elections Commission	-	-	-	-	-	-
30 Human Resources Management & Transformation	83	-	83	45	38	45%
31 General Services Administration	408	2,625	3,033	187	2,846	94%
34 Commission of Investigation, Processing and Appeals	-	-	-	-	-	-
37 Civil Rights Commission	-	-	-	-	-	-
38 Puerto Rico Department of Justice	512	1	513	373	139	27%
40 Puerto Rico Police Bureau	1,393	951	2,343	1,775	569	24%
41 Special Investigations Bureau	-	-	-	-	-	-
42 Puerto Rico Fire Department Bureau	1,059	11	1,070	346	724	68%
43 Puerto Rico National Guard	-	-	-	-	-	-
45 Department of Public Safety	246	-	246	16	230	94%
49 Department of Transportation and Public Works	9,807	1,000	10,807	5,767	5,040	47%
50 Department of Natural and Environmental Resources	3,831	42	3,872	264	3,608	93%
55 Puerto Rico Department of Agriculture	268	-	268	48	220	82%
60 Office of the Citizen's Ombudsman	-	-	-	-	-	-
62 Cooperative Development Commission of Puerto Rico	-	-	-	-	-	-
66 Puerto Rico Highway Authority	-	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	28,102	-	28,102	17,310	10,792	38%
68 Puerto Rico Labor Relations Board	40	-	40	20	20	50%
69 Puerto Rico Department of Consumer Affairs	157	-	157	144	13	8%
71 Department of Health	12,512	532	13,044	5,339	7,705	59%
78 Department of Housing	1,791	-	1,791	3	1,788	100%
81 Department of Education	1,254	-	1,254	49	1,205	96%
82 Institute of Puerto Rican Culture	101	14	115	-	115	100%
87 Department of Recreation and Sports	1,755	55	1,810	43	1,767	98%
95 Mental Health and Drug Addiction Services Administration	373	-	373	98	275	74%
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	730	1,117	60%
139 Parole Board	-	-	-	-	-	-
143 Office of Protection and Defense for People with Disabilities	-	-	-	-	-	-
152 Elderly and Retired People Advocate Office	-	-	-	-	-	-
153 Office for People with Disabilities	-	-	-	-	-	-
155 State Historic Preservation Office of Puerto Rico	91	-	91	3	88	97%
189 Institute of Forensic Science	40	-	40	-	40	100%
221 Medical Emergency Corps Bureau	591	-	591	541	51	9%
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	\$ 5,253	\$ 136,282	\$ 113,492	\$ 22,790	17%

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: October-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	\$ 36,106	\$ 11,403	24%
79 Automobile Accidents Compensation Administration	7,525	-	7,525	7,112	413	5%
90 Medical Services Administration of Puerto Rico	11,483	-	11,483	12,056	(573)	-5%
119 Department of Economic Development & Commerce	3,922	-	3,922	2,263	1,659	42%
162 Public Building Authority	10,856	-	10,856	6,609	4,246	39%
168 Puerto Rico Ports Authority	7,841	-	7,841	3,911	3,930	50%
180 Tourism Company	12,399	-	12,399	5,408	6,991	56%
187 Puerto Rico Health Insurance Administration	59,816	-	59,816	5,098	54,718	91%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	7,105	-	7,105	2,269	4,836	68%
235 Puerto Rico Housing Finance Corporation	7,693	-	7,693	5,797	1,896	25%
277 Agricultural Enterprises Development Administration	6,695	-	6,695	7,615	(921)	-14%
285 Puerto Rico Integrated Transit Authority	3,155	-	3,155	2,707	448	14%
295 Fiscal Agency & Financial Advisory Authority	374	-	374	133	241	64%
303 Convention Center of District Authority	3,894	-	3,894	5,501	(1,607)	-41%
Total - Core Component Units	\$ 190,266	\$ -	\$ 190,266	\$ 102,586	\$ 87,681	46%
Secondary Component Units						
22 Office of The Commissioner of Insurance	\$ 1,054	\$ -	\$ 1,054	\$ 624	\$ 430	41%
29 Puerto Rico Federal Affairs Administration	-	3	3	-	3	100%
75 Office of the Financial Institutions Commissioner	1,109	17	1,126	595	531	47%
105 Industrial Commission	1,771	-	1,771	1,692	79	4%
109 Puerto Rico School of Plastic Arts	182	-	182	215	(33)	-18%
121 Government Board of the 911 Service	1,683	-	1,683	1,058	624	37%
138 Institutional Trust of the National Guard of Puerto Rico	622	-	622	448	174	28%
161 Puerto Rico Infrastructure Financing Authority	83	-	83	57	26	31%
165 Land Authority of Puerto Rico	837	-	837	572	265	32%
167 Integral Development of the "Peninsula de Cantera"	17	-	17	-	17	100%
177 Land Administration of Puerto Rico	711	-	711	494	217	30%
186 Culebra Conservation and Development Authority	24	-	24	-	24	100%
191 Musical Arts Corporation	147	13	159	173	(14)	-9%
192 Fine Arts Center Corporation	206	-	206	139	67	33%
195 Economic Development Bank of PR	1,144	-	1,144	916	229	20%
196 Puerto Rico Public Broadcasting Corporation	-	1,478	1,478	675	803	54%
198 Agricultural Insurance Corporation	241	-	241	231	10	4%
215 Puerto Rico Conservatory of Music Corporation	342	-	342	284	58	17%
236 Innovation Fund for Agricultural Development of Puerto Rico	1,164	-	1,164	216	948	81%
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	121	26	18%
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	2,650	301	10%
293 Center for Diabetes Research, Education, and Medical Services	21	-	21	18	3	13%
298 Public Service Regulatory Board	2,571	-	2,571	1,244	1,327	52%
310 Municipal Finance Corporation	12,466	-	12,466	-	12,466	100%
311 Puerto Rico Gaming Commission	33,021	-	33,021	27,350	5,671	17%
312 Retirement Board of the Government of Puerto Rico	246	-	246	-	246	100%
329 Office of Socioeconomic Development	-	-	-	-	-	-
TBD1 COFINA	-	-	-	83	(83)	-
Total - Secondary Component Units	\$ 63,542	\$ 1,683	\$ 65,225	\$ 39,855	\$ 25,370	39%

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: October-23

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
OMB and Hacienda Custodies						
17 Custody of the Office of Management and Budget	\$ -	\$ -	\$ -	\$ -	\$ -	
25 Custody of the Department of the Treasury	30,687	-	30,687	32,503	(1,816)	-6%
Total - OMB and Hacienda Custodies	\$ 30,687	\$ -	\$ 30,687	\$ 32,503	\$ (1,816)	-6%

	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	1,036	324	24%
100 Legislative Assembly of the Commonwealth	-	-	-	-	-	
106 Public Housing Administration	1,214	-	1,214	-	1,214	100%
166 Industrial Development Company	-	-	-	2,187	(2,187)	
176 University of Puerto Rico	-	-	-	-	-	
193 Office of Government Ethics	-	-	-	-	-	
200 Special Independent Prosecutor's Panel	-	-	-	-	-	
209 Contributions to Political Parties	-	-	-	-	-	
208 Contributions to the Municipalities	-	-	-	-	-	
220 Correctional Health	-	-	-	-	-	
268 Puerto Rico Institute of Statistics	-	-	-	-	-	
272 Office of the Inspector General	-	-	-	-	-	
289 Energy Commission	-	-	-	-	-	
297 Financial Oversight and Management Board for Puerto Rico	-	-	-	-	-	
Total - Out of Scope Entities	\$ 2,575	\$ -	\$ 2,575	\$ 3,223	\$ (649)	-25%

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Recap						
Entities Operating in PRIFAS 7.5	\$ 131,029	\$ 5,253	\$ 136,282	\$ 113,492	\$ 22,790	17%
Core Component Units	190,266	-	190,266	102,586	87,681	46%
Secondary Component Units	63,542	1,683	65,225	39,855	25,370	39%
OMB and Hacienda Custodies	30,687	-	30,687	32,503	(1,816)	-6%
Out of Scope Entities	2,575	-	2,575	3,223	(649)	-25%
Total	\$ 418,099	\$ 6,936	\$ 425,035	\$ 291,660	\$ 133,375	31%

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 10/31/2023

October-23

(figures in \$000s)

	CapEx Certified Budget	Adjustments & Revisions ²	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
Entities Operating in PRIFAS 7.5					
11 Puerto Rico Traffic Safety Commission	\$ -	\$ -	\$ -	\$ -	\$ -
15 Office of the Governor	-	-	-	-	-
16 Office of Management and Budget	-	-	-	-	-
18 Planning Board	-	-	-	-	-
21 Emergency and Disaster Management Bureau	1,107	-	1,107	-	1,107
23 Puerto Rico Department of State	23	-	23	-	23
24 Puerto Rico Department of Treasury	8,525	-	8,525	1,434	7,091
28 State Elections Commission	267	-	267	-	267
30 Human Resources Management & Transformation	-	-	-	-	-
31 General Services Administration	1,206	-	1,206	-	1,206
34 Commission of Investigation, Processing and Appeals	-	-	-	-	-
37 Civil Rights Commission	-	-	-	-	-
38 Puerto Rico Department of Justice	-	-	-	-	-
40 Puerto Rico Police Bureau	16,223	-	16,223	-	16,223
41 Special Investigations Bureau	-	-	-	-	-
42 Puerto Rico Fire Department Bureau	815	-	815	-	815
43 Puerto Rico National Guard	-	-	-	-	-
45 Department of Public Safety	-	-	-	-	-
49 Department of Transportation and Public Works	45,815	-	45,815	-	45,815
50 Department of Natural and Environmental Resources	-	-	-	-	-
55 Puerto Rico Department of Agriculture	1,859	-	1,859	-	1,859
60 Office of the Citizen's Ombudsman	85	-	85	-	85
62 Cooperative Development Commission of Puerto Rico	-	-	-	-	-
66 Puerto Rico Highway Authority	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	6,288	-	6,288	-	6,288
68 Puerto Rico Labor Relations Board	-	-	-	-	-
69 Puerto Rico Department of Consumer Affairs	-	-	-	-	-
71 Department of Health	83,622	-	83,622	-	83,622
78 Department of Housing	3,243	-	3,243	-	3,243
81 Department of Education	-	-	-	-	-
82 Institute of Puerto Rican Culture	-	-	-	-	-
87 Department of Recreation and Sports	-	-	-	-	-
95 Mental Health and Drug Addiction Services Administration	3,100	-	3,100	-	3,100
96 Office of the Women's Advocate	-	-	-	-	-
117 Act 70	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	-	-	-	-	-
122 Secretariat of the Department of the Family	1,200	-	1,200	-	1,200
123 Family and Children Administration	-	-	-	-	-
124 Child Support Administration (ASUME)	-	-	-	-	-
126 Vocational Rehabilitation Administration	-	-	-	-	-
127 Administration for Socioeconomic Development of the Family	3,838	-	3,838	-	3,838
133 Administracion de Recursos Naturales	-	-	-	-	-
137 Department of Correction and Rehabilitation	8,428	-	8,428	-	8,428
139 Parole Board	-	-	-	-	-
143 Office of Protection and Defense for People with Disabilities	167	-	167	-	167
152 Elderly and Retired People Advocate Office	-	-	-	-	-
153 Office for People with Disabilities	1,230	-	1,230	-	1,230
155 State Historic Preservation Office of Puerto Rico	-	-	-	-	-
189 Institute of Forensic Science	1,156	-	1,156	636	520
221 Medical Emergency Corps Bureau	975	-	975	-	975
231 Office for the Patient's Advocate	-	-	-	-	-
241 Administration for Integral Development of Childhood	600	-	600	-	600
266 Office of Public Safety Affairs	-	-	-	-	-
279 Public Service Appeals Commission	-	-	-	-	-
281 Office of the Election Comptroller	-	-	-	-	-
298 Public Service Regulatory Board	-	-	-	-	-
Total - Entities Operating in PRIFAS 7.5	\$ 189,772	\$ -	\$ 189,772	\$ 2,070	\$ 187,702

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 10/31/2023

October-23

(figures in \$000s)

	CapEx Certified Budget	Adjustments & Revisions	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
Core Component Units					
70 State Insurance Fund Corporation	\$ -	\$ -	\$ -	\$ -	\$ -
79 Automobile Accidents Compensation Administration	-	-	-	-	-
90 Medical Services Administration of Puerto Rico	33,285	-	33,285	-	33,285
119 Department of Economic Development & Commerce	-	-	-	-	-
162 Public Building Authority	2,051	-	2,051	246	1,805
168 Puerto Rico Ports Authority	-	-	-	-	-
180 Tourism Company	-	-	-	-	-
187 Puerto Rico Health Insurance Administration	-	-	-	-	-
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	6,075	-	6,075	-	6,075
235 Puerto Rico Housing Finance Corporation	-	-	-	-	-
277 Agricultural Enterprises Development Administration	-	-	-	-	-
285 Puerto Rico Integrated Transit Authority	76,419	-	76,419	20,554	55,865
295 Fiscal Agency & Financial Advisory Authority	-	-	-	-	-
303 Convention Center of District Authority	-	-	-	-	-
Total - Core Component Units	\$ 117,830	\$ -	\$ 117,830	\$ 20,800	\$ 97,030
Secondary Component Units					
22 Office of The Commissioner of Insurance	\$ -	\$ -	\$ -	\$ -	\$ -
29 Puerto Rico Federal Affairs Administration	-	-	-	-	-
75 Office of the Financial Institutions Commissioner	-	-	-	-	-
105 Industrial Commission	-	-	-	-	-
109 Puerto Rico School of Plastic Arts	-	-	-	-	-
121 Government Board of the 911 Service	-	-	-	-	-
138 Institutional Trust of the National Guard of Puerto Rico	-	-	-	-	-
161 Puerto Rico Infrastructure Financing Authority	-	-	-	-	-
165 Land Authority of Puerto Rico	-	-	-	-	-
167 Integral Development of the "Península de Cantera"	-	-	-	-	-
177 Land Administration of Puerto Rico	-	-	-	-	-
186 Culebra Conservation and Development Authority	-	-	-	-	-
189 Institute of Forensic Science	1,156	-	1,156	636	520
191 Musical Arts Corporation	-	-	-	-	-
192 Fine Arts Center Corporation	-	-	-	-	-
195 Economic Development Bank of PR	-	-	-	-	-
196 Puerto Rico Public Broadcasting Corporation	-	-	-	-	-
198 Agricultural Insurance Corporation	-	-	-	-	-
215 Puerto Rico Conservatory of Music Corporation	-	-	-	-	-
236 Innovation Fund for Agricultural Development of Puerto Rico	-	-	-	-	-
238 Ponce Authority (Authority Of The Port Of The Americas)	-	-	-	-	-
264 Corporation for the "Caño Martin Peña" Enlace Project	15,200	-	15,200	-	15,200
265 Roosevelt Roads	9,800	-	9,800	-	9,800
271 Puerto Rico Technology and Innovation Services	8,400	-	8,400	26	8,374
276 Puerto Rico Public Private Partnership Authority	-	-	-	-	-
286 Authority of the Port of Ponce	-	-	-	-	-
288 University of Puerto Rico Comprehensive Cancer Center	12,400	-	12,400	-	12,400
293 Center for Diabetes Research, Education, and Medical Services	287	-	287	-	287
310 Municipal Finance Corporation	-	-	-	-	-
311 Puerto Rico Gaming Commission	-	-	-	-	-
312 Retirement Board of the Government of Puerto Rico	-	-	-	-	-
329 Office of Socioeconomic Development	11,500	-	11,500	-	11,500
TBD1 COFINA	-	-	-	-	-
Total - Secondary Component Units	\$ 58,743	\$ -	\$ 58,743	\$ 662	\$ 58,081

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 10/31/2023

October-23

(figures in \$000s)

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

	CapEx Certified Budget	Adjustments & Revisions	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
Out of Scope Entities					
8 Office of the Comptroller	\$ -	\$ -	\$ -	\$ -	\$ -
10 The General Court of Justice	7,502	-	7,502	350	7,152
100 Legislative Assembly of the Commonwealth	14,857	-	14,857	14,486	371
106 Public Housing Administration	-	-	-	-	-
166 Industrial Development Company	-	-	-	1,636	(1,636)
176 University of Puerto Rico	-	-	-	-	-
193 Office of Government Ethics	-	-	-	-	-
200 Special Independent Prosecutor's Panel	-	-	-	-	-
208 Contributions to the Municipalities	-	-	-	-	-
209 Contributions to Political Parties	-	-	-	-	-
220 Correctional Health	-	-	-	-	-
268 Puerto Rico Institute of Statistics	-	-	-	-	-
272 Office of the Inspector General	280	-	280	-	280
289 Energy Commission	-	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	-	-	-	-	-
Total - Out of Scope Entities	\$ 22,639	\$ -	\$ 22,639	\$ 16,472	\$ 6,167

	CapEx Certified Budget	Adjustments & Revisions	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
Recap					
Entities Operating in PRIFAS 7.5	\$ 189,772	\$ -	\$ 189,772	\$ 2,070	\$ 187,702
Core Component Units	117,830	-	117,830	20,800	97,030
Secondary Component Units	58,743	-	58,743	662	58,081
OMB and Hacienda Custodies	157,843	-	157,843	-	157,843
Out of Scope Entities	22,639	-	22,639	16,472	6,167
Total	\$ 546,827	\$ -	\$ 546,827	\$ 40,004	\$ 506,823

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	FY24	FY24	FY24
	GF+SRF Budget	7/31/2023	8/31/2023	9/30/2023	10/31/2023	YTD Totals	Balance \$	Balance %
Core Component Units								
70	State Insurance Fund Corporation	\$ 570,110	\$ 41,753	\$ 76,943	\$ 34,283	\$ 36,106	\$ 189,085	\$ 381,025 67%
79	Automobile Accident Compensation Administration	90,297	5,454	5,532	4,339	7,112	22,438	67,859 75%
90	Administration of Medical Services of Puerto Rico	249,931	12,386	14,742	17,250	14,991	59,369	190,562 76%
119	Department of Economic Development and Commerce	91,112	2,038	5,544	2,996	3,732	14,310	76,802 84%
162	Public Buildings Authority	202,369	7,078	9,902	11,887	9,146	38,014	164,355 81%
168	Ports Authority	97,578	8,610	8,680	6,654	3,911	27,855	69,723 71%
180	Tourism Company	148,790	3,048	3,697	11,613	5,408	23,766	125,024 84%
187	Health Insurance Administration of Puerto Rico	1,374,014	63,448	61,058	140,065	10,380	274,951	1,099,063 80%
188	Corp. of the Cardiovascular Center of Puerto Rico & Caribbean	91,338	5,936	6,821	5,145	2,269	20,171	71,167 78%
235	Housing Financing Authority	100,214	1,131	1,069	1,400	6,113	9,713	90,501 90%
277	Administration for the Development of Agricultural Enterprises	151,698	2,697	8,175	6,874	12,545	30,290	121,408 80%
285	Integrated Transport Authority	139,475	8,749	11,183	7,924	8,749	36,605	102,870 74%
295	Financial Advisory Authority and Fiscal Agency of Puerto Rico	57,777	1,539	932	1,284	1,613	5,368	52,409 91%
303	District Authority of the Convention Center	46,727	5,568	4,267	5,723	5,501	21,059	25,668 55%
Total - Core Component Units		\$ 3,411,430	\$ 169,436	\$ 218,545	\$ 257,437	\$ 127,576	\$ 772,995	\$ 2,638,435 77%
Secondary Component Units								
22	Office of The Commissioner of Insurance	\$ 12,652	\$ 350	\$ 536	\$ 568	\$ 624	\$ 2,078	\$ 10,574 84%
29	Puerto Rico Federal Affairs Administration	3,208	154	165	165	171	655	2,553 80%
75	Office of the Financial Institutions Commissioner	13,513	448	646	747	595	2,436	11,077 82%
105	Industrial Commission	21,371	928	1,006	1,219	1,692	4,845	16,526 77%
109	Puerto Rico School of Plastic Arts	4,930	159	196	249	629	1,233	3,697 75%
121	Government Board of the 911 Service	20,191	3,424	679	525	1,058	5,687	14,504 72%
138	Institutional Trust of the National Guard of Puerto Rico	7,460	272	340	294	448	1,353	6,107 82%
161	Puerto Rico Infrastructure Financing Authority	5,429	174	195	177	184	729	4,700 87%
165	Land Authority of Puerto Rico	10,111	813	536	543	572	2,464	7,647 76%
167	Integral Development of the "Peninsula de Cantera"	805	41	44	-	-	85	720 89%
177	Land Administration of Puerto Rico	8,531	432	593	529	494	2,047	6,484 76%
186	Culebra Conservation and Development Authority	539	-	-	-	-	-	539 100%
191	Musical Arts Corporation	7,244	421	492	506	478	1,897	5,347 74%
192	Fine Arts Center Corporation	6,864	355	409	421	465	1,650	5,214 76%
195	Economic Development Bank of PR	13,730	678	1,032	852	916	3,477	10,253 75%
196	Puerto Rico Public Broadcasting Corporation	17,804	759	1,169	691	689	3,308	14,496 81%
198	Agricultural Insurance Corporation	2,893	614	297	231	231	1,373	1,520 53%
215	Puerto Rico Conservatory of Music Corporation	9,265	496	483	794	658	2,431	6,834 74%
236	Innovation Fund for Agricultural Development of Puerto Rico	13,968	183	934	399	216	1,732	12,236 88%
238	Ponce Authority (Authority Of The Port Of The Americas)	1,313	-	-	-	-	-	1,313 100%
264	Corporation for the "Caño Martin Peña" Enlace Project	18,800	108	136	150	160	554	18,246 97%
265	Roosevelt Roads	12,694	73	79	166	201	519	12,175 96%
271	Puerto Rico Technology and Innovation Services	97,625	279	643	956	1,048	2,926	94,699 97%
276	Puerto Rico Public Private Partnership Authority	47,208	148	266	295	855	1,563	45,645 97%
286	Authority of the Port of Ponce	3,016	23	-	-	-	23	2,993 99%
288	University of Puerto Rico Comprehensive Cancer Center	79,926	2,981	4,135	6,962	5,020	19,098	60,828 76%
293	Center for Diabetes Research, Education, and Medical Services	1,194	57	78	68	65	268	926 78%
298	Public Service Regulatory Board	39,686	1,441	1,091	1,437	1,440	5,409	34,277 86%
310	Municipal Finance Corporation	149,588	-	-	-	-	-	149,588 100%
311	Puerto Rico Gaming Commission	398,566	968	26,057	50,900	27,371	105,296	293,270 74%
312	Retirement Board of the Government of Puerto Rico	69,486	1,308	1,956	1,742	2,835	7,841	61,645 89%
329	Office of Socioeconomic Development	14,473	209	176	161	180	726	13,747 95%
TBD1	COFINA	-	75	24	32	83	215	(215)
Total - Secondary Component Units		\$ 1,114,083	\$ 18,370	\$ 44,393	\$ 71,778	\$ 49,377	\$ 183,918	\$ 930,164 83%
Core Component Units		\$ 3,411,430	\$ 169,436	\$ 218,545	\$ 257,437	\$ 127,576	\$ 772,995	\$ 2,638,435 77%
Secondary Component Units		1,114,083	18,370	44,393	71,778	49,377	183,918	930,164 83%
Combined Component Units Monthly Actuals		\$ 4,525,513	\$ 187,806	\$ 262,938	\$ 329,215	\$ 176,953	\$ 956,913	\$ 3,568,600 79%

**Non-Compliance List
Expenses Reporting**

Entity Code:	Secondary Component Units
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
*	186	Culebra Conservation and Development Authority
	286	Authority of the Port of Ponce

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	FY24
		1	2	3	4	YTD Totals
		7/31/2023	8/31/2023	9/30/2023	10/31/2023	
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	1,980	1,980	1,980	1,980	7,920
109	School of Plastic Arts	38	38	38	38	152
119	Department of Economic Development and Commerce	382	437	370		1,189
121	Government Board of the 911 Service	19	-	18	18	55
138	Institutional Trust of the National Guard of Puerto Rico	3	3	4	3	13
162	Public Building Authority	-	1,987	1,876	1,825	5,688
165	Land Authority of Puerto Rico	-	-	-	-	-
166	Industrial Development Company		1,232	1,176		2,408
168	Puerto Rico Ports Authority	1,914	1,997	2,009		5,920
177	Land Administration of Puerto Rico		187	179	178	544
180	Tourism Company of Puerto Rico	-	478	452	448	1,378
187	Health Insurance Administration of Puerto Rico	31	31	31	31	124
188	Cardiovascular Center Corporation of Puerto Rico and the Caribbean	154	147	139	139	579
191	Musical Arts Corporation	34	34	35	35	138
192	Fine Arts Center Corporation	41	41	41	40	163
195	Economic Development Bank of PR	132	135	169	151	587
198	Agricultural Insurance Corporation	12	13	11	12	48
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	4,538
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	3,226
		\$ 20,772	\$ 19,037	\$ 19,761	\$ 17,237	\$ 76,807