

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

Sept FY24 YTD

Tuesday, October 31, 2023

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

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

Additional Disclaimers

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

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

Assumptions/Resources:

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

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

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

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

General Fund Expenses: PRIFAS

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

Special Revenue Fund Expenses: PRIFAS

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

Federal Fund Expenses: PRIFAS

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

General, Special Revenue and Federal Fund Expenses: Component Units

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

Core Component Units:

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

Secondary Component Units:

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

Out of Scope Entities

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

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

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

Term	Definition
AAFAF	Puerto Rico Fiscal Agency and Financial Advisory Authority.
ACAA	Automobile Accident Compensation Administration, an agency of the Commonwealth of Puerto Rico.
ADEA	Puerto Rico Administration for the Development of Agricultural Enterprises, a public corporation and a component unit of the Commonwealth of Puerto Rico.
AMA	Metropolitan Autibus Authority.
A/P	Accounts payable.
A/R	Accounts receivable.
ASEM	Puerto Rico Medical Services Administration, a public corporation and a component unit of the Commonwealth of Puerto Rico.
ASES	Puerto Rico Health Insurance Administration, a public corporation and a component unit of the Commonwealth of Puerto Rico.
ATI	Puerto Rico Integrated Transit Authority.
ATM	Maritime Transportation Authority.
BBA	Bi-Partisan Budget Act of 2018.
BDE	Economic Development Bank of Puerto Rico.
BPPR	Banco Popular Puerto Rico.
CapEx	Capital Expenditures.
Cardio	Cardiovascular Center of Puerto Rico and the Caribbean, a public corporation and a component unit of the Commonwealth of Puerto Rico.
CCDA	Puerto Rico Convention Center District Authority, a public corporation and a component unit of the Commonwealth of Puerto Rico.
CDBG	Community Development Block Grant – Disaster Recovery (CDBG – DR) is a program responsible to ensure decent affordable housing opportunities and provision of services, community assistance, and to expansion and conserve jobs.
CM	Conway MacKenzie, Inc.
CMS	Clinical Medical Services provides an Integrated Home Health Delivery System consisting of Durable Medical Equipment, Respiratory Equipment, Home Health, Orthotics, Prosthetics and Home Infusion Services.
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 9/30/23

September-23

By Concept

General Fund Revenue	YTD Budgeted Revenue	YTD Revenue Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %	Comments
1 Individual Income Taxes	\$ 491,980	\$ 544,481	\$ 52,502	10.7%	
2 Corporate Income Taxes	621,575	770,263	148,687	23.9%	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.
3 Partnership Income Taxes	95,843	68,891	(26,952)	-28.1%	
4 Non-Resident Withholdings	134,278	230,409	96,130	71.6%	A portion of this outperformance may be timing-related.
5 Alcoholic Beverages	64,437	73,374	8,937	13.9%	
6 Cigarettes	23,468	17,940	(5,528)	-23.6%	
7 Motor Vehicles	102,290	185,143	82,853	81.0%	Motor Vehicle sales continue outperforming including the truck category.
8 Excises on Off-Shore Shipment Rum	75,095	78,264	3,169	4.2%	
9 Other General Fund Revenue	411,054	306,755	(104,298)	-25.4%	Excise tax on petroleum, gas and vehicle license fees present preliminary figures for September.
10 SUT Collections (excl. PSTBA, FAM & CINE)	357,185	389,230	32,045	9.0%	
11 Act 154 Collections	23,058	43,014	19,955	86.5%	
12 Other Tax Revenue	76,554	102,723	26,169	34.2%	
Total General Fund Revenue¹	\$ 2,476,818	\$ 2,810,488	\$ 333,669	13%	

Puerto Rico Department of Treasury
Executive Summary - Section 2

YTD FY24 General Fund Expenses - Budget vs. Actual
YTD from 7/1/2023 through 9/30/2023
September-23
By Concept

	YTD Budget	YTD Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %	Comments
1 Payroll	874,265	\$ 616,970	\$ 257,295	29%	Mainly driven by a slower recording of actual results mainly in the Department of Education (\$140M), and funds under the custody of OMB (\$80M).
2 Facilities	115,687	91,961	23,726	21%	
3 Purchased Services	105,345	64,601	40,744	39%	Mainly driven by slower recording of actual results in the Department of Education (\$11M), the Department of Correction (\$5M), and the Department of Natural Resources (\$5M). Other drivers include funds under the custody of OMB (\$8M), and timing of disbursements across agencies.
4 Donations and Subsidies	52,981	46,702	6,280	12%	
5 Transportation	3,828	1,981	1,847	48%	
6 Professional Services	138,942	71,649	67,293	48%	Mainly driven by slower recording of actual results in the Department of Education (\$27M). Other drivers include timing of disbursements versus Budget in the PR Private Partnership Authority (\$10M), AAFAF (\$10M), and the Department of Treasury (\$8M) for instance.
7 Other Operating	76,442	23,104	53,339	70%	Mostly due to funds under the custody of OMB (\$25M). 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	116,656	31,325	85,331	73%	Mostly due to funds under the custody of OMB (\$34M), 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	188,211	188,483	(272)	0%	
10 Materials and Supplies	20,504	11,674	8,830	43%	
11 Equipment Purchases	11,631	4,129	7,502	64%	
12 Media and Advertisements	1,046	112	934	89%	
13 Social Wellbeing for Puerto Rico	406,422	326,854	79,567	20%	Variance is largely due to funds under the custody of OMB (\$28M), and the Department of the Treasury (\$27M).
14 Appropriations to non-governmental entities	82,649	18,213	64,436	78%	Mostly due to funds under the custody of the Department of the Treasury (\$49M). Other drivers include the delay in the recording of expenses in the Department of Education (\$12M).
30 PayGo	524,978	494,064	30,913	6%	
81 Undistributed Appropriations	61,105	28,183	32,922	54%	Mostly funds under the custody of OMB (\$17M). Additional variance includes the delay in the recording of expenses in Public Building Authority (\$10M), among others.
82 Federal Fund Matching	18,515	3,283	15,232	82%	
89 Prior Period Debts	1,462	3,772	(2,310)	-158%	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	28,028	-	28,028	100%	
700 Other Undistributed Appropriations ²	2,198	2,198	-	0%	
Subtotal General Fund Expenditures	\$ 2,830,896	\$ 2,029,259	\$ 801,637	28%	

Non-Governmental Expenses included in the Certified Budget³

9 Payments of current & prior period obligations	15,316	-	15,316	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	22,974	-	22,974	100.0%	
Subtotal Non-Governmental	\$ 38,290	\$ -	\$ 38,290	100%	
Total General Fund Expenditures	\$ 2,869,186	\$ 2,029,259	\$ 839,927	29%	

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 9/30/2023
September-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	\$ 491,980	\$ 542,744	\$ 50,765	10.3%
2 Corporate Income Taxes	3,410,592	-	3,410,592	621,575	778,275	156,700	25.2%
3 Partnership Income Taxes	419,914	-	419,914	95,843	68,881	(26,962)	-28.1%
4 Non-Resident Withholdings	749,104	-	749,104	134,278	230,511	96,232	71.7%
5 Alcoholic Beverages	293,255	-	293,255	64,437	73,374	8,937	13.9%
6 Cigarettes	90,548	-	90,548	23,468	18,614	(4,854)	-20.7%
7 Motor Vehicles	493,330	-	493,330	102,290	185,121	82,831	81.0%
8 Excises on Off-Shore Shipment Rum	210,139	-	210,139	75,095	77,915	2,819	3.8%
9 Other General Fund Revenue	2,046,940	-	2,046,940	411,054	281,604	(129,450)	-31.5%
10 SUT Collections (excl. PSTBA, FAM & CINE)	2,691,804	-	2,691,804	357,185	389,230	32,045	9.0%
11 Act 154 Collections	73,000	-	73,000	23,058	43,014	19,955	86.5%
12 Other Tax Revenue	442,196	-	442,196	76,554	102,723	26,169	34.2%
i. FEDE Portion of Corp Income Taxes and Non-Resident Withholdings	44,736	-	44,736	7,198	27,933	20,735	288.1%
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	8,122	7,861	(262)	-3.2%
iv. Cigarette Excise Taxes (transferred PRITA net of 5% management fee)	29,734	-	29,734	7,433	8,550	1,117	15.0%
v. FAM & Cine	153,159	-	153,159	37,208	40,976	3,768	10.1%
vi. Cruise Ship Incentives (From Slot Machine Revenue)	-	-	-	-	-	-	-
vii. Green Energy Initiative	3,912	-	3,912	536	678	143	26.7%
viii. Export Development	7,125	-	7,125	1,173	2,367	1,194	101.8%
ix. Development Funds	3,335	-	3,335	195	974	779	399.9%
Total General Fund Revenue¹	\$ 13,524,822	\$ -	\$ 13,524,822	\$ 2,476,818	\$ 2,792,006	\$ 315,188	13%

Puerto Rico Department of Treasury
YTD FY24 General Fund Budget vs. Actual
YTD from 7/1/2023 through 9/30/2023
September-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	\$ (91,077)	\$ 3,497,060	\$ 874,265	\$ 616,970	\$ 257,295	29%
2 Facilities	460,407	2,342	462,749	115,687	91,961	23,726	21%
3 Purchased Services	418,042	3,340	421,382	105,345	64,601	40,744	39%
4 Donations and Subsidies	215,378	(3,453)	211,925	52,981	46,702	6,280	12%
5 Transportation	15,119	193	15,312	3,828	1,981	1,847	48%
6 Professional Services	552,283	3,485	555,768	138,942	71,649	67,293	48%
7 Other Operating	302,350	3,419	305,769	76,442	23,104	53,339	70%
8 Capital Expenditures	497,805	(31,181)	466,624	116,656	31,325	85,331	73%
9 Payments of current & prior period obligations	1,108,787	1,158	1,109,945	188,211	188,483	(272)	0%
10 Materials and Supplies	72,290	9,725	82,015	20,504	11,674	8,830	43%
11 Equipment Purchases	30,736	15,788	46,524	11,631	4,129	7,502	64%
12 Media and Advertisements	3,838	347	4,185	1,046	112	934	89%
13 Social Wellbeing for Puerto Rico	1,627,053	(1,366)	1,625,687	406,422	326,854	79,567	20%
14 Appropriations to non-governmental entities	1,264,769	(28,139)	1,236,630	82,649	18,213	64,436	78%
30 PayGo	2,099,910	-	2,099,910	524,978	494,064	30,913	6%
81 Undistributed Appropriations	253,194	(8,772)	244,422	61,105	28,183	32,922	54%
82 Federal Fund Matching	74,870	(811)	74,059	18,515	3,283	15,232	82%
89 Prior Period Debts	1,751	4,099	5,850	1,462	3,772	(2,310)	-158%
98 Budgetary Reserve	-	112,110	112,110	28,028	-	28,028	100%
700 Other Undistributed Appropriations ³	-	8,793	8,793	2,198	2,198	-	0%
Subtotal General Fund Expenditures	\$ 12,586,719	\$ (0)	\$ 12,586,719	\$ 2,830,896	\$ 2,029,259	\$ 801,637	28%

Non-Governmental Expenses included in the Certified Budget⁴

9 Payments of current & prior period obligations	61,264	-	61,264	15,316	-	15,316	100.0%
13 Social Wellbeing for Puerto Rico	91,896	-	91,896	22,974	-	22,974	100.0%
Subtotal Non-Governmental	\$ 153,160	\$ -	\$ 153,160	\$ 38,290	\$ -	\$ 38,290	100%
Total General Fund Expenditures	\$ 12,739,879	\$ (0)	\$ 12,739,879	\$ 2,869,186	\$ 2,029,259	\$ 839,927	29%

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
Quarterly FY24 General Fund Budget v. Actual
 Quarter:
 Q1

By Concept
(figures in \$000s)

General Fund Revenue	FY24 Certified Budget			Actual		Variance	
	Revenue Forecast	Adjustments & Revisions	Reforecast	Quarterly Budget	Quarterly Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
1 Individual Income Taxes	\$ 2,604,000	\$ -	\$ 2,604,000	\$ 491,980	\$ 544,481	\$ 52,502	10.7%
2 Corporate Income Taxes	3,410,592	-	3,410,592	621,575	770,263	148,687	23.9%
3 Partnership Income Taxes	419,914	-	419,914	95,843	68,891	(26,952)	-28.1%
4 Non-Resident Withholdings	749,104	-	749,104	134,278	230,409	96,130	71.6%
5 Alcoholic Beverages	293,255	-	293,255	64,437	73,374	8,937	13.9%
6 Cigarettes	90,548	-	90,548	23,468	17,940	(5,528)	-23.6%
7 Motor Vehicles	493,330	-	493,330	102,290	185,143	82,853	81.0%
8 Excises on Off-Shore Shipment Rum	210,139	-	210,139	75,095	78,264	3,169	4.2%
9 Other General Fund Revenue	2,046,940	-	2,046,940	411,054	306,755	(104,298)	-25.4%
10 SUT Collections (excl. PSTBA, FAM & CINE)	2,691,804	-	2,691,804	357,185	389,230	32,045	9.0%
11 Act 154 Collections	73,000	-	73,000	23,058	43,014	19,955	86.5%
11 Other Tax Revenue	442,196	-	442,196	76,554	102,723	26,169	34.2%
i. FEDE Portion of Corp Income Taxes and Non-Resident Withholdings	44,736	-	44,736	7,198	27,933	20,735	288.1%
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	8,122	7,861	(262)	-3.2%
iv. Cigarette Excise Taxes (transferred PRITA net of 5% management fee)	29,734	-	29,734	7,433	8,550	1,117	15.0%
v. FAM & Cine	153,159	-	153,159	37,208	40,976	3,768	10.1%
vi. Cruise Ship Incentives (From Slot Machine Revenue)	-	-	-	-	-	-	-
vii. Green Energy Initiative	3,912	-	3,912	536	678	143	26.7%
viii. Export Development	7,125	-	7,125	1,173	2,367	1,194	101.8%
ix. Development Funds	3,335	-	3,335	195	974	779	399.9%
Total General Fund Revenue¹	\$ 13,524,822	\$ -	\$ 13,524,822	\$ 2,476,818	\$ 2,810,488	\$ 333,669	13%

Puerto Rico Department of Treasury
Quarterly FY24 General Fund Budget v. Actual
Quarter:
Q1

By Concept

General Fund Expenses	Expense Budget	Adjustments & Revisions²	Revised Budget	Quarterly Budget	Quarterly Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
1 Payroll	\$ 3,588,137	\$ (91,077)	\$ 3,497,060	\$ 874,265	\$ 616,970	\$ 257,295	29%
2 Facilities	460,407	2,342	462,749	115,687	91,961	23,726	21%
3 Purchased Services	418,042	3,340	421,382	105,345	64,601	40,744	39%
4 Donations and Subsidies	215,378	(3,453)	211,925	52,981	46,702	6,280	12%
5 Transportation	15,119	193	15,312	3,828	1,981	1,847	48%
6 Professional Services	552,283	3,485	555,768	138,942	71,649	67,293	48%
7 Other Operating	302,350	3,419	305,769	76,442	23,104	53,339	70%
8 Capital Expenditures	497,805	(31,181)	466,624	116,656	31,325	85,331	73%
9 Payments of current & prior period obligations	1,108,787	1,158	1,109,945	188,211	188,483	(272)	0%
10 Materials and Supplies	72,290	9,725	82,015	20,504	11,674	8,830	43%
11 Equipment Purchases	30,736	15,788	46,524	11,631	4,129	7,502	64%
12 Media and Advertisements	3,838	347	4,185	1,046	112	934	89%
13 Social Wellbeing for Puerto Rico	1,627,053	(1,366)	1,625,687	406,422	326,854	79,567	20%
14 Appropriations to non-governmental entities	1,264,769	(28,139)	1,236,630	82,649	18,213	64,436	78%
30 PayGo	2,099,910	-	2,099,910	524,978	494,064	30,913	6%
81 Undistributed Appropriations	253,194	(8,772)	244,422	61,105	28,183	32,922	54%
82 Federal Fund Matching	74,870	(811)	74,059	18,515	3,283	15,232	82%
89 Prior Period Debts	1,751	4,099	5,850	1,462	3,772	(2,310)	-158%
98 Budgetary Reserve	-	112,110	112,110	28,028	-	28,028	100%
700 Other Undistributed Appropriations ³	-	8,793	8,793	2,198	2,198	-	0%
Subtotal General Fund Expenditures	\$ 12,586,719	\$ (0)	\$ 12,586,719	\$ 2,830,896	\$ 2,029,259	\$ 801,637	28%

Non-Governmental Expenses included in the Certified Budget⁴

9 Payments of current & prior period obligations	61,264	-	61,264	15,316	-	15,316	100.0%
13 Social Wellbeing for Puerto Rico	91,896	-	91,896	22,974	-	22,974	100.0%
Subtotal Non-Governmental	\$ 153,160	\$ -	\$ 153,160	\$ 38,290	\$ -	\$ 38,290	100%
Total General Fund Expenditures	\$ 12,739,879	\$ (0)	\$ 12,739,879	\$ 2,869,186	\$ 2,029,259	\$ 839,927	29%

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: Sep-23
Period: 3

(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	\$ 161,989	\$ 181,604	\$ 19,614	12.1%
2 Corporate Income Taxes	3,410,592	-	3,410,592	367,049	404,695	37,646	10.3%
3 Partnership Income Taxes	419,914	-	419,914	74,341	56,747	(17,594)	-23.7%
4 Non-Resident Withholdings	749,104	-	749,104	57,325	89,718	32,393	56.5%
5 Alcoholic Beverages	293,255	-	293,255	20,806	25,675	4,869	23.4%
6 Cigarettes	90,548	-	90,548	7,423	674	(6,749)	-90.9%
7 Motor Vehicles	493,330	-	493,330	29,638	57,187	27,549	93.0%
8 Excises on Off-Shore Shipment Rum	210,139	-	210,139	22,873	23,000	127	0.6%
9 Other General Fund Revenue	2,046,940	-	2,046,940	135,732	58,663	(77,069)	-56.8%
10 SUT Collections (excl. PSTBA, FAM & CINE)	2,691,804	-	2,691,804	110,857	131,760	20,903	18.9%
11 Act 154 Collections	73,000	-	73,000	6,927	17,892	10,966	158.3%
12 Other Tax Revenue	442,196	-	442,196	23,423	36,190	12,767	54.5%
i. FEDE Portion of Corp Income Taxes and Non-Resident Withholdings	44,736	-	44,736	6,163	14,191	8,028	130.3%
ii. Excise Taxes on Off-Shore Shipments Rum	167,338	-	167,338	-	-	-	
iii. Cigarette Excise Taxes	32,858	-	32,858	2,707	2,620	(87)	-3.2%
iv. Cigarette Excise Taxes (transferred PRITA net of 5% management fee)	29,734	-	29,734	2,478	2,850	372	15.0%
v. FAM & Cine	153,159	-	153,159	11,229	13,876	2,646	23.6%
vi. Cruise Ship Incentives (From Slot Machine Revenue)	-	-	-	-	-	-	
vii. Green Energy Initiative	3,912	-	3,912	56	228	172	308.8%
viii. Export Development	7,125	-	7,125	642	1,911	1,269	197.9%
ix. Development Funds	3,335	-	3,335	148	514	366	247.7%
Total General Fund Revenue¹	\$ 13,524,822	\$ -	\$ 13,524,822	\$ 1,018,383	\$ 1,083,804	\$ 65,421	6%

Puerto Rico Department of Treasury
Monthly FY24 General Fund Budget vs. Actual
 Month: Sep-23
 Period: 3

(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	\$ (91,077)	\$ 3,497,060	\$ 291,422	\$ 217,467	\$ 73,955	25%
2 Facilities	460,407	2,342	462,749	38,562	15,471	23,091	60%
3 Purchased Services	418,042	3,340	421,382	35,115	30,403	4,712	13%
4 Donations and Subsidies	215,378	(3,453)	211,925	17,660	16,471	1,189	7%
5 Transportation	15,119	193	15,312	1,276	805	471	37%
6 Professional Services	552,283	3,485	555,768	46,314	22,467	23,847	51%
7 Other Operating	302,350	3,419	305,769	25,481	8,497	16,984	67%
8 Capital Expenditures	497,805	(31,181)	466,624	38,885	3,989	34,896	90%
9 Payments of current & prior period obligations	1,108,787	1,158	1,109,945	62,737	63,201	(464)	-1%
10 Materials and Supplies	72,290	9,725	82,015	6,835	4,293	2,541	37%
11 Equipment Purchases	30,736	15,788	46,524	3,877	3,383	494	13%
12 Media and Advertisements	3,838	347	4,185	349	37	312	89%
13 Social Wellbeing for Puerto Rico	1,627,053	(1,366)	1,625,687	135,474	67,112	68,362	50%
14 Appropriations to non-governmental entities	1,264,769	(28,139)	1,236,630	27,550	5,386	22,164	80%
30 PayGo	2,099,910	-	2,099,910	174,993	163,718	11,274	6%
81 Undistributed Appropriations	253,194	(8,772)	244,422	20,368	7,577	12,791	63%
82 Federal Fund Matching	74,870	(811)	74,059	6,172	436	5,736	93%
89 Prior Period Debts	1,751	4,099	5,850	487	3,599	(3,112)	-638%
98 Budgetary Reserve	-	112,110	112,110	9,343	-	9,343	100%
700 Other Undistributed Appropriations ³	-	8,793	8,793	733	733	0	0%
Subtotal General Fund Expenditures	\$ 12,586,719	\$ (0)	\$ 12,586,719	\$ 943,632	\$ 635,044	\$ 308,588	33%
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	\$ 635,044	\$ 321,351	34%

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

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

By Agency

YTD from 7/1/2023 through 9/30/2023

September-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	\$ 404	\$ -	\$ (404)
15 Office of the Governor	80	20	-	(20)
16 Office of Management and Budget	1,131	283	1,242	959
18 Planning Board	-	-	82	82
21 Emergency and Disaster Management Bureau	327	82	31	(51)
23 Puerto Rico Department of State	3,829	957	1,594	637
24 Puerto Rico Department of Treasury	769,509	192,377	165,223	(27,154)
28 State Elections Commission	-	-	-	-
30 Human Resources Management & Transformation	992	248	984	736
31 General Services Administration	36,397	9,099	6,862	(2,237)
34 Commission of Investigation, Processing and Appeals	-	-	-	-
37 Civil Rights Commission	-	-	-	-
38 Puerto Rico Department of Justice	6,140	1,535	1,777	242
40 Puerto Rico Police Bureau	26,338	6,584	3,896	(2,689)
41 Special Investigations Bureau	-	-	-	-
42 Puerto Rico Fire Department Bureau	12,711	3,178	1,264	(1,914)
43 Puerto Rico National Guard	-	-	5	5
45 Department of Public Safety	2,952	738	48	(690)
49 Department of Transportation and Public Works	117,683	29,421	29,012	(408)
50 Department of Natural and Environmental Resources	46,465	11,616	8,687	(2,930)
55 Puerto Rico Department of Agriculture	3,212	803	1,282	479
60 Office of the Citizen's Ombudsman	-	-	-	-
62 Cooperative Development Commission of Puerto Rico	-	-	-	-
66 Puerto Rico Highway Authority	-	-	16,379	16,379
67 Puerto Rico Department of Labor and Human Resources	337,220	84,305	81,413	(2,892)
68 Puerto Rico Labor Relations Board	480	120	470	350
69 Puerto Rico Department of Consumer Affairs	1,881	470	460	(10)
71 Department of Health	151,363	37,841	36,043	(1,797)
78 Department of Housing	21,496	5,374	2,613	(2,761)
81 Department of Education	15,042	3,761	182	(3,579)
82 Institute of Puerto Rican Culture	1,206	302	-	(302)
87 Department of Recreation and Sports	21,059	5,265	615	(4,649)
95 Mental Health and Drug Addiction Services Administration	4,479	1,120	1,889	769
120 Veteran's Advocate Office of Puerto Rico	-	-	1,114	1,114
122 Secretariat of the Department of the Family	-	-	0	0
126 Vocational Rehabilitation Administration	752	188	309	121
137 Department of Correction and Rehabilitation	22,174	5,544	4,797	(747)
155 State Historic Preservation Office of Puerto Rico	1,095	274	153	(121)
189 Institute of Forensic Science	481	120	-	(120)
231 Office for the Patient's Advocate	7,096	1,774	-	(1,774)
281 Office of the Election Comptroller	65	16	8	(8)
Total - Entities Operating in PRIFAS 7.5	\$ 1,615,271	\$ 403,818	\$ 370,208	\$ (33,610)

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 9/30/2023

September-23

(figures in \$000s)

	Revised Budget	YTD Budget	YTD Total Revenue	Over / (Under) Performance
Core Component Units				
70 State Insurance Fund Corporation	\$ 570,110	\$ 142,528	\$ 407,000	\$ 264,473
79 Automobile Accidents Compensation Administration	90,297	22,574	20,699	(1,875)
90 Medical Services Administration of Puerto Rico	137,792	34,448	40,049	5,601
119 Department of Economic Development & Commerce	47,064	11,766	34,711	22,945
162 Public Building Authority	130,268	32,567	3,475	(29,092)
168 Puerto Rico Ports Authority	94,091	23,523	19,675	(3,848)
180 Tourism Company	148,790	37,198	40,005	2,808
187 Puerto Rico Health Insurance Administration	717,794	179,449	159,986	(19,463)
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	85,263	21,316	21,273	(42)
235 Puerto Rico Housing Finance Corporation	92,314	23,079	11,470	(11,609)
277 Agricultural Enterprises Development Administration	80,334	20,084	16,542	(3,542)
285 Puerto Rico Integrated Transit Authority	37,861	9,465	9,864	399
295 Fiscal Agency & Financial Advisory Authority	4,490	1,123	552	(571)
303 Convention Center of District Authority	46,727	11,682	13,683	2,001
Total - Core Component Units	\$ 2,283,195	\$ 570,799	\$ 798,984	\$ 228,185
Secondary Component Units				
22 Office of The Commissioner of Insurance	\$ 12,652	\$ 3,163	\$ 1,440	\$ (1,723)
75 Office of the Financial Institutions Commissioner	13,513	3,378	6,831	3,453
105 Industrial Commission	21,257	5,314	-	(5,314)
109 Puerto Rico School of Plastic Arts	2,184	546	1,749	1,203
121 Government Board of the 911 Service	20,191	5,048	6,421	1,373
138 Institutional Trust of the National Guard of Puerto Rico	7,460	1,865	2,082	217
161 Puerto Rico Infrastructure Financing Authority	999	250	10	(240)
165 Land Authority of Puerto Rico	10,039	2,510	3,271	761
167 Integral Development of the "Península de Cantera"	207	52	-	(52)
177 Land Administration of Puerto Rico	8,531	2,133	3,473	1,340
186 Culebra Conservation and Development Authority	285	71	-	(71)
191 Musical Arts Corporation	1,913	478	292	(186)
192 Fine Arts Center Corporation	2,477	619	746	127
195 Economic Development Bank of PR	13,730	3,433	1,467	(1,966)
196 Puerto Rico Public Broadcasting Corporation	17,731	4,433	1,241	(3,192)
198 Agricultural Insurance Corporation	2,893	723	-	(723)
215 Puerto Rico Conservatory of Music Corporation	4,105	1,026	1,115	89
236 Innovation Fund for Agricultural Development of Puerto Rico	13,968	3,492	918	(2,574)
265 Roosevelt Roads	1,767	442	501	59
271 Puerto Rico Technology and Innovation Services	9,326	2,332	-	(2,332)
286 Authority of the Port of Ponce	2,064	516	-	(516)
288 University of Puerto Rico Comprehensive Cancer Center	35,412	8,853	5,728	(3,125)
293 Center for Diabetes Research, Education, and Medical Services	247	62	-	(62)
298 Public Service Regulatory Board	30,851	7,713	13,996	6,283
310 Municipal Finance Corporation	149,588	37,397	-	(37,397)
311 Puerto Rico Gaming Commission	396,251	99,063	81,791	(17,272)
312 Retirement Board of the Government of Puerto Rico	2,947	737	238	(499)
Total - Secondary Component Units	\$ 782,664	\$ 195,666	\$ 133,310	\$ (62,356)

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 9/30/2023

September-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	92,060	89,661	(2,399)
Total - OMB and Hacienda Custodies	\$ 368,241	\$ 92,060	\$ 89,661	\$ (2,399)

	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	4,081	4,278	197
100 Legislative Assembly of the Commonwealth	-	-	-	-
106 Public Housing Administration	14,569	3,642	-	(3,642)
166 Industrial Development Company	-	-	18,391	18,391
176 University of Puerto Rico	-	-	652	652
193 Office of Government Ethics	-	-	-	-
200 Special Independent Prosecutor's Panel	-	-	-	-
209 Contributions to Political Parties	-	-	27	27
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	\$ 7,724	\$ 23,349	\$ 15,625

	Revised Budget	YTD Budget	YTD Total Revenue	Over / (Under) Performance
Recap				
Entities Operating in PRIFAS 7.5	\$ 1,615,271	\$ 403,818	\$ 370,208	\$ (33,610)
Core Component Units	2,283,195	570,799	798,984	228,185
Secondary Component Units	782,664	195,666	133,310	(62,356)
OMB and Hacienda Custodies	368,241	92,060	89,661	(2,399)
Out of Scope Entities	30,894	7,724	23,349	15,625
Total	\$ 5,080,265	\$ 1,270,066	\$ 1,415,511	\$ 145,445

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

Sept FY24 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	Total YTD Actuals	Total Remaining Balance
1 Payroll	\$ 4,292,093	\$ (84,809)	\$ 4,207,284	\$ 766,080	\$ 3,441,204
2 Facilities	566,580	34,600	601,180	112,297	488,883
3 Purchased Services	741,795	6,983	748,778	124,217	624,561
4 Donations and Subsidies	246,584	(3,453)	243,131	51,382	191,748
5 Transportation	32,399	268	32,667	6,898	25,769
6 Professional Services	776,203	4,611	780,814	95,836	684,979
7 Other Operating	495,715	18,291	514,006	44,164	469,842
8 Capital Expenditures	545,671	(31,181)	514,490	32,572	481,918
9 Payments of current and prior period obligations	1,108,787	1,158	1,109,945	189,524	920,421
10 Materials and Supplies	190,282	11,960	202,242	28,204	174,038
11 Equipment Purchases	93,303	16,855	110,158	5,142	105,016
12 Media and Advertisements	37,252	381	37,633	2,160	35,473
13 Social Wellbeing for Puerto Rico	2,778,144	(1,366)	2,776,778	431,530	2,345,247
14 Appropriations to non-governmental entities	1,586,649	(28,139)	1,558,510	99,311	1,459,199
30 PayGo	2,621,388	-	2,621,388	622,399	1,998,989
81 Undistributed Appropriations	1,391,419	(7,272)	1,384,147	158,925	1,225,222
82 Federal Fund Matching	89,680	(811)	88,869	3,562	85,307
89 Prior Period Debts	9,962	4,099	14,061	6,608	7,452
98 Budgetary Reserve	-	112,110	112,110	445	111,665
700 Other Undistributed Appropriations	-	8,793	8,793	2,199	6,594
Subtotal Expenditures	\$ 17,603,906	\$ 63,078	\$ 17,666,984	\$ 2,783,456	\$ 14,883,528

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	\$ 63,078	\$ 17,820,144	\$ 2,783,456	\$ 15,036,688

Notes:

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

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

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

Puerto Rico Department of Treasury

FY24 - By Concept Budget-to-Actual Report

Quarterly Budget and Quarterly Actuals for FY24 General and Special Revenue Fund Expense Budget v. Actual¹

All Entities Included in the Commonwealth Budget

Q1

(figures in \$000s)

	Certified Budget	Adjustments & Revisions²	Revised Budget	Total Q Actuals	Total Remaining Balance
1 Payroll	\$ 1,073,023	\$ (21,202)	\$ 1,051,821	\$ 766,080	\$ 285,741
2 Facilities	141,645	8,650	150,295	112,297	37,998
3 Purchased Services	185,449	1,746	187,195	124,217	62,977
4 Donations and Subsidies	61,646	(863)	60,783	51,382	9,400
5 Transportation	8,100	67	8,167	6,898	1,269
6 Professional Services	194,051	1,153	195,204	95,836	99,368
7 Other Operating	123,929	4,573	128,501	44,164	84,337
8 Capital Expenditures	136,418	(7,795)	128,622	32,572	96,051
9 Payments of current and prior period obligations	187,922	290	188,211	189,524	(1,313)
10 Materials and Supplies	47,571	2,990	50,561	28,204	22,356
11 Equipment Purchases	23,326	4,214	27,540	5,142	22,397
12 Media and Advertisements	9,313	95	9,408	2,160	7,248
13 Social Wellbeing for Puerto Rico	694,536	(342)	694,194	431,530	262,664
14 Appropriations to non-governmental entities	170,154	(7,035)	163,119	99,311	63,808
30 PayGo	655,347	-	655,347	622,399	32,948
81 Undistributed Appropriations	347,855	(1,818)	346,037	158,925	187,112
82 Federal Fund Matching	22,420	(203)	22,217	3,562	18,656
89 Prior Period Debts	2,491	1,025	3,515	6,608	(3,093)
98 Budgetary Reserve	-	28,028	28,028	445	27,583
700 Other Undistributed Appropriations	-	2,198	2,198	2,199	(1)
Subtotal Expenditures	\$ 4,085,193	\$ 15,770	\$ 4,100,962	\$ 2,783,456	\$ 1,317,506

Non-Governmental Expenses included in the Certified Budget³

9 Payments of current & prior period obligations	15,316	-	15,316	-	15,316
13 Social Wellbeing for Puerto Rico	22,974	-	22,974	-	22,974
Subtotal Non-Governmental	\$ 38,290	\$ -	\$ 38,290	\$ -	\$ 38,290
Total Expenditures	\$ 4,123,483	\$ 15,770	\$ 4,139,252	\$ 2,783,456	\$ 1,355,796

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

September-23

(figures in \$000s)

		Certified Budget	Adjustments & Revisions ²	Revised Budget	Total Monthly Actuals	Total (Unfavorable) / Favorable \$
1	Payroll	\$ 357,674	\$ (7,067)	\$ 350,607	\$ 266,884	\$ 83,723
2	Facilities	47,215	2,883	50,098	26,154	23,944
3	Purchased Services	61,816	582	62,398	52,762	9,636
4	Donations and Subsidies	20,549	(288)	20,261	19,273	988
5	Transportation	2,700	22	2,722	5,049	(2,327)
6	Professional Services	64,684	384	65,068	34,091	30,977
7	Other Operating	41,310	1,524	42,834	15,142	27,692
8	Capital Expenditures	45,473	(2,598)	42,874	4,607	38,267
9	Payments of current & prior period obligations	62,641	97	62,737	63,548	(811)
10	Materials and Supplies	15,857	997	16,854	11,448	5,405
11	Equipment Purchases	7,775	1,405	9,180	3,812	5,368
12	Media and Advertisements	3,104	32	3,136	1,016	2,120
13	Social Wellbeing for Puerto Rico	231,512	(114)	231,398	104,458	126,940
14	Appropriations to non-governmental entities	56,718	(2,345)	54,373	28,695	25,678
30	PayGo	218,449	-	218,449	203,566	14,883
81	Undistributed Appropriations	115,952	(606)	115,346	51,532	63,813
82	Federal Fund Matching	7,473	(68)	7,406	515	6,891
89	Prior Period Debts	830	342	1,172	3,689	(2,517)
98	Budgetary Reserve	-	9,343	9,343	-	9,343
700	Other Undistributed Appropriations	-	733	733	733	(1)
	Subtotal Expenditures	\$ 1,361,731	\$ 5,257	\$ 1,366,987	\$ 896,973	\$ 470,014

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	\$ 5,257	\$ 1,379,751	\$ 896,973	\$ 482,778

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 9/30/2023

September-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	\$ -	\$ 1,616	\$ -	\$ 1,616
15 Office of the Governor	16,773	(3,649)	13,124	2,817	10,307
16 Office of Management and Budget	22,783	0	22,783	3,890	18,893
18 Planning Board	25,741	-	25,741	3,619	22,122
21 Emergency and Disaster Management Bureau	8,896	-	8,896	973	7,923
23 Puerto Rico Department of State	19,187	-	19,187	4,662	14,525
24 Puerto Rico Department of Treasury	987,777	3,500	991,277	133,495	857,782
28 State Elections Commission	44,571	-	44,571	7,294	37,277
30 Human Resources Management & Transformation	8,678	-	8,678	2,070	6,608
31 General Services Administration	31,610	31,500	63,110	5,640	57,470
34 Commission of Investigation, Processing and Appeals	489	(0)	489	99	390
37 Civil Rights Commission	867	-	867	162	705
38 Puerto Rico Department of Justice	146,864	3,792	150,656	32,162	118,494
40 Puerto Rico Police Bureau	869,136	11,571	880,707	194,322	686,385
41 Special Investigations Bureau	4,658	-	4,658	1,302	3,356
42 Puerto Rico Fire Department Bureau	75,806	-	75,806	18,103	57,703
43 Puerto Rico National Guard	17,795	-	17,795	3,628	14,167
45 Shared Services within Department of Public Safety	247,792	150	247,942	58,890	189,052
49 Department of Transportation and Public Works	186,137	(0)	186,137	20,333	165,804
50 Department of Natural and Environmental Resources	154,722	7,548	162,270	19,033	143,237
55 Puerto Rico Department of Agriculture	42,343	-	42,343	6,171	36,172
60 Office of the Citizen's Ombudsman	3,523	(0)	3,523	783	2,740
62 Cooperative Development Commission of Puerto Rico	2,924	0	2,924	559	2,365
66 Puerto Rico Highway Authority	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	394,164	4,902	399,066	64,126	334,939
68 Puerto Rico Labor Relations Board	1,506	(0)	1,506	304	1,202
69 Puerto Rico Department of Consumer Affairs	15,703	-	15,703	3,491	12,212
71 Department of Health	705,473	8,889	714,362	103,779	610,583
78 Department of Housing	54,853	-	54,853	6,563	48,290
81 Department of Education	2,633,476	-	2,633,476	394,535	2,238,941
82 Institute of Puerto Rican Culture	19,249	-	19,249	4,875	14,374
87 Department of Recreation and Sports	55,209	-	55,209	9,390	45,819
117 Act 70	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	3,877	(0)	3,877	470	3,407
122 Secretariat of the Department of the Family	49,351	-	49,351	14,357	34,994
123 Family and Children Administration	204,701	(0)	204,701	35,336	169,365
124 Child Support Administration (ASUME)	16,841	-	16,841	2,910	13,931
126 Vocational Rehabilitation Administration	26,359	(0)	26,359	2,989	23,370
127 Administration for Socioeconomic Development of the Family	101,465	(0)	101,465	17,613	83,852
133 Administracion de Recursos Naturales	-	-	-	-	-
137 Department of Correction and Rehabilitation	438,294	-	438,294	101,532	336,762
139 Parole Board	3,011	0	3,011	636	2,375
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	311	3,055
153 Office for People with Disabilities	3,666	-	3,666	586	3,080
155 State Historic Preservation Office of Puerto Rico	3,270	0	3,270	620	2,650
189 Institute of Forensic Science	20,655	1,400	22,055	5,911	16,144
221 Medical Emergency Corps Bureau	26,931	-	26,931	5,139	21,792
231 Office for the Patient's Advocate	2,030	0	2,030	425	1,605
241 Administration for Integral Development of Childhood	8,508	-	8,508	1,621	6,887
266 Office of Public Safety Affairs	-	-	-	-	-
279 Public Service Appeals Commission	2,722	0	2,722	607	2,115
281 Office of the Election Comptroller	3,192	-	3,192	651	2,541
Total - Entities Operating in PRIFAS 7.5	\$ 7,866,926	\$ 73,301	\$ 7,940,227	\$ 1,324,354	\$ 6,615,873

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 9/30/2023

September-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	\$ 152,979	\$ 417,131
79 Automobile Accidents Compensation Administration	90,297	-	90,297	15,326	74,971
90 Medical Services Administration of Puerto Rico	239,791	1,527	241,318	44,378	196,940
119 Department of Economic Development & Commerce	74,524	16,304	90,828	10,578	80,249
162 Public Building Authority	161,489	40,000	201,489	28,868	172,621
163 Puerto Rico Aqueduct and Sewer Authority	-	-	-	-	-
168 Puerto Rico Ports Authority	94,091	-	94,091	23,944	70,147
180 Tourism Company	148,790	-	148,790	18,194	130,596
187 Puerto Rico Health Insurance Administration	1,374,014	-	1,374,014	169,500	1,204,514
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	91,338	-	91,338	16,696	74,642
235 Puerto Rico Housing Finance Corporation	100,214	-	100,214	3,600	96,614
277 Agricultural Enterprises Development Administration	151,483	(850)	150,633	17,745	132,888
285 Puerto Rico Integrated Transit Authority	139,475	-	139,475	27,855	111,620
295 Fiscal Agency & Financial Advisory Authority	56,775	0	56,775	3,758	53,017
303 Convention Center of District Authority	46,727	-	46,727	15,557	31,170
Total - Core Component Units	\$ 3,339,118	\$ 56,980	\$ 3,396,098	\$ 548,978	\$ 2,847,120
Secondary Component Units					
22 Office of The Commissioner of Insurance	\$ 12,652	\$ -	\$ 12,652	\$ 1,454	\$ 11,198
29 Puerto Rico Federal Affairs Administration	3,161	-	3,161	484	2,677
75 Office of the Financial Institutions Commissioner	13,313	200	13,513	1,841	11,672
105 Industrial Commission	21,257	-	21,257	3,153	18,104
109 Puerto Rico School of Plastic Arts	4,900	(0)	4,900	604	4,296
121 Government Board of the 911 Service	20,191	-	20,191	4,629	15,562
138 Institutional Trust of the National Guard of Puerto Rico	7,460	-	7,460	905	6,555
161 Puerto Rico Infrastructure Financing Authority	3,229	0	3,229	1,088	2,141
165 Land Authority of Puerto Rico	10,039	-	10,039	1,856	8,183
167 Integral Development of the "Península de Cantera"	805	-	805	85	720
177 Land Administration of Puerto Rico	8,531	-	8,531	1,553	6,978
186 Culebra Conservation and Development Authority	539	-	539	-	539
191 Musical Arts Corporation	7,033	150	7,183	1,419	5,764
192 Fine Arts Center Corporation	6,834	0	6,834	1,185	5,649
195 Economic Development Bank of PR	13,730	-	13,730	2,562	11,168
196 Puerto Rico Public Broadcasting Corporation	-	17,731	17,731	2,573	15,158
198 Agricultural Insurance Corporation	2,893	-	2,893	1,142	1,751
215 Puerto Rico Conservatory of Music Corporation	9,229	(0)	9,229	1,713	7,516
236 Innovation Fund for Agricultural Development of Puerto Rico	13,968	-	13,968	1,475	12,493
238 Ponce Authority (Authority Of The Port Of The Americas)	1,313	-	1,313	-	1,313
264 Corporation for the "Caño Martín Peña" Enlace Project	18,724	76	18,800	390	18,410
265 Roosevelt Roads	12,694	(0)	12,694	320	12,374
271 Puerto Rico Technology and Innovation Services	97,595	850	98,445	1,878	96,567
276 Puerto Rico Public Private Partnership Authority	50,708	(3,500)	47,208	709	46,499
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	14,193	65,733
293 Center for Diabetes Research, Education, and Medical Services	1,190	-	1,190	203	987
298 Public Service Regulatory Board	39,682	(0)	39,682	3,969	35,713
310 Municipal Finance Corporation	149,588	-	149,588	87	149,501
311 Puerto Rico Gaming Commission	398,566	(0)	398,566	77,925	320,641
312 Retirement Board of the Government of Puerto Rico	58,731	10,755	69,486	5,006	64,480
329 Office of Socioeconomic Development	14,439	-	14,439	546	13,893
TBD1 COFINA	-	-	-	126	(126)
Total - Secondary Component Units	\$ 1,073,683	\$ 38,515	\$ 1,112,198	\$ 135,093	\$ 977,105

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 9/30/2023

September-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	\$ (121,037)	\$ 861,986	\$ -	\$ 861,986
25 Custody of the Department of the Treasury	3,175,614	(8,573)	3,167,041	416,468	2,750,574
Total - OMB and Hacienda Custodies	\$ 4,158,637	\$ (129,610)	\$ 4,029,027	\$ 416,468	\$ 3,612,559

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Out of Scope Entities					
8 Office of the Comptroller	\$ 48,148	\$ -	\$ 48,148	\$ 11,656	\$ 36,492
10 The General Court of Justice	380,601	18,560	399,161	92,176	306,985
100 Legislative Assembly of the Commonwealth	135,185	-	135,185	58,450	76,735
106 Public Housing Administration	20,091	(0)	20,091	671	19,420
166 Industrial Development Company	-	-	-	10,883	(10,883)
176 University of Puerto Rico	500,847	5,332	506,179	124,748	381,432
193 Office of Government Ethics	10,401	(0)	10,401	2,491	7,910
200 Special Independent Prosecutor's Panel	3,376	-	3,376	823	2,553
209 Contributions to Political Parties	-	-	-	-	-
208 Contributions to the Municipalities	95,419	-	95,419	23,258	72,161
220 Correctional Health	43,870	-	43,870	13,776	30,094
268 Puerto Rico Institute of Statistics	2,627	-	2,627	640	1,987
272 Office of the Inspector General	18,671	0	18,671	4,495	14,176
289 Energy Commission	-	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	59,466	-	59,466	14,495	44,971
Total - Out of Scope Entities	\$ 1,318,702	\$ 23,892	\$ 1,342,594	\$ 358,563	\$ 984,031

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Recap					
Entities Operating in PRIFAS 7.5	\$ 7,866,926	\$ 73,301	\$ 7,940,227	\$ 1,324,354	\$ 6,615,873
Core Component Units	3,339,118	56,980	3,396,098	548,978	2,847,120
Secondary Component Units	1,073,683	38,515	1,112,198	135,093	977,105
OMB and Hacienda Custodies	4,158,637	(129,610)	4,029,027	416,468	3,612,559
Out of Scope Entities	1,318,702	23,892	1,342,594	358,563	984,031
Total	\$ 17,757,066	\$ 63,078	\$ 17,820,144	\$ 2,783,456	\$ 15,036,688

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 9/30/2023

September-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	\$ -	\$ -	\$ -	\$ -	\$ -
15 Office of the Governor	16,773	(3,729)	13,044	2,817	10,227
16 Office of Management and Budget	21,652	0	21,652	3,784	17,868
18 Planning Board	25,741	-	25,741	3,619	22,122
21 Emergency and Disaster Management Bureau	8,569	-	8,569	973	7,596
23 Puerto Rico Department of State	15,358	-	15,358	4,662	10,696
24 Puerto Rico Department of Treasury	218,268	3,500	221,768	44,012	177,756
28 State Elections Commission	44,571	-	44,571	7,294	37,277
30 Human Resources Management & Transformation	7,686	-	7,686	2,016	5,670
31 General Services Administration	26,713	-	26,713	3,220	23,493
34 Commission of Investigation, Processing and Appeals	489	(0)	489	99	390
37 Civil Rights Commission	867	-	867	162	705
38 Puerto Rico Department of Justice	140,724	3,792	144,516	31,846	112,670
40 Puerto Rico Police Bureau	852,423	1,946	854,369	193,985	660,385
41 Special Investigations Bureau	4,658	-	4,658	1,302	3,356
42 Puerto Rico Fire Department Bureau	63,095	-	63,095	17,958	45,137
43 Puerto Rico National Guard	17,795	-	17,795	3,628	14,167
45 Shared Services within Department of Public Safety	244,840	150	244,990	58,843	186,147
49 Department of Transportation and Public Works	68,454	(0)	68,454	14,994	53,460
50 Department of Natural and Environmental Resources	108,755	7,050	115,805	18,284	97,521
55 Puerto Rico Department of Agriculture	39,131	-	39,131	6,038	33,093
60 Office of the Citizen's Ombudsman	3,523	(0)	3,523	783	2,740
62 Cooperative Development Commission of Puerto Rico	2,924	0	2,924	559	2,365
66 Puerto Rico Highway Authority	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	56,944	4,902	61,846	13,091	48,754
68 Puerto Rico Labor Relations Board	1,026	(0)	1,026	256	770
69 Puerto Rico Department of Consumer Affairs	13,822	-	13,822	3,258	10,564
71 Department of Health	555,328	7,670	562,998	92,463	470,535
78 Department of Housing	33,357	-	33,357	6,560	26,797
81 Department of Education	2,618,434	-	2,618,434	394,155	2,224,279
82 Institute of Puerto Rican Culture	18,043	-	18,043	4,875	13,168
87 Department of Recreation and Sports	34,150	-	34,150	9,242	24,908
95 Mental Health and Drug Addiction Services Administration	137,791	-	137,791	24,780	113,011
96 Office of the Women's Advocate	4,999	3,699	8,698	654	8,043
117 Act 70	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	3,877	(0)	3,877	470	3,407
122 Secretariat of the Department of the Family	49,351	-	49,351	14,357	34,994
123 Family and Children Administration	204,701	(0)	204,701	35,336	169,365
124 Child Support Administration (ASUME)	16,841	-	16,841	2,910	13,931
126 Vocational Rehabilitation Administration	25,607	(0)	25,607	2,989	22,618
127 Administration for Socioeconomic Development of the Family	101,465	(0)	101,465	17,613	83,852
133 Administracion de Recursos Naturales	-	-	-	-	-
137 Department of Correction and Rehabilitation	416,120	-	416,120	99,570	316,550
139 Parole Board	3,011	0	3,011	636	2,375
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	311	3,055
153 Office for People with Disabilities	3,666	-	3,666	586	3,080
155 State Historic Preservation Office of Puerto Rico	2,175	0	2,175	584	1,591
189 Institute of Forensic Science	20,174	1,400	21,574	5,911	15,663
221 Medical Emergency Corps Bureau	19,835	-	19,835	4,507	15,328
231 Office for the Patient's Advocate	2,030	0	2,030	425	1,605
241 Administration for Integral Development of Childhood	8,508	-	8,508	1,621	6,887
266 Office of Security Public Affairs	-	-	-	-	-
279 Public Service Appeals Commission	2,722	0	2,722	607	2,115
281 Office of the Election Comptroller	3,127	-	3,127	651	2,476
Total - Entities Operating in PRIFAS 7.5	\$ 6,294,576	\$ 30,380	\$ 6,324,956	\$ 1,159,298	\$ 5,165,658

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 9/30/2023

September-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	1,527	103,526	9,767	93,759
119 Department of Economic Development & Commerce	27,460	16,304	43,764	2,054	41,710
162 Public Building Authority	31,221	40,000	71,221	7,610	63,611
163 Puerto Rico Aqueduct and Sewer Authority	-	-	-	-	-
168 Puerto Rico Ports Authority	-	-	-	-	-
180 Tourism Company	-	-	-	-	-
187 Puerto Rico Health Insurance Administration	656,220	-	656,220	122,691	533,529
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	562	7,338
277 Agricultural Enterprises Development Administration	71,149	(850)	70,299	7,079	63,220
285 Puerto Rico Integrated Transit Authority	101,614	-	101,614	18,413	83,201
295 Fiscal Agency & Financial Advisory Authority	52,285	0	52,285	3,647	48,638
303 Convention Center of District Authority	-	-	-	-	-
Total - Core Component Units	\$ 1,055,923	\$ 56,980	\$ 1,112,903	\$ 171,823	\$ 941,080

	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	-	3,161	484	2,677
75 Office of the Financial Institutions Commissioner	-	-	-	-	-
105 Industrial Commission	-	-	-	-	-
109 Puerto Rico School of Plastic Arts	2,716	(0)	2,716	348	2,368
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	0	2,230	829	1,401
165 Land Authority of Puerto Rico	-	-	-	-	-
167 Integral Development of the "Península de Cantera"	598	-	598	71	527
177 Land Administration of Puerto Rico	-	-	-	-	-
186 Culebra Conservation and Development Authority	254	-	254	-	254
191 Musical Arts Corporation	5,270	-	5,270	1,271	3,999
192 Fine Arts Center Corporation	4,357	0	4,357	955	3,402
195 Economic Development Bank of PR	-	-	-	-	-
196 Puerto Rico Public Broadcasting Corporation	-	-	-	-	-
198 Agricultural Insurance Corporation	-	-	-	-	-
215 Puerto Rico Conservatory of Music Corporation	5,124	(0)	5,124	942	4,182
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	390	18,334
265 Roosevelt Roads	10,927	(0)	10,927	123	10,804
271 Puerto Rico Technology and Innovation Services	88,269	850	89,119	1,878	87,241
276 Puerto Rico Public Private Partnership Authority	50,708	(3,500)	47,208	709	46,499
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	7,928	36,586
293 Center for Diabetes Research, Education, and Medical Services	943	-	943	150	793
298 Public Service Regulatory Board	8,831	(0)	8,831	712	8,119
310 Municipal Finance Corporation	-	-	-	-	-
311 Puerto Rico Gaming Commission	2,315	(0)	2,315	241	2,074
312 Retirement Board of the Government of Puerto Rico	55,784	10,755	66,539	5,005	61,534
329 Office of Socioeconomic Development	14,439	-	14,439	546	13,893
TBD1 COFINA	-	-	-	-	-
Total - Secondary Component Units	\$ 311,176	\$ 18,358	\$ 329,534	\$ 22,605	\$ 306,929

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 9/30/2023

September-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	\$ (121,037)	\$ 861,986	\$ -	\$ 861,986
25 Custody of the Department of the Treasury	2,807,373	(8,573)	2,798,800	327,876	2,470,924
Total - OMB and Hacienda Custodies	\$ 3,790,396	\$ (129,610)	\$ 3,660,786	\$ 327,876	\$ 3,332,910

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Out of Scope Entities					
8 Office of the Comptroller	\$ 48,148	\$ -	\$ 48,148	\$ 11,656	\$ 36,492
10 The General Court of Justice	364,276	18,560	382,836	92,176	290,660
100 Legislative Assembly of the Commonwealth	135,185	-	135,185	58,427	76,758
106 Public Housing Administration	5,522	(0)	5,522	671	4,851
166 Industrial Development Company	-	-	-	-	-
176 University of Puerto Rico	500,847	5,332	506,179	124,748	381,432
193 Office of Government Ethics	10,401	(0)	10,401	2,491	7,910
200 Special Independent Prosecutor's Panel	3,376	-	3,376	823	2,553
209 Contributions to Political Parties	-	-	-	-	-
208 Contributions to the Municipalities	95,419	-	95,419	23,258	72,161
220 Correctional Health	43,870	-	43,870	13,776	30,094
268 Puerto Rico Institute of Statistics	2,627	-	2,627	640	1,987
272 Office of the Inspector General	18,671	0	18,671	4,495	14,176
289 Energy Commission	-	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	59,466	-	59,466	14,495	44,971
Total - Out of Scope Entities	\$ 1,287,808	\$ 23,892	\$ 1,311,700	\$ 347,657	\$ 964,043

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Recap					
Entities Operating in PRIFAS 7.5	\$ 6,294,576	\$ 30,380	\$ 6,324,956	\$ 1,159,298	\$ 5,165,658
Core Component Units	1,055,923	56,980	1,112,903	171,823	941,080
Secondary Component Units	311,176	18,358	329,534	22,605	306,929
OMB and Hacienda Custodies	3,790,396	(129,610)	3,660,786	327,876	3,332,910
Out of Scope Entities	1,287,808	23,892	1,311,700	347,657	964,043
Total	\$ 12,739,879	\$ 0	\$ 12,739,879	\$ 2,029,259	\$ 10,710,620

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 9/30/2023

September-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	106	1,025
18 Planning Board	-	-	-	-	-
21 Emergency and Disaster Management Bureau	327	-	327	-	327
23 Puerto Rico Department of State	3,829	-	3,829	-	3,829
24 Puerto Rico Department of Treasury	769,509	-	769,509	89,483	680,026
28 State Elections Commission	-	-	-	-	-
30 Human Resources Management & Transformation	992	-	992	55	937
31 General Services Administration	4,897	31,500	36,397	2,420	33,977
34 Commission of Investigation, Processing and Appeals	-	-	-	-	-
37 Civil Rights Commission	-	-	-	-	-
38 Puerto Rico Department of Justice	6,140	-	6,140	316	5,824
40 Puerto Rico Police Bureau	16,713	9,625	26,338	338	26,000
41 Special Investigations Bureau	-	-	-	-	-
42 Puerto Rico Fire Department Bureau	12,711	-	12,711	145	12,566
43 Puerto Rico National Guard	-	-	-	-	-
45 Shared Services within Department of Public Safety	2,952	-	2,952	47	2,905
49 Department of Transportation and Public Works	117,683	-	117,683	5,339	112,344
50 Department of Natural and Environmental Resources	45,967	498	46,465	750	45,716
55 Puerto Rico Department of Agriculture	3,212	-	3,212	132	3,080
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	51,035	286,185
68 Puerto Rico Labor Relations Board	480	-	480	48	432
69 Puerto Rico Department of Consumer Affairs	1,881	-	1,881	233	1,648
71 Department of Health	150,145	1,218	151,363	11,316	140,048
78 Department of Housing	21,496	-	21,496	3	21,493
81 Department of Education	15,042	-	15,042	380	14,662
82 Institute of Puerto Rican Culture	1,206	-	1,206	-	1,206
87 Department of Recreation and Sports	21,059	-	21,059	148	20,911
95 Mental Health and Drug Addiction Services Administration	4,479	-	4,479	133	4,346
96 Office of the Women's Advocate	-	-	-	-	-
117 Act 70	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	-	-	-	-	-
122 Secretariat of the Department of the Family	-	-	-	-	-
123 Family and Children Administration	-	-	-	-	-
124 Child Support Administration (ASUME)	-	-	-	-	-
126 Vocational Rehabilitation Administration	752	-	752	-	752
127 Administration for Socioeconomic Development of the Family	-	-	-	-	-
133 Administracion de Recursos Naturales	-	-	-	-	-
137 Department of Correction and Rehabilitation	22,174	-	22,174	1,962	20,212
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	35	1,060
189 Institute of Forensic Science	481	-	481	0	481
221 Medical Emergency Corps Bureau	7,096	-	7,096	632	6,464
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	\$ 42,921	\$ 1,615,271	\$ 165,056	\$ 1,450,215

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 9/30/2023

September-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	\$ 152,979	\$ 417,131
79 Automobile Accidents Compensation Administration	90,297	-	90,297	15,326	74,971
90 Medical Services Administration of Puerto Rico	137,792	-	137,792	34,611	103,181
119 Department of Economic Development & Commerce	47,064	-	47,064	8,524	38,540
162 Public Building Authority	130,268	-	130,268	21,258	109,010
163 Puerto Rico Aqueduct and Sewer Authority	-	-	-	-	-
168 Puerto Rico Ports Authority	94,091	-	94,091	23,944	70,147
180 Tourism Company	148,790	-	148,790	18,194	130,596
187 Puerto Rico Health Insurance Administration	717,794	-	717,794	46,809	670,985
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	85,263	-	85,263	16,696	68,567
235 Puerto Rico Housing Finance Corporation	92,314	-	92,314	3,038	89,276
277 Agricultural Enterprises Development Administration	80,334	-	80,334	10,666	69,668
285 Puerto Rico Integrated Transit Authority	37,861	-	37,861	9,442	28,419
295 Fiscal Agency & Financial Advisory Authority	4,490	-	4,490	111	4,379
303 Convention Center of District Authority	46,727	-	46,727	15,557	31,170
Total - Core Component Units	\$ 2,283,195	\$ -	\$ 2,283,195	\$ 377,156	\$ 1,906,039
Secondary Component Units					
22 Office of The Commissioner of Insurance	\$ 12,652	\$ -	\$ 12,652	\$ 1,454	\$ 11,198
29 Puerto Rico Federal Affairs Administration	-	-	-	-	-
75 Office of the Financial Institutions Commissioner	13,313	200	13,513	1,841	11,672
105 Industrial Commission	21,257	-	21,257	3,153	18,104
109 Puerto Rico School of Plastic Arts	2,184	-	2,184	256	1,928
121 Government Board of the 911 Service	20,191	-	20,191	4,629	15,562
138 Institutional Trust of the National Guard of Puerto Rico	7,460	-	7,460	905	6,555
161 Puerto Rico Infrastructure Financing Authority	999	-	999	258	741
165 Land Authority of Puerto Rico	10,039	-	10,039	1,856	8,183
167 Integral Development of the "Península de Cantera"	207	-	207	14	193
177 Land Administration of Puerto Rico	8,531	-	8,531	1,553	6,978
186 Culebra Conservation and Development Authority	285	-	285	-	285
191 Musical Arts Corporation	1,763	150	1,913	148	1,765
192 Fine Arts Center Corporation	2,477	-	2,477	230	2,247
195 Economic Development Bank of PR	13,730	-	13,730	2,562	11,168
196 Puerto Rico Public Broadcasting Corporation	-	17,731	17,731	2,573	15,158
198 Agricultural Insurance Corporation	2,893	-	2,893	1,142	1,751
215 Puerto Rico Conservatory of Music Corporation	4,105	-	4,105	771	3,334
236 Innovation Fund for Agricultural Development of Puerto Rico	13,968	-	13,968	1,475	12,493
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	197	1,570
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	6,265	29,147
293 Center for Diabetes Research, Education, and Medical Services	247	-	247	53	194
298 Public Service Regulatory Board	30,851	-	30,851	3,257	27,594
310 Municipal Finance Corporation	149,588	-	149,588	87	149,501
311 Puerto Rico Gaming Commission	396,251	-	396,251	77,684	318,567
312 Retirement Board of the Government of Puerto Rico	2,947	-	2,947	1	2,946
329 Office of Socioeconomic Development	-	-	-	-	-
TBD1 COFINA	-	-	-	126	(126)
Total - Secondary Component Units	\$ 762,507	\$ 20,157	\$ 782,664	\$ 112,489	\$ 670,175

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 9/30/2023

September-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	88,592	279,649
Total - OMB and Hacienda Custodies	\$ 368,241	\$ -	\$ 368,241	\$ 88,592	\$ 279,649

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Out of Scope Entities					
8 Office of the Comptroller	\$ -	\$ -	\$ -	\$ -	\$ -
10 The General Court of Justice	16,325	-	16,325	-	16,325
100 Legislative Assembly of the Commonwealth	-	-	-	23	(23)
106 Public Housing Administration	14,569	-	14,569	-	14,569
166 Industrial Development Company	-	-	-	10,883	(10,883)
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	\$ 10,906	\$ 19,988

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Recap					
Entities Operating in PRIFAS 7.5	\$ 1,572,350	\$ 42,921	\$ 1,615,271	\$ 165,056	\$ 1,450,215
Core Component Units	2,283,195	-	2,283,195	377,156	1,906,039
Secondary Component Units	762,507	20,157	782,664	112,489	670,175
OMB and Hacienda Custodies	368,241	-	368,241	88,592	279,649
Out of Scope Entities	30,894	-	30,894	10,906	19,988
Total	\$ 5,017,187	\$ 63,078	\$ 5,080,265	\$ 754,198	\$ 4,326,067

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 9/30/2023

Sept 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	\$ 404	\$ -	\$ 404	\$ -	\$ 404	100%
15 Office of the Governor	4,193	(912)	3,281	2,817	464	14%
16 Office of Management and Budget	5,696	0	5,696	3,890	1,805	32%
18 Planning Board	6,435	-	6,435	3,619	2,816	44%
21 Emergency and Disaster Management Bureau	2,224	-	2,224	973	1,251	56%
23 Puerto Rico Department of State	4,797	-	4,797	4,662	135	3%
24 Puerto Rico Department of Treasury	246,944	875	247,819	133,495	114,324	46%
28 State Elections Commission	11,143	-	11,143	7,294	3,848	35%
30 Human Resources Management & Transformation	2,170	-	2,170	2,070	99	5%
31 General Services Administration	7,903	7,875	15,778	5,640	10,137	64%
34 Commission of Investigation, Processing and Appeals	122	(0)	122	99	23	19%
37 Civil Rights Commission	217	-	217	162	55	25%
38 Puerto Rico Department of Justice	36,716	948	37,664	32,162	5,502	15%
40 Puerto Rico Police Bureau	217,284	2,893	220,177	194,322	25,855	12%
41 Special Investigations Bureau	1,165	-	1,165	1,302	(137)	-12%
42 Puerto Rico Fire Department Bureau	18,952	-	18,952	18,103	849	4%
43 Puerto Rico National Guard	4,449	-	4,449	3,628	821	18%
45 Department of Public Safety	61,948	38	61,986	58,890	3,096	5%
49 Department of Transportation and Public Works	46,534	(0)	46,534	20,333	26,201	56%
50 Department of Natural and Environmental Resources	36,911	1,887	38,798	19,033	19,765	51%
55 Puerto Rico Department of Agriculture	10,586	-	10,586	6,171	4,415	42%
60 Office of the Citizen's Ombudsman	881	(0)	881	783	98	11%
62 Cooperative Development Commission of Puerto Rico	731	0	731	559	172	23%
66 Puerto Rico Highway Authority	-	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	98,541	1,225	99,766	64,126	35,640	36%
68 Puerto Rico Labor Relations Board	377	(0)	377	304	72	19%
69 Puerto Rico Department of Consumer Affairs	3,926	-	3,926	3,491	435	11%
71 Department of Health	176,368	2,222	178,590	103,779	74,812	42%
78 Department of Housing	13,713	-	13,713	6,563	7,151	52%
81 Department of Education	658,369	-	658,369	394,535	263,834	40%
82 Institute of Puerto Rican Culture	4,812	-	4,812	4,875	(63)	-1%
87 Department of Recreation and Sports	13,802	-	13,802	9,390	4,412	32%
95 Mental Health and Drug Addiction Services Administration	35,568	-	35,568	24,914	10,654	30%
96 Office of the Women's Advocate	1,250	925	2,174	654	1,520	70%
117 Act 70	-	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	969	(0)	969	470	500	52%
122 Secretariat of the Department of the Family	12,338	-	12,338	14,357	(2,019)	-16%
123 Family and Children Administration	51,175	(0)	51,175	35,336	15,839	31%
124 Child Support Administration (ASUME)	4,210	-	4,210	2,910	1,300	31%
126 Vocational Rehabilitation Administration	6,590	(0)	6,590	2,989	3,601	55%
127 Administration for Socioeconomic Development of the Family	25,366	(0)	25,366	17,613	7,753	31%
133 Administracion de Recursos Naturales	-	-	-	-	-	-
137 Department of Correction and Rehabilitation	109,574	-	109,574	101,532	8,041	7%
139 Parole Board	753	0	753	636	117	16%
143 Office of Protection and Defense for People with Disabilities	274	-	274	-	274	100%
152 Elderly and Retired People Advocate Office	842	-	842	311	531	63%
153 Office for People with Disabilities	917	-	917	586	331	36%
155 State Historic Preservation Office of Puerto Rico	818	0	818	620	198	24%
189 Institute of Forensic Science	6,733	-	6,733	5,139	1,594	24%
221 Medical Emergency Corps Bureau	508	0	508	425	82	16%
231 Office for the Patient's Advocate	2,127	-	2,127	1,621	506	24%
241 Administration for Integral Development of Childhood	-	-	-	-	-	-
266 Office of Public Safety Affairs	681	0	681	607	73	11%
279 Public Service Appeals Commission	798	-	798	651	147	18%
281 Office of the Election Comptroller	-	-	-	-	-	-
Total - Entities Operating in PRIFAS 7.5	\$ 1,959,799	\$ 17,975	\$ 1,977,774	\$ 1,318,443	\$ 659,331	33%

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 9/30/2023

Sept 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	\$ 142,528	\$ -	\$ 142,528	\$ 152,979	\$ (10,451)	-7%
79 Automobile Accidents Compensation Administration	22,574	-	22,574	15,326	7,248	32%
90 Medical Services Administration of Puerto Rico	59,948	382	60,329	44,378	15,951	26%
119 Department of Economic Development & Commerce	18,631	4,076	22,707	10,578	12,129	53%
162 Public Building Authority	40,372	10,000	50,372	28,868	21,504	43%
168 Puerto Rico Ports Authority	23,523	-	23,523	23,944	(422)	-2%
180 Tourism Company	37,198	-	37,198	18,194	19,004	51%
187 Puerto Rico Health Insurance Administration	343,504	-	343,504	169,500	174,004	51%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	22,835	-	22,835	16,696	6,138	27%
235 Puerto Rico Housing Finance Corporation	25,054	-	25,054	3,600	21,454	86%
277 Agricultural Enterprises Development Administration	37,871	(213)	37,658	17,745	19,913	53%
285 Puerto Rico Integrated Transit Authority	34,869	-	34,869	27,855	7,014	20%
295 Fiscal Agency & Financial Advisory Authority	14,194	0	14,194	3,758	10,436	74%
303 Convention Center of District Authority	11,682	-	11,682	15,557	(3,875)	-33%
Total - Core Component Units	\$ 834,780	\$ 14,245	\$ 849,025	\$ 548,978	\$ 300,046	35%
Secondary Component Units						
22 Office of The Commissioner of Insurance	\$ 3,163	\$ -	\$ 3,163	\$ 1,454	\$ 1,709	54%
29 Puerto Rico Federal Affairs Administration	790	-	790	484	306	39%
75 Office of the Financial Institutions Commissioner	3,328	50	3,378	1,841	1,537	46%
105 Industrial Commission	5,314	-	5,314	3,153	2,161	41%
109 Puerto Rico School of Plastic Arts	1,225	(0)	1,225	604	621	51%
121 Government Board of the 911 Service	5,048	-	5,048	4,629	419	8%
138 Institutional Trust of the National Guard of Puerto Rico	1,865	-	1,865	905	960	51%
161 Puerto Rico Infrastructure Financing Authority	807	0	807	1,088	(280)	-35%
165 Land Authority of Puerto Rico	2,510	-	2,510	1,856	654	26%
167 Integral Development of the "Peninsula de Cantera"	201	-	201	85	116	58%
177 Land Administration of Puerto Rico	2,133	-	2,133	1,553	580	27%
186 Culebra Conservation and Development Authority	135	-	135	-	135	100%
191 Musical Arts Corporation	1,758	38	1,796	1,419	377	21%
192 Fine Arts Center Corporation	1,709	0	1,709	1,185	524	31%
195 Economic Development Bank of PR	3,433	-	3,433	2,562	871	25%
196 Puerto Rico Public Broadcasting Corporation	-	4,433	4,433	2,573	1,860	42%
198 Agricultural Insurance Corporation	723	-	723	1,142	(419)	-58%
215 Puerto Rico Conservatory of Music Corporation	2,307	(0)	2,307	1,713	595	26%
236 Innovation Fund for Agricultural Development of Puerto Rico	3,492	-	3,492	1,475	2,017	58%
238 Ponce Authority (Authority Of The Port Of The Americas)	328	-	328	-	328	100%
264 Corporation for the "Caño Martin Peña" Enlace Project	4,681	19	4,700	390	4,310	92%
265 Roosevelt Roads	3,174	(0)	3,174	320	2,854	90%
271 Puerto Rico Technology and Innovation Services	24,399	213	24,611	1,878	22,733	92%
276 Puerto Rico Public Private Partnership Authority	12,677	(875)	11,802	709	11,093	94%
286 Authority of the Port of Ponce	754	(0)	754	23	731	97%
288 University of Puerto Rico Comprehensive Cancer Center	16,918	3,063	19,982	14,193	5,789	29%
293 Center for Diabetes Research, Education, and Medical Services	298	-	298	203	95	32%
298 Public Service Regulatory Board	9,921	(0)	9,921	3,969	5,952	60%
310 Municipal Finance Corporation	37,397	-	37,397	87	37,310	100%
311 Puerto Rico Gaming Commission	99,642	(0)	99,642	77,925	21,717	22%
312 Retirement Board of the Government of Puerto Rico	14,683	2,689	17,372	5,006	12,366	71%
329 Office of Socioeconomic Development	3,610	-	3,610	546	3,064	85%
TBD1 COFINA	-	-	-	126	(126)	
Total - Secondary Component Units	\$ 268,421	\$ 9,629	\$ 278,050	\$ 135,093	\$ 142,956	51%

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 9/30/2023

Sept 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	\$ 245,756	\$ (30,259)	\$ 215,496	\$ -	\$ 215,496	100%
25 Custody of the Department of the Treasury	441,599	(2,143)	439,456	416,468	22,988	5%
Total - OMB and Hacienda Custodies	\$ 687,355	\$ (32,403)	\$ 654,952	\$ 416,468	\$ 238,484	36%

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Out of Scope Entities						
8 Office of the Comptroller	\$ 12,037	\$ -	\$ 12,037	\$ 11,656	\$ 381	3%
10 The General Court of Justice	95,150	4,640	99,790	92,176	7,614	8%
100 Legislative Assembly of the Commonwealth	33,796	-	33,796	58,450	(24,654)	-73%
106 Public Housing Administration	5,023	(0)	5,023	671	4,352	87%
166 Industrial Development Company	-	-	-	10,883	(10,883)	
176 University of Puerto Rico	125,212	1,333	126,545	124,748	1,797	1%
193 Office of Government Ethics	2,600	(0)	2,600	2,491	109	4%
200 Special Independent Prosecutor's Panel	844	-	844	823	21	2%
209 Contributions to Political Parties	-	-	-	-	-	
208 Contributions to the Municipalities	23,855	-	23,855	23,258	596	3%
220 Correctional Health	10,968	-	10,968	13,776	(2,808)	-26%
268 Puerto Rico Institute of Statistics	657	-	657	640	16	3%
272 Office of the Inspector General	4,668	0	4,668	4,495	172	4%
289 Energy Commission	-	-	-	-	-	
297 Financial Oversight and Management Board for Puerto Rico	14,867	-	14,867	14,495	372	2%
Total - Out of Scope Entities	\$ 329,676	\$ 5,973	\$ 335,649	\$ 358,563	\$ (22,914)	-7%

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Recap						
Entities Operating in PRIFAS 7.5	\$ 1,964,962	\$ 18,325	\$ 1,983,288	\$ 1,324,354	\$ 658,934	33%
Core Component Units	834,780	14,245	849,025	548,978	300,046	35%
Secondary Component Units	268,421	9,629	278,050	135,093	142,956	51%
OMB and Hacienda Custodies	687,355	(32,403)	654,952	416,468	238,484	36%
Out of Scope Entities	329,676	5,973	335,649	358,563	(22,914)	-7%
Total	\$ 4,085,193	\$ 15,770	\$ 4,100,962	\$ 2,783,456	\$ 1,317,506	32%

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 9/30/2023

Sept 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	\$ -	\$ -	\$ -	\$ -	\$ -	
15 Office of the Governor	4,193	(932)	3,261	2,817	444	14%
16 Office of Management and Budget	5,413	0	5,413	3,784	1,629	30%
18 Planning Board	6,435	-	6,435	3,619	2,816	44%
21 Emergency and Disaster Management Bureau	2,142	-	2,142	973	1,169	55%
23 Puerto Rico Department of State	3,840	-	3,840	4,662	(822)	-21%
24 Puerto Rico Department of Treasury	54,567	875	55,442	44,012	11,430	21%
28 State Elections Commission	11,143	-	11,143	7,294	3,848	35%
30 Human Resources Management & Transformation	1,922	-	1,922	2,016	(94)	-5%
31 General Services Administration	6,678	-	6,678	3,220	3,458	52%
34 Commission of Investigation, Processing and Appeals	122	(0)	122	99	23	19%
37 Civil Rights Commission	217	-	217	162	55	25%
38 Puerto Rico Department of Justice	35,181	948	36,129	31,846	4,283	12%
40 Puerto Rico Police Bureau	213,106	487	213,592	193,985	19,608	9%
41 Special Investigations Bureau	1,165	-	1,165	1,302	(137)	-12%
42 Puerto Rico Fire Department Bureau	15,774	-	15,774	17,958	(2,184)	-14%
43 Puerto Rico National Guard	4,449	-	4,449	3,628	821	18%
45 Department of Public Safety	61,210	38	61,248	58,843	2,405	4%
49 Department of Transportation and Public Works	17,114	(0)	17,114	14,994	2,119	12%
50 Department of Natural and Environmental Resources	25,420	1,763	27,182	18,284	8,898	33%
55 Puerto Rico Department of Agriculture	9,783	-	9,783	6,038	3,744	38%
60 Office of the Citizen's Ombudsman	881	(0)	881	783	98	11%
62 Cooperative Development Commission of Puerto Rico	731	0	731	559	172	23%
66 Puerto Rico Highway Authority	-	-	-	-	-	
67 Puerto Rico Department of Labor and Human Resources	14,236	1,225	15,461	13,091	2,370	15%
68 Puerto Rico Labor Relations Board	257	(0)	257	256	0	0%
69 Puerto Rico Department of Consumer Affairs	3,456	-	3,456	3,258	198	6%
71 Department of Health	138,832	1,918	140,750	92,463	48,286	34%
78 Department of Housing	8,339	-	8,339	6,560	1,779	21%
81 Department of Education	654,609	-	654,609	394,155	260,453	40%
82 Institute of Puerto Rican Culture	4,511	-	4,511	4,875	(365)	-8%
87 Department of Recreation and Sports	8,538	-	8,538	9,242	(705)	-8%
95 Mental Health and Drug Addiction Services Administration	34,448	-	34,448	24,780	9,668	28%
96 Office of the Women's Advocate	1,250	925	2,174	654	1,520	70%
117 Act 70	-	-	-	-	-	
120 Veteran's Advocate Office of Puerto Rico	969	(0)	969	470	500	52%
122 Secretariat of the Department of the Family	12,338	-	12,338	14,357	(2,019)	-16%
123 Family and Children Administration	51,175	(0)	51,175	35,336	15,839	31%
124 Child Support Administration (ASUME)	4,210	-	4,210	2,910	1,300	31%
126 Vocational Rehabilitation Administration	6,402	(0)	6,402	2,989	3,413	53%
127 Administration for Socioeconomic Development of the Family	25,366	(0)	25,366	17,613	7,753	31%
133 Administracion de Recursos Naturales	-	-	-	-	-	
137 Department of Correction and Rehabilitation	104,030	-	104,030	99,570	4,460	4%
139 Parole Board	753	0	753	636	117	16%
143 Office of Protection and Defense for People with Disabilities	274	-	274	-	274	100%
152 Elderly and Retired People Advocate Office	842	-	842	311	531	63%
153 Office for People with Disabilities	917	-	917	586	331	36%
155 State Historic Preservation Office of Puerto Rico	544	0	544	584	(41)	-7%
189 Institute of Forensic Science	5,044	350	5,394	5,911	(517)	-10%
221 Medical Emergency Corps Bureau	4,959	-	4,959	4,507	452	9%
231 Office for the Patient's Advocate	508	0	508	425	82	16%
241 Administration for Integral Development of Childhood	2,127	-	2,127	1,621	506	24%
266 Office of Public Safety Affairs	-	-	-	-	-	
279 Public Service Appeals Commission	681	0	681	607	73	11%
281 Office of the Election Comptroller	782	-	782	651	130	17%
Total - Entities Operating in PRIFAS 7.5	\$ 1,571,875	\$ 7,595	\$ 1,579,470	\$ 1,159,298	\$ 420,172	27%

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 9/30/2023

Sept 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	25,500	382	25,881	9,767	16,114	62%
119 Department of Economic Development & Commerce	6,865	4,076	10,941	2,054	8,887	81%
162 Public Building Authority	7,805	10,000	17,805	7,610	10,195	57%
168 Puerto Rico Ports Authority	-	-	-	-	-	
180 Tourism Company	-	-	-	-	-	
187 Puerto Rico Health Insurance Administration	164,055	-	164,055	122,691	41,364	25%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	1,519	-	1,519	-	1,519	100%
235 Puerto Rico Housing Finance Corporation	1,975	-	1,975	562	1,413	72%
277 Agricultural Enterprises Development Administration	17,787	(213)	17,575	7,079	10,496	60%
285 Puerto Rico Integrated Transit Authority	25,404	-	25,404	18,413	6,991	28%
295 Fiscal Agency & Financial Advisory Authority	13,071	0	13,071	3,647	9,425	72%
303 Convention Center of District Authority	-	-	-	-	-	
Total - Core Component Units	\$ 263,981	\$ 14,245	\$ 278,226	\$ 171,823	\$ 106,403	38%
Secondary Component Units						
22 Office of The Commissioner of Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	
29 Puerto Rico Federal Affairs Administration	790	-	790	484	306	39%
75 Office of the Financial Institutions Commissioner	-	-	-	-	-	
105 Industrial Commission	-	-	-	-	-	
109 Puerto Rico School of Plastic Arts	679	(0)	679	348	331	49%
121 Government Board of the 911 Service	-	-	-	-	-	
138 Institutional Trust of the National Guard of Puerto Rico	-	-	-	-	-	
161 Puerto Rico Infrastructure Financing Authority	558	0	558	829	(272)	-49%
165 Land Authority of Puerto Rico	-	-	-	-	-	
167 Integral Development of the "Península de Cantera"	150	-	150	71	79	53%
177 Land Administration of Puerto Rico	-	-	-	-	-	
186 Culebra Conservation and Development Authority	64	-	64	-	64	100%
191 Musical Arts Corporation	1,318	-	1,318	1,271	47	4%
192 Fine Arts Center Corporation	1,089	0	1,089	955	134	12%
195 Economic Development Bank of PR	-	-	-	-	-	
196 Puerto Rico Public Broadcasting Corporation	-	-	-	-	-	
198 Agricultural Insurance Corporation	-	-	-	-	-	
215 Puerto Rico Conservatory of Music Corporation	1,281	(0)	1,281	942	339	26%
236 Innovation Fund for Agricultural Development of Puerto Rico	-	-	-	-	-	
238 Ponce Authority (Authority Of The Port Of The Americas)	328	-	328	-	328	100%
264 Corporation for the "Caño Martin Peña" Enlace Project	4,681	0	4,681	390	4,291	92%
265 Roosevelt Roads	2,732	(0)	2,732	123	2,609	95%
271 Puerto Rico Technology and Innovation Services	22,067	213	22,280	1,878	20,402	92%
276 Puerto Rico Public Private Partnership Authority	12,677	(875)	11,802	709	11,093	94%
286 Authority of the Port of Ponce	238	(0)	238	23	215	90%
288 University of Puerto Rico Comprehensive Cancer Center	8,565	2,563	11,129	7,928	3,201	29%
293 Center for Diabetes Research, Education, and Medical Services	236	-	236	150	86	36%
298 Public Service Regulatory Board	2,208	(0)	2,208	712	1,496	68%
310 Municipal Finance Corporation	-	-	-	-	-	
311 Puerto Rico Gaming Commission	579	(0)	579	241	338	58%
312 Retirement Board of the Government of Puerto Rico	13,946	2,689	16,635	5,005	11,630	70%
329 Office of Socioeconomic Development	3,610	-	3,610	546	3,064	85%
TBD1 COFINA	-	-	-	-	-	
Total - Secondary Component Units	\$ 77,794	\$ 4,590	\$ 82,384	\$ 22,605	\$ 59,779	73%

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 9/30/2023

Sept 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	\$ 245,756	\$ (30,259)	\$ 215,496	\$ -	\$ 215,496	100%
25 Custody of the Department of the Treasury	349,539	(2,143)	347,396	327,876	19,520	6%
Total - OMB and Hacienda Custodies	\$ 595,295	\$ (32,403)	\$ 562,892	\$ 327,876	\$ 235,016	42%

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Out of Scope Entities						
8 Office of the Comptroller	\$ 12,037	\$ -	\$ 12,037	\$ 11,656	\$ 381	3%
10 The General Court of Justice	91,069	4,640	95,709	92,176	3,533	4%
100 Legislative Assembly of the Commonwealth	33,796	-	33,796	58,427	(24,631)	-73%
106 Public Housing Administration	1,381	(0)	1,381	671	709	51%
166 Industrial Development Company	-	-	-	-	-	-
176 University of Puerto Rico	125,212	1,333	126,545	124,748	1,797	1%
193 Office of Government Ethics	2,600	(0)	2,600	2,491	109	4%
200 Special Independent Prosecutor's Panel	844	-	844	823	21	2%
209 Contributions to Political Parties	-	-	-	-	-	-
208 Contributions to the Municipalities	23,855	-	23,855	23,258	596	3%
220 Correctional Health	10,968	-	10,968	13,776	(2,808)	-26%
268 Puerto Rico Institute of Statistics	657	-	657	640	16	3%
272 Office of the Inspector General	4,668	0	4,668	4,495	172	4%
289 Energy Commission	-	-	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	14,867	-	14,867	14,495	372	2%
Total - Out of Scope Entities	\$ 321,952	\$ 5,973	\$ 327,925	\$ 347,657	\$ (19,732)	-6%

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Recap						
Entities Operating in PRIFAS 7.5	\$ 1,571,875	\$ 7,595	\$ 1,579,470	\$ 1,159,298	\$ 420,172	27%
Core Component Units	263,981	14,245	278,226	171,823	106,403	38%
Secondary Component Units	77,794	4,590	82,384	22,605	59,779	73%
OMB and Hacienda Custodies	595,295	(32,403)	562,892	327,876	235,016	42%
Out of Scope Entities	321,952	5,973	327,925	347,657	(19,732)	-6%
Total	\$ 2,830,896	\$ 0	\$ 2,830,896	\$ 2,029,259	\$ 801,637	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 Special Revenue Fund Expense Budget vs. Actual

By Agency¹

YTD from 7/1/2023 through 9/30/2023

Sept 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	\$ 404	\$ -	\$ 404	\$ -	\$ 404	100%
15 Office of the Governor	-	20	20	-	20	100%
16 Office of Management and Budget	283	-	283	106	177	62%
18 Planning Board	-	-	-	-	-	-
21 Emergency and Disaster Management Bureau	82	-	82	-	82	100%
23 Puerto Rico Department of State	957	-	957	-	957	100%
24 Puerto Rico Department of Treasury	192,377	-	192,377	89,483	102,894	53%
28 State Elections Commission	-	-	-	-	-	-
30 Human Resources Management & Transformation	248	-	248	55	193	78%
31 General Services Administration	1,224	7,875	9,099	2,420	6,679	73%
34 Commission of Investigation, Processing and Appeals	-	-	-	-	-	-
37 Civil Rights Commission	-	-	-	-	-	-
38 Puerto Rico Department of Justice	1,535	-	1,535	316	1,219	79%
40 Puerto Rico Police Bureau	4,178	2,406	6,584	338	6,247	95%
41 Special Investigations Bureau	-	-	-	-	-	-
42 Puerto Rico Fire Department Bureau	3,178	-	3,178	145	3,033	95%
43 Puerto Rico National Guard	-	-	-	-	-	-
45 Department of Public Safety	738	-	738	47	691	94%
49 Department of Transportation and Public Works	29,421	-	29,421	5,339	24,081	82%
50 Department of Natural and Environmental Resources	11,492	125	11,616	750	10,867	94%
55 Puerto Rico Department of Agriculture	803	-	803	132	671	84%
60 Office of the Citizen's Ombudsman	-	-	-	-	-	-
62 Cooperative Development Commission of Puerto Rico	-	-	-	-	-	-
66 Puerto Rico Highway Authority	-	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	84,305	-	84,305	51,035	33,270	39%
68 Puerto Rico Labor Relations Board	120	-	120	48	72	60%
69 Puerto Rico Department of Consumer Affairs	470	-	470	233	237	50%
71 Department of Health	37,536	305	37,841	11,316	26,525	70%
78 Department of Housing	5,374	-	5,374	3	5,371	100%
81 Department of Education	3,761	-	3,761	380	3,381	90%
82 Institute of Puerto Rican Culture	302	-	302	-	302	100%
87 Department of Recreation and Sports	5,265	-	5,265	148	5,116	97%
95 Mental Health and Drug Addiction Services Administration	1,120	-	1,120	133	986	88%
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	188	-	188	-	188	100%
127 Administration for Socioeconomic Development of the Family	-	-	-	-	-	-
133 Administracion de Recursos Naturales	-	-	-	-	-	-
137 Department of Correction and Rehabilitation	5,544	-	5,544	1,962	3,582	65%
139 Parole Board	-	-	-	-	-	-
143 Office of Protection and Defense for People with Disabilities	-	-	-	-	-	-
152 Elderly and Retired People Advocate Office	-	-	-	-	-	-
153 Office for People with Disabilities	-	-	-	-	-	-
155 State Historic Preservation Office of Puerto Rico	274	-	274	35	238	87%
189 Institute of Forensic Science	120	-	120	0	120	100%
221 Medical Emergency Corps Bureau	1,774	-	1,774	632	1,142	64%
231 Office for the Patient's Advocate	-	-	-	-	-	-
241 Administration for Integral Development of Childhood	-	-	-	-	-	-
266 Office of Public Safety Affairs	-	-	-	-	-	-
279 Public Service Appeals Commission	-	-	-	-	-	-
281 Office of the Election Comptroller	16	-	16	-	16	100%
Total - Entities Operating in PRIFAS 7.5	\$ 393,088	\$ 10,730	\$ 403,818	\$ 165,056	\$ 238,762	59%

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 9/30/2023

Sept 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	\$ 142,528	\$ -	\$ 142,528	\$ 152,979	\$ (10,451)	-7%
79 Automobile Accidents Compensation Administration	22,574	-	22,574	15,326	7,248	32%
90 Medical Services Administration of Puerto Rico	34,448	-	34,448	34,611	(163)	0%
119 Department of Economic Development & Commerce	11,766	-	11,766	8,524	3,242	28%
162 Public Building Authority	32,567	-	32,567	21,258	11,309	35%
168 Puerto Rico Ports Authority	23,523	-	23,523	23,944	(422)	-2%
180 Tourism Company	37,198	-	37,198	18,194	19,004	51%
187 Puerto Rico Health Insurance Administration	179,449	-	179,449	46,809	132,640	74%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	21,316	-	21,316	16,696	4,619	22%
235 Puerto Rico Housing Finance Corporation	23,079	-	23,079	3,038	20,041	87%
277 Agricultural Enterprises Development Administration	20,084	-	20,084	10,666	9,418	47%
285 Puerto Rico Integrated Transit Authority	9,465	-	9,465	9,442	23	0%
295 Fiscal Agency & Financial Advisory Authority	1,123	-	1,123	111	1,011	90%
303 Convention Center of District Authority	11,682	-	11,682	15,557	(3,875)	-33%
Total - Core Component Units	\$ 570,799	\$ -	\$ 570,799	\$ 377,156	\$ 193,643	34%
Secondary Component Units						
22 Office of The Commissioner of Insurance	\$ 3,163	\$ -	\$ 3,163	\$ 1,454	\$ 1,709	54%
29 Puerto Rico Federal Affairs Administration	-	-	-	-	-	-
75 Office of the Financial Institutions Commissioner	3,328	50	3,378	1,841	1,537	46%
105 Industrial Commission	5,314	-	5,314	3,153	2,161	41%
109 Puerto Rico School of Plastic Arts	546	-	546	256	290	53%
121 Government Board of the 911 Service	5,048	-	5,048	4,629	419	8%
138 Institutional Trust of the National Guard of Puerto Rico	1,865	-	1,865	905	960	51%
161 Puerto Rico Infrastructure Financing Authority	250	-	250	258	(9)	-3%
165 Land Authority of Puerto Rico	2,510	-	2,510	1,856	654	26%
167 Integral Development of the "Península de Cantera"	52	-	52	14	38	73%
177 Land Administration of Puerto Rico	2,133	-	2,133	1,553	580	27%
186 Culebra Conservation and Development Authority	71	-	71	-	71	100%
191 Musical Arts Corporation	441	38	478	148	330	69%
192 Fine Arts Center Corporation	619	-	619	230	389	63%
195 Economic Development Bank of PR	3,433	-	3,433	2,562	871	25%
196 Puerto Rico Public Broadcasting Corporation	-	4,433	4,433	2,573	1,860	42%
198 Agricultural Insurance Corporation	723	-	723	1,142	(419)	-58%
215 Puerto Rico Conservatory of Music Corporation	1,026	-	1,026	771	256	25%
236 Innovation Fund for Agricultural Development of Puerto Rico	3,492	-	3,492	1,475	2,017	58%
238 Ponce Authority (Authority Of The Port Of The Americas)	-	-	-	-	-	-
264 Corporation for the "Caño Martin Peña" Enlace Project	-	19	19	-	19	100%
265 Roosevelt Roads	442	-	442	197	245	55%
271 Puerto Rico Technology and Innovation Services	2,332	-	2,332	-	2,332	100%
276 Puerto Rico Public Private Partnership Authority	-	-	-	-	-	-
286 Authority of the Port of Ponce	516	-	516	-	516	100%
288 University of Puerto Rico Comprehensive Cancer Center	8,353	500	8,853	6,265	2,588	29%
293 Center for Diabetes Research, Education, and Medical Services	62	-	62	53	9	14%
298 Public Service Regulatory Board	7,713	-	7,713	3,257	4,456	58%
310 Municipal Finance Corporation	37,397	-	37,397	87	37,310	100%
311 Puerto Rico Gaming Commission	99,063	-	99,063	77,684	21,379	22%
312 Retirement Board of the Government of Puerto Rico	737	-	737	1	736	100%
329 Office of Socioeconomic Development	-	-	-	-	-	-
TBD1 COFINA	-	-	-	126	(126)	-
Total - Secondary Component Units	\$ 190,627	\$ 5,039	\$ 195,666	\$ 112,489	\$ 83,177	43%

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 9/30/2023

Sept 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	92,060	-	92,060	88,592	3,468	4%
Total - OMB and Hacienda Custodies	\$ 92,060	\$ -	\$ 92,060	\$ 88,592	\$ 3,468	4%

	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	4,081	-	4,081	-	4,081	100%
100 Legislative Assembly of the Commonwealth	-	-	-	23	(23)	
106 Public Housing Administration	3,642	-	3,642	-	3,642	100%
166 Industrial Development Company	-	-	-	10,883	(10,883)	
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	\$ 7,724	\$ -	\$ 7,724	\$ 10,906	\$ (3,182)	-41%

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Recap						
Entities Operating in PRIFAS 7.5	\$ 393,088	\$ 10,730	\$ 403,818	\$ 165,056	\$ 238,762	59%
Core Component Units	570,799	-	570,799	377,156	193,643	34%
Secondary Component Units	190,627	5,039	195,666	112,489	83,177	43%
OMB and Hacienda Custodies	92,060	-	92,060	88,592	3,468	4%
Out of Scope Entities	7,724	-	7,724	10,906	(3,182)	-41%
Total	\$ 1,254,297	\$ 15,770	\$ 1,270,066	\$ 754,198	\$ 515,868	41%

Notes:

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

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

Puerto Rico Department of Treasury

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

By Agency¹

Quarterly:

Q1

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Entities Operating in PRIFAS 7.5						
11 Puerto Rico Traffic Safety Commission	\$ 404	\$ -	\$ 404	\$ -	\$ 404	100%
15 Office of the Governor	4,193	(912)	3,281	2,817	464	14%
16 Office of Management and Budget	5,696	0	5,696	3,890	1,805	32%
18 Planning Board	6,435	-	6,435	3,619	2,816	44%
21 Emergency and Disaster Management Bureau	2,224	-	2,224	973	1,251	56%
23 Puerto Rico Department of State	4,797	-	4,797	4,662	135	3%
24 Puerto Rico Department of Treasury	246,944	875	247,819	133,495	114,324	46%
28 State Elections Commission	11,143	-	11,143	7,294	3,848	35%
30 Human Resources Management & Transformation	2,170	-	2,170	2,070	99	5%
31 General Services Administration	7,903	7,875	15,778	5,640	10,137	64%
34 Commission of Investigation, Processing and Appeals	122	(0)	122	99	23	19%
37 Civil Rights Commission	217	-	217	162	55	25%
38 Puerto Rico Department of Justice	36,716	948	37,664	32,162	5,502	15%
40 Puerto Rico Police Bureau	217,284	2,893	220,177	194,322	25,855	12%
41 Special Investigations Bureau	1,165	-	1,165	1,302	(137)	-12%
42 Puerto Rico Fire Department Bureau	18,952	-	18,952	18,103	849	4%
43 Puerto Rico National Guard	4,449	-	4,449	3,628	821	18%
45 Department of Public Safety	61,948	38	61,986	58,890	3,096	5%
49 Department of Transportation and Public Works	46,534	(0)	46,534	20,333	26,201	56%
50 Department of Natural and Environmental Resources	36,911	1,887	38,798	19,033	19,765	51%
55 Puerto Rico Department of Agriculture	10,586	-	10,586	6,171	4,415	42%
60 Office of the Citizen's Ombudsman	881	(0)	881	783	98	11%
62 Cooperative Development Commission of Puerto Rico	731	0	731	559	172	23%
66 Puerto Rico Highway Authority	-	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	98,541	1,225	99,766	64,126	35,640	36%
68 Puerto Rico Labor Relations Board	377	(0)	377	304	72	19%
69 Puerto Rico Department of Consumer Affairs	3,926	-	3,926	3,491	435	11%
71 Department of Health	176,368	2,222	178,590	103,779	74,812	42%
78 Department of Housing	13,713	-	13,713	6,563	7,151	52%
81 Department of Education	658,369	-	658,369	394,535	263,834	40%
82 Institute of Puerto Rican Culture	4,812	-	4,812	4,875	(63)	-1%
87 Department of Recreation and Sports	13,802	-	13,802	9,390	4,412	32%
95 Mental Health and Drug Addiction Services Administration	35,568	-	35,568	24,914	10,654	30%
96 Office of the Women's Advocate	1,250	925	2,174	654	1,520	70%
117 Act 70	-	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	969	(0)	969	470	500	52%
122 Secretariat of the Department of the Family	12,338	-	12,338	14,357	(2,019)	-16%
123 Family and Children Administration	51,175	(0)	51,175	35,336	15,839	31%
124 Child Support Administration (ASUME)	4,210	-	4,210	2,910	1,300	31%
126 Vocational Rehabilitation Administration	6,590	(0)	6,590	2,989	3,601	55%
127 Administration for Socioeconomic Development of the Family	25,366	(0)	25,366	17,613	7,753	31%
133 Administracion de Recursos Naturales	-	-	-	-	-	-
137 Department of Correction and Rehabilitation	109,574	-	109,574	101,532	8,041	7%
139 Parole Board	753	0	753	636	117	16%
143 Office of Protection and Defense for People with Disabilities	274	-	274	-	274	100%
152 Elderly and Retired People Advocate Office	842	-	842	311	531	63%
153 Office for People with Disabilities	917	-	917	586	331	36%
155 State Historic Preservation Office of Puerto Rico	818	0	818	620	198	24%
189 Institute of Forensic Science	5,164	350	5,514	5,911	(397)	-7%
221 Medical Emergency Corps Bureau	6,733	-	6,733	5,139	1,594	24%
231 Office for the Patient's Advocate	508	0	508	425	82	16%
241 Administration for Integral Development of Childhood	2,127	-	2,127	1,621	506	24%
266 Office of Public Safety Affairs	-	-	-	-	-	-
279 Public Service Appeals Commission	681	0	681	607	73	11%
281 Office of the Election Comptroller	798	-	798	651	147	18%
Total - Entities Operating in PRIFAS 7.5	\$ 1,964,962	\$ 18,325	\$ 1,983,288	\$ 1,324,354	\$ 658,934	33%

Puerto Rico Department of Treasury

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

By Agency¹

Quarterly:

Q1

	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Core Component Units						
70 State Insurance Fund Corporation	\$ 142,528	\$ -	\$ 142,528	\$ 152,979	\$ (10,451)	-7%
79 Automobile Accidents Compensation Administration	22,574	-	22,574	15,326	7,248	32%
90 Medical Services Administration of Puerto Rico	59,948	382	60,329	44,378	15,951	26%
119 Department of Economic Development & Commerce	18,631	4,076	22,707	10,578	12,129	53%
162 Public Building Authority	40,372	10,000	50,372	28,868	21,504	43%
163 Puerto Rico Aqueduct and Sewer Authority	-	-	-	-	-	-
168 Puerto Rico Ports Authority	23,523	-	23,523	23,944	(422)	-2%
180 Tourism Company	37,198	-	37,198	18,194	19,004	51%
187 Puerto Rico Health Insurance Administration	343,504	-	343,504	169,500	174,004	51%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	22,835	-	22,835	16,696	6,138	27%
235 Puerto Rico Housing Finance Corporation	25,054	-	25,054	3,600	21,454	86%
277 Agricultural Enterprises Development Administration	37,871	(213)	37,658	17,745	19,913	53%
285 Puerto Rico Integrated Transit Authority	34,869	-	34,869	27,855	7,014	20%
295 Fiscal Agency & Financial Advisory Authority	14,194	0	14,194	3,758	10,436	74%
303 Convention Center of District Authority	11,682	-	11,682	15,557	(3,875)	-33%
Total - Core Component Units	\$ 834,780	\$ 14,245	\$ 849,025	\$ 548,978	\$ 300,046	35%
Secondary Component Units						
22 Office of The Commissioner of Insurance	\$ 3,163	\$ -	\$ 3,163	\$ 1,454	\$ 1,709	54%
29 Puerto Rico Federal Affairs Administration	790	-	790	484	306	39%
75 Office of the Financial Institutions Commissioner	3,328	50	3,378	1,841	1,537	46%
105 Industrial Commission	5,314	-	5,314	3,153	2,161	41%
109 Puerto Rico School of Plastic Arts	1,225	(0)	1,225	604	621	51%
121 Government Board of the 911 Service	5,048	-	5,048	4,629	419	8%
138 Institutional Trust of the National Guard of Puerto Rico	1,865	-	1,865	905	960	51%
161 Puerto Rico Infrastructure Financing Authority	807	0	807	1,088	(280)	-35%
165 Land Authority of Puerto Rico	2,510	-	2,510	1,856	654	26%
167 Integral Development of the "Península de Cantera"	201	-	201	85	116	58%
177 Land Administration of Puerto Rico	2,133	-	2,133	1,553	580	27%
186 Culebra Conservation and Development Authority	135	-	135	-	135	100%
191 Musical Arts Corporation	1,758	38	1,796	1,419	377	21%
192 Fine Arts Center Corporation	1,709	0	1,709	1,185	524	31%
195 Economic Development Bank of PR	3,433	-	3,433	2,562	871	25%
196 Puerto Rico Public Broadcasting Corporation	-	4,433	4,433	2,573	1,860	42%
198 Agricultural Insurance Corporation	723	-	723	1,142	(419)	-58%
215 Puerto Rico Conservatory of Music Corporation	2,307	(0)	2,307	1,713	595	26%
236 Innovation Fund for Agricultural Development of Puerto Rico	3,492	-	3,492	1,475	2,017	58%
238 Ponce Authority (Authority Of The Port Of The Americas)	328	-	328	-	328	100%
264 Corporation for the "Caño Martín Peña" Enlace Project	4,681	19	4,700	390	4,310	92%
265 Roosevelt Roads	3,174	(0)	3,174	320	2,854	90%
271 Puerto Rico Technology and Innovation Services	24,399	213	24,611	1,878	22,733	92%
276 Puerto Rico Public Private Partnership Authority	12,677	(875)	11,802	709	11,093	94%
286 Authority of the Port of Ponce	754	(0)	754	23	731	97%
288 University of Puerto Rico Comprehensive Cancer Center	16,918	3,063	19,982	14,193	5,789	29%
293 Center for Diabetes Research, Education, and Medical Services	298	-	298	203	95	32%
298 Public Service Regulatory Board	9,921	(0)	9,921	3,969	5,952	60%
310 Municipal Finance Corporation	37,397	-	37,397	87	37,310	100%
311 Puerto Rico Gaming Commission	99,642	(0)	99,642	77,925	21,717	22%
312 Retirement Board of the Government of Puerto Rico	14,683	2,689	17,372	5,006	12,366	71%
329 Office of Socioeconomic Development	3,610	-	3,610	546	3,064	85%
TBD1 COFINA	-	-	-	126	(126)	-
Total - Secondary Component Units	\$ 268,421	\$ 9,629	\$ 278,050	\$ 135,093	\$ 142,956	51%

Puerto Rico Department of Treasury

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

By Agency¹

Quarterly:

Q1

	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
OMB and Hacienda Custodies						
17 Custody of the Office of Management and Budget	\$ 245,756	\$ (30,259)	\$ 215,496	\$ -	\$ 215,496	100%
25 Custody of the Department of the Treasury	441,599	(2,143)	439,456	416,468	22,988	5%
Total - OMB and Hacienda Custodies	\$ 687,355	\$ (32,403)	\$ 654,952	\$ 416,468	\$ 238,484	36%

	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Out of Scope Entities						
8 Office of the Comptroller	\$ 12,037	\$ -	\$ 12,037	\$ 11,656	\$ 381	3%
10 The General Court of Justice	95,150	4,640	99,790	92,176	7,614	8%
100 Legislative Assembly of the Commonwealth	33,796	-	33,796	58,450	(24,654)	-73%
106 Public Housing Administration	5,023	(0)	5,023	671	4,352	87%
166 Industrial Development Company	-	-	-	10,883	(10,883)	
176 University of Puerto Rico	125,212	1,333	126,545	124,748	1,797	1%
193 Office of Government Ethics	2,600	(0)	2,600	2,491	109	4%
200 Special Independent Prosecutor's Panel	844	-	844	823	21	2%
209 Contributions to Political Parties	-	-	-	-	-	
208 Contributions to the Municipalities	23,855	-	23,855	23,258	596	3%
220 Correctional Health	10,968	-	10,968	13,776	(2,808)	-26%
268 Puerto Rico Institute of Statistics	657	-	657	640	16	3%
272 Office of the Inspector General	4,668	0	4,668	4,495	172	4%
289 Energy Commission	-	-	-	-	-	
297 Financial Oversight and Management Board for Puerto Rico	14,867	-	14,867	14,495	372	2%
Total - Out of Scope Entities	\$ 329,676	\$ 5,973	\$ 335,649	\$ 358,563	\$ (22,914)	-7%

	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Recap						
Entities Operating in PRIFAS 7.5	\$ 1,964,962	\$ 18,325	\$ 1,983,288	\$ 1,324,354	\$ 658,934	33%
Core Component Units	834,780	14,245	849,025	548,978	300,046	35%
Secondary Component Units	268,421	9,629	278,050	135,093	142,956	51%
OMB and Hacienda Custodies	687,355	(32,403)	654,952	416,468	238,484	36%
Out of Scope Entities	329,676	5,973	335,649	358,563	(22,914)	-7%
Total	\$ 4,085,193	\$ 15,770	\$ 4,100,962	\$ 2,783,456	\$ 1,317,506	32%

Notes:

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

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

Puerto Rico Department of Treasury

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

By Agency¹

Quarterly:

Q1

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Entities Operating in PRIFAS 7.5						
11 Puerto Rico Traffic Safety Commission	\$ -	\$ -	\$ -	\$ -	\$ -	
15 Office of the Governor	4,193	(932)	3,261	2,817	444	14%
16 Office of Management and Budget	5,413	0	5,413	3,784	1,629	30%
18 Planning Board	6,435	-	6,435	3,619	2,816	44%
21 Emergency and Disaster Management Bureau	2,142	-	2,142	973	1,169	55%
23 Puerto Rico Department of State	3,840	-	3,840	4,662	(822)	-21%
24 Puerto Rico Department of Treasury	54,567	875	55,442	44,012	11,430	21%
28 State Elections Commission	11,143	-	11,143	7,294	3,848	35%
30 Human Resources Management & Transformation	1,922	-	1,922	2,016	(94)	-5%
31 General Services Administration	6,678	-	6,678	3,220	3,458	52%
34 Commission of Investigation, Processing and Appeals	122	(0)	122	99	23	19%
37 Civil Rights Commission	217	-	217	162	55	25%
38 Puerto Rico Department of Justice	35,181	948	36,129	31,846	4,283	12%
40 Puerto Rico Police Bureau	213,106	487	213,592	193,985	19,608	9%
41 Special Investigations Bureau	1,165	-	1,165	1,302	(137)	-12%
42 Puerto Rico Fire Department Bureau	15,774	-	15,774	17,958	(2,184)	-14%
43 Puerto Rico National Guard	4,449	-	4,449	3,628	821	18%
45 Department of Public Safety	61,210	38	61,248	58,843	2,405	4%
49 Department of Transportation and Public Works	17,114	(0)	17,114	14,994	2,119	12%
50 Department of Natural and Environmental Resources	25,420	1,763	27,182	18,284	8,898	33%
55 Puerto Rico Department of Agriculture	9,783	-	9,783	6,038	3,744	38%
60 Office of the Citizen's Ombudsman	881	(0)	881	783	98	11%
62 Cooperative Development Commission of Puerto Rico	731	0	731	559	172	23%
66 Puerto Rico Highway Authority	-	-	-	-	-	
67 Puerto Rico Department of Labor and Human Resources	14,236	1,225	15,461	13,091	2,370	15%
68 Puerto Rico Labor Relations Board	257	(0)	257	256	0	0%
69 Puerto Rico Department of Consumer Affairs	3,456	-	3,456	3,258	198	6%
71 Department of Health	138,832	1,918	140,750	92,463	48,286	34%
78 Department of Housing	8,339	-	8,339	6,560	1,779	21%
81 Department of Education	654,609	-	654,609	394,155	260,453	40%
82 Institute of Puerto Rican Culture	4,511	-	4,511	4,875	(365)	-8%
87 Department of Recreation and Sports	8,538	-	8,538	9,242	(705)	-8%
95 Mental Health and Drug Addiction Services Administration	34,448	-	34,448	24,780	9,668	28%
96 Office of the Women's Advocate	1,250	925	2,174	654	1,520	70%
117 Act 70	-	-	-	-	-	
120 Veteran's Advocate Office of Puerto Rico	969	(0)	969	470	500	52%
122 Secretariat of the Department of the Family	12,338	-	12,338	14,357	(2,019)	-16%
123 Family and Children Administration	51,175	(0)	51,175	35,336	15,839	31%
124 Child Support Administration (ASUME)	4,210	-	4,210	2,910	1,300	31%
126 Vocational Rehabilitation Administration	6,402	(0)	6,402	2,989	3,413	53%
127 Administration for Socioeconomic Development of the Family	25,366	(0)	25,366	17,613	7,753	31%
133 Administracion de Recursos Naturales	-	-	-	-	-	
137 Department of Correction and Rehabilitation	104,030	-	104,030	99,570	4,460	4%
139 Parole Board	753	0	753	636	117	16%
143 Office of Protection and Defense for People with Disabilities	274	-	274	-	274	100%
152 Elderly and Retired People Advocate Office	842	-	842	311	531	63%
153 Office for People with Disabilities	917	-	917	586	331	36%
155 State Historic Preservation Office of Puerto Rico	544	0	544	584	(41)	-7%
189 Institute of Forensic Science	5,044	350	5,394	5,911	(517)	-10%
221 Medical Emergency Corps Bureau	4,959	-	4,959	4,507	452	9%
231 Office for the Patient's Advocate	508	0	508	425	82	16%
241 Administration for Integral Development of Childhood	2,127	-	2,127	1,621	506	24%
266 Office of Public Safety Affairs	-	-	-	-	-	
279 Public Service Appeals Commission	681	0	681	607	73	11%
281 Office of the Election Comptroller	782	-	782	651	130	17%
Total - Entities Operating in PRIFAS 7.5	\$ 1,571,875	\$ 7,595	\$ 1,579,470	\$ 1,159,298	\$ 420,172	27%

Puerto Rico Department of Treasury

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

By Agency¹

Quarterly:

Q1

	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly 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	25,500	382	25,881	9,767	16,114	62%
119 Department of Economic Development & Commerce	6,865	4,076	10,941	2,054	8,887	81%
162 Public Building Authority	7,805	10,000	17,805	7,610	10,195	57%
163 Puerto Rico Aqueduct and Sewer Authority	-	-	-	-	-	
168 Puerto Rico Ports Authority	-	-	-	-	-	
180 Tourism Company	-	-	-	-	-	
187 Puerto Rico Health Insurance Administration	164,055	-	164,055	122,691	41,364	25%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	1,519	-	1,519	-	1,519	100%
235 Puerto Rico Housing Finance Corporation	1,975	-	1,975	562	1,413	72%
277 Agricultural Enterprises Development Administration	17,787	(213)	17,575	7,079	10,496	60%
285 Puerto Rico Integrated Transit Authority	25,404	-	25,404	18,413	6,991	28%
295 Fiscal Agency & Financial Advisory Authority	13,071	0	13,071	3,647	9,425	72%
303 Convention Center of District Authority	-	-	-	-	-	
Total - Core Component Units	\$ 263,981	\$ 14,245	\$ 278,226	\$ 171,823	\$ 106,403	38%
Secondary Component Units						
22 Office of The Commissioner of Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	
29 Puerto Rico Federal Affairs Administration	790	-	790	484	306	39%
75 Office of the Financial Institutions Commissioner	-	-	-	-	-	
105 Industrial Commission	-	-	-	-	-	
109 Puerto Rico School of Plastic Arts	679	(0)	679	348	331	49%
121 Government Board of the 911 Service	-	-	-	-	-	
138 Institutional Trust of the National Guard of Puerto Rico	-	-	-	-	-	
161 Puerto Rico Infrastructure Financing Authority	558	0	558	829	(272)	-49%
165 Land Authority of Puerto Rico	-	-	-	-	-	
167 Integral Development of the "Península de Cantera"	150	-	150	71	79	53%
177 Land Administration of Puerto Rico	-	-	-	-	-	
186 Culebra Conservation and Development Authority	64	-	64	-	64	100%
191 Musical Arts Corporation	1,318	-	1,318	1,271	47	4%
192 Fine Arts Center Corporation	1,089	0	1,089	955	134	12%
195 Economic Development Bank of PR	-	-	-	-	-	
196 Puerto Rico Public Broadcasting Corporation	-	-	-	-	-	
198 Agricultural Insurance Corporation	-	-	-	-	-	
215 Puerto Rico Conservatory of Music Corporation	1,281	(0)	1,281	942	339	26%
236 Innovation Fund for Agricultural Development of Puerto Rico	-	-	-	-	-	
238 Ponce Authority (Authority Of The Port Of The Americas)	328	-	328	-	328	100%
264 Corporation for the "Caño Martín Peña" Enlace Project	4,681	0	4,681	390	4,291	92%
265 Roosevelt Roads	2,732	(0)	2,732	123	2,609	95%
271 Puerto Rico Technology and Innovation Services	22,067	213	22,280	1,878	20,402	92%
276 Puerto Rico Public Private Partnership Authority	12,677	(875)	11,802	709	11,093	94%
286 Authority of the Port of Ponce	238	(0)	238	23	215	90%
288 University of Puerto Rico Comprehensive Cancer Center	8,565	2,563	11,129	7,928	3,201	29%
293 Center for Diabetes Research, Education, and Medical Services	236	-	236	150	86	36%
298 Public Service Regulatory Board	2,208	(0)	2,208	712	1,496	68%
310 Municipal Finance Corporation	-	-	-	-	-	
311 Puerto Rico Gaming Commission	579	(0)	579	241	338	58%
312 Retirement Board of the Government of Puerto Rico	13,946	2,689	16,635	5,005	11,630	70%
329 Office of Socioeconomic Development	3,610	-	3,610	546	3,064	85%
TBD1 COFINA	-	-	-	-	-	
Total - Secondary Component Units	\$ 77,794	\$ 4,590	\$ 82,384	\$ 22,605	\$ 59,779	73%

Puerto Rico Department of Treasury

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

By Agency¹

Quarterly:

Q1

	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
OMB and Hacienda Custodies						
17 Custody of the Office of Management and Budget	\$ 245,756	\$ (30,259)	\$ 215,496	\$ -	\$ 215,496	100%
25 Custody of the Department of the Treasury	349,539	(2,143)	347,396	327,876	19,520	6%
Total - OMB and Hacienda Custodies	\$ 595,295	\$ (32,403)	\$ 562,892	\$ 327,876	\$ 235,016	42%

	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Out of Scope Entities						
8 Office of the Comptroller	\$ 12,037	\$ -	\$ 12,037	\$ 11,656	\$ 381	3%
10 The General Court of Justice	91,069	4,640	95,709	92,176	3,533	4%
100 Legislative Assembly of the Commonwealth	33,796	-	33,796	58,427	(24,631)	-73%
106 Public Housing Administration	1,381	(0)	1,381	671	709	51%
166 Industrial Development Company	-	-	-	-	-	-
176 University of Puerto Rico	125,212	1,333	126,545	124,748	1,797	1%
193 Office of Government Ethics	2,600	(0)	2,600	2,491	109	4%
200 Special Independent Prosecutor's Panel	844	-	844	823	21	2%
209 Contributions to Political Parties	-	-	-	-	-	-
208 Contributions to the Municipalities	23,855	-	23,855	23,258	596	3%
220 Correctional Health	10,968	-	10,968	13,776	(2,808)	-26%
268 Puerto Rico Institute of Statistics	657	-	657	640	16	3%
272 Office of the Inspector General	4,668	0	4,668	4,495	172	4%
289 Energy Commission	-	-	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	14,867	-	14,867	14,495	372	2%
Total - Out of Scope Entities	\$ 321,952	\$ 5,973	\$ 327,925	\$ 347,657	\$ (19,732)	-6%

	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Recap						
Entities Operating in PRIFAS 7.5	\$ 1,571,875	\$ 7,595	\$ 1,579,470	\$ 1,159,298	\$ 420,172	27%
Core Component Units	263,981	14,245	278,226	171,823	106,403	38%
Secondary Component Units	77,794	4,590	82,384	22,605	59,779	73%
OMB and Hacienda Custodies	595,295	(32,403)	562,892	327,876	235,016	42%
Out of Scope Entities	321,952	5,973	327,925	347,657	(19,732)	-6%
Total	\$ 2,830,896	\$ 0	\$ 2,830,896	\$ 2,029,259	\$ 801,637	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

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

By Agency¹

Quarterly:

Q1

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Entities Operating in PRIFAS 7.5						
11 Puerto Rico Traffic Safety Commission	\$ 404	\$ -	\$ 404	\$ -	\$ 404	100%
15 Office of the Governor	-	20	20	-	20	100%
16 Office of Management and Budget	283	-	283	106	177	62%
18 Planning Board	-	-	-	-	-	-
21 Emergency and Disaster Management Bureau	82	-	82	-	82	100%
23 Puerto Rico Department of State	957	-	957	-	957	100%
24 Puerto Rico Department of Treasury	192,377	-	192,377	89,483	102,894	53%
28 State Elections Commission	-	-	-	-	-	-
30 Human Resources Management & Transformation	248	-	248	55	193	78%
31 General Services Administration	1,224	7,875	9,099	2,420	6,679	73%
34 Commission of Investigation, Processing and Appeals	-	-	-	-	-	-
37 Civil Rights Commission	-	-	-	-	-	-
38 Puerto Rico Department of Justice	1,535	-	1,535	316	1,219	79%
40 Puerto Rico Police Bureau	4,178	2,406	6,584	338	6,247	95%
41 Special Investigations Bureau	-	-	-	-	-	-
42 Puerto Rico Fire Department Bureau	3,178	-	3,178	145	3,033	95%
43 Puerto Rico National Guard	-	-	-	-	-	-
45 Department of Public Safety	738	-	738	47	691	94%
49 Department of Transportation and Public Works	29,421	-	29,421	5,339	24,081	82%
50 Department of Natural and Environmental Resources	11,492	125	11,616	750	10,867	94%
55 Puerto Rico Department of Agriculture	803	-	803	132	671	84%
60 Office of the Citizen's Ombudsman	-	-	-	-	-	-
62 Cooperative Development Commission of Puerto Rico	-	-	-	-	-	-
66 Puerto Rico Highway Authority	-	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	84,305	-	84,305	51,035	33,270	39%
68 Puerto Rico Labor Relations Board	120	-	120	48	72	60%
69 Puerto Rico Department of Consumer Affairs	470	-	470	233	237	50%
71 Department of Health	37,536	305	37,841	11,316	26,525	70%
78 Department of Housing	5,374	-	5,374	3	5,371	100%
81 Department of Education	3,761	-	3,761	380	3,381	90%
82 Institute of Puerto Rican Culture	302	-	302	-	302	100%
87 Department of Recreation and Sports	5,265	-	5,265	148	5,116	97%
95 Mental Health and Drug Addiction Services Administration	1,120	-	1,120	133	986	88%
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	188	-	188	-	188	100%
127 Administration for Socioeconomic Development of the Family	-	-	-	-	-	-
133 Administracion de Recursos Naturales	-	-	-	-	-	-
137 Department of Correction and Rehabilitation	5,544	-	5,544	1,962	3,582	65%
139 Parole Board	-	-	-	-	-	-
143 Office of Protection and Defense for People with Disabilities	-	-	-	-	-	-
152 Elderly and Retired People Advocate Office	-	-	-	-	-	-
153 Office for People with Disabilities	-	-	-	-	-	-
155 State Historic Preservation Office of Puerto Rico	274	-	274	35	238	87%
189 Institute of Forensic Science	120	-	120	0	120	100%
221 Medical Emergency Corps Bureau	1,774	-	1,774	632	1,142	64%
231 Office for the Patient's Advocate	-	-	-	-	-	-
241 Administration for Integral Development of Childhood	-	-	-	-	-	-
266 Office of Public Safety Affairs	-	-	-	-	-	-
279 Public Service Appeals Commission	-	-	-	-	-	-
281 Office of the Election Comptroller	16	-	16	-	16	100%
Total - Entities Operating in PRIFAS 7.5	\$ 393,088	\$ 10,730	\$ 403,818	\$ 165,056	\$ 238,762	59%

Puerto Rico Department of Treasury

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

By Agency¹

Quarterly:

Q1

	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Core Component Units						
70 State Insurance Fund Corporation	\$ 142,528	\$ -	\$ 142,528	\$ 152,979	\$ (10,451)	-7%
79 Automobile Accidents Compensation Administration	22,574	-	22,574	15,326	7,248	32%
90 Medical Services Administration of Puerto Rico	34,448	-	34,448	34,611	(163)	0%
119 Department of Economic Development & Commerce	11,766	-	11,766	8,524	3,242	28%
162 Public Building Authority	32,567	-	32,567	21,258	11,309	35%
163 Puerto Rico Aqueduct and Sewer Authority	-	-	-	-	-	-
168 Puerto Rico Ports Authority	23,523	-	23,523	23,944	(422)	-2%
180 Tourism Company	37,198	-	37,198	18,194	19,004	51%
187 Puerto Rico Health Insurance Administration	179,449	-	179,449	46,809	132,640	74%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	21,316	-	21,316	16,696	4,619	22%
235 Puerto Rico Housing Finance Corporation	23,079	-	23,079	3,038	20,041	87%
277 Agricultural Enterprises Development Administration	20,084	-	20,084	10,666	9,418	47%
285 Puerto Rico Integrated Transit Authority	9,465	-	9,465	9,442	23	0%
295 Fiscal Agency & Financial Advisory Authority	1,123	-	1,123	111	1,011	90%
303 Convention Center of District Authority	11,682	-	11,682	15,557	(3,875)	-33%
Total - Core Component Units	\$ 570,799	\$ -	\$ 570,799	\$ 377,156	\$ 193,643	34%
Secondary Component Units						
22 Office of The Commissioner of Insurance	\$ 3,163	\$ -	\$ 3,163	\$ 1,454	\$ 1,709	54%
29 Puerto Rico Federal Affairs Administration	-	-	-	-	-	-
75 Office of the Financial Institutions Commissioner	3,328	50	3,378	1,841	1,537	46%
105 Industrial Commission	5,314	-	5,314	3,153	2,161	41%
109 Puerto Rico School of Plastic Arts	546	-	546	256	290	53%
121 Government Board of the 911 Service	5,048	-	5,048	4,629	419	8%
138 Institutional Trust of the National Guard of Puerto Rico	1,865	-	1,865	905	960	51%
161 Puerto Rico Infrastructure Financing Authority	250	-	250	258	(9)	-3%
165 Land Authority of Puerto Rico	2,510	-	2,510	1,856	654	26%
167 Integral Development of the "Península de Cantera"	52	-	52	14	38	73%
177 Land Administration of Puerto Rico	2,133	-	2,133	1,553	580	27%
186 Culebra Conservation and Development Authority	71	-	71	-	71	100%
191 Musical Arts Corporation	441	38	478	148	330	69%
192 Fine Arts Center Corporation	619	-	619	230	389	63%
195 Economic Development Bank of PR	3,433	-	3,433	2,562	871	25%
196 Puerto Rico Public Broadcasting Corporation	-	4,433	4,433	2,573	1,860	42%
198 Agricultural Insurance Corporation	723	-	723	1,142	(419)	-58%
215 Puerto Rico Conservatory of Music Corporation	1,026	-	1,026	771	256	25%
236 Innovation Fund for Agricultural Development of Puerto Rico	3,492	-	3,492	1,475	2,017	58%
238 Ponce Authority (Authority Of The Port Of The Americas)	-	-	-	-	-	-
264 Corporation for the "Caño Martín Peña" Enlace Project	-	19	19	-	19	100%
265 Roosevelt Roads	442	-	442	197	245	55%
271 Puerto Rico Technology and Innovation Services	2,332	-	2,332	-	2,332	100%
276 Puerto Rico Public Private Partnership Authority	-	-	-	-	-	-
286 Authority of the Port of Ponce	516	-	516	-	516	100%
288 University of Puerto Rico Comprehensive Cancer Center	8,353	500	8,853	6,265	2,588	29%
293 Center for Diabetes Research, Education, and Medical Services	62	-	62	53	9	14%
298 Public Service Regulatory Board	7,713	-	7,713	3,257	4,456	58%
310 Municipal Finance Corporation	37,397	-	37,397	87	37,310	100%
311 Puerto Rico Gaming Commission	99,063	-	99,063	77,684	21,379	22%
312 Retirement Board of the Government of Puerto Rico	737	-	737	1	736	100%
329 Office of Socioeconomic Development	-	-	-	-	-	-
TBD1 COFINA	-	-	-	126	(126)	-
Total - Secondary Component Units	\$ 190,627	\$ 5,039	\$ 195,666	\$ 112,489	\$ 83,177	43%

Puerto Rico Department of Treasury

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

By Agency¹

Quarterly:

Q1

	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly 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	92,060	-	92,060	88,592	3,468	4%
Total - OMB and Hacienda Custodies	\$ 92,060	\$ -	\$ 92,060	\$ 88,592	\$ 3,468	4%

	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Out of Scope Entities						
8 Office of the Comptroller	\$ -	\$ -	\$ -	\$ -	\$ -	
10 The General Court of Justice	4,081	-	4,081	-	4,081	100%
100 Legislative Assembly of the Commonwealth	-	-	-	23	(23)	
106 Public Housing Administration	3,642	-	3,642	-	3,642	100%
166 Industrial Development Company	-	-	-	10,883	(10,883)	
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	\$ 7,724	\$ -	\$ 7,724	\$ 10,906	\$ (3,182)	-41%

	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Recap						
Entities Operating in PRIFAS 7.5	\$ 393,088	\$ 10,730	\$ 403,818	\$ 165,056	\$ 238,762	59%
Core Component Units	570,799	-	570,799	377,156	193,643	34%
Secondary Component Units	190,627	5,039	195,666	112,489	83,177	43%
OMB and Hacienda Custodies	92,060	-	92,060	88,592	3,468	4%
Out of Scope Entities	7,724	-	7,724	10,906	(3,182)	-41%
Total	\$ 1,254,297	\$ 15,770	\$ 1,270,066	\$ 754,198	\$ 515,868	41%

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: September-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	1,398	(304)	1,094	783	311	28%
16 Office of Management and Budget	1,899	0	1,899	1,215	683	36%
18 Planning Board	2,145	-	2,145	1,005	1,140	53%
21 Emergency and Disaster Management Bureau	741	-	741	349	392	53%
23 Puerto Rico Department of State	1,599	-	1,599	1,261	338	21%
24 Puerto Rico Department of Treasury	82,315	292	82,606	53,577	29,029	35%
28 State Elections Commission	3,714	-	3,714	1,980	1,735	47%
30 Human Resources Management & Transformation	723	-	723	749	(26)	-4%
31 General Services Administration	2,634	2,625	5,259	3,606	1,653	31%
34 Commission of Investigation, Processing and Appeals	41	(0)	41	32	9	21%
37 Civil Rights Commission	72	-	72	53	19	26%
38 Puerto Rico Department of Justice	12,239	316	12,555	10,202	2,353	19%
40 Puerto Rico Police Bureau	72,428	964	73,392	63,607	9,786	13%
41 Special Investigations Bureau	388	-	388	397	(9)	-2%
42 Puerto Rico Fire Department Bureau	6,317	-	6,317	6,412	(94)	-1%
43 Puerto Rico National Guard	1,483	-	1,483	1,384	99	7%
45 Department of Public Safety	20,649	13	20,662	19,272	1,389	7%
49 Department of Transportation and Public Works	15,511	(0)	15,511	7,333	8,179	53%
50 Department of Natural and Environmental Resources	12,304	629	12,933	5,004	7,929	61%
55 Puerto Rico Department of Agriculture	3,529	-	3,529	2,054	1,474	42%
60 Office of the Citizen's Ombudsman	294	(0)	294	260	34	12%
62 Cooperative Development Commission of Puerto Rico	244	0	244	188	56	23%
66 Puerto Rico Highway Authority	-	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	32,847	408	33,255	21,856	11,399	34%
68 Puerto Rico Labor Relations Board	126	(0)	126	100	25	20%
69 Puerto Rico Department of Consumer Affairs	1,309	-	1,309	1,040	269	21%
71 Department of Health	58,789	741	59,530	45,851	13,679	23%
78 Department of Housing	4,571	-	4,571	1,889	2,682	59%
81 Department of Education	219,456	-	219,456	141,957	77,499	35%
82 Institute of Puerto Rican Culture	1,604	-	1,604	1,246	358	22%
87 Department of Recreation and Sports	4,601	-	4,601	2,561	2,040	44%
95 Mental Health and Drug Addiction Services Administration	11,856	-	11,856	8,193	3,663	31%
96 Office of the Women's Advocate	417	308	725	273	452	62%
117 Act 70	-	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	323	(0)	323	174	149	46%
122 Secretariat of the Department of the Family	4,113	-	4,113	3,187	925	22%
123 Family and Children Administration	17,058	(0)	17,058	15,270	1,788	10%
124 Child Support Administration (ASUME)	1,403	-	1,403	1,165	238	17%
126 Vocational Rehabilitation Administration	2,197	(0)	2,197	874	1,322	60%
127 Administration for Socioeconomic Development of the Family	8,455	(0)	8,455	5,701	2,755	33%
133 Administracion de Recursos Naturales	-	-	-	-	-	-
137 Department of Correction and Rehabilitation	36,525	-	36,525	27,708	8,816	24%
139 Parole Board	251	0	251	235	16	6%
143 Office of Protection and Defense for People with Disabilities	91	-	91	-	91	100%
152 Elderly and Retired People Advocate Office	281	-	281	101	179	64%
153 Office for People with Disabilities	306	-	306	195	111	36%
155 State Historic Preservation Office of Puerto Rico	273	0	273	127	145	53%
189 Institute of Forensic Science	2,244	-	2,244	2,043	201	9%
221 Medical Emergency Corps Bureau	169	0	169	140	29	17%
231 Office for the Patient's Advocate	709	-	709	524	185	26%
241 Administration for Integral Development of Childhood	-	-	-	-	-	-
266 Office of Public Safety Affairs	227	0	227	222	5	2%
279 Public Service Appeals Commission	266	-	266	224	42	16%
281 Office of the Election Comptroller	-	-	-	-	-	-
Total - Entities Operating in PRIFAS 7.5	\$ 653,266	\$ 5,992	\$ 659,258	\$ 463,580	\$ 195,678	30%

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: September-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	\$ 34,283	\$ 13,227	28%
79 Automobile Accidents Compensation Administration	7,525	-	7,525	4,340	3,185	42%
90 Medical Services Administration of Puerto Rico	19,983	127	20,110	17,250	2,859	14%
119 Department of Economic Development & Commerce	6,210	1,359	7,569	2,996	4,573	60%
162 Public Building Authority	13,457	3,333	16,791	11,887	4,903	29%
168 Puerto Rico Ports Authority	7,841	-	7,841	6,654	1,187	15%
180 Tourism Company	12,399	-	12,399	11,448	951	8%
187 Puerto Rico Health Insurance Administration	114,501	-	114,501	-	114,501	100%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	7,612	-	7,612	4,333	3,278	43%
235 Puerto Rico Housing Finance Corporation	8,351	-	8,351	1,400	6,951	83%
277 Agricultural Enterprises Development Administration	12,624	(71)	12,553	6,874	5,679	45%
285 Puerto Rico Integrated Transit Authority	11,623	-	11,623	7,923	3,700	32%
295 Fiscal Agency & Financial Advisory Authority	4,731	0	4,731	1,285	3,446	73%
303 Convention Center of District Authority	3,894	-	3,894	5,722	(1,828)	-47%
Total - Core Component Units	\$ 278,260	\$ 4,748	\$ 283,008	\$ 116,395	\$ 166,613	59%
Secondary Component Units						
22 Office of The Commissioner of Insurance	\$ 1,054	\$ -	\$ 1,054	\$ 568	\$ 486	46%
29 Puerto Rico Federal Affairs Administration	263	-	263	165	98	37%
75 Office of the Financial Institutions Commissioner	1,109	17	1,126	747	379	34%
105 Industrial Commission	1,771	-	1,771	1,219	552	31%
109 Puerto Rico School of Plastic Arts	408	(0)	408	249	159	39%
121 Government Board of the 911 Service	1,683	-	1,683	525	1,158	69%
138 Institutional Trust of the National Guard of Puerto Rico	622	-	622	294	328	53%
161 Puerto Rico Infrastructure Financing Authority	269	0	269	545	(276)	-103%
165 Land Authority of Puerto Rico	837	-	837	547	290	35%
167 Integral Development of the "Peninsula de Cantera"	67	-	67	-	67	100%
177 Land Administration of Puerto Rico	711	-	711	529	182	26%
186 Culebra Conservation and Development Authority	45	-	45	-	45	100%
191 Musical Arts Corporation	586	13	599	506	93	15%
192 Fine Arts Center Corporation	570	0	570	421	149	26%
195 Economic Development Bank of PR	1,144	-	1,144	852	292	26%
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	769	(0)	769	734	35	5%
236 Innovation Fund for Agricultural Development of Puerto Rico	1,164	-	1,164	358	806	69%
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	149	1,418	90%
265 Roosevelt Roads	1,058	(0)	1,058	168	890	84%
271 Puerto Rico Technology and Innovation Services	8,133	71	8,204	956	7,248	88%
276 Puerto Rico Public Private Partnership Authority	4,226	(292)	3,934	295	3,639	93%
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	7,456	(796)	-12%
293 Center for Diabetes Research, Education, and Medical Services	99	-	99	68	31	31%
298 Public Service Regulatory Board	3,307	(0)	3,307	1,437	1,870	57%
310 Municipal Finance Corporation	12,466	-	12,466	-	12,466	100%
311 Puerto Rico Gaming Commission	33,214	(0)	33,214	50,900	(17,686)	-53%
312 Retirement Board of the Government of Puerto Rico	4,894	896	5,791	1,742	4,049	70%
329 Office of Socioeconomic Development	1,203	-	1,203	161	1,042	87%
TBD1 COFINA	-	-	-	32	(32)	
Total - Secondary Component Units	\$ 89,474	\$ 3,210	\$ 92,683	\$ 72,528	\$ 20,155	22%

Puerto Rico Department of Treasury

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

By Agency¹

For the month of: September-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	\$ (10,086)	\$ 71,832	\$ -	\$ 71,832	100%
25 Custody of the Department of the Treasury	147,200	(714)	146,485	134,675	11,810	8%
Total - OMB and Hacienda Custodies	\$ 229,118	\$ (10,801)	\$ 218,317	\$ 134,675	\$ 83,642	38%

	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	\$ 3,887	\$ 125	3%
10 The General Court of Justice	31,717	1,547	33,263	30,606	2,658	8%
100 Legislative Assembly of the Commonwealth	11,265	-	11,265	8,129	3,137	28%
106 Public Housing Administration	1,674	(0)	1,674	220	1,454	87%
166 Industrial Development Company	-	-	-	895	(895)	
176 University of Puerto Rico	41,737	444	42,182	43,360	(1,178)	-3%
193 Office of Government Ethics	867	(0)	867	830	37	4%
200 Special Independent Prosecutor's Panel	281	-	281	274	7	2%
209 Contributions to Political Parties	-	-	-	-	-	
208 Contributions to the Municipalities	7,952	-	7,952	7,753	199	3%
220 Correctional Health	3,656	-	3,656	4,436	(780)	-21%
268 Puerto Rico Institute of Statistics	219	-	219	213	5	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	\$ 1,991	\$ 111,883	\$ 106,934	\$ 4,949	4%

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Recap						
Entities Operating in PRIFAS 7.5	\$ 654,987	\$ 6,108	\$ 661,096	\$ 466,440	\$ 194,656	29%
Core Component Units	278,260	4,748	283,008	116,395	166,613	59%
Secondary Component Units	89,474	3,210	92,683	72,528	20,155	22%
OMB and Hacienda Custodies	229,118	(10,801)	218,317	134,675	83,642	38%
Out of Scope Entities	109,892	1,991	111,883	106,934	4,949	4%
Total	\$ 1,361,731	\$ 5,257	\$ 1,366,987	\$ 896,973	\$ 470,014	34%

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: September-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	\$ -	\$ -	\$ -	\$ -	\$ -	
15 Office of the Governor	1,398	(311)	1,087	783	304	28%
16 Office of Management and Budget	1,804	0	1,804	1,173	631	35%
18 Planning Board	2,145	-	2,145	1,005	1,140	53%
21 Emergency and Disaster Management Bureau	714	-	714	349	365	51%
23 Puerto Rico Department of State	1,280	-	1,280	1,261	19	1%
24 Puerto Rico Department of Treasury	18,189	292	18,481	22,026	(3,545)	-19%
28 State Elections Commission	3,714	-	3,714	1,980	1,735	47%
30 Human Resources Management & Transformation	641	-	641	712	(71)	-11%
31 General Services Administration	2,226	-	2,226	1,367	859	39%
34 Commission of Investigation, Processing and Appeals	41	(0)	41	32	9	21%
37 Civil Rights Commission	72	-	72	53	19	26%
38 Puerto Rico Department of Justice	11,727	316	12,043	10,061	1,982	16%
40 Puerto Rico Police Bureau	71,035	162	71,197	63,415	7,783	11%
41 Special Investigations Bureau	388	-	388	397	(9)	-2%
42 Puerto Rico Fire Department Bureau	5,258	-	5,258	6,299	(1,041)	-20%
43 Puerto Rico National Guard	1,483	-	1,483	1,384	99	7%
45 Department of Public Safety	20,403	13	20,416	19,257	1,159	6%
49 Department of Transportation and Public Works	5,705	(0)	5,705	5,047	658	12%
50 Department of Natural and Environmental Resources	8,473	588	9,061	4,752	4,308	48%
55 Puerto Rico Department of Agriculture	3,261	-	3,261	1,998	1,263	39%
60 Office of the Citizen's Ombudsman	294	(0)	294	260	34	12%
62 Cooperative Development Commission of Puerto Rico	244	0	244	188	56	23%
66 Puerto Rico Highway Authority	-	-	-	-	-	
67 Puerto Rico Department of Labor and Human Resources	4,745	408	5,154	4,157	997	19%
68 Puerto Rico Labor Relations Board	86	(0)	86	82	4	4%
69 Puerto Rico Department of Consumer Affairs	1,152	-	1,152	938	214	19%
71 Department of Health	46,277	639	46,917	38,791	8,126	17%
78 Department of Housing	2,780	-	2,780	1,887	892	32%
81 Department of Education	218,203	-	218,203	141,800	76,403	35%
82 Institute of Puerto Rican Culture	1,504	-	1,504	1,246	257	17%
87 Department of Recreation and Sports	2,846	-	2,846	2,525	321	11%
95 Mental Health and Drug Addiction Services Administration	11,483	-	11,483	8,130	3,353	29%
96 Office of the Women's Advocate	417	308	725	273	452	62%
117 Act 70	-	-	-	-	-	
120 Veteran's Advocate Office of Puerto Rico	323	(0)	323	174	149	46%
122 Secretariat of the Department of the Family	4,113	-	4,113	3,187	925	22%
123 Family and Children Administration	17,058	(0)	17,058	15,270	1,788	10%
124 Child Support Administration (ASUME)	1,403	-	1,403	1,165	238	17%
126 Vocational Rehabilitation Administration	2,134	(0)	2,134	874	1,259	59%
127 Administration for Socioeconomic Development of the Family	8,455	(0)	8,455	5,701	2,755	33%
133 Administracion de Recursos Naturales	-	-	-	-	-	
137 Department of Correction and Rehabilitation	34,677	-	34,677	26,224	8,453	24%
139 Parole Board	251	0	251	235	16	6%
143 Office of Protection and Defense for People with Disabilities	91	-	91	-	91	100%
152 Elderly and Retired People Advocate Office	281	-	281	101	179	64%
153 Office for People with Disabilities	306	-	306	195	111	36%
155 State Historic Preservation Office of Puerto Rico	181	0	181	94	87	48%
189 Institute of Forensic Science	1,681	117	1,798	2,860	(1,062)	-59%
221 Medical Emergency Corps Bureau	1,653	-	1,653	1,792	(139)	-8%
231 Office for the Patient's Advocate	169	0	169	140	29	17%
241 Administration for Integral Development of Childhood	709	-	709	524	185	26%
266 Office of Public Safety Affairs	-	-	-	-	-	
279 Public Service Appeals Commission	227	0	227	222	5	2%
281 Office of the Election Comptroller	261	-	261	224	37	14%
Total - Entities Operating in PRIFAS 7.5	\$ 523,958	\$ 2,532	\$ 526,490	\$ 402,608	\$ 123,881	24%

Puerto Rico Department of Treasury

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

By Agency¹

For the month of: September-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	127	8,627	4,545	4,082	47%
119 Department of Economic Development & Commerce	2,288	1,359	3,647	716	2,931	80%
162 Public Building Authority	2,602	3,333	5,935	2,537	3,398	57%
168 Puerto Rico Ports Authority	-	-	-	-	-	
180 Tourism Company	-	-	-	-	-	
187 Puerto Rico Health Insurance Administration	54,685	-	54,685	-	54,685	100%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	506	-	506	-	506	100%
235 Puerto Rico Housing Finance Corporation	658	-	658	287	371	56%
277 Agricultural Enterprises Development Administration	5,929	(71)	5,858	1,361	4,498	77%
285 Puerto Rico Integrated Transit Authority	8,468	-	8,468	4,389	4,079	48%
295 Fiscal Agency & Financial Advisory Authority	4,357	0	4,357	1,174	3,183	73%
303 Convention Center of District Authority	-	-	-	-	-	
Total - Core Component Units	\$ 87,994	\$ 4,748	\$ 92,742	\$ 15,008	\$ 77,734	84%
Secondary Component Units						
22 Office of The Commissioner of Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	
29 Puerto Rico Federal Affairs Administration	263	-	263	165	98	37%
75 Office of the Financial Institutions Commissioner	-	-	-	-	-	
105 Industrial Commission	-	-	-	-	-	
109 Puerto Rico School of Plastic Arts	226	(0)	226	114	112	50%
121 Government Board of the 911 Service	-	-	-	-	-	
138 Institutional Trust of the National Guard of Puerto Rico	-	-	-	-	-	
161 Puerto Rico Infrastructure Financing Authority	186	0	186	407	(222)	-119%
165 Land Authority of Puerto Rico	-	-	-	-	-	
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	-	439	379	60	14%
192 Fine Arts Center Corporation	363	0	363	351	12	3%
195 Economic Development Bank of PR	-	-	-	-	-	
196 Puerto Rico Public Broadcasting Corporation	-	-	-	-	-	
198 Agricultural Insurance Corporation	-	-	-	-	-	
215 Puerto Rico Conservatory of Music Corporation	427	(0)	427	369	58	14%
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	149	1,411	90%
265 Roosevelt Roads	911	(0)	911	45	866	95%
271 Puerto Rico Technology and Innovation Services	7,356	71	7,427	956	6,471	87%
276 Puerto Rico Public Private Partnership Authority	4,226	(292)	3,934	295	3,639	93%
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	2,680	1,030	28%
293 Center for Diabetes Research, Education, and Medical Services	79	-	79	51	28	35%
298 Public Service Regulatory Board	736	(0)	736	210	526	71%
310 Municipal Finance Corporation	-	-	-	-	-	
311 Puerto Rico Gaming Commission	193	(0)	193	28	165	85%
312 Retirement Board of the Government of Puerto Rico	4,649	896	5,545	1,742	3,803	69%
329 Office of Socioeconomic Development	1,203	-	1,203	161	1,042	87%
TBD1 COFINA	-	-	-	-	-	
Total - Secondary Component Units	\$ 25,931	\$ 1,530	\$ 27,461	\$ 8,102	\$ 19,359	70%

Puerto Rico Department of Treasury

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

By Agency¹

For the month of: September-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	\$ (10,086)	\$ 71,832	\$ -	\$ 71,832	100%
25 Custody of the Department of the Treasury	116,513	(714)	115,799	103,293	12,506	11%
Total - OMB and Hacienda Custodies	\$ 198,432	\$ (10,801)	\$ 187,631	\$ 103,293	\$ 84,338	45%

	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	\$ 3,887	\$ 125	3%
10 The General Court of Justice	30,356	1,547	31,903	30,606	1,297	4%
100 Legislative Assembly of the Commonwealth	11,265	-	11,265	8,123	3,142	28%
106 Public Housing Administration	460	(0)	460	220	240	52%
166 Industrial Development Company	-	-	-	-	-	-
176 University of Puerto Rico	41,737	444	42,182	43,360	(1,178)	-3%
193 Office of Government Ethics	867	(0)	867	830	37	4%
200 Special Independent Prosecutor's Panel	281	-	281	274	7	2%
209 Contributions to Political Parties	-	-	-	-	-	-
208 Contributions to the Municipalities	7,952	-	7,952	7,753	199	3%
220 Correctional Health	3,656	-	3,656	4,436	(780)	-21%
268 Puerto Rico Institute of Statistics	219	-	219	213	5	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	\$ 1,991	\$ 109,308	\$ 106,033	\$ 3,275	3%

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Recap						
Entities Operating in PRIFAS 7.5	\$ 523,958	\$ 2,532	\$ 526,490	\$ 402,608	\$ 123,881	24%
Core Component Units	87,994	4,748	92,742	15,008	77,734	84%
Secondary Component Units	25,931	1,530	27,461	8,102	19,359	70%
OMB and Hacienda Custodies	198,432	(10,801)	187,631	103,293	84,338	45%
Out of Scope Entities	107,317	1,991	109,308	106,033	3,275	3%
Total	\$ 943,632	\$ 0	\$ 943,632	\$ 635,044	\$ 308,588	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 Special Revenue Fund Expense Budget vs. Actual

By Agency¹

For the month of: September-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	42	52	55%
18 Planning Board	-	-	-	-	-	-
21 Emergency and Disaster Management Bureau	27	-	27	-	27	100%
23 Puerto Rico Department of State	319	-	319	-	319	100%
24 Puerto Rico Department of Treasury	64,126	-	64,126	31,551	32,574	51%
28 State Elections Commission	-	-	-	-	-	-
30 Human Resources Management & Transformation	83	-	83	37	45	55%
31 General Services Administration	408	2,625	3,033	2,239	795	26%
34 Commission of Investigation, Processing and Appeals	-	-	-	-	-	-
37 Civil Rights Commission	-	-	-	-	-	-
38 Puerto Rico Department of Justice	512	-	512	140	371	73%
40 Puerto Rico Police Bureau	1,393	802	2,195	192	2,003	91%
41 Special Investigations Bureau	-	-	-	-	-	-
42 Puerto Rico Fire Department Bureau	1,059	-	1,059	113	946	89%
43 Puerto Rico National Guard	-	-	-	-	-	-
45 Department of Public Safety	246	-	246	16	230	94%
49 Department of Transportation and Public Works	9,807	-	9,807	2,286	7,521	77%
50 Department of Natural and Environmental Resources	3,831	42	3,872	252	3,620	93%
55 Puerto Rico Department of Agriculture	268	-	268	57	211	79%
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	17,699	10,402	37%
68 Puerto Rico Labor Relations Board	40	-	40	18	22	54%
69 Puerto Rico Department of Consumer Affairs	157	-	157	102	55	35%
71 Department of Health	12,512	102	12,614	7,061	5,553	44%
78 Department of Housing	1,791	-	1,791	2	1,790	100%
81 Department of Education	1,254	-	1,254	157	1,097	87%
82 Institute of Puerto Rican Culture	101	-	101	-	101	100%
87 Department of Recreation and Sports	1,755	-	1,755	36	1,719	98%
95 Mental Health and Drug Addiction Services Administration	373	-	373	63	310	83%
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	1,484	364	20%
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	33	58	64%
189 Institute of Forensic Science	40	-	40	0	40	100%
221 Medical Emergency Corps Bureau	591	-	591	251	340	57%
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	\$ 3,577	\$ 134,606	\$ 63,832	\$ 70,774	53%

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: September-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	\$ 34,283	\$ 13,227	28%
79 Automobile Accidents Compensation Administration	7,525	-	7,525	4,340	3,185	42%
90 Medical Services Administration of Puerto Rico	11,483	-	11,483	12,705	(1,223)	-11%
119 Department of Economic Development & Commerce	3,922	-	3,922	2,280	1,642	42%
162 Public Building Authority	10,856	-	10,856	9,351	1,505	14%
168 Puerto Rico Ports Authority	7,841	-	7,841	6,654	1,187	15%
180 Tourism Company	12,399	-	12,399	11,448	951	8%
187 Puerto Rico Health Insurance Administration	59,816	-	59,816	-	59,816	100%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	7,105	-	7,105	4,333	2,772	39%
235 Puerto Rico Housing Finance Corporation	7,693	-	7,693	1,113	6,580	86%
277 Agricultural Enterprises Development Administration	6,695	-	6,695	5,513	1,182	18%
285 Puerto Rico Integrated Transit Authority	3,155	-	3,155	3,534	(379)	-12%
295 Fiscal Agency & Financial Advisory Authority	374	-	374	111	263	70%
303 Convention Center of District Authority	3,894	-	3,894	5,722	(1,828)	-47%
Total - Core Component Units	\$ 190,266	\$ -	\$ 190,266	\$ 101,387	\$ 88,879	47%
Secondary Component Units						
22 Office of The Commissioner of Insurance	\$ 1,054	\$ -	\$ 1,054	\$ 568	\$ 486	46%
29 Puerto Rico Federal Affairs Administration	-	-	-	-	-	-
75 Office of the Financial Institutions Commissioner	1,109	17	1,126	747	379	34%
105 Industrial Commission	1,771	-	1,771	1,219	552	31%
109 Puerto Rico School of Plastic Arts	182	-	182	135	47	26%
121 Government Board of the 911 Service	1,683	-	1,683	525	1,158	69%
138 Institutional Trust of the National Guard of Puerto Rico	622	-	622	294	328	53%
161 Puerto Rico Infrastructure Financing Authority	83	-	83	138	(55)	-66%
165 Land Authority of Puerto Rico	837	-	837	547	290	35%
167 Integral Development of the "Peninsula de Cantera"	17	-	17	-	17	100%
177 Land Administration of Puerto Rico	711	-	711	529	182	26%
186 Culebra Conservation and Development Authority	24	-	24	-	24	100%
191 Musical Arts Corporation	147	13	159	127	32	20%
192 Fine Arts Center Corporation	206	-	206	70	136	66%
195 Economic Development Bank of PR	1,144	-	1,144	852	292	26%
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	365	(23)	-7%
236 Innovation Fund for Agricultural Development of Puerto Rico	1,164	-	1,164	358	806	69%
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	123	24	16%
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	4,776	(1,825)	-62%
293 Center for Diabetes Research, Education, and Medical Services	21	-	21	17	4	17%
298 Public Service Regulatory Board	2,571	-	2,571	1,227	1,344	52%
310 Municipal Finance Corporation	12,466	-	12,466	-	12,466	100%
311 Puerto Rico Gaming Commission	33,021	-	33,021	50,872	(17,851)	-54%
312 Retirement Board of the Government of Puerto Rico	246	-	246	-	246	100%
329 Office of Socioeconomic Development	-	-	-	-	-	-
TBD1 COFINA	-	-	-	32	(32)	-
Total - Secondary Component Units	\$ 63,542	\$ 1,680	\$ 65,222	\$ 64,426	\$ 796	1%

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: September-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	31,383	(696)	-2%
Total - OMB and Hacienda Custodies	\$ 30,687	\$ -	\$ 30,687	\$ 31,383	\$ (696)	-2%

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Out of Scope Entities						
8 Office of the Comptroller	\$ -	\$ -	\$ -	\$ -	\$ -	
10 The General Court of Justice	1,360	-	1,360	-	1,360	100%
100 Legislative Assembly of the Commonwealth	-	-	-	6	(6)	
106 Public Housing Administration	1,214	-	1,214	-	1,214	100%
166 Industrial Development Company	-	-	-	895	(895)	
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	\$ 901	\$ 1,674	65%

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Recap						
Entities Operating in PRIFAS 7.5	\$ 131,029	\$ 3,577	\$ 134,606	\$ 63,832	\$ 70,774	53%
Core Component Units	190,266	-	190,266	101,387	88,879	47%
Secondary Component Units	63,542	1,680	65,222	64,426	796	1%
OMB and Hacienda Custodies	30,687	-	30,687	31,383	(696)	-2%
Out of Scope Entities	2,575	-	2,575	901	1,674	65%
Total	\$ 418,099	\$ 5,257	\$ 423,355	\$ 261,929	\$ 161,427	38%

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 9/30/2023

September-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	268	8,257
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	\$ 904	\$ 188,868

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 9/30/2023

September-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	15,659	60,760
295 Fiscal Agency & Financial Advisory Authority	-	-	-	0	(0)
303 Convention Center of District Authority	-	-	-	-	-
Total - Core Component Units	\$ 117,830	\$ -	\$ 117,830	\$ 15,905	\$ 101,925
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 9/30/2023

September-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	250	7,252
100 Legislative Assembly of the Commonwealth	14,857	-	14,857	14,486	371
106 Public Housing Administration	-	-	-	-	-
166 Industrial Development Company	-	-	-	1,001	(1,001)
176 University of Puerto Rico	-	-	-	-	-
193 Office of Government Ethics	-	-	-	-	-
200 Special Independent Prosecutor's Panel	-	-	-	-	-
208 Contributions to the Municipalities	-	-	-	-	-
209 Contributions to Political Parties	-	-	-	-	-
220 Correctional Health	-	-	-	-	-
268 Puerto Rico Institute of Statistics	-	-	-	-	-
272 Office of the Inspector General	280	-	280	-	280
289 Energy Commission	-	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	-	-	-	-	-
Total - Out of Scope Entities	\$ 22,639	\$ -	\$ 22,639	\$ 15,737	\$ 6,902

	CapEx Certified Budget	Adjustments & Revisions	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
Recap					
Entities Operating in PRIFAS 7.5	\$ 189,772	\$ -	\$ 189,772	\$ 904	\$ 188,868
Core Component Units	117,830	-	117,830	15,905	101,925
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	15,737	6,902
Total	\$ 546,827	\$ -	\$ 546,827	\$ 33,208	\$ 513,619

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	FY24	FY24	FY24	
	GF+SRF Budget	7/31/2023	8/31/2023	9/30/2023	YTD Totals	Balance	Balance	
Core Component Units								
70	State Insurance Fund Corporation	\$ 570,110	\$ 41,753	\$ 76,943	\$ 34,283	\$ 152,979	\$ 417,131	73.17%
79	Automobile Accident Compensation Administration	90,297	5,454	5,532	4,340	15,326	74,971	83.03%
90	Administration of Medical Services of Puerto Rico	239,791	12,386	14,742	17,250	44,378	195,413	81.49%
119	Department of Economic Development and Commerce	80,473	2,038	5,544	2,996	10,578	69,895	86.86%
162	Public Buildings Authority	161,489	7,078	9,902	11,887	28,868	132,621	82.12%
166	Industrial Development Company	-	3,429	6,558	895	10,883	(10,883)	
168	Ports Authority	94,091	8,610	8,680	6,654	23,944	70,147	74.55%
180	Tourism Company	142,841	3,048	3,697	11,448	18,194	124,647	87.26%
187	Health Insurance Administration of Puerto Rico	1,374,014	89,738	79,762	-	169,500	1,204,514	87.66%
188	Corp. of the Cardiovascular Center of Puerto Rico & Caribbean	91,338	5,919	6,444	4,333	16,696	74,642	81.72%
235	Housing Financing Authority	100,214	1,131	1,069	1,400	3,600	96,614	96.41%
277	Administration for the Development of Agricultural Enterprises	151,483	2,697	8,175	6,874	17,745	133,738	88.29%
285	Integrated Transport Authority	139,475	8,749	11,183	7,923	27,855	111,620	80.03%
295	Financial Advisory Authority and Fiscal Agency of Puerto Rico	56,775	1,540	933	1,285	3,758	53,017	93.38%
303	District Authority of the Convention Center	46,727	5,569	4,267	5,722	15,557	31,170	66.71%
	Total - Core Component Units	\$ 3,339,118	\$ 199,139	\$ 243,432	\$ 117,290	\$ 559,861	\$ 2,779,257	83%
Secondary Component Units								
22	Office of The Commissioner of Insurance	\$ 12,652	\$ 350	\$ 536	\$ 568	\$ 1,454	\$ 11,198	88.51%
29	Puerto Rico Federal Affairs Administration	3,161	154	165	165	484	2,677	84.69%
75	Office of the Financial Institutions Commissioner	13,313	448	646	747	1,841	11,472	86.17%
105	Industrial Commission	21,257	928	1,006	1,219	3,153	18,104	85.17%
109	Puerto Rico School of Plastic Arts	4,900	159	196	249	604	4,296	87.67%
121	Government Board of the 911 Service	20,191	3,424	679	525	4,629	15,562	77.07%
138	Institutional Trust of the National Guard of Puerto Rico	7,460	272	340	294	905	6,555	87.86%
161	Puerto Rico Infrastructure Financing Authority	3,229	174	369	545	1,088	2,141	66.31%
165	Land Authority of Puerto Rico	10,039	814	495	547	1,856	8,183	81.51%
167	Integral Development of the "Peninsula de Cantera"	805	41	44	-	85	720	89.44%
177	Land Administration of Puerto Rico	8,531	432	593	529	1,553	6,978	81.80%
186	Culebra Conservation and Development Authority	539	-	-	-	-	539	100.00%
189	Institute of Forensic Science	20,655	1,528	1,523	2,860	5,911	14,744	71.38%
191	Musical Arts Corporation	7,033	421	492	506	1,419	5,614	79.82%
192	Fine Arts Center Corporation	6,834	355	409	421	1,185	5,649	82.66%
195	Economic Development Bank of PR	13,730	678	739	706	2,123	11,607	84.54%
196	Puerto Rico Public Broadcasting Corporation	-	744	1,154	675	2,573	(2,573)	
198	Agricultural Insurance Corporation	2,893	602	285	219	1,106	1,787	61.77%
215	Puerto Rico Conservatory of Music Corporation	9,229	452	483	734	1,669	7,560	81.92%
236	Innovation Fund for Agricultural Development of Puerto Rico	13,968	183	934	358	1,475	12,493	89.44%
238	Ponce Authority (Authority Of The Port Of The Americas)	1,313	-	-	-	-	1,313	100.00%
264	Corporation for the "Caño Martin Peña" Enlace Project	18,724	108	133	149	390	18,334	97.92%
265	Roosevelt Roads	12,694	73	79	168	320	12,374	97.48%
271	Puerto Rico Technology and Innovation Services	97,595	279	643	956	1,878	95,717	98.08%
276	Puerto Rico Public Private Partnership Authority	50,708	148	266	295	709	49,999	98.60%
286	Authority of the Port of Ponce	3,016	23	-	-	23	2,993	99.25%
288	University of Puerto Rico Comprehensive Cancer Center	67,673	2,656	4,081	7,456	14,193	53,480	79.03%
293	Center for Diabetes Research, Education, and Medical Services	1,190	57	78	68	203	987	82.94%
298	Public Service Regulatory Board	39,682	1,441	1,091	1,437	3,969	35,713	90.00%
310	Municipal Finance Corporation	149,588	87	-	-	87	149,501	99.94%
311	Puerto Rico Gaming Commission	398,566	968	26,057	50,900	77,925	320,641	80.45%
312	Retirement Board of the Government of Puerto Rico	58,731	1,307	1,956	1,742	5,005	53,726	91.48%
329	Office of Socioeconomic Development	14,439	209	176	161	546	13,893	96.22%
TBD1	COFINA	-	75	18	32	126	(126)	
	Total - Secondary Component Units	\$ 1,094,338	\$ 19,590	\$ 45,665	\$ 75,231	\$ 140,486	\$ 953,852	87%
	Core Component Units	\$ 3,339,118	\$ 199,139	\$ 243,432	\$ 117,290	\$ 559,861	\$ 2,779,257	83.23%
	Secondary Component Units	1,094,338	19,590	45,665	75,231	140,486	953,852	87.16%
	Combined Component Units Monthly Actuals	\$ 4,433,456	\$ 218,729	\$ 289,096	\$ 192,521	\$ 700,347	\$ 3,733,109	84%

**Non-Compliance List
Expenses Reporting**

	Entity Code:	Secondary Component Units
	187	Health Insurance Administration of Puerto Rico
	167	Integral Development of the "Península de Cantera"
*	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

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	FY24
		1	2	3	YTD Totals
		7/31/2023	8/31/2023	9/30/2023	
22	Office of The Commissioner of Insurance	\$ -	\$ -	\$ -	\$ -
70	State Insurance Fund Corporation	8,434	8,367	8,216	25,017
79	Automobile Accidents Compensation Administration			1,089	1,089
90	Medical Services Administration of Puerto Rico				-
109	School of Plastic Arts	38	38	38	114
119	Department of Economic Development and Commerce	19	-	18	37
121	Government Board of the 911 Service	-	69		69
138	Institutional Trust of the National Guard of Puerto Rico	3	3	4	10
162	Public Building Authority	-	1,987	1,876	3,863
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	366
180	Tourism Company of Puerto Rico	452			452
187	Health Insurance Administration of Puerto Rico				-
188	Cardiovascular Center Corporation of Puerto Rico and the Caribbean	154	147	139	440
191	Musical Arts Corporation	34	34	35	103
192	Fine Arts Center Corporation	41	41	41	123
195	Economic Development Bank of PR	132	135	169	436
198	Agricultural Insurance Corporation	12	13	11	36
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	3,403
295	Fiscal Agency & Financial Advisory Authority				-
298	Retirement Board of the Government of Puerto Rico	5,302			5,302
311	Puerto Rico Gaming Commission				-
312	Government Employees and Judiciary Retirement System	919	830	830	2,579
		\$ 18,908	\$ 16,213	\$ 16,965	\$ 52,086