

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
Apr FY24 YTD*

Friday, May 31, 2024

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

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

Additional Disclaimers

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

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

Assumptions/Resources:

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

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

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

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

General Fund Expenses: PRIFAS

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

Special Revenue Fund Expenses: PRIFAS

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

Federal Fund Expenses: PRIFAS

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

General, Special Revenue and Federal Fund Expenses: Component Units

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

Core Component Units:

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

Secondary Component Units:

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

Out of Scope Entities

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

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

Content:

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

GLOSSARY

Term	Definition
AAFAF	Puerto Rico Fiscal Agency and Financial Advisory Authority.
ACAA	Automobile Accident Compensation Administration, an agency of the Commonwealth of Puerto Rico.
ADEA	Puerto Rico Administration for the Development of Agricultural Enterprises, a public corporation and a component unit of the Commonwealth of Puerto Rico.
AMA	Metropolitan Autobus 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, Maria, and Fiona.
Disaster-Related Receipts	Federal emergency funds, insurance related to hurricanes Irma, Maria, and Fiona.
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.
OMB	The Office of Management and Budget 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 (excess fund).
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 4/30/24

April-24

By Concept

General Fund Revenue	YTD Budgeted Revenue	YTD Revenue Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %	Comments
1 Individual Income Taxes	\$ 2,200,836	\$ 2,450,942	\$ 250,106	11.4%	Favorability is still deemed to be timing-related at this point. Budget revenue in this category is concentrated at the end of Q4, at which point the performance versus projection can be better evaluated.
2 Corporate Income Taxes	2,592,503	2,534,268	(58,235)	-2.2%	
3 Partnership Income Taxes	358,167	311,218	(46,949)	-13.1%	
4 Non-Resident Withholdings	756,021	807,132	51,112	6.8%	A portion of this outperformance may be timing-related.
5 Alcoholic Beverages	238,050	232,995	(5,055)	-2.1%	
6 Cigarettes	75,324	54,512	(20,812)	-27.6%	
7 Motor Vehicles	398,463	591,766	193,303	48.5%	Motor vehicles' sales continue outperforming including the truck category and high cost units.
8 Excises on Off-Shore Shipment Rum	168,061	174,221	6,160	3.7%	
9 Other General Fund Revenue	1,749,590	1,435,887	(313,702)	-17.9%	Other excise tax collections present preliminary figures for April.
10 SUT Collections (excl. PSTBA, FAM & CINE)	2,138,549	2,357,549	218,999	10.2%	
11 Act 154 Collections	60,675	111,806	51,130	84.3%	
12 Other Tax Revenue	359,254	402,762	43,508	12.1%	
Total General Fund Revenue¹	\$ 11,095,493	\$ 11,465,057	\$ 369,564	3%	

Puerto Rico Department of Treasury
Executive Summary - Section 2

YTD FY24 General Fund Expenses - Budget vs. Actual

YTD from 7/1/2023 through 4/30/2024

April-24

By Concept

	YTD Budget	YTD Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %	Comments
1 Payroll	2,854,176	\$ 2,468,383	\$ 385,793	14%	Mainly driven by a slower recording of actual results mostly in the Department of Education (\$163M), and funds under the custody of OMB (\$140M).
2 Facilities	387,803	315,068	72,735	19%	Mainly driven by a slower recording of actual results mostly in the Department of Education (\$46M), and funds under the custody of OMB (\$20M).
3 Purchased Services	392,367	294,940	97,427	25%	Mainly driven by a slower recording of actual results in the Department of Education (\$22M), the Department of Correction and Rehabilitation (\$7M), and the Department of Health (\$7M). Also driven by timing of disbursements across other agencies, including the Department of Treasury (\$31M).
4 Donations and Subsidies	158,089	117,149	40,940	26%	Mainly driven by a slower recording of actual results in the Family and Children Administration (\$25M), and the Department of Health (\$17M). Also affected by timing of disbursements in other agencies.
5 Transportation	21,718	8,075	13,643	63%	Mainly driven by a slower recording of actual results mostly in the Department of Education (\$10M).
6 Professional Services	513,006	334,311	178,695	35%	Mainly driven by slower recording of actual results in the Department of Education (\$57M). Other drivers include timing of disbursements in the PR Private Partnership Authority (\$25M), AAFAP (\$20M), Department of Treasury (\$16M), Medical Services Administration (\$9M), among others.
7 Other Operating	560,197	466,148	94,049	17%	Mainly driven by a slower recording of actual results mostly in the Department of Education (\$21M), and timing of disbursements across other agencies.
8 Capital Expenditures	376,334	122,463	253,871	67%	Mostly due to a slowdown in disbursements of projects across agencies.
9 Payments of current & prior period obligations	627,373	629,579	(2,207)	0%	
10 Materials and Supplies	75,814	50,522	25,292	33%	Mainly driven by delayed recording of actual results across agencies. The Department of Education (\$12M), and the Puerto Rico Police Bureau (\$5M) are the largest contributors.
11 Equipment Purchases	60,273	20,854	39,419	65%	Mainly driven by a slower recording of actual results mostly in the Department of Education (\$22M), and the Puerto Rico Police Bureau (\$8M).
12 Media and Advertisements	5,053	1,614	3,439	68%	
13 Social Wellbeing for Puerto Rico	1,384,965	1,044,964	340,000	25%	Variance is largely due to timing of disbursements in ASES (\$224M), and funds under the custody of OMB & Treasury (\$118M, combined).
14 Appropriations to non-governmental entities	263,320	274,626	(11,306)	-4%	Variance is timing-related and it is expected to normalize by the end of the fiscal year.
30 PayGo	1,751,663	1,674,318	77,345	4%	
81 Undistributed Appropriations	206,371	165,080	41,291	20%	Mostly funds under the custody of OMB (\$12M) as well as timing of disbursements versus budget across agencies, including Police Bureau (\$16M) and State Elections Commission (\$11M).
82 Federal Fund Matching	62,587	45,828	16,759	27%	
89 Prior Period Debts	29,377	8,101	21,276	72%	Mainly driven by an assignment of \$20M made to the Dept. of Education that is expected to be disbursed for during the next two months.
Subtotal General Fund Expenditures	\$ 9,730,487	\$ 8,042,026	\$ 1,688,461	17%	
Non-Governmental Expenses included in the Certified Budget³					
9 Payments of current & prior period obligations	51,053	-	51,053	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	76,580	-	76,580	100.0%	
Subtotal Non-Governmental	\$ 127,633	\$ -	\$ 127,633	100%	
Total General Fund Expenditures	\$ 9,858,120	\$ 8,042,026	\$ 1,816,094	18%	

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 4/30/2024
April-24
By Concept

(figures in \$000s)

	FY24 Certified Budget			Actual		Variance	
	Revenue Forecast	Adjustments & Revisions	Reforecast	YTD Budgeted Revenue	YTD Revenue Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
General Fund Revenue							
1 Individual Income Taxes	\$ 2,603,800	\$ -	\$ 2,603,800	\$ 2,200,836	\$ 2,450,942	\$ 250,106	11.4%
2 Corporate Income Taxes	3,237,594	-	3,237,594	2,592,503	2,534,268	(58,235)	-2.2%
3 Partnership Income Taxes	419,914	-	419,914	358,167	311,218	(46,949)	-13.1%
4 Non-Resident Withholdings	922,441	-	922,441	756,021	807,132	51,112	6.8%
5 Alcoholic Beverages	293,136	-	293,136	238,050	232,995	(5,055)	-2.1%
6 Cigarettes	90,061	-	90,061	75,324	54,512	(20,812)	-27.6%
7 Motor Vehicles	493,330	-	493,330	398,463	591,766	193,303	48.5%
8 Excises on Off-Shore Shipment Rum	210,139	-	210,139	168,061	174,221	6,160	3.7%
9 Other General Fund Revenue	2,046,940	-	2,046,940	1,749,590	1,435,887	(313,702)	-17.9%
10 SUT Collections (excl. PSTBA, FAM & CINE)	2,691,804	-	2,691,804	2,138,549	2,357,549	218,999	10.2%
11 Act 154 Collections	73,113	-	73,113	60,675	111,806	51,130	84.3%
12 Other Tax Revenue	442,196	-	442,196	359,254	402,762	43,508	12.1%
i. FEDE Portion of Corp Income Taxes and Non-Resident Withholdings	44,736	-	44,736	32,280	57,574	25,295	78.4%
ii. Excise Taxes on Off-Shore Shipments Rum	167,338	-	167,338	136,567	141,614	5,046	3.7%
iii. Cigarette Excise Taxes	32,858	-	32,858	27,338	26,202	(1,136)	-4.2%
iv. Cigarette Excise Taxes (transferred PRITA net of 5% management fee)	29,734	-	29,734	24,778	28,500	3,722	15.0%
v. FAM & Cine	153,159	-	153,159	126,997	137,863	10,866	8.6%
vi. Cruise Ship Incentives (From Slot Machine Revenue)	-	-	-	-	-	-	
vii. Green Energy Initiative	3,912	-	3,912	2,973	1,634	(1,339)	-45.0%
viii. Export Development	7,125	-	7,125	5,254	6,267	1,013	19.3%
ix. Development Funds	3,335	-	3,335	3,066	3,108	42	1.4%
Total General Fund Revenue¹	\$ 13,524,468	\$ -	\$ 13,524,468	\$ 11,095,493	\$ 11,465,057	\$ 369,564	3%

Puerto Rico Department of Treasury
 YTD FY24 General Fund Budget vs. Actual
 YTD from 7/1/2023 through 4/30/2024
 April-24
 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	\$ (163,126)	\$ 3,425,011	\$ 2,854,176	\$ 2,468,383	\$ 385,793	14%
2 Facilities	460,407	4,957	465,364	387,803	315,068	72,735	19%
3 Purchased Services	418,042	52,799	470,841	392,367	294,940	97,427	25%
4 Donations and Subsidies	215,378	(25,671)	189,707	158,089	117,149	40,940	26%
5 Transportation	15,119	10,942	26,061	21,718	8,075	13,643	63%
6 Professional Services	552,283	63,325	615,608	513,006	334,311	178,695	35%
7 Other Operating	302,350	369,886	672,236	560,197	466,148	94,049	17%
8 Capital Expenditures	497,805	(46,204)	451,601	376,334	122,463	253,871	67%
9 Payments of current & prior period obligations	1,108,787	1,160	1,109,947	627,373	629,579	(2,207)	0%
10 Materials and Supplies	72,290	18,687	90,977	75,814	50,522	25,292	33%
11 Equipment Purchases	30,736	41,591	72,327	60,273	20,854	39,419	65%
12 Media and Advertisements	3,838	2,225	6,063	5,053	1,614	3,439	68%
13 Social Wellbeing for Puerto Rico	1,627,053	34,905	1,661,958	1,384,965	1,044,964	340,000	25%
14 Appropriations to non-governmental entities	1,264,769	(42,751)	1,222,018	263,320	274,626	(11,306)	-4%
30 PayGo	2,099,910	2,086	2,101,996	1,751,663	1,674,318	77,345	4%
81 Undistributed Appropriations	253,194	(5,548)	247,646	206,371	165,080	41,291	20%
82 Federal Fund Matching	74,870	235	75,105	62,587	45,828	16,759	27%
89 Prior Period Debts	1,751	33,502	35,253	29,377	8,101	21,276	72%
98 Budgetary Reserve	-	-	-	-	-	-	-
Subtotal General Fund Expenditures	\$ 12,586,719	\$ 353,000	\$ 12,939,719	\$ 9,730,487	\$ 8,042,026	\$ 1,688,461	17%

Non-Governmental Expenses included in the Certified Budget⁴

9 Payments of current & prior period obligations	61,264	-	61,264	51,053	-	51,053	100.0%
13 Social Wellbeing for Puerto Rico	91,896	-	91,896	76,580	-	76,580	100.0%
Subtotal Non-Governmental	\$ 153,160	\$ -	\$ 153,160	\$ 127,633	\$ -	\$ 127,633	100%
Total General Fund Expenditures	\$ 12,739,879	\$ 353,000	\$ 13,092,879	\$ 9,858,120	\$ 8,042,026	\$ 1,816,094	18%

Notes :

- (1) General Fund Revenue figures are preliminary and subject to adjustments and reconciliations.
- (2) Adjustments for all budgetary reprogrammings approved by the Oversight Board including interagency transfers, budget increases, and expense concept reclassifications within the same agency.
- (3) These concepts do not pass through General Fund as expense although they were included as such in the Certified Budget. Thus, they were adjusted herein for comparison purposes.

Puerto Rico Department of Treasury
Monthly FY24 General Fund Budget vs. Actual
 Month: Apr-24
 Period: 10

(figures in \$000s)

General Fund Revenue	FY24 Certified Budget			Monthly Budget	Actual Monthly Actuals	Variance	
	Revenue Forecast	Adjustments & Revisions	Reforecast			(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
1 Individual Income Taxes	\$ 2,603,800	\$ -	\$ 2,603,800	\$ 476,654	\$ 538,396	\$ 61,742	13.0%
2 Corporate Income Taxes	3,237,594	-	3,237,594	761,035	520,281	(240,753)	-31.6%
3 Partnership Income Taxes	419,914	-	419,914	102,642	86,779	(15,863)	-15.5%
4 Non-Resident Withholdings	922,441	-	922,441	76,457	79,850	3,394	4.4%
5 Alcoholic Beverages	293,136	-	293,136	23,649	23,939	290	1.2%
6 Cigarettes	90,061	-	90,061	7,494	8,906	1,413	18.8%
7 Motor Vehicles	493,330	-	493,330	42,108	70,269	28,161	66.9%
8 Excises on Off-Shore Shipment Rum	210,139	-	210,139	14,926	18,633	3,707	24.8%
9 Other General Fund Revenue	2,046,940	-	2,046,940	227,310	196,681	(30,629)	-13.5%
10 SUT Collections (excl. PSTBA, FAM & CINE)	2,691,804	-	2,691,804	266,381	292,731	26,350	9.9%
11 Act 154 Collections	73,113	-	73,113	6,086	11,331	5,245	86.2%
12 Other Tax Revenue	442,196	-	442,196	52,159	48,786	(3,373)	-6.5%
i. FEDE Portion of Corp Income Taxes and Non-Resident Withholdings	44,736	-	44,736	5,694	-	(5,694)	-100.0%
ii. Excise Taxes on Off-Shore Shipments Rum	167,338	-	167,338	25,475	29,340	3,865	15.2%
iii. Cigarette Excise Taxes	32,858	-	32,858	2,760	2,620	(140)	-5.1%
iv. Cigarette Excise Taxes (transferred PRITA net of 5% management fee)	29,734	-	29,734	2,478	2,850	372	15.0%
v. FAM & Cine	153,159	-	153,159	13,331	13,976	645	4.8%
vi. Cruise Ship Incentives (From Slot Machine Revenue)	-	-	-	-	-	-	-
vii. Green Energy Initiative	3,912	-	3,912	186	-	(186)	-100.0%
viii. Export Development	7,125	-	7,125	921	-	(921)	-100.0%
ix. Development Funds	3,335	-	3,335	1,314	-	(1,314)	-100.0%
Total General Fund Revenue¹	\$ 13,524,468	\$ -	\$ 13,524,468	\$ 2,056,900	\$ 1,896,582	\$ (160,318)	-8%

Puerto Rico Department of Treasury
Monthly FY24 General Fund Budget vs. Actual
 Month: Apr-24
 Period: 10

(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	\$ (163,126)	\$ 3,425,011	\$ 285,418	\$ 216,256	\$ 69,161	24%
2 Facilities	460,407	4,957	465,364	38,780	30,098	8,682	22%
3 Purchased Services	418,042	52,799	470,841	39,237	38,139	1,097	3%
4 Donations and Subsidies	215,378	(25,671)	189,707	15,809	12,982	2,826	18%
5 Transportation	15,119	10,942	26,061	2,172	1,058	1,114	51%
6 Professional Services	552,283	63,325	615,608	51,301	49,613	1,688	3%
7 Other Operating	302,350	369,886	672,236	56,020	14,177	41,842	75%
8 Capital Expenditures	497,805	(46,204)	451,601	37,633	15,970	21,663	58%
9 Payments of current & prior period obligations	1,108,787	1,160	1,109,947	62,737	62,689	49	0%
10 Materials and Supplies	72,290	18,687	90,977	7,581	5,337	2,245	30%
11 Equipment Purchases	30,736	41,591	72,327	6,027	1,740	4,288	71%
12 Media and Advertisements	3,838	2,225	6,063	505	447	58	12%
13 Social Wellbeing for Puerto Rico	1,627,053	34,905	1,661,958	138,496	126,808	11,688	8%
14 Appropriations to non-governmental entities	1,264,769	(42,751)	1,222,018	26,332	31,826	(5,494)	-21%
30 PayGo	2,099,910	2,086	2,101,996	175,166	165,195	9,971	6%
81 Undistributed Appropriations	253,194	(5,548)	247,646	20,637	11,596	9,041	44%
82 Federal Fund Matching	74,870	235	75,105	6,259	3,210	3,049	49%
89 Prior Period Debts	1,751	33,502	35,253	2,938	1,223	1,714	58%
98 Budgetary Reserve	-	-	-	-	-	-	-
Subtotal General Fund Expenditures	\$ 12,586,719	\$ 353,000	\$ 12,939,719	\$ 973,049	\$ 788,365	\$ 184,684	19%
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	\$ 353,000	\$ 13,092,879	\$ 985,812	\$ 788,365	\$ 197,447	20%

Notes:

- (1) General Fund Revenue figures are preliminary and subject to adjustments and reconciliations.
- (2) Adjustments for all budgetary reprogrammings approved by the Oversight Board including interagency transfers, budget increases, and expense concept reclassifications within the same agency.
- (3) These concepts do not pass through General Fund as expense although they were included as such in the Certified Budget. Thus, they were adjusted herein for comparison purposes.

Puerto Rico Department of Treasury

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

By Agency

YTD from 7/1/2023 through 4/30/2024

April-24

(figures in \$000s)

	Revised Budget	YTD Budget	YTD Total Revenue ¹	Over / (Under) Performance
Entities Operating in PRIFAS 7.5				
11 Puerto Rico Traffic Safety Commission	\$ 1,664	\$ 1,387	\$ -	\$ (1,387)
15 Office of the Governor	380	317	150	(167)
16 Office of Management and Budget	1,280	1,067	1,280	213
18 Planning Board	-	-	219	219
21 Emergency and Disaster Management Bureau	327	273	31	(242)
23 Puerto Rico Department of State	4,626	3,855	6,470	2,616
24 Puerto Rico Department of Treasury	801,130	667,608	482,997	(184,611)
28 State Elections Commission	-	-	-	-
30 Human Resources Management & Transformation	2,039	1,699	3,548	1,848
31 General Services Administration	36,397	30,331	22,215	(8,116)
34 Commission of Investigation, Processing and Appeals	-	-	-	-
37 Civil Rights Commission	-	-	-	-
38 Puerto Rico Department of Justice	9,847	8,206	11,433	3,228
40 Puerto Rico Police Bureau	31,694	26,412	21,894	(4,518)
41 Special Investigations Bureau	-	-	-	-
42 Puerto Rico Fire Department Bureau	20,883	17,402	22,162	4,760
43 Puerto Rico National Guard	-	-	-	-
45 Department of Public Safety	2,952	2,460	192	(2,268)
49 Department of Transportation and Public Works	178,136	148,447	148,527	79
50 Department of Natural and Environmental Resources	46,932	39,110	28,355	(10,754)
55 Puerto Rico Department of Agriculture	3,212	2,677	8,355	5,679
60 Office of the Citizen's Ombudsman	-	-	-	-
62 Cooperative Development Commission of Puerto Rico	-	-	-	-
66 Puerto Rico Highway Authority	-	-	29,713	29,713
67 Puerto Rico Department of Labor and Human Resources	337,267	281,056	311,415	30,359
68 Puerto Rico Labor Relations Board	480	400	470	70
69 Puerto Rico Department of Consumer Affairs	1,881	1,568	1,596	28
71 Department of Health	161,200	134,334	200,591	66,257
78 Department of Housing	21,496	17,913	10,500	(7,413)
81 Department of Education	15,042	12,535	2,043	(10,492)
82 Institute of Puerto Rican Culture	3,237	2,698	-	(2,698)
87 Department of Recreation and Sports	21,306	17,755	10,969	(6,785)
95 Mental Health and Drug Addiction Services Administration	4,479	3,733	3,677	(55)
120 Veteran's Advocate Office of Puerto Rico	-	-	-	-
122 Secretariat of the Department of the Family	-	-	-	-
124 Child Support Administration (ASUME)	-	-	-	-
126 Vocational Rehabilitation Administration	752	627	452	(175)
137 Department of Correction and Rehabilitation	22,174	18,478	12,523	(5,956)
155 State Historic Preservation Office of Puerto Rico	10,073	8,395	519	(7,876)
189 Institute of Forensic Science	481	401	-	(401)
221 Medical Emergency Bureau	9,533	7,945	7,871	(74)
231 Office for the Patient's Advocate	-	-	-	-
281 Office of the Election Comptroller	65	54	102	47
Total - Entities Operating in PRIFAS 7.5	\$ 1,750,978	\$ 1,459,149	\$ 1,350,290	\$ (108,858)

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 4/30/2024

April-24

(figures in \$000s)

	Revised Budget	YTD Budget	YTD Total Revenue	Over / (Under) Performance
Core Component Units				
70 State Insurance Fund Corporation	\$ 576,828	\$ 480,690	\$ 777,706	\$ 297,016
79 Automobile Accidents Compensation Administration	90,297	75,248	73,694	(1,553)
90 Medical Services Administration of Puerto Rico	137,792	114,827	122,754	7,928
119 Department of Economic Development & Commerce	48,269	40,224	175,372	135,148
162 Public Building Authority	130,268	108,557	141,220	32,663
168 Puerto Rico Ports Authority	134,506	112,089	19,675	(92,414)
180 Tourism Company	158,415	132,013	147,633	15,621
187 Puerto Rico Health Insurance Administration	717,794	598,162	647,558	49,396
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	85,263	71,053	71,399	346
235 Puerto Rico Housing Finance Corporation	92,314	76,928	26,743	(50,185)
277 Agricultural Enterprises Development Administration	80,334	66,945	61,208	(5,737)
285 Puerto Rico Integrated Transit Authority	37,861	31,551	34,930	3,379
295 Fiscal Agency & Financial Advisory Authority	4,490	3,742	6,783	3,042
303 Convention Center of District Authority	46,727	38,939	56,491	17,552
Total - Core Component Units	\$ 2,341,158	\$ 1,950,965	\$ 2,363,166	\$ 412,201
Secondary Component Units				
22 Office of The Commissioner of Insurance	\$ 12,652	\$ 10,543	\$ 6,273	\$ (4,270)
75 Office of the Financial Institutions Commissioner	13,513	11,261	34,686	23,426
105 Industrial Commission	21,257	17,714	21,257	3,543
109 Puerto Rico School of Plastic Arts	2,184	1,820	3,594	1,774
121 Government Board of the 911 Service	27,177	22,647	22,207	(440)
138 Institutional Trust of the National Guard of Puerto Rico	7,460	6,217	7,021	804
161 Puerto Rico Infrastructure Financing Authority	999	833	32	(801)
165 Land Authority of Puerto Rico	11,617	9,681	10,789	1,108
167 Integral Development of the "Península de Cantera"	207	173	-	(173)
177 Land Administration of Puerto Rico	8,531	7,109	14,356	7,247
186 Culebra Conservation and Development Authority	285	238	-	(238)
191 Musical Arts Corporation	3,305	2,754	1,466	(1,288)
192 Fine Arts Center Corporation	2,627	2,189	2,820	631
195 Economic Development Bank of PR	13,730	11,442	7,362	(4,080)
196 Puerto Rico Public Broadcasting Corporation	17,731	14,776	6,866	(7,910)
198 Agricultural Insurance Corporation	2,893	2,411	-	(2,411)
215 Puerto Rico Conservatory of Music Corporation	4,105	3,421	2,822	(599)
236 Innovation Fund for Agricultural Development of Puerto Rico	13,968	11,640	11,970	330
264 Corporation for the "Caño Martín Peña" Enlace Project	76	63	-	(63)
265 Roosevelt Roads	1,767	1,473	1,366	(107)
271 Puerto Rico Technology and Innovation Services	9,326	7,772	5,785	(1,987)
286 Authority of the Port of Ponce	2,064	1,720	-	(1,720)
288 University of Puerto Rico Comprehensive Cancer Center	35,412	29,510	24,381	(5,129)
293 Center for Diabetes Research, Education, and Medical Services	247	206	-	(206)
298 Public Service Regulatory Board	32,226	26,855	31,372	4,517
310 Municipal Finance Corporation	222,830	185,692	142,361	(43,331)
311 Puerto Rico Gaming Commission	396,652	330,543	343,597	13,054
312 Retirement Board of the Government of Puerto Rico	2,947	2,456	590	(1,866)
Total - Secondary Component Units	\$ 882,802	\$ 735,668	\$ 702,973	\$ (32,695)

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 4/30/2024

April-24

(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	393,760	328,134	578,142	250,008
Total - OMB and Hacienda Custodies	\$ 393,760	\$ 328,134	\$ 578,142	\$ 250,008

	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	13,604	11,646	(1,958)
100 Legislative Assembly of the Commonwealth	-	-	-	-
106 Public Housing Administration	14,569	12,141	-	(12,141)
166 Industrial Development Company	-	-	57,512	57,512
176 University of Puerto Rico	-	-	2,812	2,812
193 Office of Government Ethics	-	-	-	-
200 Special Independent Prosecutor's Panel	-	-	-	-
209 Contributions to Political Parties	-	-	98	98
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	\$ 25,745	\$ 72,068	\$ 46,323

	Revised Budget	YTD Budget	YTD Total Revenue	Over / (Under) Performance
Recap				
Entities Operating in PRIFAS 7.5	\$ 1,750,978	\$ 1,459,149	\$ 1,350,290	\$ (108,858)
Core Component Units	2,341,158	1,950,965	2,363,166	412,201
Secondary Component Units	882,802	735,668	702,973	(32,695)
OMB and Hacienda Custodies	393,760	328,134	578,142	250,008
Out of Scope Entities	30,894	25,745	72,068	46,323
Total	\$ 5,399,593	\$ 4,499,661	\$ 5,066,639	\$ 566,978

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

Apr FY24 YTD

(figures in \$000s)

		Certified Budget	Adjustments & Revisions²	Revised Budget	Total YTD Actuals	Total Remaining Balance
1	Payroll	\$ 4,292,093	\$ (144,966)	\$ 4,147,127	\$ 2,960,623	\$ 1,186,505
2	Facilities	566,580	39,756	606,336	387,180	219,156
3	Purchased Services	741,795	128,026	869,821	531,885	337,935
4	Donations and Subsidies	246,584	(25,613)	220,971	126,003	94,968
5	Transportation	32,399	11,616	44,015	16,826	27,189
6	Professional Services	776,203	100,097	876,300	472,894	403,405
7	Other Operating	495,715	382,494	878,209	606,505	271,704
8	Capital Expenditures	545,671	(75,784)	469,887	128,549	341,338
9	Payments of current and prior period obligations	1,108,787	1,160	1,109,947	631,661	478,286
10	Materials and Supplies	190,282	30,935	221,217	112,965	108,253
11	Equipment Purchases	93,303	43,248	136,551	27,572	108,979
12	Media and Advertisements	37,252	4,302	41,554	14,050	27,504
13	Social Wellbeing for Puerto Rico	2,778,144	101,279	2,879,423	1,591,356	1,288,068
14	Appropriations to non-governmental entities	1,586,649	(34,595)	1,552,054	515,980	1,036,074
30	PayGo	2,621,388	5,348	2,626,736	2,082,105	544,630
81	Undistributed Appropriations	1,391,419	43,578	1,434,997	774,041	660,956
82	Federal Fund Matching	89,680	(483)	89,197	46,659	42,537
89	Prior Period Debts	9,962	125,008	134,970	58,238	76,731
98	Budgetary Reserve	-	-	-	-	-
	Subtotal Expenditures	\$ 17,603,906	\$ 735,406	\$ 18,339,312	\$ 11,085,093	\$ 7,254,219

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	\$ 735,406	\$ 18,492,472	\$ 11,085,093	\$ 7,407,379

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

April-24

(figures in \$000s)

		Certified Budget	Adjustments & Revisions ²	Revised Budget	Total Monthly Actuals	Total (Unfavorable) / Favorable \$
1	Payroll	\$ 357,674	\$ (12,080)	\$ 345,594	\$ 263,065	\$ 82,529
2	Facilities	47,215	3,313	50,528	41,145	9,383
3	Purchased Services	61,816	10,669	72,485	68,940	3,545
4	Donations and Subsidies	20,549	(2,134)	18,414	14,079	4,336
5	Transportation	2,700	968	3,668	2,227	1,440
6	Professional Services	64,684	8,341	73,025	70,775	2,250
7	Other Operating	41,310	31,875	73,184	25,997	47,187
8	Capital Expenditures	45,473	(6,315)	39,157	16,056	23,101
9	Payments of current & prior period obligations	62,641	97	62,737	62,689	49
10	Materials and Supplies	15,857	2,578	18,435	13,063	5,372
11	Equipment Purchases	7,775	3,604	11,379	2,568	8,811
12	Media and Advertisements	3,104	359	3,463	2,685	778
13	Social Wellbeing for Puerto Rico	231,512	8,440	239,952	188,132	51,820
14	Appropriations to non-governmental entities	56,718	(2,883)	53,835	57,647	(3,812)
30	PayGo	218,449	446	218,895	206,752	12,143
81	Undistributed Appropriations	115,952	3,631	119,583	72,935	46,648
82	Federal Fund Matching	7,473	(40)	7,433	3,264	4,169
89	Prior Period Debts	830	10,417	11,247	2,959	8,288
98	Budgetary Reserve	-	-	-	-	-
	Subtotal Expenditures	\$ 1,361,731	\$ 61,284	\$ 1,423,015	\$ 1,114,976	\$ 308,039

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	\$ 61,284	\$ 1,435,778	\$ 1,114,976	\$ 320,802

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 4/30/2024

April-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	YTD Actual Expenses	Remaining Balance
Entities Operating in PRIFAS 7.5					
11 Puerto Rico Traffic Safety Commission	\$ 1,616	\$ 62	\$ 1,678	\$ 230	\$ 1,448
15 Office of the Governor	16,773	593	17,366	12,681	4,685
16 Office of Management and Budget	22,783	499	23,282	15,047	8,235
18 Planning Board	25,741	93	25,834	13,325	12,509
21 Emergency and Disaster Management Bureau	8,896	-	8,896	3,541	5,355
23 Puerto Rico Department of State	19,187	797	19,984	13,745	6,239
24 Puerto Rico Department of Treasury	987,777	120,511	1,108,288	625,348	482,939
28 State Elections Commission	44,571	16,993	61,564	24,382	37,181
30 Human Resources Management & Transformation	8,678	2,271	10,949	7,527	3,422
31 General Services Administration	31,610	31,588	63,198	25,490	37,708
34 Commission of Investigation, Processing and Appeals	489	40	529	381	148
37 Civil Rights Commission	867	-	867	569	298
38 Puerto Rico Department of Justice	146,864	4,759	151,623	110,271	41,352
40 Puerto Rico Police Bureau	869,136	16,927	886,063	684,154	201,910
41 Special Investigations Bureau	4,658	-	4,658	4,375	283
42 Puerto Rico Fire Department Bureau	75,806	9,301	85,107	69,858	15,249
43 Puerto Rico National Guard	17,795	611	18,406	15,487	2,919
45 Shared Services within Department of Public Safety	247,792	1,200	248,992	195,410	53,582
49 Department of Transportation and Public Works	186,137	60,453	246,590	135,738	110,853
50 Department of Natural and Environmental Resources	154,722	25,078	179,800	98,788	81,013
55 Puerto Rico Department of Agriculture	42,343	772	43,115	32,918	10,197
60 Office of the Citizen's Ombudsman	3,523	38	3,561	2,768	793
62 Cooperative Development Commission of Puerto Rico	2,924	(0)	2,924	1,927	997
66 Puerto Rico Highway Authority	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	394,164	4,949	399,113	198,006	201,107
68 Puerto Rico Labor Relations Board	1,506	-	1,506	1,083	423
69 Puerto Rico Department of Consumer Affairs	15,703	-	15,703	11,639	4,064
71 Department of Health	705,473	41,436	746,909	449,003	297,906
78 Department of Housing	54,853	-	54,853	30,092	24,761
81 Department of Education	2,633,476	95,580	2,729,056	1,853,401	875,655
82 Institute of Puerto Rican Culture	19,249	2,539	21,788	14,851	6,936
87 Department of Recreation and Sports	55,209	4,398	59,607	37,596	22,011
94 Employees Association of the Commonwealth	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	3,877	-	3,877	2,026	1,851
122 Secretariat of the Department of the Family	49,351	455	49,806	40,173	9,633
123 Family and Children Administration	204,701	1,032	205,733	143,049	62,685
124 Child Support Administration (ASUME)	16,841	260	17,101	12,054	5,047
126 Vocational Rehabilitation Administration	26,359	-	26,359	22,430	3,929
127 Administration for Socioeconomic Development of the Family	101,465	-	101,465	71,576	29,889
133 Administracion de Recursos Naturales	-	-	-	-	-
137 Department of Correction and Rehabilitation	438,294	(2,530)	435,764	333,729	102,035
139 Parole Board	3,011	54	3,065	2,310	755
143 Office of Protection and Defense for People with Disabilities	1,097	-	1,097	127	970
152 Elderly and Retired People Advocate Office	3,366	-	3,366	1,319	2,047
153 Office for People with Disabilities	3,666	84	3,750	2,038	1,711
155 State Historic Preservation Office of Puerto Rico	3,270	10,047	13,317	2,826	10,491
189 Institute of Forensic Science	20,655	1,400	22,055	18,038	4,017
221 Medical Emergency Corps Bureau	26,931	2,437	29,368	20,185	9,184
231 Office for the Patient's Advocate	2,030	19	2,049	1,446	604
241 Administration for Integral Development of Childhood	8,508	-	8,508	5,365	3,143
266 Office of Public Safety Affairs	-	-	-	-	-
279 Public Service Appeals Commission	2,722	20	2,742	2,144	598
281 Office of the Election Comptroller	3,192	28	3,220	2,471	749
Total - Entities Operating in PRIFAS 7.5	\$ 7,866,926	\$ 462,757	\$ 8,329,683	\$ 5,475,353	\$ 2,854,331

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 4/30/2024

April-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Core Component Units					
70 State Insurance Fund Corporation	\$ 570,110	\$ 6,718	\$ 576,828	\$ 404,290	\$ 172,538
79 Automobile Accidents Compensation Administration	90,297	-	90,297	65,857	24,440
90 Medical Services Administration of Puerto Rico	239,791	11,620	251,411	173,573	77,838
119 Department of Economic Development & Commerce	74,524	85,944	160,468	46,219	114,248
162 Public Building Authority	161,489	40,880	202,369	151,124	51,245
168 Puerto Rico Ports Authority	94,091	43,903	137,994	38,745	99,249
180 Tourism Company	148,790	9,625	158,415	92,612	65,803
187 Puerto Rico Health Insurance Administration	1,374,014	-	1,374,014	661,277	712,737
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	91,338	549	91,887	54,107	37,780
235 Puerto Rico Housing Finance Corporation	100,214	-	100,214	17,958	82,256
277 Agricultural Enterprises Development Administration	151,483	215	151,698	106,195	45,503
285 Puerto Rico Integrated Transit Authority	139,475	1,481	140,956	108,042	32,914
295 Fiscal Agency & Financial Advisory Authority	56,775	2,870	59,645	25,229	34,417
303 Convention Center of District Authority	46,727	0	46,727	52,996	(6,269)
Total - Core Component Units	\$ 3,339,118	\$ 203,804	\$ 3,542,922	\$ 1,998,224	\$ 1,544,699
Secondary Component Units					
22 Office of The Commissioner of Insurance	\$ 12,652	\$ (0)	\$ 12,652	\$ 7,619	\$ 5,033
29 Puerto Rico Federal Affairs Administration	3,161	70	3,231	2,194	1,037
75 Office of the Financial Institutions Commissioner	13,313	200	13,513	7,938	5,575
105 Industrial Commission	21,257	114	21,371	16,015	5,357
109 Puerto Rico School of Plastic Arts	4,900	30	4,930	2,639	2,290
121 Government Board of the 911 Service	20,191	6,986	27,177	10,231	16,945
138 Institutional Trust of the National Guard of Puerto Rico	7,460	-	7,460	3,841	3,619
161 Puerto Rico Infrastructure Financing Authority	3,229	21,605	24,834	4,487	20,346
165 Land Authority of Puerto Rico	10,039	1,650	11,689	8,237	3,452
167 Integral Development of the "Península de Cantera"	805	-	805	464	341
177 Land Administration of Puerto Rico	8,531	0	8,531	5,202	3,329
186 Culebra Conservation and Development Authority	539	-	539	6	533
191 Musical Arts Corporation	7,033	3,685	10,718	5,945	4,773
192 Fine Arts Center Corporation	6,834	374	7,208	4,894	2,314
195 Economic Development Bank of PR	13,730	-	13,730	8,446	5,284
196 Puerto Rico Public Broadcasting Corporation	-	17,804	17,804	7,378	10,426
198 Agricultural Insurance Corporation	2,893	(0)	2,893	2,469	424
215 Puerto Rico Conservatory of Music Corporation	9,229	219	9,448	7,321	2,126
236 Innovation Fund for Agricultural Development of Puerto Rico	13,968	-	13,968	5,026	8,942
238 Ponce Authority (Authority Of The Port Of The Americas)	1,313	-	1,313	857	456
264 Corporation for the "Caño Martín Peña" Enlace Project	18,724	76	18,800	1,790	17,010
265 Roosevelt Roads	12,694	202	12,896	1,885	11,011
271 Puerto Rico Technology and Innovation Services	97,595	30	97,625	48,142	49,483
276 Puerto Rico Public Private Partnership Authority	50,708	7,914	58,622	19,196	39,426
286 Authority of the Port of Ponce	3,016	-	3,016	247	2,769
288 University of Puerto Rico Comprehensive Cancer Center	67,673	17,778	85,451	59,529	25,923
293 Center for Diabetes Research, Education, and Medical Services	1,190	1,061	2,251	719	1,532
298 Public Service Regulatory Board	39,682	1,432	41,114	19,394	21,720
310 Municipal Finance Corporation	149,588	73,242	222,830	872	221,958
311 Puerto Rico Gaming Commission	398,566	401	398,967	296,525	102,442
312 Retirement Board of the Government of Puerto Rico	58,731	25,848	84,579	35,040	49,538
329 Office of Socioeconomic Development	14,439	34	14,473	3,740	10,733
TBD1 COFINA	-	-	-	1,293	(1,293)
Total - Secondary Component Units	\$ 1,073,683	\$ 180,752	\$ 1,254,435	\$ 599,583	\$ 654,852

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 4/30/2024

April-24

(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	\$ (521,196)	\$ 461,827	\$ -	\$ 461,827
25 Custody of the Department of the Treasury	3,175,614	324,825	3,500,439	1,826,286	1,674,154
Total - OMB and Hacienda Custodies	\$ 4,158,637	\$ (196,370)	\$ 3,962,267	\$ 1,826,286	\$ 2,135,981

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Out of Scope Entities					
8 Office of the Comptroller	\$ 48,148	\$ (0)	\$ 48,148	\$ 39,873	\$ 8,275
10 The General Court of Justice	380,601	21,851	402,452	328,549	73,903
100 Legislative Assembly of the Commonwealth	135,185	8,689	143,874	125,778	18,097
106 Public Housing Administration	20,091	-	20,091	2,289	17,802
113 CRIM	-	-	-	-	-
166 Industrial Development Company	-	-	-	27,961	(27,961)
176 University of Puerto Rico	500,847	13,773	514,620	431,145	83,475
193 Office of Government Ethics	10,401	83	10,484	8,556	1,928
200 Special Independent Prosecutor's Panel	3,376	-	3,376	2,818	558
209 Contributions to Political Parties	-	-	-	-	-
208 Contributions to the Municipalities	95,419	30,000	125,419	109,516	15,903
212 COSSEC	-	-	-	-	-
220 Correctional Health	43,870	10,061	53,931	41,882	12,049
268 Puerto Rico Institute of Statistics	2,627	6	2,633	2,195	438
272 Office of the Inspector General	18,671	-	18,671	15,532	3,139
289 Energy Commission	-	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	59,466	-	59,466	49,555	9,911
Total - Out of Scope Entities	\$ 1,318,702	\$ 84,462	\$ 1,403,164	\$ 1,185,648	\$ 217,516

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Recap					
Entities Operating in PRIFAS 7.5	\$ 7,866,926	\$ 462,757	\$ 8,329,683	\$ 5,475,353	\$ 2,854,331
Core Component Units	3,339,118	203,804	3,542,922	1,998,224	1,544,699
Secondary Component Units	1,073,683	180,752	1,254,435	599,583	654,852
OMB and Hacienda Custodies	4,158,637	(196,370)	3,962,267	1,826,286	2,135,981
Out of Scope Entities	1,318,702	84,462	1,403,164	1,185,648	217,516
Total	\$ 17,757,066	\$ 735,406	\$ 18,492,472	\$ 11,085,093	\$ 7,407,379

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 4/30/2024

April-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	YTD Actual Expenses	Remaining Balance
Entities Operating in PRIFAS 7.5					
11 Puerto Rico Traffic Safety Commission	\$ -	\$ 14	\$ 14	\$ 14	\$ -
15 Office of the Governor	16,773	213	16,986	12,531	4,455
16 Office of Management and Budget	21,652	350	22,002	14,557	7,445
18 Planning Board	25,741	93	25,834	13,325	12,509
21 Emergency and Disaster Management Bureau	8,569	-	8,569	3,541	5,028
23 Puerto Rico Department of State	15,358	-	15,358	11,238	4,120
24 Puerto Rico Department of Treasury	218,268	88,889	307,157	156,576	150,582
28 State Elections Commission	44,571	16,993	61,564	24,382	37,181
30 Human Resources Management & Transformation	7,686	1,224	8,910	6,453	2,457
31 General Services Administration	26,713	88	26,801	15,448	11,353
34 Commission of Investigation, Processing and Appeals	489	40	529	381	148
37 Civil Rights Commission	867	-	867	569	298
38 Puerto Rico Department of Justice	140,724	1,052	141,776	107,272	34,504
40 Puerto Rico Police Bureau	852,423	1,946	854,369	676,628	177,741
41 Special Investigations Bureau	4,658	-	4,658	4,375	283
42 Puerto Rico Fire Department Bureau	63,095	1,130	64,225	67,126	(2,901)
43 Puerto Rico National Guard	17,795	611	18,406	15,487	2,919
45 Shared Services within Department of Public Safety	244,840	1,200	246,040	195,260	50,780
49 Department of Transportation and Public Works	68,454	-	68,454	49,583	18,871
50 Department of Natural and Environmental Resources	108,755	24,114	132,869	88,619	44,250
55 Puerto Rico Department of Agriculture	39,131	772	39,903	32,389	7,514
60 Office of the Citizen's Ombudsman	3,523	38	3,561	2,768	793
62 Cooperative Development Commission of Puerto Rico	2,924	(0)	2,924	1,927	997
66 Puerto Rico Highway Authority	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	56,944	4,902	61,846	48,211	13,635
68 Puerto Rico Labor Relations Board	1,026	-	1,026	839	187
69 Puerto Rico Department of Consumer Affairs	13,822	-	13,822	10,549	3,273
71 Department of Health	555,328	30,381	585,709	368,891	216,818
78 Department of Housing	33,357	-	33,357	22,045	11,312
81 Department of Education	2,618,434	95,580	2,714,014	1,846,233	867,781
82 Institute of Puerto Rican Culture	18,043	507	18,550	14,851	3,699
87 Department of Recreation and Sports	34,150	4,151	38,301	29,229	9,072
95 Mental Health and Drug Addiction Services Administration	137,791	4,341	142,132	97,355	44,777
96 Office of the Women's Advocate	4,999	3,621	8,620	3,805	4,815
94 Employees Association of the Commonwealth	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	3,877	-	3,877	2,026	1,851
122 Secretariat of the Department of the Family	49,351	455	49,806	40,173	9,633
123 Family and Children Administration	204,701	1,020	205,721	143,039	62,682
124 Child Support Administration (ASUME)	16,841	260	17,101	12,054	5,047
126 Vocational Rehabilitation Administration	25,607	-	25,607	21,985	3,622
127 Administration for Socioeconomic Development of the Family	101,465	-	101,465	71,576	29,889
133 Administracion de Recursos Naturales	-	-	-	-	-
137 Department of Correction and Rehabilitation	416,120	(2,530)	413,590	324,574	89,017
139 Parole Board	3,011	54	3,065	2,310	755
143 Office of Protection and Defense for People with Disabilities	1,097	-	1,097	127	970
152 Elderly and Retired People Advocate Office	3,366	-	3,366	1,319	2,047
153 Office for People with Disabilities	3,666	84	3,750	2,038	1,711
155 State Historic Preservation Office of Puerto Rico	2,175	1,069	3,244	2,470	774
189 Institute of Forensic Science	20,174	1,400	21,574	18,038	3,536
221 Medical Emergency Corps Bureau	19,835	-	19,835	17,043	2,792
231 Office for the Patient's Advocate	2,030	19	2,049	1,446	604
241 Administration for Integral Development of Childhood	8,508	-	8,508	5,365	3,143
266 Office of Security Public Affairs	-	-	-	-	-
279 Public Service Appeals Commission	2,722	20	2,742	2,144	598
281 Office of the Election Comptroller	3,127	28	3,155	2,471	684
Total - Entities Operating in PRIFAS 7.5	\$ 6,294,576	\$ 284,129	\$ 6,578,705	\$ 4,612,654	\$ 1,966,051

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 4/30/2024

April-24

(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	11,620	113,619	61,730	51,889
119 Department of Economic Development & Commerce	27,460	84,739	112,199	19,036	93,163
162 Public Building Authority	31,221	40,880	72,101	63,517	8,584
168 Puerto Rico Ports Authority	-	3,487	3,487	-	3,487
180 Tourism Company	-	-	-	-	-
187 Puerto Rico Health Insurance Administration	656,220	-	656,220	316,302	339,918
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	6,075	549	6,624	-	6,624
235 Puerto Rico Housing Finance Corporation	7,900	-	7,900	1,701	6,199
277 Agricultural Enterprises Development Administration	71,149	215	71,364	51,155	20,209
285 Puerto Rico Integrated Transit Authority	101,614	1,481	103,095	80,479	22,616
295 Fiscal Agency & Financial Advisory Authority	52,285	2,870	55,155	23,891	31,264
303 Convention Center of District Authority	-	-	-	-	-
Total - Core Component Units	\$ 1,055,923	\$ 145,841	\$ 1,201,764	\$ 617,811	\$ 583,953

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Secondary Component Units					
22 Office of The Commissioner of Insurance	\$ -	\$ -	\$ -	\$ -	\$ -
29 Puerto Rico Federal Affairs Administration	3,161	8	3,169	2,194	975
75 Office of the Financial Institutions Commissioner	-	-	-	-	-
105 Industrial Commission	-	114	114	-	114
109 Puerto Rico School of Plastic Arts	2,716	30	2,746	1,568	1,177
121 Government Board of the 911 Service	-	-	-	-	-
138 Institutional Trust of the National Guard of Puerto Rico	-	-	-	-	-
161 Puerto Rico Infrastructure Financing Authority	2,230	21,605	23,835	4,011	19,824
165 Land Authority of Puerto Rico	-	72	72	-	72
167 Integral Development of the "Península de Cantera"	598	-	598	378	220
177 Land Administration of Puerto Rico	-	-	-	-	-
186 Culebra Conservation and Development Authority	254	-	254	6	248
191 Musical Arts Corporation	5,270	2,143	7,413	4,475	2,938
192 Fine Arts Center Corporation	4,357	224	4,581	3,509	1,072
195 Economic Development Bank of PR	-	-	-	-	-
196 Puerto Rico Public Broadcasting Corporation	-	73	73	73	-
198 Agricultural Insurance Corporation	-	-	-	-	-
215 Puerto Rico Conservatory of Music Corporation	5,124	219	5,343	4,423	919
236 Innovation Fund for Agricultural Development of Puerto Rico	-	-	-	-	-
238 Ponce Authority (Authority Of The Port Of The Americas)	1,313	-	1,313	857	456
264 Corporation for the "Caño Martin Peña" Enlace Project	18,724	-	18,724	1,765	16,959
265 Roosevelt Roads	10,927	202	11,129	891	10,238
271 Puerto Rico Technology and Innovation Services	88,269	30	88,299	47,056	41,243
276 Puerto Rico Public Private Partnership Authority	50,708	(7,040)	43,668	9,746	33,922
286 Authority of the Port of Ponce	952	-	952	247	705
288 University of Puerto Rico Comprehensive Cancer Center	34,261	15,778	50,039	36,763	13,277
293 Center for Diabetes Research, Education, and Medical Services	943	1,061	2,004	535	1,469
298 Public Service Regulatory Board	8,831	57	8,888	6,608	2,280
310 Municipal Finance Corporation	-	-	-	-	-
311 Puerto Rico Gaming Commission	2,315	-	2,315	1,168	1,147
312 Retirement Board of the Government of Puerto Rico	55,784	25,848	81,632	34,557	47,074
329 Office of Socioeconomic Development	14,439	34	14,473	3,740	10,733
TBD1 COFINA	-	-	-	-	-
Total - Secondary Component Units	\$ 311,176	\$ 60,457	\$ 371,633	\$ 164,572	\$ 207,061

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 4/30/2024

April-24

(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	\$ (521,196)	\$ 461,827	\$ -	\$ 461,827
25 Custody of the Department of the Treasury	2,807,373	299,306	3,106,679	1,500,010	1,606,669
Total - OMB and Hacienda Custodies	\$ 3,790,396	\$ (221,889)	\$ 3,568,507	\$ 1,500,010	\$ 2,068,497

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Out of Scope Entities					
8 Office of the Comptroller	\$ 48,148	\$ (0)	\$ 48,148	\$ 39,873	\$ 8,275
10 The General Court of Justice	364,276	21,851	386,127	317,841	68,286
100 Legislative Assembly of the Commonwealth	135,185	8,689	143,874	125,778	18,097
106 Public Housing Administration	5,522	-	5,522	2,289	3,233
113 CRIM	-	-	-	-	-
166 Industrial Development Company	-	-	-	-	-
176 University of Puerto Rico	500,847	13,773	514,620	431,145	83,475
193 Office of Government Ethics	10,401	83	10,484	8,556	1,928
200 Special Independent Prosecutor's Panel	3,376	-	3,376	2,818	558
209 Contributions to Political Parties	-	-	-	-	-
208 Contributions to the Municipalities	95,419	30,000	125,419	109,516	15,903
212 COSSEC	-	-	-	-	-
220 Correctional Health	43,870	10,061	53,931	41,882	12,049
268 Puerto Rico Institute of Statistics	2,627	6	2,633	2,195	438
272 Office of the Inspector General	18,671	-	18,671	15,532	3,139
289 Energy Commission	-	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	59,466	-	59,466	49,555	9,911
Total - Out of Scope Entities	\$ 1,287,808	\$ 84,462	\$ 1,372,270	\$ 1,146,979	\$ 225,291

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Recap					
Entities Operating in PRIFAS 7.5	\$ 6,294,576	\$ 284,129	\$ 6,578,705	\$ 4,612,654	\$ 1,966,051
Core Component Units	1,055,923	145,841	1,201,764	617,811	583,953
Secondary Component Units	311,176	60,457	371,633	164,572	207,061
OMB and Hacienda Custodies	3,790,396	(221,889)	3,568,507	1,500,010	2,068,497
Out of Scope Entities	1,287,808	84,462	1,372,270	1,146,979	225,291
Total	\$ 12,739,879	\$ 353,000	\$ 13,092,879	\$ 8,042,026	\$ 5,050,853

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 4/30/2024

April-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	YTD Actual Expenses	Remaining Balance
Entities Operating in PRIFAS 7.5					
11 Puerto Rico Traffic Safety Commission	\$ 1,616	\$ 48	\$ 1,664	\$ 216	\$ 1,448
15 Office of the Governor	-	380	380	150	230
16 Office of Management and Budget	1,131	149	1,280	491	790
18 Planning Board	-	-	-	-	-
21 Emergency and Disaster Management Bureau	327	-	327	-	327
23 Puerto Rico Department of State	3,829	797	4,626	2,506	2,119
24 Puerto Rico Department of Treasury	769,509	31,621	801,130	468,772	332,358
28 State Elections Commission	-	-	-	-	-
30 Human Resources Management & Transformation	992	1,047	2,039	1,074	965
31 General Services Administration	4,897	31,500	36,397	10,042	26,355
34 Commission of Investigation, Processing and Appeals	-	-	-	-	-
37 Civil Rights Commission	-	-	-	-	-
38 Puerto Rico Department of Justice	6,140	3,707	9,847	3,000	6,847
40 Puerto Rico Police Bureau	16,713	14,981	31,694	7,526	24,168
41 Special Investigations Bureau	-	-	-	-	-
42 Puerto Rico Fire Department Bureau	12,711	8,172	20,883	2,733	18,150
43 Puerto Rico National Guard	-	-	-	-	-
45 Shared Services within Department of Public Safety	2,952	-	2,952	150	2,802
49 Department of Transportation and Public Works	117,683	60,453	178,136	86,154	91,982
50 Department of Natural and Environmental Resources	45,967	965	46,932	10,169	36,763
55 Puerto Rico Department of Agriculture	3,212	-	3,212	529	2,683
60 Office of the Citizen's Ombudsman	-	-	-	-	-
62 Cooperative Development Commission of Puerto Rico	-	-	-	-	-
66 Puerto Rico Highway Authority	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	337,220	47	337,267	149,795	187,472
68 Puerto Rico Labor Relations Board	480	-	480	245	235
69 Puerto Rico Department of Consumer Affairs	1,881	-	1,881	1,091	790
71 Department of Health	150,145	11,055	161,200	80,112	81,088
78 Department of Housing	21,496	-	21,496	8,047	13,449
81 Department of Education	15,042	-	15,042	7,168	7,874
82 Institute of Puerto Rican Culture	1,206	2,031	3,237	-	3,237
87 Department of Recreation and Sports	21,059	247	21,306	8,367	12,939
95 Mental Health and Drug Addiction Services Administration	4,479	-	4,479	1,256	3,223
96 Office of the Women's Advocate	-	-	-	-	-
94 Employees Association of the Commonwealth	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	-	-	-	-	-
122 Secretariat of the Department of the Family	-	-	-	-	-
123 Family and Children Administration	-	12	12	10	2
124 Child Support Administration (ASUME)	-	-	-	-	-
126 Vocational Rehabilitation Administration	752	-	752	445	307
127 Administration for Socioeconomic Development of the Family	-	-	-	-	-
133 Administracion de Recursos Naturales	-	-	-	-	-
137 Department of Correction and Rehabilitation	22,174	-	22,174	9,155	13,019
139 Parole Board	-	-	-	-	-
143 Office of Protection and Defense for People with Disabilities	-	-	-	-	-
152 Elderly and Retired People Advocate Office	-	-	-	-	-
153 Office for People with Disabilities	-	-	-	-	-
155 State Historic Preservation Office of Puerto Rico	1,095	8,978	10,073	356	9,717
189 Institute of Forensic Science	481	-	481	-	481
221 Medical Emergency Corps Bureau	7,096	2,437	9,533	3,141	6,392
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	\$ 178,628	\$ 1,750,978	\$ 862,699	\$ 888,280

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 4/30/2024

April-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Core Component Units					
70 State Insurance Fund Corporation	\$ 570,110	\$ 6,718	\$ 576,828	\$ 404,290	\$ 172,538
79 Automobile Accidents Compensation Administration	90,297	-	90,297	65,857	24,440
90 Medical Services Administration of Puerto Rico	137,792	-	137,792	111,843	25,949
119 Department of Economic Development & Commerce	47,064	1,205	48,269	27,183	21,086
162 Public Building Authority	130,268	0	130,268	87,607	42,661
168 Puerto Rico Ports Authority	94,091	40,415	134,506	38,745	95,762
180 Tourism Company	148,790	9,625	158,415	92,612	65,803
187 Puerto Rico Health Insurance Administration	717,794	-	717,794	344,975	372,819
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	85,263	-	85,263	54,107	31,156
235 Puerto Rico Housing Finance Corporation	92,314	-	92,314	16,257	76,057
277 Agricultural Enterprises Development Administration	80,334	-	80,334	55,040	25,294
285 Puerto Rico Integrated Transit Authority	37,861	-	37,861	27,563	10,298
295 Fiscal Agency & Financial Advisory Authority	4,490	-	4,490	1,337	3,153
303 Convention Center of District Authority	46,727	0	46,727	52,996	(6,269)
Total - Core Component Units	\$ 2,283,195	\$ 57,963	\$ 2,341,158	\$ 1,380,413	\$ 960,746
Secondary Component Units					
22 Office of The Commissioner of Insurance	\$ 12,652	\$ (0)	\$ 12,652	\$ 7,619	\$ 5,033
29 Puerto Rico Federal Affairs Administration	-	61	61	-	61
75 Office of the Financial Institutions Commissioner	13,313	200	13,513	7,938	5,575
105 Industrial Commission	21,257	0	21,257	16,015	5,242
109 Puerto Rico School of Plastic Arts	2,184	-	2,184	1,071	1,113
121 Government Board of the 911 Service	20,191	6,986	27,177	10,231	16,945
138 Institutional Trust of the National Guard of Puerto Rico	7,460	-	7,460	3,841	3,619
161 Puerto Rico Infrastructure Financing Authority	999	-	999	477	522
165 Land Authority of Puerto Rico	10,039	1,578	11,617	8,237	3,380
167 Integral Development of the "Península de Cantera"	207	-	207	86	121
177 Land Administration of Puerto Rico	8,531	0	8,531	5,202	3,329
186 Culebra Conservation and Development Authority	285	-	285	-	285
191 Musical Arts Corporation	1,763	1,542	3,305	1,470	1,835
192 Fine Arts Center Corporation	2,477	150	2,627	1,385	1,242
195 Economic Development Bank of PR	13,730	-	13,730	8,446	5,284
196 Puerto Rico Public Broadcasting Corporation	-	17,731	17,731	7,305	10,426
198 Agricultural Insurance Corporation	2,893	(0)	2,893	2,469	424
215 Puerto Rico Conservatory of Music Corporation	4,105	(0)	4,105	2,898	1,207
236 Innovation Fund for Agricultural Development of Puerto Rico	13,968	-	13,968	5,026	8,942
238 Ponce Authority (Authority Of The Port Of The Americas)	-	-	-	-	-
264 Corporation for the "Caño Martin Peña" Enlace Project	-	76	76	25	51
265 Roosevelt Roads	1,767	-	1,767	994	773
271 Puerto Rico Technology and Innovation Services	9,326	-	9,326	1,086	8,240
276 Puerto Rico Public Private Partnership Authority	-	14,954	14,954	9,450	5,504
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	22,766	12,646
293 Center for Diabetes Research, Education, and Medical Services	247	-	247	184	63
298 Public Service Regulatory Board	30,851	1,375	32,226	12,786	19,440
310 Municipal Finance Corporation	149,588	73,242	222,830	872	221,958
311 Puerto Rico Gaming Commission	396,251	401	396,652	295,357	101,295
312 Retirement Board of the Government of Puerto Rico	2,947	-	2,947	483	2,464
329 Office of Socioeconomic Development	-	-	-	-	-
TBD1 COFINA	-	-	-	1,293	(1,293)
Total - Secondary Component Units	\$ 762,507	\$ 120,295	\$ 882,802	\$ 435,012	\$ 447,790

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 4/30/2024

April-24

(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	25,519	393,760	326,276	67,485
Total - OMB and Hacienda Custodies	\$ 368,241	\$ 25,519	\$ 393,760	\$ 326,276	\$ 67,485

	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	10,708	5,617
100 Legislative Assembly of the Commonwealth	-	-	-	-	-
106 Public Housing Administration	14,569	-	14,569	-	14,569
113 CRIM	-	-	-	-	-
166 Industrial Development Company	-	-	-	27,961	(27,961)
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	-	-	-	-	-
212 COSSEC	-	-	-	-	-
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	\$ 38,669	\$ (7,775)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Recap					
Entities Operating in PRIFAS 7.5	\$ 1,572,350	\$ 178,628	\$ 1,750,978	\$ 862,699	\$ 888,280
Core Component Units	2,283,195	57,963	2,341,158	1,380,413	960,746
Secondary Component Units	762,507	120,295	882,802	435,012	447,790
OMB and Hacienda Custodies	368,241	25,519	393,760	326,276	67,485
Out of Scope Entities	30,894	-	30,894	38,669	(7,775)
Total	\$ 5,017,187	\$ 382,406	\$ 5,399,593	\$ 3,043,068	\$ 2,356,525

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 4/30/2024

Apr 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	\$ 1,347	\$ 52	\$ 1,398	\$ 230	\$ 1,168	84%
15 Office of the Governor	13,978	494	14,472	12,681	1,791	12%
16 Office of Management and Budget	18,986	416	19,402	15,047	4,354	22%
18 Planning Board	21,451	77	21,528	13,325	8,204	38%
21 Emergency and Disaster Management Bureau	7,413	-	7,413	3,541	3,872	52%
23 Puerto Rico Department of State	15,989	664	16,653	13,745	2,908	17%
24 Puerto Rico Department of Treasury	823,148	100,425	923,573	625,348	298,225	32%
28 State Elections Commission	37,143	14,161	51,303	24,382	26,921	52%
30 Human Resources Management & Transformation	7,232	1,893	9,124	7,527	1,597	18%
31 General Services Administration	26,342	26,323	52,665	25,490	27,175	52%
34 Commission of Investigation, Processing and Appeals	408	34	441	381	60	14%
37 Civil Rights Commission	723	-	723	569	153	21%
38 Puerto Rico Department of Justice	122,387	3,966	126,353	110,271	16,081	13%
40 Puerto Rico Police Bureau	724,280	14,106	738,386	684,154	54,232	7%
41 Special Investigations Bureau	3,882	-	3,882	4,375	(494)	-13%
42 Puerto Rico Fire Department Bureau	68,172	7,751	70,923	69,858	1,065	2%
43 Puerto Rico National Guard	14,829	509	15,338	15,487	(149)	-1%
45 Department of Public Safety	206,493	1,000	207,493	195,410	12,083	6%
49 Department of Transportation and Public Works	155,114	50,378	205,492	135,738	69,754	34%
50 Department of Natural and Environmental Resources	123,038	20,899	143,936	98,788	45,148	31%
55 Puerto Rico Department of Agriculture	35,286	643	35,929	32,918	3,012	8%
60 Office of the Citizen's Ombudsman	2,936	32	2,968	2,768	199	7%
62 Cooperative Development Commission of Puerto Rico	2,437	(0)	2,437	1,927	510	21%
66 Puerto Rico Highway Authority	-	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	328,470	4,124	332,594	198,006	134,589	40%
68 Puerto Rico Labor Relations Board	1,255	-	1,255	1,083	172	14%
69 Puerto Rico Department of Consumer Affairs	13,086	-	13,086	11,639	1,446	11%
71 Department of Health	587,894	34,530	622,424	449,003	173,421	28%
78 Department of Housing	45,711	-	45,711	30,092	15,619	34%
81 Department of Education	2,194,563	79,650	2,274,213	1,853,401	420,812	19%
82 Institute of Puerto Rican Culture	16,041	2,116	18,156	14,851	3,305	18%
87 Department of Recreation and Sports	46,008	3,665	49,673	37,596	12,077	24%
95 Mental Health and Drug Addiction Services Administration	118,558	3,618	122,176	98,611	23,565	19%
96 Office of the Women's Advocate	4,166	3,017	7,183	3,805	3,379	47%
94 Employees Association of the Commonwealth	-	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	3,231	-	3,231	2,026	1,205	37%
122 Secretariat of the Department of the Family	41,126	379	41,505	40,173	1,332	3%
123 Family and Children Administration	170,584	860	171,444	143,049	28,396	17%
124 Child Support Administration (ASUME)	14,034	216	14,251	12,054	2,197	15%
126 Vocational Rehabilitation Administration	21,966	-	21,966	22,430	(465)	-2%
127 Administration for Socioeconomic Development of the Family	84,554	-	84,554	71,576	12,978	15%
133 Administracion de Recursos Naturales	-	-	-	-	-	-
137 Department of Correction and Rehabilitation	365,245	(2,108)	363,137	333,729	29,408	8%
139 Parole Board	2,509	45	2,554	2,310	244	10%
143 Office of Protection and Defense for People with Disabilities	914	-	914	127	787	86%
152 Elderly and Retired People Advocate Office	2,805	-	2,805	1,319	1,486	53%
153 Office for People with Disabilities	3,055	70	3,125	2,038	1,086	35%
155 State Historic Preservation Office of Puerto Rico	2,725	8,373	11,098	2,826	8,271	75%
189 Institute of Forensic Science	17,213	1,167	18,379	18,038	341	2%
221 Medical Emergency Corps Bureau	22,443	2,031	24,474	20,185	4,289	18%
231 Office for the Patient's Advocate	1,692	16	1,708	1,446	262	15%
241 Administration for Integral Development of Childhood	7,090	-	7,090	5,365	1,725	24%
266 Office of Public Safety Affairs	-	-	-	-	-	-
279 Public Service Appeals Commission	2,268	16	2,285	2,144	141	6%
281 Office of the Election Comptroller	2,660	23	2,683	2,471	212	8%
Total - Entities Operating in PRIFAS 7.5	\$ 6,549,874	\$ 385,631	\$ 6,935,505	\$ 5,475,353	\$ 1,460,153	21%

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 4/30/2024

Apr 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	\$ 475,092	\$ 5,598	\$ 480,690	\$ 404,290	\$ 76,400	16%
79 Automobile Accidents Compensation Administration	75,248	-	75,248	65,857	9,391	12%
90 Medical Services Administration of Puerto Rico	199,826	9,683	209,509	173,573	35,936	17%
119 Department of Economic Development & Commerce	62,103	71,620	133,723	46,219	87,504	65%
162 Public Building Authority	134,574	34,067	168,641	151,124	17,517	10%
168 Puerto Rico Ports Authority	78,409	36,585	114,995	38,745	76,250	66%
180 Tourism Company	123,992	8,021	132,013	92,612	39,401	30%
187 Puerto Rico Health Insurance Administration	1,145,012	-	1,145,012	661,277	483,735	42%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	76,115	457	76,572	54,107	22,466	29%
235 Puerto Rico Housing Finance Corporation	83,512	-	83,512	17,958	65,553	78%
277 Agricultural Enterprises Development Administration	126,236	179	126,415	106,195	20,220	16%
285 Puerto Rico Integrated Transit Authority	116,229	1,234	117,463	108,042	9,421	8%
295 Fiscal Agency & Financial Advisory Authority	47,313	2,392	49,704	25,229	24,476	49%
303 Convention Center of District Authority	38,939	0	38,939	52,996	(14,057)	-36%
Total - Core Component Units	\$ 2,782,598	\$ 169,837	\$ 2,952,435	\$ 1,998,224	\$ 954,212	32%
Secondary Component Units						
22 Office of The Commissioner of Insurance	\$ 10,543	\$ (0)	\$ 10,543	\$ 7,619	\$ 2,924	28%
29 Puerto Rico Federal Affairs Administration	2,634	58	2,692	2,194	498	19%
75 Office of the Financial Institutions Commissioner	11,094	167	11,261	7,938	3,323	30%
105 Industrial Commission	17,714	95	17,809	16,015	1,795	10%
109 Puerto Rico School of Plastic Arts	4,083	25	4,108	2,639	1,469	36%
121 Government Board of the 911 Service	16,826	5,821	22,647	10,231	12,416	55%
138 Institutional Trust of the National Guard of Puerto Rico	6,217	-	6,217	3,841	2,375	38%
161 Puerto Rico Infrastructure Financing Authority	2,691	18,004	20,695	4,487	16,207	78%
165 Land Authority of Puerto Rico	8,366	1,375	9,740	8,237	1,504	15%
167 Integral Development of the "Península de Cantera"	671	-	671	464	207	31%
177 Land Administration of Puerto Rico	7,109	0	7,109	5,202	1,907	27%
186 Culebra Conservation and Development Authority	449	-	449	6	443	99%
191 Musical Arts Corporation	5,861	3,071	8,931	5,945	2,987	33%
192 Fine Arts Center Corporation	5,695	311	6,006	4,894	1,112	19%
195 Economic Development Bank of PR	11,442	-	11,442	8,446	2,996	26%
196 Puerto Rico Public Broadcasting Corporation	-	14,837	14,837	7,378	7,459	50%
198 Agricultural Insurance Corporation	2,411	(0)	2,411	2,469	(58)	-2%
215 Puerto Rico Conservatory of Music Corporation	7,691	182	7,873	7,321	552	7%
236 Innovation Fund for Agricultural Development of Puerto Rico	11,640	-	11,640	5,026	6,614	57%
238 Ponce Authority (Authority Of The Port Of The Americas)	1,094	-	1,094	857	237	22%
264 Corporation for the "Caño Martín Peña" Enlace Project	15,603	63	15,667	1,790	13,876	89%
265 Roosevelt Roads	10,578	168	10,747	1,885	8,862	82%
271 Puerto Rico Technology and Innovation Services	81,329	25	81,354	48,142	33,212	41%
276 Puerto Rico Public Private Partnership Authority	42,257	6,595	48,851	19,196	29,655	61%
286 Authority of the Port of Ponce	2,513	-	2,513	247	2,266	90%
288 University of Puerto Rico Comprehensive Cancer Center	56,394	14,815	71,209	59,529	11,681	16%
293 Center for Diabetes Research, Education, and Medical Services	992	884	1,876	719	1,157	62%
298 Public Service Regulatory Board	33,068	1,193	34,262	19,394	14,868	43%
310 Municipal Finance Corporation	124,657	61,035	185,692	872	184,819	100%
311 Puerto Rico Gaming Commission	332,138	334	332,473	296,525	35,948	11%
312 Retirement Board of the Government of Puerto Rico	48,943	21,540	70,482	35,040	35,442	50%
329 Office of Socioeconomic Development	12,033	29	12,061	3,740	8,321	69%
TBD1 COFINA	-	-	-	1,293	(1,293)	
Total - Secondary Component Units	\$ 894,736	\$ 150,627	\$ 1,045,363	\$ 599,583	\$ 445,779	43%

Puerto Rico Department of Treasury

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

By Agency¹

YTD from 7/1/2023 through 4/30/2024

Apr 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	\$ 819,186	\$ (434,330)	\$ 384,856	\$ -	\$ 384,856	100%
25 Custody of the Department of the Treasury	1,471,997	270,688	1,742,684	1,826,286	(83,601)	-5%
Total - OMB and Hacienda Custodies	\$ 2,291,183	\$ (163,642)	\$ 2,127,541	\$ 1,826,286	\$ 301,255	14%

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Out of Scope Entities						
8 Office of the Comptroller	\$ 40,123	\$ (0)	\$ 40,123	\$ 39,873	\$ 250	1%
10 The General Court of Justice	317,168	18,209	335,376	328,549	6,827	2%
100 Legislative Assembly of the Commonwealth	112,654	7,241	119,895	125,778	(5,882)	-5%
106 Public Housing Administration	16,743	-	16,743	2,289	14,454	86%
113 CRIM	-	-	-	-	-	-
166 Industrial Development Company	-	-	-	27,961	(27,961)	-
176 University of Puerto Rico	417,373	11,477	428,850	431,145	(2,295)	-1%
193 Office of Government Ethics	8,668	69	8,736	8,556	180	2%
200 Special Independent Prosecutor's Panel	2,813	-	2,813	2,818	(5)	0%
209 Contributions to Political Parties	-	-	-	-	-	-
208 Contributions to the Municipalities	79,516	25,000	104,516	109,516	(5,000)	-5%
212 COSSEC	-	-	-	-	-	-
220 Correctional Health	36,558	8,384	44,943	41,882	3,061	7%
268 Puerto Rico Institute of Statistics	2,189	5	2,194	2,195	(1)	0%
272 Office of the Inspector General	15,559	-	15,559	15,532	27	0%
289 Energy Commission	-	-	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	49,555	-	49,555	49,555	-	0%
Total - Out of Scope Entities	\$ 1,098,918	\$ 70,385	\$ 1,169,304	\$ 1,185,648	\$ (16,345)	-1%

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Recap						
Entities Operating in PRIFAS 7.5	\$ 6,549,874	\$ 385,631	\$ 6,935,505	\$ 5,475,353	\$ 1,460,153	21%
Core Component Units	2,782,598	169,837	2,952,435	1,998,224	954,212	32%
Secondary Component Units	894,736	150,627	1,045,363	599,583	445,779	43%
OMB and Hacienda Custodies	2,291,183	(163,642)	2,127,541	1,826,286	301,255	14%
Out of Scope Entities	1,098,918	70,385	1,169,304	1,185,648	(16,345)	-1%
Total	\$ 13,617,309	\$ 612,838	\$ 14,230,148	\$ 11,085,093	\$ 3,145,054	22%

Notes:

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

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

Puerto Rico Department of Treasury

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

By Agency¹

YTD from 7/1/2023 through 4/30/2024

Apr 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	\$ -	\$ 12	\$ 12	\$ 14	\$ (2)	-20%
15 Office of the Governor	13,978	178	14,155	12,531	1,624	11%
16 Office of Management and Budget	18,043	292	18,335	14,557	3,778	21%
18 Planning Board	21,451	77	21,528	13,325	8,204	38%
21 Emergency and Disaster Management Bureau	7,141	-	7,141	3,541	3,599	50%
23 Puerto Rico Department of State	12,798	-	12,798	11,238	1,560	12%
24 Puerto Rico Department of Treasury	181,890	74,075	255,965	156,576	99,389	39%
28 State Elections Commission	37,143	14,161	51,303	24,382	26,921	52%
30 Human Resources Management & Transformation	6,405	1,020	7,425	6,453	972	13%
31 General Services Administration	22,261	73	22,334	15,448	6,886	31%
34 Commission of Investigation, Processing and Appeals	408	34	441	381	60	14%
37 Civil Rights Commission	723	-	723	569	153	21%
38 Puerto Rico Department of Justice	117,270	877	118,147	107,272	10,875	9%
40 Puerto Rico Police Bureau	710,353	1,622	711,974	676,628	35,346	5%
41 Special Investigations Bureau	3,882	-	3,882	4,375	(494)	-13%
42 Puerto Rico Fire Department Bureau	52,579	941	53,521	67,126	(13,605)	-25%
43 Puerto Rico National Guard	14,829	509	15,338	15,487	(149)	-1%
45 Department of Public Safety	204,033	1,000	205,033	195,260	9,773	5%
49 Department of Transportation and Public Works	57,045	-	57,045	49,583	7,462	13%
50 Department of Natural and Environmental Resources	84,732	20,095	104,826	88,619	16,208	15%
55 Puerto Rico Department of Agriculture	32,609	643	33,253	32,389	864	3%
60 Office of the Citizen's Ombudsman	2,936	32	2,968	2,768	199	7%
62 Cooperative Development Commission of Puerto Rico	2,437	(0)	2,437	1,927	510	21%
66 Puerto Rico Highway Authority	-	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	47,453	4,085	51,538	48,211	3,327	6%
68 Puerto Rico Labor Relations Board	855	-	855	839	16	2%
69 Puerto Rico Department of Consumer Affairs	11,518	-	11,518	10,549	970	8%
71 Department of Health	462,773	25,318	488,091	368,891	119,200	24%
78 Department of Housing	27,798	-	27,798	22,045	5,752	21%
81 Department of Education	2,182,028	79,650	2,261,678	1,846,233	415,445	18%
82 Institute of Puerto Rican Culture	15,036	423	15,459	14,851	607	4%
87 Department of Recreation and Sports	28,458	3,459	31,918	29,229	2,689	8%
95 Mental Health and Drug Addiction Services Administration	114,826	3,618	118,443	97,355	21,088	18%
96 Office of the Women's Advocate	4,166	3,017	7,183	3,805	3,379	47%
94 Employees Association of the Commonwealth	-	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	3,231	-	3,231	2,026	1,205	37%
122 Secretariat of the Department of the Family	41,126	379	41,505	40,173	1,332	3%
123 Family and Children Administration	170,584	850	171,434	143,039	28,395	17%
124 Child Support Administration (ASUME)	14,034	216	14,251	12,054	2,197	15%
126 Vocational Rehabilitation Administration	21,339	-	21,339	21,985	(646)	-3%
127 Administration for Socioeconomic Development of the Family	84,554	-	84,554	71,576	12,978	15%
133 Administracion de Recursos Naturales	-	-	-	-	-	-
137 Department of Correction and Rehabilitation	346,767	(2,108)	344,659	324,574	20,085	6%
139 Parole Board	2,509	45	2,554	2,310	244	10%
143 Office of Protection and Defense for People with Disabilities	914	-	914	127	787	86%
152 Elderly and Retired People Advocate Office	2,805	-	2,805	1,319	1,486	53%
153 Office for People with Disabilities	3,055	70	3,125	2,038	1,086	35%
155 State Historic Preservation Office of Puerto Rico	1,813	891	2,703	2,470	233	9%
189 Institute of Forensic Science	16,812	1,167	17,978	18,038	(60)	0%
221 Medical Emergency Corps Bureau	16,529	-	16,529	17,043	(514)	-3%
231 Office for the Patient's Advocate	1,692	16	1,708	1,446	262	15%
241 Administration for Integral Development of Childhood	7,090	-	7,090	5,365	1,725	24%
266 Office of Public Safety Affairs	-	-	-	-	-	-
279 Public Service Appeals Commission	2,268	16	2,285	2,144	141	6%
281 Office of the Election Comptroller	2,606	23	2,629	2,471	158	6%
Total - Entities Operating in PRIFAS 7.5	\$ 5,239,583	\$ 236,774	\$ 5,476,357	\$ 4,612,654	\$ 863,703	16%

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 4/30/2024

Apr 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	84,999	9,683	94,682	61,730	32,952	35%
119 Department of Economic Development & Commerce	22,883	70,615	93,499	19,036	74,463	80%
162 Public Building Authority	26,018	34,067	60,084	63,517	(3,432)	-6%
168 Puerto Rico Ports Authority	-	2,906	2,906	-	2,906	100%
180 Tourism Company	-	-	-	-	-	
187 Puerto Rico Health Insurance Administration	546,850	-	546,850	316,302	230,548	42%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	5,063	457	5,520	-	5,520	100%
235 Puerto Rico Housing Finance Corporation	6,583	-	6,583	1,701	4,882	74%
277 Agricultural Enterprises Development Administration	59,291	179	59,470	51,155	8,315	14%
285 Puerto Rico Integrated Transit Authority	84,678	1,234	85,912	80,479	5,434	6%
295 Fiscal Agency & Financial Advisory Authority	43,571	2,392	45,963	23,891	22,071	48%
303 Convention Center of District Authority	-	-	-	-	-	
Total - Core Component Units	\$ 879,936	\$ 121,534	\$ 1,001,470	\$ 617,811	\$ 383,659	38%
Secondary Component Units						
22 Office of The Commissioner of Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	
29 Puerto Rico Federal Affairs Administration	2,634	7	2,641	2,194	447	17%
75 Office of the Financial Institutions Commissioner	-	-	-	-	-	
105 Industrial Commission	-	95	95	-	95	100%
109 Puerto Rico School of Plastic Arts	2,263	25	2,288	1,568	720	31%
121 Government Board of the 911 Service	-	-	-	-	-	
138 Institutional Trust of the National Guard of Puerto Rico	-	-	-	-	-	
161 Puerto Rico Infrastructure Financing Authority	1,858	18,004	19,862	4,011	15,851	80%
165 Land Authority of Puerto Rico	-	60	60	-	60	100%
167 Integral Development of the "Península de Cantera"	498	-	498	378	120	24%
177 Land Administration of Puerto Rico	-	-	-	-	-	
186 Culebra Conservation and Development Authority	212	-	212	6	205	97%
191 Musical Arts Corporation	4,392	1,786	6,177	4,475	1,703	28%
192 Fine Arts Center Corporation	3,631	186	3,817	3,509	308	8%
195 Economic Development Bank of PR	-	-	-	-	-	
196 Puerto Rico Public Broadcasting Corporation	-	61	61	73	(12)	-20%
198 Agricultural Insurance Corporation	-	-	-	-	-	
215 Puerto Rico Conservatory of Music Corporation	4,270	182	4,452	4,423	29	1%
236 Innovation Fund for Agricultural Development of Puerto Rico	-	-	-	-	-	
238 Ponce Authority (Authority Of The Port Of The Americas)	1,094	-	1,094	857	237	22%
264 Corporation for the "Caño Martin Peña" Enlace Project	15,603	-	15,603	1,765	13,838	89%
265 Roosevelt Roads	9,106	168	9,274	891	8,383	90%
271 Puerto Rico Technology and Innovation Services	73,558	25	73,583	47,056	26,527	36%
276 Puerto Rico Public Private Partnership Authority	42,257	(5,867)	36,390	9,746	26,644	73%
286 Authority of the Port of Ponce	793	-	793	247	546	69%
288 University of Puerto Rico Comprehensive Cancer Center	28,551	13,148	41,699	36,763	4,937	12%
293 Center for Diabetes Research, Education, and Medical Services	786	884	1,670	535	1,135	68%
298 Public Service Regulatory Board	7,359	48	7,407	6,608	799	11%
310 Municipal Finance Corporation	-	-	-	-	-	
311 Puerto Rico Gaming Commission	1,929	-	1,929	1,168	761	39%
312 Retirement Board of the Government of Puerto Rico	46,487	21,540	68,026	34,557	33,469	49%
329 Office of Socioeconomic Development	12,033	29	12,061	3,740	8,321	69%
TBD1 COFINA	-	-	-	-	-	
Total - Secondary Component Units	\$ 259,313	\$ 50,381	\$ 309,694	\$ 164,572	\$ 145,122	47%

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 4/30/2024

Apr 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	\$ 819,186	\$ (434,330)	\$ 384,856	\$ -	\$ 384,856	100%
25 Custody of the Department of the Treasury	1,165,129	249,422	1,414,551	1,500,010	(85,459)	-6%
Total - OMB and Hacienda Custodies	\$ 1,984,315	\$ (184,908)	\$ 1,799,407	\$ 1,500,010	\$ 299,397	17%

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Out of Scope Entities						
8 Office of the Comptroller	\$ 40,123	\$ (0)	\$ 40,123	\$ 39,873	\$ 250	1%
10 The General Court of Justice	303,563	18,209	321,772	317,841	3,932	1%
100 Legislative Assembly of the Commonwealth	112,654	7,241	119,895	125,778	(5,882)	-5%
106 Public Housing Administration	4,602	-	4,602	2,289	2,313	50%
113 CRIM	-	-	-	-	-	-
166 Industrial Development Company	-	-	-	-	-	-
176 University of Puerto Rico	417,373	11,477	428,850	431,145	(2,295)	-1%
193 Office of Government Ethics	8,668	69	8,736	8,556	180	2%
200 Special Independent Prosecutor's Panel	2,813	-	2,813	2,818	(5)	0%
209 Contributions to Political Parties	-	-	-	-	-	-
208 Contributions to the Municipalities	79,516	25,000	104,516	109,516	(5,000)	-5%
212 COSSEC	-	-	-	-	-	-
220 Correctional Health	36,558	8,384	44,943	41,882	3,061	7%
268 Puerto Rico Institute of Statistics	2,189	5	2,194	2,195	(1)	0%
272 Office of the Inspector General	15,559	-	15,559	15,532	27	0%
289 Energy Commission	-	-	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	49,555	-	49,555	49,555	-	0%
Total - Out of Scope Entities	\$ 1,073,173	\$ 70,385	\$ 1,143,559	\$ 1,146,979	\$ (3,420)	0%

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Recap						
Entities Operating in PRIFAS 7.5	\$ 5,239,583	\$ 236,774	\$ 5,476,357	\$ 4,612,654	\$ 863,703	16%
Core Component Units	879,936	121,534	1,001,470	617,811	383,659	38%
Secondary Component Units	259,313	50,381	309,694	164,572	145,122	47%
OMB and Hacienda Custodies	1,984,315	(184,908)	1,799,407	1,500,010	299,397	17%
Out of Scope Entities	1,073,173	70,385	1,143,559	1,146,979	(3,420)	0%
Total	\$ 9,436,320	\$ 294,167	\$ 9,730,487	\$ 8,042,026	\$ 1,688,461	17%

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 4/30/2024

Apr 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	\$ 1,347	\$ 40	\$ 1,387	\$ 216	\$ 1,170	84%
15 Office of the Governor	-	317	317	150	167	53%
16 Office of Management and Budget	943	124	1,067	491	576	54%
18 Planning Board	-	-	-	-	-	-
21 Emergency and Disaster Management Bureau	273	-	273	-	273	100%
23 Puerto Rico Department of State	3,191	664	3,855	2,506	1,348	35%
24 Puerto Rico Department of Treasury	641,258	26,351	667,608	468,772	198,836	30%
28 State Elections Commission	-	-	-	-	-	-
30 Human Resources Management & Transformation	827	873	1,699	1,074	626	37%
31 General Services Administration	4,081	26,250	30,331	10,042	20,289	67%
34 Commission of Investigation, Processing and Appeals	-	-	-	-	-	-
37 Civil Rights Commission	-	-	-	-	-	-
38 Puerto Rico Department of Justice	5,117	3,089	8,206	3,000	5,206	63%
40 Puerto Rico Police Bureau	13,928	12,484	26,412	7,526	18,886	72%
41 Special Investigations Bureau	-	-	-	-	-	-
42 Puerto Rico Fire Department Bureau	10,593	6,810	17,402	2,733	14,670	84%
43 Puerto Rico National Guard	-	-	-	-	-	-
45 Department of Public Safety	2,460	-	2,460	150	2,310	94%
49 Department of Transportation and Public Works	98,069	50,378	148,447	86,154	62,293	42%
50 Department of Natural and Environmental Resources	38,306	804	39,110	10,169	28,941	74%
55 Puerto Rico Department of Agriculture	2,677	-	2,677	529	2,148	80%
60 Office of the Citizen's Ombudsman	-	-	-	-	-	-
62 Cooperative Development Commission of Puerto Rico	-	-	-	-	-	-
66 Puerto Rico Highway Authority	-	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	281,017	39	281,056	149,795	131,261	47%
68 Puerto Rico Labor Relations Board	400	-	400	245	155	39%
69 Puerto Rico Department of Consumer Affairs	1,568	-	1,568	1,091	477	30%
71 Department of Health	125,121	9,213	134,334	80,112	54,221	40%
78 Department of Housing	17,913	-	17,913	8,047	9,867	55%
81 Department of Education	12,535	-	12,535	7,168	5,367	43%
82 Institute of Puerto Rican Culture	1,005	1,693	2,698	-	2,698	100%
87 Department of Recreation and Sports	17,549	206	17,755	8,367	9,388	53%
95 Mental Health and Drug Addiction Services Administration	3,733	-	3,733	1,256	2,477	66%
96 Office of the Women's Advocate	-	-	-	-	-	-
94 Employees Association of the Commonwealth	-	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	-	-	-	-	-	-
122 Secretariat of the Department of the Family	-	-	-	-	-	-
123 Family and Children Administration	-	10	10	10	0	2%
124 Child Support Administration (ASUME)	-	-	-	-	-	-
126 Vocational Rehabilitation Administration	627	-	627	445	181	29%
127 Administration for Socioeconomic Development of the Family	-	-	-	-	-	-
133 Administracion de Recursos Naturales	-	-	-	-	-	-
137 Department of Correction and Rehabilitation	18,478	-	18,478	9,155	9,323	50%
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	913	7,482	8,395	356	8,038	96%
189 Institute of Forensic Science	401	-	401	-	401	100%
221 Medical Emergency Corps Bureau	5,913	2,031	7,945	3,141	4,803	60%
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	54	-	54	-	54	100%
Total - Entities Operating in PRIFAS 7.5	\$ 1,310,292	\$ 148,857	\$ 1,459,149	\$ 862,699	\$ 596,450	41%

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 4/30/2024

Apr 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	\$ 475,092	\$ 5,598	\$ 480,690	\$ 404,290	\$ 76,400	16%
79 Automobile Accidents Compensation Administration	75,248	-	75,248	65,857	9,391	12%
90 Medical Services Administration of Puerto Rico	114,827	-	114,827	111,843	2,984	3%
119 Department of Economic Development & Commerce	39,220	1,004	40,224	27,183	13,041	32%
162 Public Building Authority	108,557	0	108,557	87,607	20,949	19%
168 Puerto Rico Ports Authority	78,409	33,680	112,089	38,745	73,344	65%
180 Tourism Company	123,992	8,021	132,013	92,612	39,401	30%
187 Puerto Rico Health Insurance Administration	598,162	-	598,162	344,975	253,187	42%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	71,053	-	71,053	54,107	16,946	24%
235 Puerto Rico Housing Finance Corporation	76,928	-	76,928	16,257	60,671	79%
277 Agricultural Enterprises Development Administration	66,945	-	66,945	55,040	11,905	18%
285 Puerto Rico Integrated Transit Authority	31,551	-	31,551	27,563	3,988	13%
295 Fiscal Agency & Financial Advisory Authority	3,742	-	3,742	1,337	2,404	64%
303 Convention Center of District Authority	38,939	0	38,939	52,996	(14,057)	-36%
Total - Core Component Units	\$ 1,902,663	\$ 48,303	\$ 1,950,965	\$ 1,380,413	\$ 570,553	29%
Secondary Component Units						
22 Office of The Commissioner of Insurance	\$ 10,543	\$ (0)	\$ 10,543	\$ 7,619	\$ 2,924	28%
29 Puerto Rico Federal Affairs Administration	-	51	51	-	51	100%
75 Office of the Financial Institutions Commissioner	11,094	167	11,261	7,938	3,323	30%
105 Industrial Commission	17,714	0	17,714	16,015	1,700	10%
109 Puerto Rico School of Plastic Arts	1,820	-	1,820	1,071	749	41%
121 Government Board of the 911 Service	16,826	5,821	22,647	10,231	12,416	55%
138 Institutional Trust of the National Guard of Puerto Rico	6,217	-	6,217	3,841	2,375	38%
161 Puerto Rico Infrastructure Financing Authority	833	-	833	477	356	43%
165 Land Authority of Puerto Rico	8,366	1,315	9,681	8,237	1,444	15%
167 Integral Development of the "Península de Cantera"	173	-	173	86	87	50%
177 Land Administration of Puerto Rico	7,109	0	7,109	5,202	1,907	27%
186 Culebra Conservation and Development Authority	238	-	238	-	238	100%
191 Musical Arts Corporation	1,469	1,285	2,754	1,470	1,284	47%
192 Fine Arts Center Corporation	2,064	125	2,189	1,385	804	37%
195 Economic Development Bank of PR	11,442	-	11,442	8,446	2,996	26%
196 Puerto Rico Public Broadcasting Corporation	-	14,776	14,776	7,305	7,471	51%
198 Agricultural Insurance Corporation	2,411	(0)	2,411	2,469	(58)	-2%
215 Puerto Rico Conservatory of Music Corporation	3,421	(0)	3,421	2,898	523	15%
236 Innovation Fund for Agricultural Development of Puerto Rico	11,640	-	11,640	5,026	6,614	57%
238 Ponce Authority (Authority Of The Port Of The Americas)	-	-	-	-	-	-
264 Corporation for the "Caño Martin Peña" Enlace Project	-	63	63	25	38	61%
265 Roosevelt Roads	1,473	-	1,473	994	479	32%
271 Puerto Rico Technology and Innovation Services	7,772	-	7,772	1,086	6,686	86%
276 Puerto Rico Public Private Partnership Authority	-	12,461	12,461	9,450	3,011	24%
286 Authority of the Port of Ponce	1,720	-	1,720	-	1,720	100%
288 University of Puerto Rico Comprehensive Cancer Center	27,843	1,667	29,510	22,766	6,744	23%
293 Center for Diabetes Research, Education, and Medical Services	206	-	206	184	22	11%
298 Public Service Regulatory Board	25,709	1,146	26,855	12,786	14,069	52%
310 Municipal Finance Corporation	124,657	61,035	185,692	872	184,819	100%
311 Puerto Rico Gaming Commission	330,209	334	330,543	295,357	35,186	11%
312 Retirement Board of the Government of Puerto Rico	2,456	-	2,456	483	1,973	80%
329 Office of Socioeconomic Development	-	-	-	-	-	-
TBD1 COFINA	-	-	-	1,293	(1,293)	-
Total - Secondary Component Units	\$ 635,423	\$ 100,246	\$ 735,668	\$ 435,012	\$ 300,657	41%

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 4/30/2024

Apr 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	306,868	21,266	328,134	326,276	1,858	1%
Total - OMB and Hacienda Custodies	\$ 306,868	\$ 21,266	\$ 328,134	\$ 326,276	\$ 1,858	1%

	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	13,604	-	13,604	10,708	2,896	21%
100 Legislative Assembly of the Commonwealth	-	-	-	-	-	-
106 Public Housing Administration	12,141	-	12,141	-	12,141	100%
113 CRIM	-	-	-	-	-	-
166 Industrial Development Company	-	-	-	27,961	(27,961)	-
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	-	-	-	-	-	-
212 COSSEC	-	-	-	-	-	-
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	\$ 25,745	\$ -	\$ 25,745	\$ 38,669	\$ (12,924)	-50%

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Recap						
Entities Operating in PRIFAS 7.5	\$ 1,310,292	\$ 148,857	\$ 1,459,149	\$ 862,699	\$ 596,450	41%
Core Component Units	1,902,663	48,303	1,950,965	1,380,413	570,553	29%
Secondary Component Units	635,423	100,246	735,668	435,012	300,657	41%
OMB and Hacienda Custodies	306,868	21,266	328,134	326,276	1,858	1%
Out of Scope Entities	25,745	-	25,745	38,669	(12,924)	-50%
Total	\$ 4,180,989	\$ 318,672	\$ 4,499,661	\$ 3,043,068	\$ 1,456,593	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

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

By Agency¹

For the month of: April-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Entities Operating in PRIFAS 7.5						
11 Puerto Rico Traffic Safety Commission	\$ 135	\$ 5	\$ 140	\$ 24	\$ 116	83%
15 Office of the Governor	1,398	49	1,447	1,215	232	16%
16 Office of Management and Budget	1,899	42	1,940	1,401	539	28%
18 Planning Board	2,145	8	2,153	2,581	(429)	-20%
21 Emergency and Disaster Management Bureau	741	-	741	331	410	55%
23 Puerto Rico Department of State	1,599	66	1,665	846	819	49%
24 Puerto Rico Department of Treasury	82,315	10,043	92,357	75,670	16,688	18%
28 State Elections Commission	3,714	1,416	5,130	2,760	2,371	46%
30 Human Resources Management & Transformation	723	189	912	761	152	17%
31 General Services Administration	2,634	2,632	5,267	2,069	3,198	61%
34 Commission of Investigation, Processing and Appeals	41	3	44	41	3	7%
37 Civil Rights Commission	72	-	72	76	(4)	-6%
38 Puerto Rico Department of Justice	12,239	397	12,635	11,011	1,624	13%
40 Puerto Rico Police Bureau	72,428	1,411	73,839	64,488	9,351	13%
41 Special Investigations Bureau	388	-	388	428	(39)	-10%
42 Puerto Rico Fire Department Bureau	6,317	775	7,092	7,122	(29)	0%
43 Puerto Rico National Guard	1,483	51	1,534	972	562	37%
45 Department of Public Safety	20,649	100	20,749	19,192	1,558	8%
49 Department of Transportation and Public Works	15,511	5,038	20,549	14,482	6,068	30%
50 Department of Natural and Environmental Resources	12,304	2,090	14,394	11,779	2,615	18%
55 Puerto Rico Department of Agriculture	3,529	64	3,593	2,191	1,402	39%
60 Office of the Citizen's Ombudsman	294	3	297	265	32	11%
62 Cooperative Development Commission of Puerto Rico	244	(0)	244	192	52	21%
66 Puerto Rico Highway Authority	-	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	32,847	412	33,259	19,092	14,168	43%
68 Puerto Rico Labor Relations Board	126	-	126	110	15	12%
69 Puerto Rico Department of Consumer Affairs	1,309	-	1,309	1,114	194	15%
71 Department of Health	58,789	3,453	62,242	53,258	8,984	14%
78 Department of Housing	4,571	-	4,571	2,288	2,283	50%
81 Department of Education	219,456	7,965	227,421	184,762	42,659	19%
82 Institute of Puerto Rican Culture	1,604	212	1,816	1,679	137	8%
87 Department of Recreation and Sports	4,601	367	4,967	8,454	(3,487)	-70%
95 Mental Health and Drug Addiction Services Administration	11,856	362	12,218	10,941	1,276	10%
96 Office of the Women's Advocate	417	302	718	656	62	9%
94 Employees Association of the Commonwealth	-	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	323	-	323	220	103	32%
122 Secretariat of the Department of the Family	4,113	38	4,151	2,853	1,297	31%
123 Family and Children Administration	17,058	86	17,144	13,018	4,127	24%
124 Child Support Administration (ASUME)	1,403	22	1,425	936	489	34%
126 Vocational Rehabilitation Administration	2,197	-	2,197	2,769	(573)	-26%
127 Administration for Socioeconomic Development of the Family	8,455	-	8,455	8,218	237	3%
133 Administracion de Recursos Naturales	-	-	-	-	-	-
137 Department of Correction and Rehabilitation	36,525	(211)	36,314	31,256	5,057	14%
139 Parole Board	251	5	255	237	18	7%
143 Office of Protection and Defense for People with Disabilities	91	-	91	11	80	88%
152 Elderly and Retired People Advocate Office	281	-	281	101	179	64%
153 Office for People with Disabilities	306	7	312	230	83	26%
155 State Historic Preservation Office of Puerto Rico	273	837	1,110	216	893	81%
189 Institute of Forensic Science	1,721	117	1,838	1,859	(21)	-1%
221 Medical Emergency Corps Bureau	2,244	203	2,447	2,127	321	13%
231 Office for the Patient's Advocate	169	2	171	148	23	13%
241 Administration for Integral Development of Childhood	709	-	709	553	156	22%
266 Office of Public Safety Affairs	-	-	-	-	-	-
279 Public Service Appeals Commission	227	2	228	197	31	14%
281 Office of the Election Comptroller	266	2	268	299	(30)	-11%
Total - Entities Operating in PRIFAS 7.5	\$ 654,987	\$ 38,563	\$ 693,551	\$ 567,499	\$ 126,051	18%

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: April-24

(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	\$ 560	\$ 48,069	\$ 37,965	\$ 10,104	21%
79 Automobile Accidents Compensation Administration	7,525	-	7,525	7,654	(129)	-2%
90 Medical Services Administration of Puerto Rico	19,983	968	20,951	18,262	2,689	13%
119 Department of Economic Development & Commerce	6,210	7,162	13,372	5,119	8,253	62%
162 Public Building Authority	13,457	3,407	16,864	12,629	4,235	25%
168 Puerto Rico Ports Authority	7,841	3,659	11,499	2,021	9,479	82%
180 Tourism Company	12,399	802	13,201	4,542	8,660	66%
187 Puerto Rico Health Insurance Administration	114,501	-	114,501	60,166	54,335	47%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	7,612	46	7,657	5,452	2,205	29%
235 Puerto Rico Housing Finance Corporation	8,351	-	8,351	1,431	6,920	83%
277 Agricultural Enterprises Development Administration	12,624	18	12,642	13,518	(877)	-7%
285 Puerto Rico Integrated Transit Authority	11,623	123	11,746	10,469	1,278	11%
295 Fiscal Agency & Financial Advisory Authority	4,731	239	4,970	5,623	(653)	-13%
303 Convention Center of District Authority	3,894	0	3,894	4,170	(276)	-7%
Total - Core Component Units	\$ 278,260	\$ 16,984	\$ 295,244	\$ 189,020	\$ 106,223	36%
Secondary Component Units						
22 Office of The Commissioner of Insurance	\$ 1,054	\$ (0)	\$ 1,054	\$ 1,451	\$ (397)	-38%
29 Puerto Rico Federal Affairs Administration	263	6	269	235	35	13%
75 Office of the Financial Institutions Commissioner	1,109	17	1,126	788	338	30%
105 Industrial Commission	1,771	10	1,781	1,629	152	9%
109 Puerto Rico School of Plastic Arts	408	2	411	32	379	92%
121 Government Board of the 911 Service	1,683	582	2,265	1,045	1,220	54%
138 Institutional Trust of the National Guard of Puerto Rico	622	-	622	394	228	37%
161 Puerto Rico Infrastructure Financing Authority	269	1,800	2,069	10	2,059	100%
165 Land Authority of Puerto Rico	837	137	974	697	277	28%
167 Integral Development of the "Peninsula de Cantera"	67	-	67	-	67	100%
177 Land Administration of Puerto Rico	711	0	711	576	134	19%
186 Culebra Conservation and Development Authority	45	-	45	1	44	99%
191 Musical Arts Corporation	586	307	893	606	287	32%
192 Fine Arts Center Corporation	570	31	601	540	61	10%
195 Economic Development Bank of PR	1,144	-	1,144	846	298	26%
196 Puerto Rico Public Broadcasting Corporation	-	1,484	1,484	767	717	48%
198 Agricultural Insurance Corporation	241	(0)	241	167	74	31%
215 Puerto Rico Conservatory of Music Corporation	769	18	787	714	74	9%
236 Innovation Fund for Agricultural Development of Puerto Rico	1,164	-	1,164	517	647	56%
238 Ponce Authority (Authority Of The Port Of The Americas)	109	-	109	79	31	28%
264 Corporation for the "Caño Martin Peña" Enlace Project	1,560	6	1,567	254	1,313	84%
265 Roosevelt Roads	1,058	17	1,075	255	820	76%
271 Puerto Rico Technology and Innovation Services	8,133	3	8,135	3,276	4,859	60%
276 Puerto Rico Public Private Partnership Authority	4,226	659	4,885	1,333	3,552	73%
286 Authority of the Port of Ponce	251	-	251	22	229	91%
288 University of Puerto Rico Comprehensive Cancer Center	5,639	1,482	7,121	4,189	2,932	41%
293 Center for Diabetes Research, Education, and Medical Services	99	88	188	80	108	57%
298 Public Service Regulatory Board	3,307	119	3,426	2,193	1,233	36%
310 Municipal Finance Corporation	12,466	6,104	18,569	-	18,569	100%
311 Puerto Rico Gaming Commission	33,214	33	33,247	42,562	(9,314)	-28%
312 Retirement Board of the Government of Puerto Rico	4,894	2,154	7,048	3,833	3,216	46%
329 Office of Socioeconomic Development	1,203	3	1,206	186	1,020	85%
TBD1 COFINA	-	-	-	65	(65)	
Total - Secondary Component Units	\$ 89,474	\$ 15,063	\$ 104,536	\$ 69,341	\$ 35,195	34%

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: April-24

(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	\$ (43,433)	\$ 38,486	\$ -	\$ 38,486	100%
25 Custody of the Department of the Treasury	147,200	27,069	174,268	156,277	17,991	10%
Total - OMB and Hacienda Custodies	\$ 229,118	\$ (16,364)	\$ 212,754	\$ 156,277	\$ 56,477	27%

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Out of Scope Entities						
8 Office of the Comptroller	\$ 4,012	\$ (0)	\$ 4,012	\$ 4,746	\$ (734)	-18%
10 The General Court of Justice	31,717	1,821	33,538	39,479	(5,942)	-18%
100 Legislative Assembly of the Commonwealth	11,265	724	11,990	10,718	1,272	11%
106 Public Housing Administration	1,674	-	1,674	225	1,449	87%
113 CRIM	-	-	-	-	-	-
166 Industrial Development Company	-	-	-	4,155	(4,155)	-
176 University of Puerto Rico	41,737	1,148	42,885	51,128	(8,243)	-19%
193 Office of Government Ethics	867	7	874	1,040	(166)	-19%
200 Special Independent Prosecutor's Panel	281	-	281	347	(66)	-23%
209 Contributions to Political Parties	-	-	-	-	-	-
208 Contributions to the Municipalities	7,952	2,500	10,452	9,741	711	7%
212 COSSEC	-	-	-	-	-	-
220 Correctional Health	3,656	838	4,494	3,044	1,450	32%
268 Puerto Rico Institute of Statistics	219	0	219	268	(49)	-22%
272 Office of the Inspector General	1,556	-	1,556	1,877	(321)	-21%
289 Energy Commission	-	-	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	4,956	-	4,956	6,070	(1,115)	-23%
Total - Out of Scope Entities	\$ 109,892	\$ 7,039	\$ 116,930	\$ 132,838	\$ (15,908)	-14%

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Recap						
Entities Operating in PRIFAS 7.5	\$ 654,987	\$ 38,563	\$ 693,551	\$ 567,499	\$ 126,051	18%
Core Component Units	\$ 278,260	\$ 16,984	\$ 295,244	189,020	106,223	36%
Secondary Component Units	\$ 89,474	\$ 15,063	\$ 104,536	69,341	35,195	34%
OMB and Hacienda Custodies	\$ 229,118	\$ (16,364)	\$ 212,754	156,277	56,477	27%
Out of Scope Entities	\$ 109,892	\$ 7,039	\$ 116,930	132,838	(15,908)	-14%
Total	\$ 1,361,731	\$ 61,284	\$ 1,423,015	\$ 1,114,976	\$ 308,039	22%

Notes:

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

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

Puerto Rico Department of Treasury

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

By Agency¹

For the month of: April-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Entities Operating in PRIFAS 7.5						
11 Puerto Rico Traffic Safety Commission	\$ -	\$ 1	\$ 1	\$ -	\$ 1	100%
15 Office of the Governor	1,398	18	1,416	1,065	351	25%
16 Office of Management and Budget	1,804	29	1,834	1,333	501	27%
18 Planning Board	2,145	8	2,153	2,581	(429)	-20%
21 Emergency and Disaster Management Bureau	714	-	714	331	383	54%
23 Puerto Rico Department of State	1,280	-	1,280	649	631	49%
24 Puerto Rico Department of Treasury	18,189	7,407	25,596	26,294	(698)	-3%
28 State Elections Commission	3,714	1,416	5,130	2,760	2,371	46%
30 Human Resources Management & Transformation	641	102	743	699	44	6%
31 General Services Administration	2,226	7	2,233	1,558	675	30%
34 Commission of Investigation, Processing and Appeals	41	3	44	41	3	7%
37 Civil Rights Commission	72	-	72	76	(4)	-6%
38 Puerto Rico Department of Justice	11,727	88	11,815	10,282	1,533	13%
40 Puerto Rico Police Bureau	71,035	162	71,197	63,665	7,532	11%
41 Special Investigations Bureau	388	-	388	428	(39)	-10%
42 Puerto Rico Fire Department Bureau	5,258	94	5,352	6,905	(1,553)	-29%
43 Puerto Rico National Guard	1,483	51	1,534	972	562	37%
45 Department of Public Safety	20,403	100	20,503	19,186	1,317	6%
49 Department of Transportation and Public Works	5,705	-	5,705	4,267	1,437	25%
50 Department of Natural and Environmental Resources	8,473	2,009	10,483	10,393	90	1%
55 Puerto Rico Department of Agriculture	3,261	64	3,325	2,138	1,187	36%
60 Office of the Citizen's Ombudsman	294	3	297	265	32	11%
62 Cooperative Development Commission of Puerto Rico	244	(0)	244	192	52	21%
66 Puerto Rico Highway Authority	-	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	4,745	408	5,154	5,266	(112)	-2%
68 Puerto Rico Labor Relations Board	86	-	86	71	15	17%
69 Puerto Rico Department of Consumer Affairs	1,152	-	1,152	973	179	16%
71 Department of Health	46,277	2,532	48,809	40,267	8,542	18%
78 Department of Housing	2,780	-	2,780	1,989	791	28%
81 Department of Education	218,203	7,965	226,168	178,000	48,167	21%
82 Institute of Puerto Rican Culture	1,504	42	1,546	1,679	(133)	-9%
87 Department of Recreation and Sports	2,846	346	3,192	2,524	667	21%
95 Mental Health and Drug Addiction Services Administration	11,483	362	11,844	10,860	984	8%
96 Office of the Women's Advocate	417	302	718	656	62	9%
94 Employees Association of the Commonwealth	-	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	323	-	323	220	103	32%
122 Secretariat of the Department of the Family	4,113	38	4,151	2,853	1,297	31%
123 Family and Children Administration	17,058	85	17,143	13,018	4,126	24%
124 Child Support Administration (ASUME)	1,403	22	1,425	936	489	34%
126 Vocational Rehabilitation Administration	2,134	-	2,134	2,325	(191)	-9%
127 Administration for Socioeconomic Development of the Family	8,455	-	8,455	8,218	237	3%
133 Administracion de Recursos Naturales	-	-	-	-	-	-
137 Department of Correction and Rehabilitation	34,677	(211)	34,466	29,787	4,679	14%
139 Parole Board	251	5	255	237	18	7%
143 Office of Protection and Defense for People with Disabilities	91	-	91	11	80	88%
152 Elderly and Retired People Advocate Office	281	-	281	101	179	64%
153 Office for People with Disabilities	306	7	312	230	83	26%
155 State Historic Preservation Office of Puerto Rico	181	89	270	113	158	58%
189 Institute of Forensic Science	1,681	117	1,798	1,859	(61)	-3%
221 Medical Emergency Corps Bureau	1,653	-	1,653	1,870	(218)	-13%
231 Office for the Patient's Advocate	169	2	171	148	23	13%
241 Administration for Integral Development of Childhood	709	-	709	553	156	22%
266 Office of Public Safety Affairs	-	-	-	-	-	-
279 Public Service Appeals Commission	227	2	228	197	31	14%
281 Office of the Election Comptroller	261	2	263	299	(36)	-14%
Total - Entities Operating in PRIFAS 7.5	\$ 523,958	\$ 23,677	\$ 547,636	\$ 461,341	\$ 86,295	16%

Puerto Rico Department of Treasury

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

By Agency¹

For the month of: April-24

(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	968	9,468	6,019	3,450	36%
119 Department of Economic Development & Commerce	2,288	7,062	9,350	1,541	7,809	84%
162 Public Building Authority	2,602	3,407	6,008	2,537	3,472	58%
168 Puerto Rico Ports Authority	-	291	291	-	291	100%
180 Tourism Company	-	-	-	-	-	
187 Puerto Rico Health Insurance Administration	54,685	-	54,685	28,970	25,715	47%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	506	46	552	-	552	100%
235 Puerto Rico Housing Finance Corporation	658	-	658	147	511	78%
277 Agricultural Enterprises Development Administration	5,929	18	5,947	7,450	(1,503)	-25%
285 Puerto Rico Integrated Transit Authority	8,468	123	8,591	7,981	611	7%
295 Fiscal Agency & Financial Advisory Authority	4,357	239	4,596	4,968	(372)	-8%
303 Convention Center of District Authority	-	-	-	-	-	
Total - Core Component Units	\$ 87,994	\$ 12,153	\$ 100,147	\$ 59,612	\$ 40,534	40%
Secondary Component Units						
22 Office of The Commissioner of Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	
29 Puerto Rico Federal Affairs Administration	263	1	264	235	29	11%
75 Office of the Financial Institutions Commissioner	-	-	-	-	-	
105 Industrial Commission	-	10	10	-	10	100%
109 Puerto Rico School of Plastic Arts	226	2	229	32	197	86%
121 Government Board of the 911 Service	-	-	-	-	-	
138 Institutional Trust of the National Guard of Puerto Rico	-	-	-	-	-	
161 Puerto Rico Infrastructure Financing Authority	186	1,800	1,986	10	1,976	99%
165 Land Authority of Puerto Rico	-	6	6	-	6	100%
167 Integral Development of the "Peninsula de Cantera"	50	-	50	-	50	100%
177 Land Administration of Puerto Rico	-	-	-	-	-	
186 Culebra Conservation and Development Authority	21	-	21	1	21	97%
191 Musical Arts Corporation	439	179	618	445	172	28%
192 Fine Arts Center Corporation	363	19	382	309	73	19%
195 Economic Development Bank of PR	-	-	-	-	-	
196 Puerto Rico Public Broadcasting Corporation	-	6	6	-	6	100%
198 Agricultural Insurance Corporation	-	-	-	-	-	
215 Puerto Rico Conservatory of Music Corporation	427	18	445	341	104	23%
236 Innovation Fund for Agricultural Development of Puerto Rico	-	-	-	-	-	
238 Ponce Authority (Authority Of The Port Of The Americas)	109	-	109	79	31	28%
264 Corporation for the "Caño Martin Peña" Enlace Project	1,560	-	1,560	250	1,310	84%
265 Roosevelt Roads	911	17	927	59	868	94%
271 Puerto Rico Technology and Innovation Services	7,356	3	7,358	3,127	4,231	58%
276 Puerto Rico Public Private Partnership Authority	4,226	(587)	3,639	1,333	2,306	63%
286 Authority of the Port of Ponce	79	-	79	22	57	72%
288 University of Puerto Rico Comprehensive Cancer Center	2,855	1,315	4,170	3,834	336	8%
293 Center for Diabetes Research, Education, and Medical Services	79	88	167	60	107	64%
298 Public Service Regulatory Board	736	5	741	677	64	9%
310 Municipal Finance Corporation	-	-	-	-	-	
311 Puerto Rico Gaming Commission	193	-	193	153	40	21%
312 Retirement Board of the Government of Puerto Rico	4,649	2,154	6,803	3,618	3,185	47%
329 Office of Socioeconomic Development	1,203	3	1,206	186	1,020	85%
TBD1 COFINA	-	-	-	-	-	
Total - Secondary Component Units	\$ 25,931	\$ 5,038	\$ 30,969	\$ 14,771	\$ 16,198	52%

Puerto Rico Department of Treasury

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

By Agency¹

For the month of: April-24

(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	\$ (43,433)	\$ 38,486	\$ -	\$ 38,486	100%
25 Custody of the Department of the Treasury	116,513	24,942	141,455	125,529	15,926	11%
Total - OMB and Hacienda Custodies	\$ 198,432	\$ (18,491)	\$ 179,941	\$ 125,529	\$ 54,412	30%

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Out of Scope Entities						
8 Office of the Comptroller	\$ 4,012	\$ (0)	\$ 4,012	\$ 4,746	\$ (734)	-18%
10 The General Court of Justice	30,356	1,821	32,177	37,908	(5,731)	-18%
100 Legislative Assembly of the Commonwealth	11,265	724	11,990	10,718	1,272	11%
106 Public Housing Administration	460	-	460	225	235	51%
113 CRIM	-	-	-	-	-	-
166 Industrial Development Company	-	-	-	-	-	-
176 University of Puerto Rico	41,737	1,148	42,885	51,128	(8,243)	-19%
193 Office of Government Ethics	867	7	874	1,040	(166)	-19%
200 Special Independent Prosecutor's Panel	281	-	281	347	(66)	-23%
209 Contributions to Political Parties	-	-	-	-	-	-
208 Contributions to the Municipalities	7,952	2,500	10,452	9,741	711	7%
212 COSSEC	-	-	-	-	-	-
220 Correctional Health	3,656	838	4,494	3,044	1,450	32%
268 Puerto Rico Institute of Statistics	219	0	219	268	(49)	-22%
272 Office of the Inspector General	1,556	-	1,556	1,877	(321)	-21%
289 Energy Commission	-	-	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	4,956	-	4,956	6,070	(1,115)	-23%
Total - Out of Scope Entities	\$ 107,317	\$ 7,039	\$ 114,356	\$ 127,112	\$ (12,757)	-11%

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Recap						
Entities Operating in PRIFAS 7.5	\$ 523,958	\$ 23,677	\$ 547,636	\$ 461,341	\$ 86,295	16%
Core Component Units	87,994	12,153	100,147	59,612	40,534	40%
Secondary Component Units	25,931	5,038	30,969	14,771	16,198	52%
OMB and Hacienda Custodies	198,432	(18,491)	179,941	125,529	54,412	30%
Out of Scope Entities	107,317	7,039	114,356	127,112	(12,757)	-11%
Total	\$ 943,632	\$ 29,417	\$ 973,049	\$ 788,365	\$ 184,684	19%

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: April-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Entities Operating in PRIFAS 7.5						
11 Puerto Rico Traffic Safety Commission	\$ 135	\$ 4	\$ 139	\$ 24	\$ 115	83%
15 Office of the Governor	-	32	32	150	(118)	-374%
16 Office of Management and Budget	94	12	107	68	38	36%
18 Planning Board	-	-	-	-	-	-
21 Emergency and Disaster Management Bureau	27	-	27	-	27	100%
23 Puerto Rico Department of State	319	66	385	197	188	49%
24 Puerto Rico Department of Treasury	64,126	2,635	66,761	49,376	17,385	26%
28 State Elections Commission	-	-	-	-	-	-
30 Human Resources Management & Transformation	83	87	170	62	108	64%
31 General Services Administration	408	2,625	3,033	510	2,523	83%
34 Commission of Investigation, Processing and Appeals	-	-	-	-	-	-
37 Civil Rights Commission	-	-	-	-	-	-
38 Puerto Rico Department of Justice	512	309	821	730	91	11%
40 Puerto Rico Police Bureau	1,393	1,248	2,641	823	1,819	69%
41 Special Investigations Bureau	-	-	-	-	-	-
42 Puerto Rico Fire Department Bureau	1,059	681	1,740	217	1,523	88%
43 Puerto Rico National Guard	-	-	-	-	-	-
45 Department of Public Safety	246	-	246	6	240	98%
49 Department of Transportation and Public Works	9,807	5,038	14,845	10,214	4,630	31%
50 Department of Natural and Environmental Resources	3,831	80	3,911	1,386	2,525	65%
55 Puerto Rico Department of Agriculture	268	-	268	52	215	80%
60 Office of the Citizen's Ombudsman	-	-	-	-	-	-
62 Cooperative Development Commission of Puerto Rico	-	-	-	-	-	-
66 Puerto Rico Highway Authority	-	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	28,102	4	28,106	13,826	14,280	51%
68 Puerto Rico Labor Relations Board	40	-	40	39	1	2%
69 Puerto Rico Department of Consumer Affairs	157	-	157	141	16	10%
71 Department of Health	12,512	921	13,433	12,992	442	3%
78 Department of Housing	1,791	-	1,791	300	1,492	83%
81 Department of Education	1,254	-	1,254	6,762	(5,508)	-439%
82 Institute of Puerto Rican Culture	101	169	270	-	270	100%
87 Department of Recreation and Sports	1,755	21	1,775	5,930	(4,154)	-234%
95 Mental Health and Drug Addiction Services Administration	373	-	373	81	292	78%
96 Office of the Women's Advocate	-	-	-	-	-	-
94 Employees Association of the Commonwealth	-	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	-	-	-	-	-	-
122 Secretariat of the Department of the Family	-	-	-	-	-	-
123 Family and Children Administration	-	1	1	-	1	100%
124 Child Support Administration (ASUME)	-	-	-	-	-	-
126 Vocational Rehabilitation Administration	63	-	63	444	(381)	-608%
127 Administration for Socioeconomic Development of the Family	-	-	-	-	-	-
133 Administracion de Recursos Naturales	-	-	-	-	-	-
137 Department of Correction and Rehabilitation	1,848	-	1,848	1,469	378	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	748	839	104	736	88%
189 Institute of Forensic Science	40	-	40	-	40	100%
221 Medical Emergency Corps Bureau	591	203	794	256	538	68%
231 Office for the Patient's Advocate	-	-	-	-	-	-
241 Administration for Integral Development of Childhood	-	-	-	-	-	-
266 Office of Public Safety Affairs	-	-	-	-	-	-
279 Public Service Appeals Commission	-	-	-	-	-	-
281 Office of the Election Comptroller	5	-	5	-	5	100%
Total - Entities Operating in PRIFAS 7.5	\$ 131,029	\$ 14,886	\$ 145,915	\$ 106,158	\$ 39,756	27%

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: April-24

(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	\$ 560	\$ 48,069	\$ 37,965	\$ 10,104	21%
79 Automobile Accidents Compensation Administration	7,525	-	7,525	7,654	(129)	-2%
90 Medical Services Administration of Puerto Rico	11,483	-	11,483	12,243	(760)	-7%
119 Department of Economic Development & Commerce	3,922	100	4,022	3,578	444	11%
162 Public Building Authority	10,856	0	10,856	10,093	763	7%
168 Puerto Rico Ports Authority	7,841	3,368	11,209	2,021	9,188	82%
180 Tourism Company	12,399	802	13,201	4,542	8,660	66%
187 Puerto Rico Health Insurance Administration	59,816	-	59,816	31,196	28,620	48%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	7,105	-	7,105	5,452	1,653	23%
235 Puerto Rico Housing Finance Corporation	7,693	-	7,693	1,284	6,409	83%
277 Agricultural Enterprises Development Administration	6,695	-	6,695	6,068	627	9%
285 Puerto Rico Integrated Transit Authority	3,155	-	3,155	2,488	667	21%
295 Fiscal Agency & Financial Advisory Authority	374	-	374	655	(281)	-75%
303 Convention Center of District Authority	3,894	0	3,894	4,170	(276)	-7%
Total - Core Component Units	\$ 190,266	\$ 4,830	\$ 195,097	\$ 129,408	\$ 65,689	34%

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Secondary Component Units						
22 Office of The Commissioner of Insurance	\$ 1,054	\$ (0)	\$ 1,054	\$ 1,451	\$ (397)	-38%
29 Puerto Rico Federal Affairs Administration	-	5	5	-	5	100%
75 Office of the Financial Institutions Commissioner	1,109	17	1,126	788	338	30%
105 Industrial Commission	1,771	0	1,771	1,629	142	8%
109 Puerto Rico School of Plastic Arts	182	-	182	-	182	100%
121 Government Board of the 911 Service	1,683	582	2,265	1,045	1,220	54%
138 Institutional Trust of the National Guard of Puerto Rico	622	-	622	394	228	37%
161 Puerto Rico Infrastructure Financing Authority	83	-	83	-	83	100%
165 Land Authority of Puerto Rico	837	132	968	697	271	28%
167 Integral Development of the "Península de Cantera"	17	-	17	-	17	100%
177 Land Administration of Puerto Rico	711	0	711	576	134	19%
186 Culebra Conservation and Development Authority	24	-	24	-	24	100%
191 Musical Arts Corporation	147	128	275	161	114	42%
192 Fine Arts Center Corporation	206	13	219	231	(12)	-6%
195 Economic Development Bank of PR	1,144	-	1,144	846	298	26%
196 Puerto Rico Public Broadcasting Corporation	-	1,478	1,478	767	711	48%
198 Agricultural Insurance Corporation	241	(0)	241	167	74	31%
215 Puerto Rico Conservatory of Music Corporation	342	(0)	342	372	(30)	-9%
236 Innovation Fund for Agricultural Development of Puerto Rico	1,164	-	1,164	517	647	56%
238 Ponce Authority (Authority Of The Port Of The Americas)	-	-	-	-	-	-
264 Corporation for the "Caño Martin Peña" Enlace Project	-	6	6	3	3	50%
265 Roosevelt Roads	147	-	147	196	(49)	-33%
271 Puerto Rico Technology and Innovation Services	777	-	777	149	628	81%
276 Puerto Rico Public Private Partnership Authority	-	1,246	1,246	-	1,246	100%
286 Authority of the Port of Ponce	172	-	172	-	172	100%
288 University of Puerto Rico Comprehensive Cancer Center	2,784	167	2,951	355	2,596	88%
293 Center for Diabetes Research, Education, and Medical Services	21	-	21	20	1	3%
298 Public Service Regulatory Board	2,571	115	2,686	1,516	1,170	44%
310 Municipal Finance Corporation	12,466	6,104	18,569	-	18,569	100%
311 Puerto Rico Gaming Commission	33,021	33	33,054	42,409	(9,355)	-28%
312 Retirement Board of the Government of Puerto Rico	246	-	246	215	31	12%
329 Office of Socioeconomic Development	-	-	-	-	-	-
TBD1 COFINA	-	-	-	65	(65)	-
Total - Secondary Component Units	\$ 63,542	\$ 10,025	\$ 73,567	\$ 54,570	\$ 18,996	26%

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: April-24

(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	2,127	32,813	30,749	2,065	6%
Total - OMB and Hacienda Custodies	\$ 30,687	\$ 2,127	\$ 32,813	\$ 30,749	\$ 2,065	6%

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Out of Scope Entities						
8 Office of the Comptroller	\$ -	\$ -	\$ -	\$ -	\$ -	
10 The General Court of Justice	1,360	-	1,360	1,571	(210)	-15%
100 Legislative Assembly of the Commonwealth	-	-	-	-	-	
106 Public Housing Administration	1,214	-	1,214	-	1,214	100%
113 CRIM	-	-	-	-	-	
166 Industrial Development Company	-	-	-	4,155	(4,155)	
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	-	-	-	-	-	
212 COSSEC	-	-	-	-	-	
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	\$ 5,726	\$ (3,151)	-122%

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Recap						
Entities Operating in PRIFAS 7.5	\$ 131,029	\$ 14,886	\$ 145,915	\$ 106,158	\$ 39,756	27%
Core Component Units	190,266	4,830	195,097	129,408	65,689	34%
Secondary Component Units	63,542	10,025	73,567	54,570	18,996	26%
OMB and Hacienda Custodies	30,687	2,127	32,813	30,749	2,065	6%
Out of Scope Entities	2,575	-	2,575	5,726	(3,151)	-122%
Total	\$ 418,099	\$ 31,867	\$ 449,966	\$ 326,611	\$ 123,355	27%

Notes:

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

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

Puerto Rico Department of Treasury

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

By Agency ¹

YTD from 7/1/2023 through 4/30/2024

April-24

(figures in \$000s)

	CapEx Certified Budget	Adjustments & Revisions ²	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
Entities Operating in PRIFAS 7.5					
21 Emergency and Disaster Management Bureau	1,107	-	1,107	15	1,092
23 Puerto Rico Department of State	23	271	294	13	281
24 Puerto Rico Department of Treasury	8,525	48,153	56,678	9,729	46,948
28 State Elections Commission	267	-	267	-	267
31 General Services Administration	1,206	-	1,206	750	456
34 Commission of Investigation, Processing and Appeals	-	40	40	-	40
40 Puerto Rico Police Bureau	16,223	(16,100)	123	-	123
42 Puerto Rico Fire Department Bureau	815	(815)	-	-	-
49 Department of Transportation and Public Works	45,815	(45,815)	-	-	-
55 Puerto Rico Department of Agriculture	1,859	-	1,859	245	1,614
60 Office of the Citizen's Ombudsman	85	-	85	46	39
67 Puerto Rico Department of Labor and Human Resources	6,288	4,594	10,882	3,250	7,632
71 Department of Health	83,622	28,709	112,331	17,827	94,504
78 Department of Housing	3,243	-	3,243	2	3,242
87 Department of Recreation and Sports	-	203	203	-	203
95 Mental Health and Drug Addiction Services Administration	3,100	-	3,100	936	2,164
122 Secretariat of the Department of the Family	1,200	-	1,200	-	1,200
127 Administration for Socioeconomic Development of the Family	3,838	-	3,838	819	3,019
137 Department of Correction and Rehabilitation	8,428	-	8,428	-	8,428
143 Office of Protection and Defense for People with Disabilities	167	-	167	-	167
153 Office for People with Disabilities	1,230	-	1,230	-	1,230
155 State Historic Preservation Office of Puerto Rico	-	8,978	8,978	-	8,978
189 Institute of Forensic Science	1,156	-	1,156	1,127	29
221 Medical Emergency Corps Bureau	975	-	975	-	975
241 Administration for Integral Development of Childhood	600	-	600	100	500
Total - Entities Operating in PRIFAS 7.5	\$ 189,772	\$ 28,218	\$ 217,990	\$ 34,859	\$ 183,131

Puerto Rico Department of Treasury

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

By Agency ¹

YTD from 7/1/2023 through 4/30/2024

April-24

(figures in \$000s)

	CapEx Certified Budget	Adjustments & Revisions	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
Core Component Units					
90 Medical Services Administration of Puerto Rico	33,285	-	33,285	1,086	32,199
162 Public Building Authority	2,051	-	2,051	464	1,587
168 Puerto Rico Ports Authority	-	3,189	3,189	-	3,189
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	6,075	-	6,075	-	6,075
285 Puerto Rico Integrated Transit Authority	76,419	(5,500)	70,919	59,043	11,876
Total - Core Component Units	\$ 117,830	\$ (2,311)	\$ 115,519	\$ 60,593	\$ 54,926

	CapEx Certified Budget	Adjustments & Revisions	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
Secondary Component Units					
121 Government Board of the 911 Service	-	6,986	6,986	-	6,986
161 Puerto Rico Infrastructure Financing Authority	-	18,892	18,892	-	18,892
264 Corporation for the "Caño Martin Peña" Enlace Project	15,200	(886)	14,314	-	14,314
265 Roosevelt Roads	9,800	-	9,800	-	9,800
271 Puerto Rico Technology and Innovation Services	8,400	-	8,400	622	7,778
288 University of Puerto Rico Comprehensive Cancer Center	12,400	672	13,072	5,953	7,119
293 Center for Diabetes Research, Education, and Medical Services	287	-	287	-	287
329 Office of Socioeconomic Development	11,500	-	11,500	-	11,500
Total - Secondary Component Units	\$ 57,587	\$ 25,663	\$ 83,250	\$ 6,575	\$ 76,675

	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	\$ (129,427)	\$ 28,416	\$ -	\$ 28,416
Total - OMB and Hacienda Custodies	\$ 157,843	\$ (129,427)	\$ 28,416	\$ -	\$ 28,416

Puerto Rico Department of Treasury

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

By Agency ¹

YTD from 7/1/2023 through 4/30/2024

April-24

(figures in \$000s)

	CapEx Certified Budget	Adjustments & Revisions	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
Out of Scope Entities					
10 The General Court of Justice	7,502	-	7,502	3,970	3,532
100 Legislative Assembly of the Commonwealth	14,857	2,073	16,930	16,930	-
166 Industrial Development Company	-	-	-	5,622	(5,622)
272 Office of the Inspector General	280	-	280	-	280
Total - Out of Scope Entities	\$ 22,639	\$ 2,073	\$ 24,712	\$ 26,522	\$ (1,810)

	CapEx Certified Budget	Adjustments & Revisions	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
Recap					
Entities Operating in PRIFAS 7.5	\$ 189,772	\$ 28,218	\$ 217,990	\$ 34,859	\$ 183,131
Core Component Units	117,830	(2,311)	115,519	60,593	54,926
Secondary Component Units	57,587	25,663	83,250	6,575	76,675
OMB and Hacienda Custodies	157,843	(129,427)	28,416	-	28,416
Out of Scope Entities	22,639	2,073	24,712	26,522	(1,810)
Total	\$ 545,671	\$ (75,784)	\$ 469,887	\$ 128,549	\$ 341,338

Notes:

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

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

Appendix

Core and Secondary Component Unit Consolidated Actuals by Month

		Q1	Q1	Q1	Q2	Q2	Q2	Q3	Q3	Q3	Q4				
		1	2	3	4	5	6	7	8	9	10		FY24	FY24	FY24
	GF+SRF Budget	7/31/2023	8/31/2023	9/30/2023	10/31/2023	11/30/2023	12/31/2023	1/31/2024	2/28/2024	3/31/2024	4/30/2024		YTD Totals	Balance \$	Balance %
Core Component Units															
70	State Insurance Fund Corporation	\$ 576,828	\$ 33,384	\$ 76,635	\$ 34,167	\$ 35,901	\$ 37,393	\$ 36,057	\$ 34,756	\$ 37,172	\$ 40,859	\$ 37,965	\$ 404,290	\$ 172,538	30%
79	Automobile Accident Compensation Administration	90,297	6,285	6,590	6,253	6,388	7,005	6,461	6,194	6,613	6,415	7,654	65,857	24,440	27%
90	Administration of Medical Services of Puerto Rico	251,411	14,026	14,564	17,640	15,772	16,339	22,945	20,912	16,558	16,555	18,262	173,573	77,838	31%
119	Department of Economic Development and Commerce	160,468	2,968	6,393	3,891	4,664	5,115	4,636	5,545	4,096	3,791	5,119	46,219	114,248	71%
162	Public Buildings Authority	202,369	8,861	11,647	11,761	10,892	13,081	11,283	11,615	9,824	49,529	12,629	151,124	51,245	25%
168	Ports Authority	137,994	8,531	8,567	8,487	1,866	1,819	2,009	1,814	1,823	1,808	2,021	38,745	99,249	72%
180	Tourism Company	158,415	3,041	3,655	11,598	5,393	5,383	12,660	432	25,648	20,260	4,542	92,612	65,803	42%
187	Health Insurance Administration of Puerto Rico	1,374,014	63,477	61,087	140,094	10,409	64,039	64,528	52,892	74,880	69,703	60,166	661,277	712,737	52%
188	Corp. of the Cardiovascular Center of Puerto Rico & Caribbean	91,887	6,004	6,844	6,630	6,400	6,766	5,344	3,599	2,540	4,527	5,452	54,107	37,780	41%
235	Housing Financing Authority	100,214	1,142	1,080	1,411	6,124	1,326	1,545	1,561	1,447	891	1,431	17,958	82,256	82%
277	Administration for the Development of Agricultural Enterprises	151,698	3,532	9,015	7,706	12,547	4,017	24,568	2,959	20,019	8,313	13,518	106,195	45,503	30%
285	Integrated Transport Authority	140,956	9,814	12,259	8,895	9,818	11,568	9,903	9,444	7,734	18,138	10,469	108,042	32,914	23%
295	Financial Advisory Authority and Fiscal Agency of Puerto Rico	59,645	1,533	927	1,276	1,610	1,558	4,754	1,592	2,774	3,581	5,623	25,229	34,417	58%
303	District Authority of the Convention Center	46,727	5,568	3,396	5,699	4,978	5,380	7,010	5,460	4,837	6,498	4,170	52,996	(6,269)	-13%
Total - Core Component Units		\$ 3,542,922	\$ 168,166	\$ 222,662	\$ 265,510	\$ 132,762	\$ 180,789	\$ 213,703	\$ 158,777	\$ 215,966	\$ 250,868	\$ 189,020	\$ 1,998,224	\$ 1,544,699	44%
Secondary Component Units															
22	Office of The Commissioner of Insurance	\$ 12,652	\$ 454	\$ 640	\$ 672	\$ 731	\$ 708	\$ 609	\$ 778	\$ 790	\$ 785	\$ 1,451	\$ 7,619	\$ 5,033	40%
29	Puerto Rico Federal Affairs Administration	3,231	197	206	206	212	221	234	208	262	215	235	2,194	1,037	32%
75	Office of the Financial Institutions Commissioner	13,513	631	830	931	778	868	783	771	763	796	788	7,938	5,575	41%
105	Industrial Commission	21,371	1,307	1,383	1,598	2,068	1,460	1,735	1,302	1,614	1,920	1,629	16,015	5,357	25%
109	Puerto Rico School of Plastic Arts	4,930	184	221	274	654	271	387	267	324	23	32	2,639	2,290	46%
121	Government Board of the 911 Service	27,177	3,407	661	507	1,022	767	739	659	770	654	1,045	10,231	16,945	62%
138	Institutional Trust of the National Guard of Puerto Rico	7,460	276	336	294	452	380	444	545	388	334	394	3,841	3,619	49%
161	Puerto Rico Infrastructure Financing Authority	24,834	180	236	200	207	2,424	745	245	230	10	10	4,487	20,346	82%
165	Land Authority of Puerto Rico	11,689	1,065	785	784	818	884	861	796	780	766	697	8,237	3,452	30%
167	Integral Development of the "Península de Cantera"	805	40	47	42	41	51	39	49	109	46	-	464	341	42%
177	Land Administration of Puerto Rico	8,531	426	578	524	487	534	589	478	574	436	576	5,202	3,329	39%
186	Culebra Conservation and Development Authority	539	1	1	1	1	1	1	1	1	1	1	6	533	99%
191	Musical Arts Corporation	10,718	457	528	542	514	646	554	565	1,043	490	606	5,945	4,773	45%
192	Fine Arts Center Corporation	7,208	384	438	450	494	511	479	627	498	473	540	4,894	2,314	32%
195	Economic Development Bank of PR	13,730	812	874	841	905	858	886	797	835	792	846	8,446	5,284	38%
196	Puerto Rico Public Broadcasting Corporation	17,804	744	1,154	675	675	762	672	586	632	711	767	7,378	10,426	59%
198	Agricultural Insurance Corporation	2,893	615	298	233	235	235	207	166	151	162	167	2,469	424	15%
215	Puerto Rico Conservatory of Music Corporation	9,448	493	525	836	699	783	667	530	681	1,393	714	7,321	2,126	23%
236	Innovation Fund for Agricultural Development of Puerto Rico	13,968	183	986	399	216	1,117	956	172	267	213	517	5,026	8,942	64%
238	Ponce Authority (Authority Of The Port Of The Americas)	1,313	88	86	85	85	85	105	84	80	81	79	857	456	35%
264	Corporation for the "Caño Martin Peña" Enlace Project	18,800	108	136	150	158	197	276	144	185	182	254	1,790	17,010	90%
265	Roosevelt Roads	12,896	66	72	164	206	139	175	379	252	177	255	1,885	11,011	85%
271	Puerto Rico Technology and Innovation Services	97,625	279	643	956	1,048	35,680	1,735	1,018	2,541	966	3,276	48,142	49,483	51%
276	Puerto Rico Public Private Partnership Authority	58,622	148	272	295	864	1,148	9,682	1,285	3,154	1,017	1,333	19,196	39,426	67%
286	Authority of the Port of Ponce	3,016	24	24	23	28	27	31	22	23	22	22	247	2,769	92%
288	University of Puerto Rico Comprehensive Cancer Center	85,451	4,181	4,816	5,021	4,959	5,112	5,267	8,521	7,317	10,146	4,189	59,529	25,923	30%
293	Center for Diabetes Research, Education, and Medical Services	2,251	57	78	68	65	84	68	82	70	67	80	719	1,532	68%
298	Public Service Regulatory Board	41,114	1,854	1,503	1,856	1,857	1,720	1,632	2,403	1,883	2,494	2,193	19,394	21,720	53%
310	Municipal Finance Corporation	222,830	87	94	94	88	90	219	90	110	-	-	872	221,958	100%
311	Puerto Rico Gaming Commission	398,967	1,032	26,123	50,963	27,438	26,621	31,754	31,034	26,548	32,450	42,562	296,525	102,442	26%
312	Retirement Board of the Government of Puerto Rico	84,579	2,086	2,733	2,517	3,605	4,823	4,257	4,064	3,081	4,041	3,833	35,040	49,538	59%
329	Office of Socioeconomic Development	14,473	409	371	359	376	429	414	410	439	348	186	3,740	10,733	74%
TBD1	COFINA	-	75	24	33	138	15	14	157	727	45	65	1,293	(1,293)	
Total - Secondary Component Units		\$ 1,254,435	\$ 22,348	\$ 47,700	\$ 72,592	\$ 52,122	\$ 89,652	\$ 67,216	\$ 59,235	\$ 57,122	\$ 62,256	\$ 69,341	\$ 599,583	\$ 654,852	52%
Core Component Units		\$ 3,542,922	\$ 168,166	\$ 222,662	\$ 265,510	\$ 132,762	\$ 180,789	\$ 213,703	\$ 158,777	\$ 215,966	\$ 250,868	\$ 189,020	\$ 1,998,224	\$ 1,544,699	44%
Secondary Component Units		1,254,435	22,348	47,700	72,592	52,122	89,652	67,216	59,235	57,122	62,256	69,341	599,583	654,852	52%
Combined Component Units Monthly Actuals		\$ 4,797,358	\$ 190,514	\$ 270,362	\$ 338,102	\$ 184,885	\$ 270,441	\$ 280,918	\$ 218,012	\$ 273,088	\$ 313,125	\$ 258,362	\$ 2,597,807	\$ 2,199,551	46%

**Non-Compliance List
Expenses Reporting**

Entity Code: Secondary Component Units

109	Puerto Rico School of Plastic Arts
161	Puerto Rico Infrastructure Financing Authority
167	Integral Development of the "Península de Cantera"
168	Ports Authority
* 186	Culebra Conservation and Development Authority
* 286	Authority of the Port of Ponce
310	Municipal Finance Corporation
329	Office of Socioeconomic Development

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

79	Automobile Accident Compensation Administration
109	Puerto Rico School of Plastic Arts
161	Puerto Rico Infrastructure Financing Authority
168	Ports Authority
* 186	Culebra Conservation and Development Authority

Notes:

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

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

As Recorded and Presented by each Entity

Code:	Entity:	Q1	Q1	Q1	Q2	Q2	Q2	Q3	Q3	Q3	Q4	FY24
		1	2	3	4	5	6	7	8	9	10	
		7/31/2023	8/31/2023	9/30/2023	10/31/2023	11/30/2023	12/31/2023	1/31/2024	2/28/2024	3/31/2024	4/30/2024	YTD Totals
22	Office of The Commissioner of Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70	State Insurance Fund Corporation	-	8,367	8,217	8,226	-	8,153	16,742	-	16,426	8,275	74,406
79	Automobile Accidents Compensation Administration	-	-	1,089	2,185	-	1,050	-	2,182	-	-	6,506
90	Medical Services Administration of Puerto Rico	1,980	1,980	1,980	1,980	1,980	1,980	1,980	1,980	1,980	1,980	19,800
109	School of Plastic Arts	38	38	38	38	38	38	38	38	-	-	304
119	Department of Economic Development and Commerce	382	368	370	376	371	394	368	369	366	366	3,730
121	Government Board of the 911 Service	19	-	18	18	18	18	38	18	18	37	202
138	Institutional Trust of the National Guard of Puerto Rico	3	3	4	3	3	6	5	3	4	4	38
162	Public Building Authority	-	1,987	1,876	1,825	1,874	-	1,884	3,895	-	-	13,342
165	Land Authority of Puerto Rico	-	-	-	-	-	-	-	-	-	-	-
166	Industrial Development Company	-	1,232	1,176	1,176	2,512	-	1,127	1,179	1,177	-	9,579
168	Puerto Rico Ports Authority	1,914	1,997	2,009	-	-	-	-	-	-	-	5,920
177	Land Administration of Puerto Rico	-	187	179	178	194	178	178	178	-	178	1,450
180	Tourism Company of Puerto Rico	452	478	452	448	-	-	-	-	-	-	1,830
187	Health Insurance Administration of Puerto Rico	31	31	31	31	31	31	31	31	31	31	310
188	Cardiovascular Center Corporation of PR and the Caribbean	154	147	143	139	143	144	160	152	-	298	1,480
191	Musical Arts Corporation	34	34	35	35	33	34	34	34	35	35	343
192	Fine Arts Center Corporation	41	41	41	40	41	41	41	41	41	40	408
195	Economic Development Bank of PR	132	135	169	151	173	135	129	125	130	131	1,410
198	Agricultural Insurance Corporation	11	11	11	11	11	10	11	12	12	12	112
215	Puerto Rico Conservatory of Music Corporation	319	-	-	-	-	-	-	-	-	-	319
235	Puerto Rico Housing Finance Authority	-	-	-	-	-	-	-	-	-	-	-
277	Agricultural Enterprises Development Administration	-	-	-	-	-	-	6,066	844	846	845	8,601
285	Puerto Rico Integrated Transit Authority	1,135	1,133	1,135	1,135	1,135	1,135	1,194	1,135	1,135	1,135	11,407
295	Fiscal Agency & Financial Advisory Authority	-	-	-	-	-	-	-	-	-	-	-
298	Retirement Board of the Government of Puerto Rico	5,302	-	-	-	-	-	-	-	-	157	5,459
311	Puerto Rico Gaming Commission	-	-	-	-	-	-	-	-	-	-	-
312	Government Employees and Judiciary Retirement System	842	797	793	794	931	802	802	798	798	796	8,153
		\$ 12,790	\$ 18,966	\$ 19,765	\$ 18,789	\$ 9,488	\$ 14,149	\$ 30,828	\$ 13,014	\$ 22,999	\$ 14,320	\$ 175,109