

DEPARTMENT OF THE TREASURY
GOVERNMENT OF PUERTO RICO



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
DEC FY25 YTD

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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 through interfaces, which may result in timing differences. Additionally, encumbrances from these agencies are not reflected in PRIFAS 7.5.
- Budget vs. Recorded Expenditures figures could 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 several deficiencies regarding their control structures. Certain measures are in place, and will continue to be implemented, to address these control structure deficiencies.
- The Government of Puerto Rico is committed to providing accurate and complete information.
- Various periodic and ad-hoc reporting packages are currently distributed for different purposes and scopes. It is important to distinguish the scope of this Budget vs. Recorded Revenue and Expenditure report from others, such as reports on Fiscal Year Budget vs. Cash Outlays, Non-Central Government instrumentalities reports, or Special Revenue Funds, and reports on transfers related to the TSA.
- 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.
- Budget figures are presented as Certified Budget by the FOMB for FY25 and are adjusted for FOMB-approved reapportionments or adjustments. General Fund Budget presents adjusted figures net of reapportionment transfers as accounted for in PRIFAS, as of the date of this report.
- Expense-related journal entry errors were considered as actual expenses, as these can be tied directly to a fund, agency, and spend concept.
- Limitations exist regarding the 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 may be needed to allocate expenses by fund source and by expense concept. Actual results 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 underway to address deficiencies in the proper recording and accounting of PayGo. As issues continue to develop, the Central Government's primary financial system may present incomplete information. Information is currently presented per the Retirement System (GL200), which is the best available source of data.
- 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.

Assumptions/Resources:

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

1. Budget figures are obtained from the FOMB Approved Budget for FY25 per the Budget 'Sabana' file.
2. Budget adjustments, revisions, reapportionments, and increases/decreases are obtained from a combination of data provided by FOMB and budget adjustments recognized in PRIFAS.
3. The Adjusted Budget figures are a combination of the Budget figures per the 'Sabana' file, in aggregate with any adjustments per data provided by FOMB for the Special Revenue Fund and budget adjustments as recorded in PRIFAS for the General Fund.

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

1. The FY25 revenue forecast was sourced from the Certified Fiscal Plan.
2. The monthly/quarterly FY25 revenue forecast is based on Hacienda's monthly distribution of the Certified Fiscal Plan and incorporates actual results through the date of this report.

General Fund Expenses: PRIFAS

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

Special Revenue Fund Expenses: PRIFAS

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

General and Special Revenue: Component Units

1. Monthly actual results by concept for each of the entities listed below are obtained from individual Budget-to-Actual reports as provided by their respective management teams.
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.

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
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:

- 11 Puerto Rico Traffic Safety Commission
- 22 Office of The Commissioner of Insurance
- 29 Puerto Rico Federal Affairs Administration
- 75 Office of the Financial Institutions Commissioner
- 82 Institute of Puerto Rican Culture
- 105 Industrial Commission
- 109 Puerto Rico School of Plastic Arts
- 121 Government Board of the 911 Service
- 138 Institutional Trust of the National Guard of Puerto Rico
- 161 Puerto Rico Infrastructure Financing Authority
- 165 Land Authority of Puerto Rico
- 167 Integral Development of the "Península de Cantera"
- 177 Land Administration of Puerto Rico
- 186 Culebra Conservation and Development Authority
- 189 Institute of Forensic Science
- 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
- 299 COFINA
- 310 Municipal Finance Corporation
- 311 Puerto Rico Gaming Commission
- 312 Retirement Board of the Government of Puerto Rico
- 329 Office of Socioeconomic Development

Out of Scope Entities

1. Actual results for the entities listed below are listed as registered and available 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 these entities, no access is available to monitor and track actual results. Additionally, most of these entities operate outside the primary budgetary framework of the Commonwealth and therefore financial activities are not considered in the Certified Budget of the Commonwealth nor included in Budget vs. Actual reporting.
3. Actuals included in this report for the entities listed below may represent cash transfers being passed from Hacienda to these entities as recorded in PRIFAS, rather than specific expenditures recorded in their own financial systems.

- 1 Senate of Puerto Rico
- 2 Puerto Rico House of Representatives
- 8 Office of the Comptroller
- 10 General Court of Justice
- 66 Puerto Rico Highway Authority
- 94 Association of Employees of the Commonwealth (AEELA)
- 100 Legislative Assembly of the Commonwealth
- 106 Public Housing Administration
- 113 Municipal Revenues Collection Center (CRIM)
- 163 Puerto Rico Aqueduct and Sewer Authority
- 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
- 209 Contributions to Political Parties
- 212 Public Corporation for the Supervision and Insurance of Cooperatives (COSSEC)
- 220 Correctional Health Services Corporation
- 222 Office of Legislative Services
- 223 Superintendencia del Capitolio
- 225 Legislative Donation Studies
- 268 Puerto Rico Institute of Statistics
- 272 Office of the Inspector General
- 289 Energy Commission
- 292 Independent Consumer Protection Office
- 297 Financial Oversight and Management Board

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Puerto Rico Department of Treasury
Executive Summary - Section 1

YTD FY25 General Fund Revenue - Budget vs. Actual
YTD from 7/1/2024 through 12/31/24
December-24
By Concept

General Fund Revenue¹	YTD Budgeted Revenue	YTD Revenue Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
1 Individual Income Taxes	\$ 1,151,778	\$ 1,150,609	\$ (1,169)	-0.1%
2 Corporate Income Taxes	1,627,110	1,583,412	(43,698)	-2.7%
3 Sales & Use Taxes	1,150,615	1,201,741	51,126	4.4%
4 Act 154 Collections	62,894	56,245	(6,649)	-10.6%
5 Non-Resident Withholdings	460,438	516,596	56,158	12.2%
6 Alcoholic Beverages	153,699	123,483	(30,215)	-19.7%
7 Cigarettes	38,913	25,648	(13,265)	-34.1%
8 Motor Vehicles	376,649	337,153	(39,497)	-10.5%
9 Excises on Off-Shore Shipment Rum	127,287	145,397	18,110	14.2%
10 Partnerships	181,885	182,313	428	0.2%
11 Petroleum Products	239,097	236,850	(2,248)	-0.9%
12 Other Excise Taxes	33,893	24,077	(9,816)	-29.0%
13 Other General Fund Revenue	308,004	305,873	(2,131)	-0.7%
14 Other Tax Revenue	172,709	116,459	(56,249)	-32.6%
Total General Fund Revenue	\$ 6,084,970	\$ 6,005,856	\$ (79,114)	-1%

Notes :

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

Puerto Rico Department of Treasury
Executive Summary - Section 2

YTD FY25 General Fund Expenses - Budget vs. Actual
YTD from 7/1/2024 through 12/31/24
December-24
By Concept

	YTD Budget	YTD Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %	Comments
1 Payroll	1,789,059	\$ 1,566,180	\$ 222,879	12%	Mainly driven by slower recording of actual results in the Department of Education (\$151M), along with (\$63M) under custody of OMB and Treasury combined. Additionally, some agencies have reported delays in recruiting for vacant positions.
2 Facilities	227,040	153,170	73,869	33%	Mostly attributed to a slower recording of actual results in the Department of Education (\$49M), Department of Health (\$6M), ASEM (\$4M) and The General Court of Justice (\$3M).
3 Purchased Services	291,762	208,593	83,169	29%	Primarily due to funds under OMB Custody (\$18M), along with a slower recording of actual results in the Department of Education (\$22M) and Department of Health (\$13M), as well as timing of disbursements across other agencies including the Department of Correction (\$13M) and Family and Children Administration (\$5M).
4 Donations and Subsidies	105,639	81,651	23,988	23%	Mainly driven by timing of disbursements in the Family and Children Administration (\$12M), as well as funds under the custody of OMB (\$8M).
5 Transportation	65,174	16,855	48,319	74%	Variance is due to funds under the Department of Education (\$43M) which had a recent intra-governmental transfer approved for this concept.
6 Professional Services	254,819	133,739	121,080	48%	Mainly driven by slower recording of actual results in the Department of Education (\$55M) and Department of Health (\$6M). Other drivers include timing of disbursements in AAFAF (\$9M), Public Private Partnership Authority (\$8M), ASEM (\$8M), Dept. of Treasury (\$8M), ASSMCA (\$5M), among others.
7 Other Operating	112,074	83,247	28,827	26%	Largely driven by timing of disbursements across agencies including the Department of Education (\$10M), Police Bureau (\$6M), PRITS (\$3M), and ASSMCA (\$3M).
8 Capital Expenditures	114,196	36,654	77,542	68%	Primarily due to a slowdown in projected disbursements across agencies, coupled with the utilization of prior-year funds to finance active projects.
9 Payments of current & prior period obligations	312,636	312,633	2	0%	YTD GO's bonds payments have been fully processed and completed in accordance with the required terms.
10 Materials and Supplies	46,328	20,358	25,970	56%	Mainly driven by delayed recording of actual results across agencies. The Department of Education (\$13M), PR Police Bureau (\$3M), Department of Health (\$2M), and ASEM (\$2M) are the largest contributors.
11 Equipment Purchases	31,966	5,499	26,467	83%	Mainly driven by delayed recording of actual results across agencies, with the Department of Education (\$18M), Police Bureau (\$3M), and Department of Health (\$1M) being the largest contributors.
12 Media and Advertisements	4,928	6,007	(1,079)	-22%	Mainly driven by timing of disbursements in the State Elections Commission, which totaled \$5M for the second quarter of Fiscal Year 2025
13 Social Wellbeing for Puerto Rico	823,893	778,977	44,916	5%	Primarily due to funds under the Custody of OMB (\$45M).
14 Appropriations to non-governmental entities	148,760	75,589	73,171	49%	Mainly driven by funds under the Custody of the Treasury Department (\$67M).
30 PayGo	1,055,755	1,025,529	30,226	3%	
81 Undistributed Appropriations	243,598	100,156	143,441	59%	Balance mostly pertains to funds under the custody of OMB (\$141M).
82 Federal Fund Matching	81,175	27,814	53,361	66%	Balance mostly pertains to funds under the custody of OMB (\$50M).
89 Prior Period Debts	4,893	3,947	947	19%	Mainly driven by timing of disbursements in the Department of Transportation and Public Works (\$2M) and PR Police Bureau (\$1M). This is offset by the timing of disbursements in the Department of Health, which totaled \$2M for the year.
98 Budgetary Reserve	57,534	-	57,534	100%	
Subtotal General Fund Expenditures	\$ 5,771,228	\$ 4,636,599	\$ 1,134,629	20%	
Non-Governmental Expenses included in the Certified Budget¹					
9 Payments of current & prior period obligations	32,106	-	32,106	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	48,159	-	48,159	100.0%	
Subtotal Non-Governmental	\$ 80,265	\$ -	\$ 80,265	100%	
Total General Fund Expenditures	\$ 5,851,493	\$ 4,636,599	\$ 1,214,894	21%	

Notes :

(1) 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 completeness purposes.

Puerto Rico Department of Treasury
YTD FY25 General Fund Budget vs. Actual
YTD from 7/1/2024 through 12/31/2024
December-24
By Concept

(figures in \$000s)

	FY25 Certified Budget			YTD Budgeted Revenue	Actual	Variance	
	Revenue Forecast	Adjustments & Revisions	Reforecast		YTD Revenue Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
General Fund Revenue¹							
1 Individual Income Taxes	\$ 2,800,576	\$ -	\$ 2,800,576	\$ 1,151,778	\$ 1,150,609	\$ (1,169)	-0.1%
2 Corporate Income Taxes	3,323,486	-	3,323,486	1,627,110	1,583,412	(43,698)	-2.7%
3 Sales & Use Taxes	2,907,148		2,907,148	1,150,615	1,201,741	51,126	4.4%
4 Act 154 Collections	123,620	-	123,620	62,894	56,245	(6,649)	-10.6%
5 Non-Resident Withholdings	897,735	-	897,735	460,438	516,596	56,158	12.2%
6 Alcoholic Beverages	298,581	-	298,581	153,699	123,483	(30,215)	-19.7%
7 Cigarettes	68,024	-	68,024	38,913	25,648	(13,265)	-34.1%
8 Motor Vehicles	757,648	-	757,648	376,649	337,153	(39,497)	-10.5%
9 Excises on Off-Shore Shipment Rum	205,301	-	205,301	127,287	145,397	18,110	14.2%
10 Partnerships	398,323	-	398,323	181,885	182,313	428	0.2%
11 Petroleum Products	506,915	-	506,915	239,097	236,850	(2,248)	-0.9%
12 Other Excise Taxes	54,924	-	54,924	33,893	24,077	(9,816)	-29.0%
13 Other General Fund Revenue	881,349	-	881,349	308,004	305,873	(2,131)	-0.7%
14 Other Tax Revenue	434,288	-	434,288	172,709	116,459	(56,249)	-32.6%
i. Excise Taxes on Off-Shore Shipments Rum	171,189	-	171,189	42,220	-	(42,220)	-100.0%
ii. Cigarette Excise Taxes	32,858	-	32,858	16,297	15,721	(576)	-3.5%
iii. Cigarette Excise Taxes (transferred PRITA net of 5% management fee)	35,100	-	35,100	16,994	17,105	111	0.7%
iv. FAM & Cine	164,807	-	164,807	78,997	83,633	4,636	5.9%
v. PRCCDA	30,334	-	30,334	18,200	-	(18,200)	-100.0%
Total General Fund Revenue	\$ 13,657,919	\$ -	\$ 13,657,919	\$ 6,084,970	\$ 6,005,856	\$ (79,114)	-1%

Notes:

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

Puerto Rico Department of Treasury
YTD FY25 General Fund Budget vs. Actual
YTD from 7/1/2024 through 12/31/2024
December-24
By Concept

General Fund Expenses	Expense Budget	Adjustments & Revisions ¹	Revised Budget	YTD Budget	YTD Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
1 Payroll	\$ 3,697,015	\$ (118,898)	\$ 3,578,117	\$ 1,789,059	\$ 1,566,180	\$ 222,879	12%
2 Facilities	473,467	(19,388)	454,079	227,040	153,170	73,869	33%
3 Purchased Services	570,226	13,298	583,524	291,762	208,593	83,169	29%
4 Donations and Subsidies	213,008	(1,729)	211,279	105,639	81,651	23,988	23%
5 Transportation	89,274	41,074	130,348	65,174	16,855	48,319	74%
6 Professional Services	463,091	46,548	509,639	254,819	133,739	121,080	48%
7 Other Operating	224,820	(672)	224,148	112,074	83,247	28,827	26%
8 Capital Expenditures	249,775	(21,383)	228,392	114,196	36,654	77,542	68%
9 Payments of current & prior period obligations	1,014,271	-	1,014,271	312,636	312,633	2	0%
10 Materials and Supplies	77,965	14,690	92,655	46,328	20,358	25,970	56%
11 Equipment Purchases	33,193	30,739	63,932	31,966	5,499	26,467	83%
12 Media and Advertisements	7,006	2,851	9,857	4,928	6,007	(1,079)	-22%
13 Social Wellbeing for Puerto Rico	1,674,111	(26,326)	1,647,785	823,893	778,977	44,916	5%
14 Appropriations to non-governmental entities	1,304,476	(36,640)	1,267,836	148,760	75,589	73,171	49%
30 PayGo	2,111,510	-	2,111,510	1,055,755	1,025,529	30,226	3%
81 Undistributed Appropriations	530,393	(43,198)	487,195	243,598	100,156	143,441	59%
82 Federal Fund Matching	165,513	(3,164)	162,349	81,175	27,814	53,361	66%
89 Prior Period Debts	2,658	7,129	9,787	4,893	3,947	947	19%
98 Budgetary Reserve	-	115,068	115,068	57,534	-	57,534	100%
Subtotal General Fund Expenditures	\$ 12,901,772	\$ 0	\$ 12,901,772	\$ 5,771,228	\$ 4,636,599	\$ 1,134,629	20%

Non-Governmental Expenses included in the Certified Budget²

9 Payments of current & prior period obligations	64,212	-	64,212	32,106	-	32,106	100.0%
13 Social Wellbeing for Puerto Rico	96,318	-	96,318	48,159	-	48,159	100.0%
Subtotal Non-Governmental	\$ 160,530	\$ -	\$ 160,530	\$ 80,265	\$ -	\$ 80,265	100%
Total General Fund Expenditures	\$ 13,062,302	\$ 0	\$ 13,062,302	\$ 5,851,493	\$ 4,636,599	\$ 1,214,894	21%

Notes:

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

(2) 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 completeness purposes.

Puerto Rico Department of Treasury
Quarterly FY25 General Fund Budget v. Actual
Quarter:
Q2

By Concept
(figures in \$000s)

	FY25 Certified Budget			Actual		Variance	
	Revenue Forecast	Adjustments & Revisions	Rereforecast	Quarterly Budget	Quarterly Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
General Fund Revenue							
1 Individual Income Taxes	\$ 2,800,576	\$ -	\$ 2,800,576	\$ 618,893	\$ 588,969	\$ (29,925)	-4.8%
2 Corporate Income Taxes	3,323,486	-	3,323,486	857,277	709,518	(147,759)	-17.2%
3 Sales & Use Taxes	2,907,148	-	2,907,148	770,793	803,602	32,809	4.3%
4 Act 154 Collections	123,620	-	123,620	23,276	26,651	3,375	14.5%
5 Non-Resident Withholdings	897,735	-	897,735	248,323	256,898	8,575	3.5%
6 Alcoholic Beverages	298,581	-	298,581	76,890	52,723	(24,167)	-31.4%
7 Cigarettes	68,024	-	68,024	19,485	10,525	(8,961)	-46.0%
8 Motor Vehicles	757,648	-	757,648	188,508	178,202	(10,306)	-5.5%
9 Excises on Off-Shore Shipment Rum	205,301	-	205,301	56,834	54,998	(1,836)	-3.2%
10 Partnerships	398,323	-	398,323	99,237	112,267	13,030	13.1%
11 Petroleum Products	506,915	-	506,915	124,730	92,300	(32,430)	-26.0%
12 Other Excise Taxes	54,924	-	54,924	12,362	12,636	274	2.2%
13 Other General Fund Revenue	881,349	-	881,349	225,855	168,162	(57,693)	-25.5%
14 Other Tax Revenue	434,288	-	434,288	91,700	58,554	(33,146)	-36.1%
i. FEDE Portion of Corp Income Taxes and Non-Resident Withholdings	-	-	-	-	-	-	-
ii. Excise Taxes on Off-Shore Shipments Rum	171,189	-	171,189	26,159	-	(26,159)	-100.0%
iii. Cigarette Excise Taxes	32,858	-	32,858	8,175	7,861	(314)	-3.8%
iv. Cigarette Excise Taxes (transferred PRITA net of 5% management fee)	35,100	-	35,100	9,053	8,553	(500)	-5.5%
v. FAM & Cine	164,807	-	164,807	39,213	42,141	2,928	7.5%
vi. Cruise Ship Incentives (From Slot Machine Revenue)	30,334	-	30,334	9,100	-	(9,100)	-100.0%
Total General Fund Revenue¹	\$ 13,657,919	\$ -	\$ 13,657,919	\$ 3,414,163	\$ 3,126,006	\$ (288,157)	-8%

Puerto Rico Department of Treasury
Quarterly FY25 General Fund Budget v. Actual
Quarter:
Q2

By Concept

General Fund Expenses	Expense Budget	Adjustments & Revisions²	Revised Budget	Quarterly Budget	Quarterly Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
1 Payroll	\$ 3,697,015	\$ (118,898)	\$ 3,578,117	\$ 894,529	\$ 766,544	\$ 127,985	14%
2 Facilities	473,467	(19,388)	454,079	113,520	52,434	61,086	54%
3 Purchased Services	570,226	13,298	583,524	145,881	129,567	16,314	11%
4 Donations and Subsidies	213,008	(1,729)	211,279	52,820	40,753	12,067	23%
5 Transportation	89,274	41,074	130,348	32,587	15,010	17,577	54%
6 Professional Services	463,091	46,548	509,639	127,410	80,772	46,638	37%
7 Other Operating	224,820	(672)	224,148	56,037	59,377	(3,340)	-6%
8 Capital Expenditures	249,775	(21,383)	228,392	57,098	13,012	44,086	77%
9 Payments of current & prior period obligations	1,014,271	-	1,014,271	156,318	156,317	1	0%
10 Materials and Supplies	77,965	14,690	92,655	23,164	11,399	11,765	51%
11 Equipment Purchases	33,193	30,739	63,932	15,983	4,241	11,742	73%
12 Media and Advertisements	7,006	2,851	9,857	2,464	5,868	(3,404)	-138%
13 Social Wellbeing for Puerto Rico	1,674,111	(26,326)	1,647,785	411,946	370,076	41,870	10%
14 Appropriations to non-governmental entities	1,304,476	(36,640)	1,267,836	74,380	41,808	32,572	44%
30 PayGo	2,111,510	-	2,111,510	527,878	518,034	9,843	2%
81 Undistributed Appropriations	530,393	(43,198)	487,195	121,799	58,689	63,110	52%
82 Federal Fund Matching	165,513	(3,164)	162,349	40,587	25,103	15,485	38%
89 Prior Period Debts	2,658	7,129	9,787	2,447	1,927	520	21%
98 Budgetary Reserve	-	115,068	115,068	28,767	-	28,767	100%
Subtotal General Fund Expenditures	\$ 12,901,772	\$ 0	\$ 12,901,772	\$ 2,885,614	\$ 2,350,931	\$ 534,683	19%

Non-Governmental Expenses included in the Certified Budget⁴

9 Payments of current & prior period obligations	64,212	-	64,212	16,053	-	16,053	100.0%
13 Social Wellbeing for Puerto Rico	96,318	-	96,318	24,080	-	24,080	100.0%
Subtotal Non-Governmental	\$ 160,530	\$ -	\$ 160,530	\$ 40,133	\$ -	\$ 40,133	100%
Total General Fund Expenditures	\$ 13,062,302	\$ 0	\$ 13,062,302	\$ 2,925,746	\$ 2,350,931	\$ 574,815	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 completeness purposes.

Puerto Rico Department of Treasury
Monthly FY25 General Fund Budget vs. Actual
 Month: Dec-24
 Period: 6

(figures in \$000s)

General Fund Revenue ¹	FY25 Certified Budget			Actual		Variance	
	Revenue Forecast	Adjustments & Revisions	Reforecast	Monthly Budget	Monthly Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
1 Individual Income Taxes	\$ 2,800,576	\$ -	\$ 2,800,576	\$ 216,507	\$ 213,497	\$ (3,010)	-1.4%
2 Corporate Income Taxes	3,323,486	-	3,323,486	529,282	437,897	(91,385)	-17.3%
3 Sales & Use Taxes	2,907,148	-	2,907,148	303,051	297,061	(5,990)	-2.0%
4 Act 154 Collections	123,620	-	123,620	6,705	7,722	1,017	15.2%
5 Non-Resident Withholdings	897,735	-	897,735	132,548	91,309	(41,239)	-31.1%
6 Alcoholic Beverages	298,581	-	298,581	21,555	25,792	4,237	19.7%
7 Cigarettes	68,024	-	68,024	6,268	5,926	(342)	-5.5%
8 Motor Vehicles	757,648	-	757,648	63,979	62,234	(1,745)	-2.7%
9 Excises on Off-Shore Shipment Rum	205,301	-	205,301	9,679	-	(9,679)	-100.0%
10 Partnerships	398,323	-	398,323	67,961	72,372	4,411	6.5%
11 Petroleum Products	506,915	-	506,915	32,034	36,718	4,684	14.6%
12 Other Excise Taxes	54,924	-	54,924	2,890	4,286	1,396	48.3%
13 Other General Fund Revenue	881,349	-	881,349	101,460	29,036	(72,424)	-71.4%
14 Other Tax Revenue	434,288	-	434,288	49,513	19,909	(29,604)	-59.8%
i. Excise Taxes on Off-Shore Shipments Rum	171,189	-	171,189	26,159	-	(26,159)	-100.0%
ii. Cigarette Excise Taxes	32,858	-	32,858	2,760	2,620	(140)	-5.1%
iii. Cigarette Excise Taxes (transferred PRITA net of 5% management fee)	35,100	-	35,100	3,018	2,851	(167)	-5.5%
iv. FAM & Cine	164,807	-	164,807	14,543	14,438	(105)	-0.7%
v. PRCCDA	30,334	-	30,334	3,033	-	(3,033)	-100.0%
Total General Fund Revenue	\$ 13,657,919	\$ -	\$ 13,657,919	\$ 1,543,432	\$ 1,303,760	\$ (239,672)	-16%

Notes:

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

Puerto Rico Department of Treasury
Monthly FY25 General Fund Budget vs. Actual
 Month: Dec-24
 Period: 6

(figures in \$000s)

General Fund Expenses	Expense Budget	Adjustments & Revisions ¹	Revised Budget	Monthly Budget	Monthly Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
1 Payroll	\$ 3,697,015	\$ (118,898)	\$ 3,578,117	\$ 298,176	\$ 219,429	\$ 78,747	26%
2 Facilities	473,467	(19,388)	454,079	37,840	12,600	25,240	67%
3 Purchased Services	570,226	13,298	583,524	48,627	33,054	15,573	32%
4 Donations and Subsidies	213,008	(1,729)	211,279	17,607	11,655	5,951	34%
5 Transportation	89,274	41,074	130,348	10,862	730	10,132	93%
6 Professional Services	463,091	46,548	509,639	42,470	22,529	19,941	47%
7 Other Operating	224,820	(672)	224,148	18,679	32,662	(13,983)	-75%
8 Capital Expenditures	249,775	(21,383)	228,392	19,033	5,407	13,626	72%
9 Payments of current & prior period obligations	1,014,271	-	1,014,271	52,106	52,106	0	0%
10 Materials and Supplies	77,965	14,690	92,655	7,721	3,099	4,622	60%
11 Equipment Purchases	33,193	30,739	63,932	5,328	1,453	3,875	73%
12 Media and Advertisements	7,006	2,851	9,857	821	2,676	(1,854)	-226%
13 Social Wellbeing for Puerto Rico	1,674,111	(26,326)	1,647,785	137,315	144,338	(7,023)	-5%
14 Appropriations to non-governmental entities	1,304,476	(36,640)	1,267,836	24,793	8,891	15,902	64%
30 PayGo	2,111,510	-	2,111,510	175,959	183,364	(7,405)	-4%
81 Undistributed Appropriations	530,393	(43,198)	487,195	40,600	12,581	28,019	69%
82 Federal Fund Matching	165,513	(3,164)	162,349	13,529	14,273	(743)	-5%
89 Prior Period Debts	2,658	7,129	9,787	816	143	673	83%
98 Budgetary Reserve	-	115,068	115,068	9,589	-	9,589	100%
Subtotal General Fund Expenditures	\$ 12,901,772	\$ 0	\$ 12,901,772	\$ 961,871	\$ 760,989	\$ 200,882	21%
Non-Governmental Expenses included in the Certified Budget²							
9 Payments of current & prior period obligations	64,212	-	64,212	5,351	-	5,351	100.0%
13 Social Wellbeing for Puerto Rico	96,318	-	96,318	8,027	-	8,027	100.0%
Subtotal Non-Governmental	\$ 160,530	\$ -	\$ 160,530	\$ 13,378	\$ -	\$ 13,378	100%
Total General Fund Expenditures	\$ 13,062,302	\$ 0	\$ 13,062,302	\$ 975,249	\$ 760,989	\$ 214,260	22%

Notes :

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

(2) 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 completeness purposes.

Puerto Rico Department of Treasury

Full Year Budget and YTD Revenue Results for FY25 Special Revenue Fund Budget vs. Actual

By Agency

YTD from 7/1/2024 through 12/31/2024

December-24

(figures in \$000s)

	Revised Budget	YTD Budget	YTD Total Revenue ¹	Over / (Under) Performance
Entities Operating in PRIFAS 7.5				
15 Office of the Governor	\$ -	\$ -	\$ -	\$ -
16 Office of Management and Budget	1,199	600	703	104
18 Planning Board	-	-	70	70
21 Emergency and Disaster Management Bureau	341	171	-	(171)
23 Puerto Rico Department of State	4,563	2,282	2,831	550
24 Puerto Rico Department of Treasury	804,027	402,014	256,580	(145,434)
28 State Elections Commission	-	-	-	-
30 Human Resources Management & Transformation	1,741	871	1,107	236
31 General Services Administration	38,770	19,385	16,925	(2,460)
34 Commission of Investigation, Processing and Appeals	-	-	-	-
37 Civil Rights Commission	-	-	-	-
38 Puerto Rico Department of Justice	6,651	3,325	5,327	2,001
40 Puerto Rico Police Bureau	19,524	9,762	7,150	(2,612)
41 Special Investigations Bureau	9	4	-	(4)
42 Puerto Rico Fire Department Bureau	14,695	7,347	1,341	(6,006)
43 Puerto Rico National Guard	-	-	-	-
45 Department of Public Safety	222	111	20	(91)
49 Department of Transportation and Public Works	136,025	68,013	93,988	25,975
50 Department of Natural and Environmental Resources	52,527	26,263	33,527	7,264
55 Puerto Rico Department of Agriculture	3,430	1,715	4,420	2,705
60 Office of the Citizen's Ombudsman	-	-	-	-
62 Cooperative Development Commission of Puerto Rico	-	-	-	-
66 Puerto Rico Highway Authority	-	-	8,335	8,335
67 Puerto Rico Department of Labor and Human Resources	307,018	153,509	114,702	(38,807)
68 Puerto Rico Labor Relations Board	462	231	420	189
69 Puerto Rico Department of Consumer Affairs	1,996	998	983	(15)
71 Department of Health	207,457	103,728	73,916	(29,812)
78 Department of Housing	26,497	13,249	7,396	(5,853)
81 Department of Education	20,196	10,098	11,787	1,689
87 Department of Recreation and Sports	21,976	10,988	2,777	(8,211)
95 Mental Health and Drug Addiction Services Administration	6,322	3,161	2,108	(1,053)
120 Veteran's Advocate Office of Puerto Rico	-	-	-	-
122 Secretariat of the Department of the Family	-	-	2	2
124 Child Support Administration (ASUME)	-	-	3	3
126 Vocational Rehabilitation Administration	802	401	9	(392)
137 Department of Correction and Rehabilitation	23,271	11,636	6,602	(5,033)
155 State Historic Preservation Office of Puerto Rico	1,158	579	399	(180)
221 Medical Emergency Bureau	7,970	3,985	4,318	333
231 Office for the Patient's Advocate	-	-	-	-
281 Office of the Election Comptroller	-	-	146	146
Total - Entities Operating in PRIFAS 7.5	\$ 1,708,847	\$ 854,424	\$ 657,893	\$ (196,531)

Puerto Rico Department of Treasury

Full Year Budget and YTD Revenue Results for FY25 Special Revenue Fund Budget vs. Actual

By Agency

YTD from 7/1/2024 through 12/31/2024

December-24

(figures in \$000s)

	Revised Budget	YTD Budget	YTD Total Revenue	Over / (Under) Performance
Core Component Units				
70 State Insurance Fund Corporation	\$ 588,441	\$ 294,221	\$ -	\$ (294,221)
79 Automobile Accidents Compensation Administration	102,442	51,221	46,145	(5,076)
90 Medical Services Administration of Puerto Rico	145,703	72,852	56,107	(16,745)
119 Department of Economic Development & Commerce	71,904	35,952	51,436	15,484
162 Public Building Authority	166,366	83,183	85,757	2,574
168 Puerto Rico Ports Authority	83,487	41,744	32,488	(9,256)
180 Tourism Company	150,597	75,299	54,338	(20,961)
187 Puerto Rico Health Insurance Administration	181,633	90,817	408,330	317,514
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	90,212	45,106	45,357	251
235 Puerto Rico Housing Finance Corporation	96,358	48,179	12,718	(35,461)
277 Agricultural Enterprises Development Administration	107,706	53,853	48,465	(5,388)
285 Puerto Rico Integrated Transit Authority	39,510	19,755	18,103	(1,652)
295 Fiscal Agency & Financial Advisory Authority	8,585	4,293	3,348	(944)
303 Convention Center of District Authority	48,762	24,381	35,041	10,660
Total - Core Component Units	\$ 1,881,706	\$ 940,853	\$ 897,632	\$ (43,221)
Secondary Component Units				
11 Puerto Rico Traffic Safety Commission	\$ 1,864	\$ 932	\$ 1,573	\$ 641
22 Office of The Commissioner of Insurance	13,092	6,546	4,285	(2,261)
75 Office of the Financial Institutions Commissioner	15,413	7,707	13,823	6,117
82 Institute of Puerto Rican Culture	2,378	1,189	792	(397)
105 Industrial Commission	23,131	11,566	11,416	(150)
109 Puerto Rico School of Plastic Arts	2,319	1,160	1,031	(129)
121 Government Board of the 911 Service	22,779	11,390	20,279	8,889
138 Institutional Trust of the National Guard of Puerto Rico	7,902	3,951	3,665	(286)
161 Puerto Rico Infrastructure Financing Authority	1,138	569	29	(540)
165 Land Authority of Puerto Rico	12,545	6,273	6,311	39
167 Integral Development of the "Península de Cantera"	228	114	-	(114)
177 Land Administration of Puerto Rico	9,073	4,537	10,574	6,038
186 Culebra Conservation and Development Authority	303	152	-	(152)
189 Institute of Forensic Science	506	253	244	(9)
191 Musical Arts Corporation	4,408	2,204	1,230	(974)
192 Fine Arts Center Corporation	2,834	1,417	1,790	373
195 Economic Development Bank of PR	14,289	7,145	5,013	(2,132)
196 Puerto Rico Public Broadcasting Corporation	14,404	7,202	2,122	(5,080)
198 Agricultural Insurance Corporation	3,300	1,650	-	(1,650)
215 Puerto Rico Conservatory of Music Corporation	4,354	2,177	1,852	(325)
236 Innovation Fund for Agricultural Development of Puerto Rico	13,665	6,833	4,469	(2,364)
265 Roosevelt Roads	1,860	930	471	(459)
271 Puerto Rico Technology and Innovation Services	9,732	4,866	2,639	(2,227)
286 Authority of the Port of Ponce	2,162	1,081	-	(1,081)
288 University of Puerto Rico Comprehensive Cancer Center	47,253	23,627	20,414	(3,213)
293 Center for Diabetes Research, Education, and Medical Services	267	134	153	20
298 Public Service Regulatory Board	31,828	15,914	17,451	1,537
310 Municipal Finance Corporation	222,110	111,055	67,673	(43,382)
311 Puerto Rico Gaming Commission	458,460	229,230	186,058	(43,172)
312 Retirement Board of the Government of Puerto Rico	3,315	1,658	588	(1,070)
Total - Secondary Component Units	\$ 946,953	\$ 473,476	\$ 385,945	\$ (87,531)

Puerto Rico Department of Treasury

Full Year Budget and YTD Revenue Results for FY25 Special Revenue Fund Budget vs. Actual

By Agency

YTD from 7/1/2024 through 12/31/2024

December-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	\$ 5,184	\$ 2,592	\$ 5,160	\$ 2,567
25 Custody of the Department of the Treasury	460,342	230,171	145,594	(84,577)
Total - OMB and Hacienda Custodies	\$ 465,526	\$ 232,763	\$ 150,754	\$ (82,009)

	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	17,453	8,727	6,531	(2,195)
100 Legislative Assembly of the Commonwealth	-	-	-	-
106 Public Housing Administration	15,523	7,762	-	(7,762)
163 Puerto Rico Aqueduct and Sewer Authority	-	-	-	-
166 Industrial Development Company	-	-	-	-
176 University of Puerto Rico	-	-	-	-
193 Office of Government Ethics	-	-	-	-
200 Special Independent Prosecutor's Panel	-	-	-	-
209 Contributions to Political Parties	-	-	87	87
208 Contributions to the Municipalities	-	-	12,109	12,109
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	\$ 32,976	\$ 16,488	\$ 18,727	\$ 2,239

	Revised Budget	YTD Budget	YTD Total Revenue	Over / (Under) Performance
Recap				
Entities Operating in PRIFAS 7.5	\$ 1,708,847	\$ 854,424	\$ 657,893	\$ (196,531)
Core Component Units	1,881,706	940,853	897,632	(43,221)
Secondary Component Units	946,953	473,476	385,945	(87,531)
OMB and Hacienda Custodies	465,526	232,763	150,754	(82,009)
Out of Scope Entities	32,976	16,488	18,727	2,239
Total	\$ 5,036,009	\$ 2,518,004	\$ 2,110,951	\$ (407,054)

Puerto Rico Department of Treasury

FY25 - By Concept Budget-to-Actual Report

Full Year Budget and YTD Actuals for FY25 General and Special Revenue Fund Expense Budget vs. Actual¹

All Entities Included in the Commonwealth Budget

DEC FY25 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	Total YTD Actuals	Total Remaining Balance
1 Payroll	\$ 4,441,091	\$ (103,061)	\$ 4,338,030	\$ 1,845,244	\$ 2,492,785
2 Facilities	565,485	14,818	580,303	188,941	391,362
3 Purchased Services	997,652	17,491	1,015,143	345,342	669,802
4 Donations and Subsidies	247,319	(1,698)	245,621	87,306	158,315
5 Transportation	105,430	39,935	145,365	21,348	124,017
6 Professional Services	734,673	47,371	782,044	198,194	583,850
7 Other Operating	448,668	3,102	451,770	156,966	294,804
8 Capital Expenditures	258,636	(11,317)	247,319	50,294	197,025
9 Payments of current and prior period obligations	1,014,271	-	1,014,271	312,633	701,638
10 Materials and Supplies	207,230	20,447	227,677	49,037	178,639
11 Equipment Purchases	77,042	37,512	114,554	7,253	107,302
12 Media and Advertisements	31,772	3,007	34,779	13,397	21,382
13 Social Wellbeing for Puerto Rico	2,409,642	(5,516)	2,404,126	1,108,229	1,295,898
14 Appropriations to non-governmental entities	1,759,247	(43,471)	1,715,776	227,259	1,488,517
30 PayGo	2,648,551	86	2,648,637	1,275,908	1,372,729
81 Undistributed Appropriations	1,637,414	(7,721)	1,629,693	449,581	1,180,111
82 Federal Fund Matching	173,825	(3,045)	170,780	33,628	137,152
89 Prior Period Debts	9,393	47,432	56,825	6,398	50,427
98 Budgetary Reserve	-	115,068	115,068	-	115,068
Subtotal Expenditures	\$ 17,767,341	\$ 170,440	\$ 17,937,781	\$ 6,376,959	\$ 11,560,822

Non-Governmental Expenses included in the Certified Budget³

9 Payments of current & prior period obligations	64,212	-	64,212	-	64,212
13 Social Wellbeing for Puerto Rico	96,318	-	96,318	-	96,318
Subtotal Non-Governmental	\$ 160,530	\$ -	\$ 160,530	\$ -	\$ 160,530
Total Expenditures	\$ 17,927,871	\$ 170,440	\$ 18,098,311	\$ 6,376,959	\$ 11,721,352

Notes:

(1) The schedule above presents all budget figures included in all covered entities for this 2025 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 completeness purposes.

Puerto Rico Department of Treasury

FY25 - By Concept Budget-to-Actual Report

Quarterly Budget and Quarterly Actuals for FY25 General and Special Revenue Fund Expense Budget v. Actual¹

All Entities Included in the Commonwealth Budget

Q2

(figures in \$000s)

		Certified Budget	Adjustments & Revisions²	Revised Budget	Total Quarterly Actuals	Total Remaining Balance
1	Payroll	\$ 1,110,273	\$ (25,765)	\$ 1,084,507	\$ 896,659	\$ 187,848
2	Facilities	141,371	3,704	145,076	73,583	71,493
3	Purchased Services	249,413	4,373	253,786	186,529	67,257
4	Donations and Subsidies	61,830	(425)	61,405	44,746	16,659
5	Transportation	26,358	9,984	36,341	18,094	18,247
6	Professional Services	183,668	11,843	195,511	122,013	73,498
7	Other Operating	112,167	776	112,943	101,541	11,402
8	Capital Expenditures	64,659	(2,829)	61,830	25,812	36,018
9	Payments of current and prior period obligations	156,318	-	156,318	156,317	1
10	Materials and Supplies	51,808	5,112	56,919	29,087	27,832
11	Equipment Purchases	19,261	9,378	28,639	5,320	23,318
12	Media and Advertisements	7,943	752	8,695	11,053	(2,358)
13	Social Wellbeing for Puerto Rico	602,411	(1,379)	601,032	461,109	139,923
14	Appropriations to non-governmental entities	197,233	(10,868)	186,365	120,515	65,849
30	PayGo	662,138	22	662,159	642,932	19,228
81	Undistributed Appropriations	409,354	(1,930)	407,423	231,379	176,044
82	Federal Fund Matching	43,456	(761)	42,695	30,800	11,895
89	Prior Period Debts	2,348	11,858	14,206	2,638	11,568
98	Budgetary Reserve	-	28,767	28,767	-	28,767
	Subtotal Expenditures	\$ 4,102,006	\$ 42,610	\$ 4,144,616	\$ 3,160,126	\$ 984,490

Non-Governmental Expenses included in the Certified Budget³

9	Payments of current & prior period obligations	16,053	-	16,053	-	16,053
13	Social Wellbeing for Puerto Rico	24,080	-	24,080	-	24,080
	Subtotal Non-Governmental	\$ 40,133	\$ -	\$ 40,133	\$ -	\$ 40,133
	Total Expenditures	\$ 4,142,139	\$ 42,610	\$ 4,184,748	\$ 3,160,126	\$ 1,024,622

Notes:

(1) The schedule above presents all budget figures included in all covered entities for this 2025 Budget-to-Actual¹, 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 completeness purposes.

Puerto Rico Department of Treasury

FY25 - By Concept Budget-to-Actual Report

Monthly Budget and Monthly Actuals for FY25 General and Special Revenue Fund Expense Budget vs. Actual¹

All Entities Included in the Commonwealth Budget

December-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	Total Monthly Actuals	Total (Unfavorable) / Favorable \$
1 Payroll	\$ 370,091	\$ (8,588)	\$ 361,502	\$ 250,507	\$ 110,995
2 Facilities	47,124	1,235	48,359	22,424	25,935
3 Purchased Services	83,138	1,458	84,595	42,169	42,426
4 Donations and Subsidies	20,610	(142)	20,468	13,239	7,230
5 Transportation	8,786	3,328	12,114	1,543	10,571
6 Professional Services	61,223	3,948	65,170	36,441	28,730
7 Other Operating	37,389	259	37,648	36,624	1,023
8 Capital Expenditures	21,553	(943)	20,610	18,207	2,403
9 Payments of current & prior period obligations	52,106	-	52,106	52,106	0
10 Materials and Supplies	17,269	1,704	18,973	7,965	11,008
11 Equipment Purchases	6,420	3,126	9,546	1,722	7,824
12 Media and Advertisements	2,648	251	2,898	5,587	(2,689)
13 Social Wellbeing for Puerto Rico	200,804	(460)	200,344	162,158	38,186
14 Appropriations to non-governmental entities	65,744	(3,623)	62,122	50,482	11,640
30 PayGo	220,713	7	220,720	228,412	(7,692)
81 Undistributed Appropriations	136,451	(643)	135,808	69,455	66,353
82 Federal Fund Matching	14,485	(254)	14,232	14,431	(199)
89 Prior Period Debts	783	3,953	4,735	170	4,565
98 Budgetary Reserve	-	9,589	9,589	-	9,589
Subtotal Expenditures	\$ 1,367,335	\$ 14,203	\$ 1,381,539	\$ 1,013,640	\$ 367,899

Non-Governmental Expenses included in the Certified Budget³

9 Payments of current & prior period obligations	5,351	-	5,351	-	5,351
13 Social Wellbeing for Puerto Rico	8,027	-	8,027	-	8,027
Subtotal Non-Governmental	\$ 13,378	\$ -	\$ 13,378	\$ -	\$ 13,378
Total Expenditures	\$ 1,380,713	\$ 14,203	\$ 1,394,916	\$ 1,013,640	\$ 381,276

Notes:

(1) The schedule above presents all budget figures included in all covered entities for this 2025 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 completeness purposes.

Puerto Rico Department of Treasury

Full Year Budget and YTD Actual Results for FY25 General and Special Revenue Fund Budget vs. Actual

By Agency¹

YTD from 7/1/2024 through 12/31/2024

December-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	YTD Actual Expenses	Remaining Balance
Entities Operating in PRIFAS 7.5					
15 Office of the Governor	\$ 28,109	\$ 658	\$ 28,767	\$ 7,065	\$ 21,702
16 Office of Management and Budget	22,678	802	23,480	8,835	14,645
18 Planning Board	18,664	(698)	17,966	6,414	11,552
21 Emergency and Disaster Management Bureau	8,818	31	8,849	2,087	6,762
23 Puerto Rico Department of State	20,932	(109)	20,823	7,890	12,933
24 Puerto Rico Department of Treasury	1,017,978	5,772	1,023,750	343,789	679,961
28 State Elections Commission	61,484	4,397	65,881	33,134	32,747
30 Human Resources Management & Transformation	12,083	(9)	12,074	4,896	7,177
31 General Services Administration	29,923	35,040	64,963	9,104	55,859
34 Commission of Investigation, Processing and Appeals	524	1	525	241	284
37 Civil Rights Commission	882	2	884	357	526
38 Puerto Rico Department of Justice	155,332	8,247	163,579	72,012	91,567
40 Puerto Rico Police Bureau	889,718	6,900	896,618	419,549	477,069
41 Special Investigations Bureau	5,756	91	5,847	2,905	2,942
42 Puerto Rico Fire Department Bureau	86,730	1,643	88,373	45,788	42,585
43 Puerto Rico National Guard	20,950	46	20,996	9,481	11,515
45 Shared Services within Department of Public Safety	271,015	(196)	270,819	124,211	146,608
49 Department of Transportation and Public Works	209,960	6,977	216,937	50,197	166,741
50 Department of Natural and Environmental Resources	175,937	20,202	196,139	57,517	138,621
55 Puerto Rico Department of Agriculture	41,663	185	41,848	24,229	17,618
60 Office of the Citizen's Ombudsman	3,842	21	3,863	1,708	2,155
62 Cooperative Development Commission of Puerto Rico	3,020	6	3,026	1,175	1,850
67 Puerto Rico Department of Labor and Human Resources	355,024	130	355,154	132,410	222,744
68 Puerto Rico Labor Relations Board	1,507	20	1,527	686	840
69 Puerto Rico Department of Consumer Affairs	16,087	540	16,627	7,206	9,421
71 Department of Health	675,435	36,734	712,169	250,523	461,646
78 Department of Housing	53,814	176	53,990	19,264	34,726
81 Department of Education	2,878,955	134,664	3,013,619	1,099,956	1,913,662
87 Department of Recreation and Sports	59,436	325	59,761	19,195	40,566
120 Veteran's Advocate Office of Puerto Rico	4,053	3	4,056	1,110	2,946
122 Secretariat of the Department of the Family	48,107	254	48,361	24,157	24,204
123 Family and Children Administration	214,886	1,112	215,998	88,087	127,911
124 Child Support Administration (ASUME)	17,234	282	17,516	7,530	9,986
126 Vocational Rehabilitation Administration	29,134	494	29,628	12,401	17,228
127 Administration for Socioeconomic Development of the Family	102,631	73	102,704	41,661	61,043
133 Administracion de Recursos Naturales	-	-	-	-	-
137 Department of Correction and Rehabilitation	437,167	4,071	441,238	190,812	250,426
139 Parole Board	3,164	(39)	3,125	1,390	1,736
143 Office of Protection and Defense for People with Disabilities	1,044	5	1,049	308	741
152 Elderly and Retired People Advocate Office	3,689	114	3,803	889	2,914
153 Office for People with Disabilities	3,936	8	3,944	1,121	2,823
155 State Historic Preservation Office of Puerto Rico	9,967	18	9,985	1,262	8,723
221 Medical Emergency Corps Bureau	29,387	557	29,944	14,719	15,225
231 Office for the Patient's Advocate	2,095	24	2,119	902	1,216
241 Administration for Integral Development of Childhood	13,588	882	14,470	4,010	10,460
266 Office of Public Safety Affairs	-	2	2	-	2
279 Public Service Appeals Commission	2,814	27	2,841	1,033	1,808
281 Office of the Election Comptroller	3,065	11	3,076	1,414	1,662
Total - Entities Operating in PRIFAS 7.5	\$ 8,214,923	\$ 273,875	\$ 8,488,798	\$ 3,216,160	\$ 5,272,638

Puerto Rico Department of Treasury

Full Year Budget and YTD Actual Results for FY25 General and Special Revenue Fund Budget vs. Actual

By Agency¹

YTD from 7/1/2024 through 12/31/2024

December-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Core Component Units					
70 State Insurance Fund Corporation	\$ 581,943	\$ 7,083	\$ 589,026	\$ 177,179	\$ 411,847
79 Automobile Accidents Compensation Administration	102,442	87	102,529	40,308	62,222
90 Medical Services Administration of Puerto Rico	248,480	1,308	249,788	83,912	165,876
119 Department of Economic Development & Commerce	75,106	23,038	98,144	26,721	71,422
162 Public Building Authority	150,746	16,111	166,857	78,093	88,764
168 Puerto Rico Ports Authority	83,487	75	83,562	48,992	34,570
180 Tourism Company	150,597	47	150,644	40,934	109,710
187 Puerto Rico Health Insurance Administration	928,707	19	928,726	543,412	385,314
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	95,012	128	95,140	29,904	65,236
235 Puerto Rico Housing Finance Corporation	104,561	41	104,602	8,249	96,353
277 Agricultural Enterprises Development Administration	167,284	13,759	181,043	76,598	104,445
285 Puerto Rico Integrated Transit Authority	150,574	16,949	167,523	74,962	92,560
295 Fiscal Agency & Financial Advisory Authority	45,754	6,213	51,967	12,654	39,313
303 Convention Center of District Authority	48,762	3	48,765	41,572	7,192
Total - Core Component Units	\$ 2,933,455	\$ 84,861	\$ 3,018,316	\$ 1,283,491	\$ 1,734,825

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Secondary Component Units					
11 Puerto Rico Traffic Safety Commission	\$ 1,864	\$ 9	\$ 1,873	\$ 738	\$ 1,135
22 Office of The Commissioner of Insurance	13,092	18	13,110	4,556	8,553
29 Puerto Rico Federal Affairs Administration	3,227	11	3,238	1,352	1,886
75 Office of the Financial Institutions Commissioner	15,413	18	15,431	4,927	10,503
82 Institute of Puerto Rican Culture	19,932	1,278	21,210	6,446	14,764
105 Industrial Commission	22,831	339	23,170	9,269	13,901
109 Puerto Rico School of Plastic Arts	5,308	(61)	5,247	1,603	3,644
121 Government Board of the 911 Service	21,954	869	22,823	5,768	17,055
138 Institutional Trust of the National Guard of Puerto Rico	7,902	3	7,905	2,288	5,616
161 Puerto Rico Infrastructure Financing Authority	3,371	374	3,745	1,446	2,300
165 Land Authority of Puerto Rico	12,545	21	12,566	4,672	7,894
167 Integral Development of the "Península de Cantera"	827	5	832	197	635
177 Land Administration of Puerto Rico	9,073	10	9,083	3,331	5,752
186 Culebra Conservation and Development Authority	557	6	563	4	559
189 Institute of Forensic Science	22,079	2,435	24,514	8,365	16,149
191 Musical Arts Corporation	7,393	2,607	10,000	3,561	6,439
192 Fine Arts Center Corporation	11,063	325	11,388	2,948	8,440
195 Economic Development Bank of PR	14,289	24	14,313	4,969	9,344
196 Puerto Rico Public Broadcasting Corporation	340	14,164	14,504	4,264	10,240
198 Agricultural Insurance Corporation	3,300	6	3,306	1,463	1,843
215 Puerto Rico Conservatory of Music Corporation	13,243	51	13,294	5,758	7,536
236 Innovation Fund for Agricultural Development of Puerto Rico	13,665	3	13,668	3,702	9,966
238 Ponce Authority (Authority Of The Port Of The Americas)	1,225	-	1,225	463	762
264 Corporation for the "Caño Martin Peña" Enlace Project	3,582	50	3,632	989	2,644
265 Roosevelt Roads	2,982	4	2,986	823	2,163
271 Puerto Rico Technology and Innovation Services	83,076	47	83,123	27,682	55,441
276 Puerto Rico Public Private Partnership Authority	28,268	10	28,278	4,093	24,185
286 Authority of the Port of Ponce	2,878	12	2,890	132	2,758
288 University of Puerto Rico Comprehensive Cancer Center	64,770	10,828	75,598	38,643	36,955
293 Center for Diabetes Research, Education, and Medical Services	1,070	5	1,075	456	619
298 Public Service Regulatory Board	40,587	(523)	40,064	10,964	29,099
310 Municipal Finance Corporation	222,110	0	222,110	66,736	155,374
311 Puerto Rico Gaming Commission	439,572	21,148	460,720	155,751	304,968
312 Retirement Board of the Government of Puerto Rico	58,914	19,291	78,205	28,315	49,890
329 Office of Socioeconomic Development	5,846	19	5,865	2,058	3,807
Total - Secondary Component Units	\$ 1,178,148	\$ 73,403	\$ 1,251,551	\$ 418,732	\$ 832,819

Puerto Rico Department of Treasury

Full Year Budget and YTD Actual Results for FY25 General and Special Revenue Fund Budget vs. Actual

By Agency¹

YTD from 7/1/2024 through 12/31/2024

December-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	\$ 1,074,494	\$ (327,300)	\$ 747,194	\$ -	\$ 747,194
25 Custody of the Department of the Treasury	3,167,279	14,544	3,181,823	747,664	2,434,159
Total - OMB and Hacienda Custodies	\$ 4,241,773	\$ (312,756)	\$ 3,929,017	\$ 747,664	\$ 3,181,353

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Out of Scope Entities					
8 Office of the Comptroller	\$ 48,296	\$ 6,686	\$ 54,982	\$ 30,401	\$ 24,581
10 The General Court of Justice	416,880	22,565	439,445	208,745	230,700
100 Legislative Assembly of the Commonwealth	145,952	1,084	147,036	92,505	54,531
106 Public Housing Administration	21,366	102	21,468	1,482	19,985
113 CRIM	-	-	-	-	-
166 Industrial Development Company	-	-	-	-	-
176 University of Puerto Rico	500,883	-	500,883	244,180	256,703
193 Office of Government Ethics	10,238	4	10,242	4,945	5,297
200 Special Independent Prosecutor's Panel	3,672	20	3,692	1,747	1,945
209 Contributions to Political Parties	14,000	-	14,000	9,255	4,745
208 Contributions to the Municipalities	61,536	20,236	81,772	50,235	31,537
212 COSSEC	-	-	-	-	-
220 Correctional Health	54,348	318	54,666	26,625	28,041
268 Puerto Rico Institute of Statistics	2,877	10	2,887	1,413	1,474
272 Office of the Inspector General	20,123	32	20,155	9,678	10,477
289 Energy Commission	-	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	59,401	-	59,401	29,701	29,701
Total - Out of Scope Entities	\$ 1,359,572	\$ 51,057	\$ 1,410,629	\$ 710,912	\$ 699,716

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Recap					
Entities Operating in PRIFAS 7.5	\$ 8,214,923	\$ 273,875	\$ 8,488,798	\$ 3,216,160	\$ 5,272,638
Core Component Units	2,933,455	84,861	3,018,316	1,283,491	1,734,825
Secondary Component Units	1,178,148	73,403	1,251,551	418,732	832,819
OMB and Hacienda Custodies	4,241,773	(312,756)	3,929,017	747,664	3,181,353
Out of Scope Entities	1,359,572	51,057	1,410,629	710,912	699,716
Total	\$ 17,927,871	\$ 170,440	\$ 18,098,311	\$ 6,376,959	\$ 11,721,352

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 FY25 General Fund Expense Budget vs. Actual

By Agency¹

YTD from 7/1/2024 through 12/31/2024

December-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	YTD Actual Expenses	Remaining Balance
Entities Operating in PRIFAS 7.5					
15 Office of the Governor	\$ 28,109	\$ 658	\$ 28,767	\$ 7,065	\$ 21,702
16 Office of Management and Budget	21,479	802	22,281	8,629	13,652
18 Planning Board	18,664	(698)	17,966	6,414	11,552
21 Emergency and Disaster Management Bureau	8,477	31	8,508	2,087	6,421
23 Puerto Rico Department of State	16,369	(109)	16,260	6,581	9,679
24 Puerto Rico Department of Treasury	213,951	5,772	219,723	89,762	129,961
28 State Elections Commission	61,484	4,397	65,881	33,134	32,747
30 Human Resources Management & Transformation	10,342	(9)	10,333	4,561	5,772
31 General Services Administration	24,653	1,540	26,193	7,753	18,440
34 Commission of Investigation, Processing and Appeals	524	1	525	241	284
37 Civil Rights Commission	882	2	884	357	526
38 Puerto Rico Department of Justice	148,813	8,116	156,929	70,895	86,033
40 Puerto Rico Police Bureau	871,230	5,864	877,094	418,899	458,195
41 Special Investigations Bureau	5,756	83	5,839	2,905	2,934
42 Puerto Rico Fire Department Bureau	72,041	1,638	73,679	45,628	28,050
43 Puerto Rico National Guard	20,950	46	20,996	9,481	11,515
45 Shared Services within Department of Public Safety	270,793	(196)	270,597	124,138	146,459
49 Department of Transportation and Public Works	77,481	3,431	80,912	28,590	52,322
50 Department of Natural and Environmental Resources	129,412	14,200	143,612	53,117	90,495
55 Puerto Rico Department of Agriculture	38,233	185	38,418	23,901	14,517
60 Office of the Citizen's Ombudsman	3,842	21	3,863	1,708	2,155
62 Cooperative Development Commission of Puerto Rico	3,020	6	3,026	1,175	1,850
66 Puerto Rico Highway Authority	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	48,006	130	48,136	25,454	22,682
68 Puerto Rico Labor Relations Board	1,045	20	1,065	519	546
69 Puerto Rico Department of Consumer Affairs	14,091	540	14,631	6,518	8,113
71 Department of Health	501,068	3,644	504,712	210,472	294,240
78 Department of Housing	27,317	176	27,493	14,056	13,437
81 Department of Education	2,869,674	123,749	2,993,423	1,099,838	1,893,584
87 Department of Recreation and Sports	37,460	325	37,785	16,903	20,882
95 Mental Health and Drug Addiction Services Administration	151,151	(162)	150,989	58,305	92,684
96 Office of the Women's Advocate	5,233	3,543	8,776	2,202	6,574
94 Employees Association of the Commonwealth	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	4,053	3	4,056	1,110	2,946
122 Secretariat of the Department of the Family	48,107	254	48,361	24,157	24,204
123 Family and Children Administration	214,886	1,112	215,998	88,087	127,911
124 Child Support Administration (ASUME)	17,234	282	17,516	7,530	9,986
126 Vocational Rehabilitation Administration	28,332	494	28,826	12,401	16,426
127 Administration for Socioeconomic Development of the Family	102,631	73	102,704	41,661	61,043
133 Administracion de Recursos Naturales	-	-	-	-	-
137 Department of Correction and Rehabilitation	413,896	4,071	417,967	187,495	230,471
139 Parole Board	3,164	(39)	3,125	1,390	1,736
143 Office of Protection and Defense for People with Disabilities	1,044	5	1,049	308	741
152 Elderly and Retired People Advocate Office	3,689	114	3,803	889	2,914
153 Office for People with Disabilities	3,936	8	3,944	1,121	2,823
155 State Historic Preservation Office of Puerto Rico	8,809	18	8,827	1,254	7,573
221 Medical Emergency Corps Bureau	21,417	557	21,974	12,029	9,945
231 Office for the Patient's Advocate	2,095	24	2,119	902	1,216
241 Administration for Integral Development of Childhood	13,588	882	14,470	4,010	10,460
266 Office of Security Public Affairs	-	2	2	-	2
279 Public Service Appeals Commission	2,814	27	2,841	1,033	1,808
281 Office of the Election Comptroller	3,065	11	3,076	1,414	1,662
Total - Entities Operating in PRIFAS 7.5	\$ 6,594,310	\$ 185,640	\$ 6,779,950	\$ 2,768,079	\$ 4,011,872

Puerto Rico Department of Treasury

Full Year Budget and YTD Actuals Results for FY25 General Fund Expense Budget vs. Actual

By Agency¹

YTD from 7/1/2024 through 12/31/2024

December-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Core Component Units					
70 State Insurance Fund Corporation	\$ -	\$ 585	\$ 585	\$ -	\$ 585
79 Automobile Accidents Compensation Administration	-	87	87	-	87
90 Medical Services Administration of Puerto Rico	102,777	1,308	104,085	32,573	71,512
119 Department of Economic Development & Commerce	24,765	1,475	26,240	10,644	15,595
162 Public Building Authority	-	491	491	-	491
168 Puerto Rico Ports Authority	-	75	75	-	75
180 Tourism Company	-	47	47	-	47
187 Puerto Rico Health Insurance Administration	747,074	19	747,093	371,989	375,104
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	4,800	128	4,928	97	4,831
235 Puerto Rico Housing Finance Corporation	8,203	41	8,244	1,000	7,244
277 Agricultural Enterprises Development Administration	73,578	(241)	73,337	30,836	42,501
285 Puerto Rico Integrated Transit Authority	111,064	16,949	128,013	56,080	71,932
295 Fiscal Agency & Financial Advisory Authority	37,169	6,213	43,382	11,198	32,184
303 Convention Center of District Authority	-	3	3	-	3
Total - Core Component Units	\$ 1,109,430	\$ 27,180	\$ 1,136,610	\$ 514,419	\$ 622,191

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Secondary Component Units					
11 Puerto Rico Traffic Safety Commission	\$ -	\$ 9	\$ 9	\$ -	\$ 9
22 Office of The Commissioner of Insurance	-	18	18	-	18
29 Puerto Rico Federal Affairs Administration	3,227	11	3,238	1,352	1,886
75 Office of the Financial Institutions Commissioner	-	18	18	-	18
82 Institute of Puerto Rican Culture	18,649	183	18,832	6,251	12,581
105 Industrial Commission	-	39	39	-	39
109 Puerto Rico School of Plastic Arts	2,989	(61)	2,928	995	1,933
121 Government Board of the 911 Service	-	43	43	-	43
138 Institutional Trust of the National Guard of Puerto Rico	-	3	3	-	3
161 Puerto Rico Infrastructure Financing Authority	2,233	374	2,607	1,202	1,406
165 Land Authority of Puerto Rico	-	21	21	-	21
167 Integral Development of the "Península de Cantera"	599	5	604	144	460
177 Land Administration of Puerto Rico	-	10	10	-	10
186 Culebra Conservation and Development Authority	254	6	260	4	256
189 Institute of Forensic Science	21,573	2,435	24,008	8,365	15,643
191 Musical Arts Corporation	5,505	87	5,592	2,798	2,794
192 Fine Arts Center Corporation	8,429	125	8,554	1,889	6,665
195 Economic Development Bank of PR	-	24	24	-	24
196 Puerto Rico Public Broadcasting Corporation	-	100	100	78	22
198 Agricultural Insurance Corporation	-	6	6	-	6
215 Puerto Rico Conservatory of Music Corporation	8,889	51	8,940	4,159	4,781
236 Innovation Fund for Agricultural Development of Puerto Rico	-	3	3	-	3
238 Ponce Authority (Authority Of The Port Of The Americas)	1,225	-	1,225	463	762
264 Corporation for the "Caño Martin Peña" Enlace Project	3,582	10	3,592	988	2,604
265 Roosevelt Roads	1,122	4	1,126	369	757
271 Puerto Rico Technology and Innovation Services	73,344	47	73,391	27,411	45,980
276 Puerto Rico Public Private Partnership Authority	28,268	10	28,278	4,093	24,185
286 Authority of the Port of Ponce	716	12	728	132	596
288 University of Puerto Rico Comprehensive Cancer Center	17,517	10,828	28,345	13,889	14,456
293 Center for Diabetes Research, Education, and Medical Services	803	5	808	320	488
298 Public Service Regulatory Board	8,759	(523)	8,236	3,870	4,365
299 COFINA	-	-	-	-	-
310 Municipal Finance Corporation	-	0	0	-	0
311 Puerto Rico Gaming Commission	2,282	(23)	2,259	932	1,327
312 Retirement Board of the Government of Puerto Rico	55,599	19,291	74,890	28,315	46,575
329 Office of Socioeconomic Development	5,846	19	5,865	2,058	3,807
Total - Secondary Component Units	\$ 271,410	\$ 33,188	\$ 304,598	\$ 110,076	\$ 194,522

Puerto Rico Department of Treasury

Full Year Budget and YTD Actuals Results for FY25 General Fund Expense Budget vs. Actual

By Agency¹

YTD from 7/1/2024 through 12/31/2024

December-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	\$ 1,074,494	\$ (332,484)	\$ 742,010	\$ -	\$ 742,010
25 Custody of the Department of the Treasury	2,686,062	35,419	2,721,481	538,627	2,182,854
Total - OMB and Hacienda Custodies	\$ 3,760,556	\$ (297,065)	\$ 3,463,491	\$ 538,627	\$ 2,924,864

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Out of Scope Entities					
8 Office of the Comptroller	\$ 48,296	\$ 6,686	\$ 54,982	\$ 30,401	\$ 24,581
10 The General Court of Justice	399,427	22,565	421,992	203,231	218,761
100 Legislative Assembly of the Commonwealth	145,952	1,084	147,036	92,505	54,531
106 Public Housing Administration	5,843	102	5,945	1,482	4,462
113 CRIM	-	-	-	-	-
166 Industrial Development Company	-	-	-	-	-
176 University of Puerto Rico	500,883	-	500,883	244,180	256,703
193 Office of Government Ethics	10,238	4	10,242	4,945	5,297
200 Special Independent Prosecutor's Panel	3,672	20	3,692	1,747	1,945
209 Contributions to Political Parties	14,000	-	14,000	9,255	4,745
208 Contributions to the Municipalities	61,536	20,236	81,772	50,235	31,537
212 COSSEC	-	-	-	-	-
220 Correctional Health	54,348	318	54,666	26,625	28,041
268 Puerto Rico Institute of Statistics	2,877	10	2,887	1,413	1,474
272 Office of the Inspector General	20,123	32	20,155	9,678	10,477
289 Energy Commission	-	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	59,401	-	59,401	29,701	29,701
Total - Out of Scope Entities	\$ 1,326,596	\$ 51,057	\$ 1,377,653	\$ 705,398	\$ 672,254

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Recap					
Entities Operating in PRIFAS 7.5	\$ 6,594,310	\$ 185,640	\$ 6,779,950	\$ 2,768,079	\$ 4,011,872
Core Component Units	1,109,430	27,180	1,136,610	514,419	622,191
Secondary Component Units	271,410	33,188	304,598	110,076	194,522
OMB and Hacienda Custodies	3,760,556	(297,065)	3,463,491	538,627	2,924,864
Out of Scope Entities	1,326,596	51,057	1,377,653	705,398	672,254
Total	\$ 13,062,302	\$ 0	\$ 13,062,302	\$ 4,636,599	\$ 8,425,703

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 FY25 Special Revenue Fund Expense Budget vs. Actual

By Agency¹

YTD from 7/1/2024 through 12/31/2024

December-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	YTD Actual Expenses	Remaining Balance
Entities Operating in PRIFAS 7.5					
15 Office of the Governor	\$ -	\$ -	\$ -	\$ -	\$ -
16 Office of Management and Budget	1,199	-	1,199	205	994
18 Planning Board	-	-	-	-	-
21 Emergency and Disaster Management Bureau	341	-	341	-	341
23 Puerto Rico Department of State	4,563	-	4,563	1,309	3,254
24 Puerto Rico Department of Treasury	804,027	-	804,027	254,028	549,999
28 State Elections Commission	-	-	-	-	-
30 Human Resources Management & Transformation	1,741	-	1,741	335	1,406
31 General Services Administration	5,270	33,500	38,770	1,351	37,419
34 Commission of Investigation, Processing and Appeals	-	-	-	-	-
37 Civil Rights Commission	-	-	-	-	-
38 Puerto Rico Department of Justice	6,519	132	6,651	1,116	5,534
40 Puerto Rico Police Bureau	18,488	1,036	19,524	650	18,874
41 Special Investigations Bureau	-	9	9	-	9
42 Puerto Rico Fire Department Bureau	14,689	6	14,695	160	14,535
43 Puerto Rico National Guard	-	-	-	-	-
45 Shared Services within Department of Public Safety	222	-	222	72	150
49 Department of Transportation and Public Works	132,479	3,546	136,025	21,607	114,418
50 Department of Natural and Environmental Resources	46,525	6,002	52,527	4,400	48,126
55 Puerto Rico Department of Agriculture	3,430	-	3,430	328	3,102
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	307,018	-	307,018	106,956	200,062
68 Puerto Rico Labor Relations Board	462	-	462	168	294
69 Puerto Rico Department of Consumer Affairs	1,996	-	1,996	687	1,309
71 Department of Health	174,367	33,090	207,457	40,052	167,405
78 Department of Housing	26,497	-	26,497	5,208	21,289
81 Department of Education	9,281	10,915	20,196	118	20,078
87 Department of Recreation and Sports	21,976	-	21,976	2,292	19,684
95 Mental Health and Drug Addiction Services Administration	6,322	-	6,322	1,021	5,301
96 Office of the Women's Advocate	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	-	-	-	-	-
122 Secretariat of the Department of the Family	-	-	-	-	-
123 Family and Children Administration	-	-	-	-	-
124 Child Support Administration (ASUME)	-	-	-	-	-
126 Vocational Rehabilitation Administration	802	-	802	-	802
127 Administration for Socioeconomic Development of the Family	-	-	-	-	-
133 Administracion de Recursos Naturales	-	-	-	-	-
137 Department of Correction and Rehabilitation	23,271	-	23,271	3,317	19,954
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	1,158	-	1,158	8	1,150
221 Medical Emergency Corps Bureau	7,970	-	7,970	2,690	5,280
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	-	-	-	-	-
Total - Entities Operating in PRIFAS 7.5	\$ 1,620,613	\$ 88,234	\$ 1,708,847	\$ 448,081	\$ 1,260,766

Puerto Rico Department of Treasury

Full Year Budget and YTD Actual Results for FY25 Special Revenue Fund Expense Budget vs. Actual

By Agency¹

YTD from 7/1/2024 through 12/31/2024

December-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Core Component Units					
70 State Insurance Fund Corporation	\$ 581,943	\$ 6,498	\$ 588,441	\$ 177,179	\$ 411,262
79 Automobile Accidents Compensation Administration	102,442	-	102,442	40,308	62,134
90 Medical Services Administration of Puerto Rico	145,703	-	145,703	51,339	94,364
119 Department of Economic Development & Commerce	50,341	21,563	71,904	16,077	55,827
162 Public Building Authority	150,746	15,620	166,366	78,093	88,273
168 Puerto Rico Ports Authority	83,487	-	83,487	48,992	34,495
180 Tourism Company	150,597	-	150,597	40,934	109,663
187 Puerto Rico Health Insurance Administration	181,633	-	181,633	171,423	10,210
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	90,212	-	90,212	29,807	60,405
235 Puerto Rico Housing Finance Corporation	96,358	-	96,358	7,249	89,109
277 Agricultural Enterprises Development Administration	93,706	14,000	107,706	45,762	61,944
285 Puerto Rico Integrated Transit Authority	39,510	-	39,510	18,882	20,628
295 Fiscal Agency & Financial Advisory Authority	8,585	-	8,585	1,456	7,129
303 Convention Center of District Authority	48,762	-	48,762	41,572	7,190
Total - Core Component Units	\$ 1,824,025	\$ 57,681	\$ 1,881,706	\$ 769,072	\$ 1,112,634

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Secondary Component Units					
11 Puerto Rico Traffic Safety Commission	\$ 1,864	\$ -	\$ 1,864	\$ 738	\$ 1,126
22 Office of The Commissioner of Insurance	13,092	-	13,092	4,556	8,536
29 Puerto Rico Federal Affairs Administration	-	-	-	-	-
75 Office of the Financial Institutions Commissioner	15,413	-	15,413	4,927	10,486
82 Institute of Puerto Rican Culture	1,283	1,095	2,378	195	2,183
105 Industrial Commission	22,831	300	23,131	9,269	13,862
109 Puerto Rico School of Plastic Arts	2,319	-	2,319	608	1,711
121 Government Board of the 911 Service	21,954	825	22,779	5,768	17,012
138 Institutional Trust of the National Guard of Puerto Rico	7,902	-	7,902	2,288	5,614
161 Puerto Rico Infrastructure Financing Authority	1,138	-	1,138	244	894
165 Land Authority of Puerto Rico	12,545	-	12,545	4,672	7,873
167 Integral Development of the "Península de Cantera"	228	-	228	53	175
177 Land Administration of Puerto Rico	9,073	-	9,073	3,331	5,742
186 Culebra Conservation and Development Authority	303	-	303	-	303
189 Institute of Forensic Science	506	-	506	-	506
191 Musical Arts Corporation	1,888	2,520	4,408	763	3,645
192 Fine Arts Center Corporation	2,634	200	2,834	1,059	1,775
195 Economic Development Bank of PR	14,289	-	14,289	4,969	9,320
196 Puerto Rico Public Broadcasting Corporation	340	14,064	14,404	4,186	10,218
198 Agricultural Insurance Corporation	3,300	-	3,300	1,463	1,837
215 Puerto Rico Conservatory of Music Corporation	4,354	-	4,354	1,599	2,755
236 Innovation Fund for Agricultural Development of Puerto Rico	13,665	0	13,665	3,702	9,963
238 Ponce Authority (Authority Of The Port Of The Americas)	-	-	-	-	-
264 Corporation for the "Caño Martin Peña" Enlace Project	-	40	40	1	40
265 Roosevelt Roads	1,860	-	1,860	454	1,406
271 Puerto Rico Technology and Innovation Services	9,732	-	9,732	271	9,461
276 Puerto Rico Public Private Partnership Authority	-	-	-	-	-
286 Authority of the Port of Ponce	2,162	-	2,162	-	2,162
288 University of Puerto Rico Comprehensive Cancer Center	47,253	-	47,253	24,754	22,499
293 Center for Diabetes Research, Education, and Medical Services	267	-	267	136	131
299 COFINA	-	-	-	-	-
298 Public Service Regulatory Board	31,828	-	31,828	7,094	24,734
310 Municipal Finance Corporation	222,110	-	222,110	66,736	155,374
311 Puerto Rico Gaming Commission	437,290	21,170	458,460	154,819	303,641
312 Retirement Board of the Government of Puerto Rico	3,315	-	3,315	-	3,315
329 Office of Socioeconomic Development	-	-	-	-	-
Total - Secondary Component Units	\$ 906,738	\$ 40,215	\$ 946,953	\$ 308,656	\$ 638,297

Puerto Rico Department of Treasury

Full Year Budget and YTD Actual Results for FY25 Special Revenue Fund Expense Budget vs. Actual

By Agency¹

YTD from 7/1/2024 through 12/31/2024

December-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	\$ -	\$ 5,184	\$ 5,184	\$ -	\$ 5,184
25 Custody of the Department of the Treasury	481,217	(20,875)	460,342	209,037	251,305
Total - OMB and Hacienda Custodies	\$ 481,217	\$ (15,691)	\$ 465,526	\$ 209,037	\$ 256,490

	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	17,453	-	17,453	5,514	11,939
100 Legislative Assembly of the Commonwealth	-	-	-	-	-
106 Public Housing Administration	15,523	-	15,523	-	15,523
113 CRIM	-	-	-	-	-
166 Industrial Development Company	-	-	-	-	-
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	\$ 32,976	\$ -	\$ 32,976	\$ 5,514	\$ 27,462

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Recap					
Entities Operating in PRIFAS 7.5	\$ 1,620,613	\$ 88,234	\$ 1,708,847	\$ 448,081	\$ 1,260,766
Core Component Units	1,824,025	57,681	1,881,706	769,072	1,112,634
Secondary Component Units	906,738	40,215	946,953	308,656	638,297
OMB and Hacienda Custodies	481,217	(15,691)	465,526	209,037	256,490
Out of Scope Entities	32,976	-	32,976	5,514	27,462
Total	\$ 4,865,569	\$ 170,440	\$ 5,036,009	\$ 1,740,360	\$ 3,295,649

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 FY25 General and Special Revenue Fund Budget vs. Actual

By Agency¹

YTD from 7/1/2024 through 12/31/2024

DEC FY25 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Entities Operating in PRIFAS 7.5						
15 Office of the Governor	\$ 14,055	\$ 329	\$ 14,383	\$ 7,065	\$ 7,319	51%
16 Office of Management and Budget	11,339	401	11,740	8,835	2,905	25%
18 Planning Board	9,332	(349)	8,983	6,414	2,569	29%
21 Emergency and Disaster Management Bureau	4,409	15	4,424	2,087	2,338	53%
23 Puerto Rico Department of State	10,466	(54)	10,412	7,890	2,522	24%
24 Puerto Rico Department of Treasury	508,989	2,886	511,875	343,789	168,086	33%
28 State Elections Commission	30,742	2,198	32,940	33,134	(193)	-1%
30 Human Resources Management & Transformation	6,042	(5)	6,037	4,896	1,141	19%
31 General Services Administration	14,962	17,520	32,482	9,104	23,377	72%
34 Commission of Investigation, Processing and Appeals	262	0	262	241	22	8%
37 Civil Rights Commission	441	1	442	357	85	19%
38 Puerto Rico Department of Justice	77,666	4,124	81,790	72,012	9,778	12%
40 Puerto Rico Police Bureau	444,859	3,450	448,309	419,549	28,760	6%
41 Special Investigations Bureau	2,878	46	2,924	2,905	19	1%
42 Puerto Rico Fire Department Bureau	43,365	822	44,187	45,788	(1,602)	-4%
43 Puerto Rico National Guard	10,475	23	10,498	9,481	1,017	10%
45 Department of Public Safety	135,508	(98)	135,409	124,211	11,199	8%
49 Department of Transportation and Public Works	104,980	3,489	108,469	50,197	58,272	54%
50 Department of Natural and Environmental Resources	84,430	10,101	94,531	57,517	37,013	39%
55 Puerto Rico Department of Agriculture	20,832	92	20,924	24,229	(3,305)	-16%
60 Office of the Citizen's Ombudsman	1,921	10	1,931	1,708	224	12%
62 Cooperative Development Commission of Puerto Rico	1,510	3	1,513	1,175	337	22%
66 Puerto Rico Highway Authority	-	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	177,512	65	177,577	132,410	45,167	25%
68 Puerto Rico Labor Relations Board	754	10	763	686	77	10%
69 Puerto Rico Department of Consumer Affairs	8,044	270	8,314	7,206	1,108	13%
71 Department of Health	337,718	18,367	356,084	250,523	105,561	30%
78 Department of Housing	26,907	88	26,995	19,264	7,731	29%
81 Department of Education	1,439,478	67,332	1,506,809	1,099,956	406,853	27%
87 Department of Recreation and Sports	29,718	163	29,881	19,195	10,685	36%
95 Mental Health and Drug Addiction Services Administration	78,737	(81)	78,655	59,327	19,329	25%
96 Office of the Women's Advocate	2,617	1,772	4,388	2,202	2,186	50%
120 Veteran's Advocate Office of Puerto Rico	2,027	1	2,028	1,110	918	45%
122 Secretariat of the Department of the Family	24,054	127	24,181	24,157	23	0%
123 Family and Children Administration	107,443	556	107,999	88,087	19,912	18%
124 Child Support Administration (ASUME)	8,617	141	8,758	7,530	1,228	14%
126 Vocational Rehabilitation Administration	14,567	247	14,814	12,401	2,414	16%
127 Administration for Socioeconomic Development of the Family	51,316	36	51,352	41,661	9,691	19%
133 Administracion de Recursos Naturales	-	-	-	-	-	-
137 Department of Correction and Rehabilitation	218,584	2,035	220,619	190,812	29,807	14%
139 Parole Board	1,582	(19)	1,563	1,390	173	11%
143 Office of Protection and Defense for People with Disabilities	522	3	525	308	217	41%
152 Elderly and Retired People Advocate Office	1,845	57	1,902	889	1,012	53%
153 Office for People with Disabilities	1,968	4	1,972	1,121	851	43%
155 State Historic Preservation Office of Puerto Rico	4,984	9	4,993	1,262	3,731	75%
221 Medical Emergency Corps Bureau	14,694	278	14,972	14,719	253	2%
231 Office for the Patient's Advocate	1,048	12	1,059	902	157	15%
241 Administration for Integral Development of Childhood	6,794	441	7,235	4,010	3,225	45%
266 Office of Public Safety Affairs	-	1	1	-	1	100%
279 Public Service Appeals Commission	1,407	14	1,421	1,033	387	27%
281 Office of the Election Comptroller	1,533	5	1,538	1,414	124	8%
Total - Entities Operating in PRIFAS 7.5	\$ 4,103,923	\$ 136,937	\$ 4,240,860	\$ 3,216,160	\$ 1,024,701	24%

Puerto Rico Department of Treasury

YTD Budget and YTD Actual Results for FY25 General and Special Revenue Fund Budget vs. Actual

By Agency¹

YTD from 7/1/2024 through 12/31/2024

DEC FY25 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	\$ 290,972	\$ 3,542	\$ 294,513	\$ 177,179	\$ 117,334	40%
79 Automobile Accidents Compensation Administration	51,221	44	51,265	40,308	10,957	21%
90 Medical Services Administration of Puerto Rico	124,240	654	124,894	83,912	40,982	33%
119 Department of Economic Development & Commerce	37,553	11,519	49,072	26,721	22,350	46%
162 Public Building Authority	75,373	8,056	83,429	78,093	5,336	6%
168 Puerto Rico Ports Authority	41,744	38	41,781	48,992	(7,211)	-17%
180 Tourism Company	75,299	24	75,322	40,934	34,388	46%
187 Puerto Rico Health Insurance Administration	464,354	9	464,363	543,412	(79,049)	-17%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	47,506	64	47,570	29,904	17,666	37%
235 Puerto Rico Housing Finance Corporation	52,281	21	52,301	8,249	44,052	84%
277 Agricultural Enterprises Development Administration	83,642	6,880	90,522	76,598	13,924	15%
285 Puerto Rico Integrated Transit Authority	75,287	8,474	83,761	74,962	8,799	11%
295 Fiscal Agency & Financial Advisory Authority	22,877	3,107	25,984	12,654	13,329	51%
303 Convention Center of District Authority	24,381	1	24,382	41,572	(17,190)	-71%
Total - Core Component Units	\$ 1,466,728	\$ 42,431	\$ 1,509,158	\$ 1,283,491	\$ 225,667	15%

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Secondary Component Units						
11 Puerto Rico Traffic Safety Commission	\$ 932	\$ 4	\$ 936	\$ 738	\$ 198	21%
22 Office of The Commissioner of Insurance	6,546	9	6,555	4,556	1,999	30%
29 Puerto Rico Federal Affairs Administration	1,614	5	1,619	1,352	267	17%
75 Office of the Financial Institutions Commissioner	7,707	9	7,715	4,927	2,788	36%
82 Institute of Puerto Rican Culture	9,966	639	10,605	6,446	4,159	39%
105 Industrial Commission	11,416	170	11,585	9,269	2,316	20%
109 Puerto Rico School of Plastic Arts	2,654	(30)	2,624	1,603	1,020	39%
121 Government Board of the 911 Service	10,977	434	11,411	5,768	5,644	49%
138 Institutional Trust of the National Guard of Puerto Rico	3,951	1	3,952	2,288	1,664	42%
161 Puerto Rico Infrastructure Financing Authority	1,686	187	1,873	1,446	427	23%
165 Land Authority of Puerto Rico	6,273	10	6,283	4,672	1,611	26%
167 Integral Development of the "Peninsula de Cantera"	414	2	416	197	219	53%
177 Land Administration of Puerto Rico	4,537	5	4,541	3,331	1,210	27%
186 Culebra Conservation and Development Authority	279	3	281	4	277	99%
189 Institute of Forensic Science	11,040	1,217	12,257	8,365	3,892	32%
191 Musical Arts Corporation	3,697	1,304	5,000	3,561	1,439	29%
192 Fine Arts Center Corporation	5,532	163	5,694	2,948	2,746	48%
195 Economic Development Bank of PR	7,145	12	7,157	4,969	2,188	31%
196 Puerto Rico Public Broadcasting Corporation	170	7,082	7,252	4,264	2,988	41%
198 Agricultural Insurance Corporation	1,650	3	1,653	1,463	190	11%
215 Puerto Rico Conservatory of Music Corporation	6,622	25	6,647	5,758	889	13%
236 Innovation Fund for Agricultural Development of Puerto Rico	6,833	2	6,834	3,702	3,132	46%
238 Ponce Authority (Authority Of The Port Of The Americas)	613	-	613	463	150	24%
264 Corporation for the "Caño Martin Peña" Enlace Project	1,791	25	1,816	989	827	46%
265 Roosevelt Roads	1,491	2	1,493	823	670	45%
271 Puerto Rico Technology and Innovation Services	41,538	23	41,561	27,682	13,879	33%
276 Puerto Rico Public Private Partnership Authority	14,134	5	14,139	4,093	10,046	71%
286 Authority of the Port of Ponce	1,439	6	1,445	132	1,313	91%
288 University of Puerto Rico Comprehensive Cancer Center	32,385	5,414	37,799	38,643	(844)	-2%
293 Center for Diabetes Research, Education, and Medical Services	535	2	537	456	81	15%
298 Public Service Regulatory Board	20,294	(262)	20,032	10,964	9,068	45%
299 COFINA	-	-	-	-	-	-
310 Municipal Finance Corporation	111,055	0	111,055	66,736	44,319	40%
311 Puerto Rico Gaming Commission	219,786	10,574	230,360	155,751	74,609	32%
312 Retirement Board of the Government of Puerto Rico	29,457	9,645	39,102	28,315	10,788	28%
329 Office of Socioeconomic Development	2,923	9	2,932	2,058	874	30%
Total - Secondary Component Units	\$ 589,074	\$ 36,701	\$ 625,775	\$ 418,732	\$ 207,043	33%

Puerto Rico Department of Treasury

YTD Budget and YTD Actual Results for FY25 General and Special Revenue Fund Budget vs. Actual

By Agency¹

YTD from 7/1/2024 through 12/31/2024

DEC FY25 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	\$ 537,247	\$ (163,650)	\$ 373,597	\$ -	\$ 373,597	100%
25 Custody of the Department of the Treasury	827,255	7,272	834,526	747,664	86,863	10%
Total - OMB and Hacienda Custodies	\$ 1,364,502	\$ (156,378)	\$ 1,208,123	\$ 747,664	\$ 460,460	38%

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Out of Scope Entities						
8 Office of the Comptroller	\$ 24,148	\$ 3,343	\$ 27,491	\$ 30,401	\$ (2,910)	-11%
10 The General Court of Justice	208,440	11,282	219,722	208,745	10,978	5%
100 Legislative Assembly of the Commonwealth	72,976	542	73,518	92,505	(18,987)	-26%
106 Public Housing Administration	10,683	51	10,734	1,482	9,252	86%
113 CRIM	-	-	-	-	-	-
166 Industrial Development Company	-	-	-	-	-	-
176 University of Puerto Rico	250,442	-	250,442	244,180	6,261	3%
193 Office of Government Ethics	5,119	2	5,121	4,945	176	3%
200 Special Independent Prosecutor's Panel	1,836	10	1,846	1,747	99	5%
209 Contributions to Political Parties	7,000	-	7,000	9,255	(2,255)	-32%
208 Contributions to the Municipalities	30,768	10,118	40,886	50,235	(9,349)	-23%
212 COSSEC	-	-	-	-	-	-
220 Correctional Health	27,174	159	27,333	26,625	708	3%
268 Puerto Rico Institute of Statistics	1,439	5	1,444	1,413	31	2%
272 Office of the Inspector General	10,062	16	10,077	9,678	399	4%
289 Energy Commission	-	-	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	29,701	-	29,701	29,701	-	0%
Total - Out of Scope Entities	\$ 679,786	\$ 25,528	\$ 705,314	\$ 710,912	\$ (5,598)	-1%

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Recap						
Entities Operating in PRIFAS 7.5	\$ 4,103,923	\$ 136,937	\$ 4,240,860	\$ 3,216,160	\$ 1,024,701	24%
Core Component Units	1,466,728	42,431	1,509,158	1,283,491	225,667	15%
Secondary Component Units	589,074	36,701	625,775	418,732	207,043	33%
OMB and Hacienda Custodies	1,364,502	(156,378)	1,208,123	747,664	460,460	38%
Out of Scope Entities	679,786	25,528	705,314	710,912	(5,598)	-1%
Total	\$ 8,204,012	\$ 85,220	\$ 8,289,232	\$ 6,376,959	\$ 1,912,273	23%

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 FY25 General Fund Expense Budget vs. Actual

By Agency¹

YTD from 7/1/2024 through 12/31/2024

DEC FY25 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Entities Operating in PRIFAS 7.5						
15 Office of the Governor	\$ 14,055	\$ 329	\$ 14,383	\$ 7,065	\$ 7,319	51%
16 Office of Management and Budget	10,740	401	11,141	8,629	2,511	23%
18 Planning Board	9,332	(349)	8,983	6,414	2,569	29%
21 Emergency and Disaster Management Bureau	4,239	15	4,254	2,087	2,167	51%
23 Puerto Rico Department of State	8,185	(54)	8,130	6,581	1,549	19%
24 Puerto Rico Department of Treasury	106,976	2,886	109,861	89,762	20,100	18%
28 State Elections Commission	30,742	2,198	32,940	33,134	(193)	-1%
30 Human Resources Management & Transformation	5,171	(5)	5,166	4,561	605	12%
31 General Services Administration	12,327	770	13,097	7,753	5,344	41%
34 Commission of Investigation, Processing and Appeals	262	0	262	241	22	8%
37 Civil Rights Commission	441	1	442	357	85	19%
38 Puerto Rico Department of Justice	74,407	4,058	78,464	70,895	7,569	10%
40 Puerto Rico Police Bureau	435,615	2,932	438,547	418,899	19,648	4%
41 Special Investigations Bureau	2,878	41	2,919	2,905	14	0%
42 Puerto Rico Fire Department Bureau	36,021	819	36,839	45,628	(8,789)	-24%
43 Puerto Rico National Guard	10,475	23	10,498	9,481	1,017	10%
45 Department of Public Safety	135,397	(98)	135,298	124,138	11,160	8%
49 Department of Transportation and Public Works	38,741	1,716	40,456	28,590	11,866	29%
50 Department of Natural and Environmental Resources	61,168	7,100	68,267	53,117	15,150	22%
55 Puerto Rico Department of Agriculture	19,117	92	19,209	23,901	(4,692)	-24%
60 Office of the Citizen's Ombudsman	1,921	10	1,931	1,708	224	12%
62 Cooperative Development Commission of Puerto Rico	1,510	3	1,513	1,175	337	22%
66 Puerto Rico Highway Authority	-	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	24,003	65	24,068	25,454	(1,386)	-6%
68 Puerto Rico Labor Relations Board	523	10	532	519	14	3%
69 Puerto Rico Department of Consumer Affairs	7,046	270	7,316	6,518	797	11%
71 Department of Health	250,534	1,822	252,356	210,472	41,884	17%
78 Department of Housing	13,659	88	13,746	14,056	(309)	-2%
81 Department of Education	1,434,837	61,874	1,496,711	1,099,838	396,873	27%
87 Department of Recreation and Sports	18,730	163	18,893	16,903	1,989	11%
95 Mental Health and Drug Addiction Services Administration	75,576	(81)	75,494	58,305	17,189	23%
96 Office of the Women's Advocate	2,617	1,772	4,388	2,202	2,186	50%
120 Veteran's Advocate Office of Puerto Rico	2,027	1	2,028	1,110	918	45%
122 Secretariat of the Department of the Family	24,054	127	24,181	24,157	23	0%
123 Family and Children Administration	107,443	556	107,999	88,087	19,912	18%
124 Child Support Administration (ASUME)	8,617	141	8,758	7,530	1,228	14%
126 Vocational Rehabilitation Administration	14,166	247	14,413	12,401	2,013	14%
127 Administration for Socioeconomic Development of the Family	51,316	36	51,352	41,661	9,691	19%
133 Administracion de Recursos Naturales	-	-	-	-	-	-
137 Department of Correction and Rehabilitation	206,948	2,035	208,983	187,495	21,488	10%
139 Parole Board	1,582	(19)	1,563	1,390	173	11%
143 Office of Protection and Defense for People with Disabilities	522	3	525	308	217	41%
152 Elderly and Retired People Advocate Office	1,845	57	1,902	889	1,012	53%
153 Office for People with Disabilities	1,968	4	1,972	1,121	851	43%
155 State Historic Preservation Office of Puerto Rico	4,405	9	4,414	1,254	3,160	72%
221 Medical Emergency Corps Bureau	10,709	278	10,987	12,029	(1,042)	-9%
231 Office for the Patient's Advocate	1,048	12	1,059	902	157	15%
241 Administration for Integral Development of Childhood	6,794	441	7,235	4,010	3,225	45%
266 Office of Public Safety Affairs	-	1	1	-	1	100%
279 Public Service Appeals Commission	1,407	14	1,421	1,033	387	27%
281 Office of the Election Comptroller	1,533	5	1,538	1,414	124	8%
Total - Entities Operating in PRIFAS 7.5	\$ 3,293,617	\$ 92,820	\$ 3,386,437	\$ 2,768,079	\$ 618,358	18%

Puerto Rico Department of Treasury

YTD Budget and YTD Actual Results for FY25 General Fund Expense Budget vs. Actual

By Agency¹

YTD from 7/1/2024 through 12/31/2024

DEC FY25 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	\$ -	\$ 292	\$ 292	\$ -	\$ 292	100%
79 Automobile Accidents Compensation Administration	-	44	44	-	44	100%
90 Medical Services Administration of Puerto Rico	51,389	654	52,042	32,573	19,469	37%
119 Department of Economic Development & Commerce	12,383	737	13,120	10,644	2,475	19%
162 Public Building Authority	-	245	245	-	245	100%
168 Puerto Rico Ports Authority	-	38	38	-	38	100%
180 Tourism Company	-	24	24	-	24	100%
187 Puerto Rico Health Insurance Administration	373,537	9	373,546	371,989	1,557	0%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	2,400	64	2,464	97	2,367	96%
235 Puerto Rico Housing Finance Corporation	4,102	21	4,122	1,000	3,122	76%
277 Agricultural Enterprises Development Administration	36,789	(120)	36,669	30,836	5,833	16%
285 Puerto Rico Integrated Transit Authority	55,532	8,474	64,006	56,080	7,926	12%
295 Fiscal Agency & Financial Advisory Authority	18,585	3,107	21,691	11,198	10,493	48%
303 Convention Center of District Authority	-	1	1	-	1	100%
Total - Core Component Units	\$ 554,715	\$ 13,590	\$ 568,305	\$ 514,419	\$ 53,886	9%

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Secondary Component Units						
11 Puerto Rico Traffic Safety Commission	\$ -	\$ 4	\$ 4	\$ -	\$ 4	100%
22 Office of The Commissioner of Insurance	-	9	9	-	9	100%
29 Puerto Rico Federal Affairs Administration	1,614	5	1,619	1,352	267	17%
75 Office of the Financial Institutions Commissioner	-	9	9	-	9	100%
82 Institute of Puerto Rican Culture	9,325	91	9,416	6,251	3,165	34%
105 Industrial Commission	-	20	20	-	20	100%
109 Puerto Rico School of Plastic Arts	1,495	(30)	1,464	995	469	32%
121 Government Board of the 911 Service	-	22	22	-	22	100%
138 Institutional Trust of the National Guard of Puerto Rico	-	1	1	-	1	100%
161 Puerto Rico Infrastructure Financing Authority	1,117	187	1,304	1,202	102	8%
165 Land Authority of Puerto Rico	-	10	10	-	10	100%
167 Integral Development of the "Peninsula de Cantera"	300	2	302	144	158	52%
177 Land Administration of Puerto Rico	-	5	5	-	5	100%
186 Culebra Conservation and Development Authority	127	3	130	4	126	97%
189 Institute of Forensic Science	10,787	1,217	12,004	8,365	3,639	30%
191 Musical Arts Corporation	2,753	43	2,796	2,798	(2)	0%
192 Fine Arts Center Corporation	4,215	63	4,277	1,889	2,388	56%
195 Economic Development Bank of PR	-	12	12	-	12	100%
196 Puerto Rico Public Broadcasting Corporation	-	50	50	78	(28)	-55%
198 Agricultural Insurance Corporation	-	3	3	-	3	100%
215 Puerto Rico Conservatory of Music Corporation	4,445	25	4,470	4,159	311	7%
236 Innovation Fund for Agricultural Development of Puerto Rico	-	2	2	-	2	100%
238 Ponce Authority (Authority Of The Port Of The Americas)	613	-	613	463	150	24%
264 Corporation for the "Caño Martín Peña" Enlace Project	1,791	5	1,796	988	808	45%
265 Roosevelt Roads	561	2	563	369	194	34%
271 Puerto Rico Technology and Innovation Services	36,672	23	36,695	27,411	9,284	25%
276 Puerto Rico Public Private Partnership Authority	14,134	5	14,139	4,093	10,046	71%
286 Authority of the Port of Ponce	358	6	364	132	232	64%
288 University of Puerto Rico Comprehensive Cancer Center	8,759	5,414	14,172	13,889	284	2%
293 Center for Diabetes Research, Education, and Medical Services	402	2	404	320	84	21%
298 Public Service Regulatory Board	4,380	(262)	4,118	3,870	248	6%
299 COFINA	-	-	-	-	-	-
310 Municipal Finance Corporation	-	0	0	-	0	100%
311 Puerto Rico Gaming Commission	1,141	(11)	1,130	932	197	17%
312 Retirement Board of the Government of Puerto Rico	27,800	9,645	37,445	28,315	9,130	24%
329 Office of Socioeconomic Development	2,923	9	2,932	2,058	874	30%
Total - Secondary Component Units	\$ 135,705	\$ 16,594	\$ 152,299	\$ 110,076	\$ 42,223	28%

Puerto Rico Department of Treasury

YTD Budget and YTD Actual Results for FY25 General Fund Expense Budget vs. Actual

By Agency¹

YTD from 7/1/2024 through 12/31/2024

DEC FY25 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	\$ 537,247	\$ (166,242)	\$ 371,005	\$ -	\$ 371,005	100%
25 Custody of the Department of the Treasury	586,646	17,710	604,356	538,627	65,728	11%
Total - OMB and Hacienda Custodies	\$ 1,123,893	\$ (148,533)	\$ 975,360	\$ 538,627	\$ 436,733	45%

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Out of Scope Entities						
8 Office of the Comptroller	\$ 24,148	\$ 3,343	\$ 27,491	\$ 30,401	\$ (2,910)	-11%
10 The General Court of Justice	199,714	11,282	210,996	203,231	7,765	4%
100 Legislative Assembly of the Commonwealth	72,976	542	73,518	92,505	(18,987)	-26%
106 Public Housing Administration	2,922	51	2,972	1,482	1,490	50%
113 CRIM	-	-	-	-	-	-
166 Industrial Development Company	-	-	-	-	-	-
176 University of Puerto Rico	250,442	-	250,442	244,180	6,261	3%
193 Office of Government Ethics	5,119	2	5,121	4,945	176	3%
200 Special Independent Prosecutor's Panel	1,836	10	1,846	1,747	99	5%
209 Contributions to Political Parties	7,000	-	7,000	9,255	(2,255)	-32%
208 Contributions to the Municipalities	30,768	10,118	40,886	50,235	(9,349)	-23%
212 COSSEC	-	-	-	-	-	-
220 Correctional Health	27,174	159	27,333	26,625	708	3%
268 Puerto Rico Institute of Statistics	1,439	5	1,444	1,413	31	2%
272 Office of the Inspector General	10,062	16	10,077	9,678	399	4%
289 Energy Commission	-	-	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	29,701	-	29,701	29,701	-	0%
Total - Out of Scope Entities	\$ 663,298	\$ 25,528	\$ 688,826	\$ 705,398	\$ (16,572)	-2%

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Recap						
Entities Operating in PRIFAS 7.5	\$ 3,293,617	\$ 92,820	\$ 3,386,437	\$ 2,768,079	\$ 618,358	18%
Core Component Units	554,715	13,590	568,305	514,419	53,886	9%
Secondary Component Units	135,705	16,594	152,299	110,076	42,223	28%
OMB and Hacienda Custodies	1,123,893	(148,533)	975,360	538,627	436,733	45%
Out of Scope Entities	663,298	25,528	688,826	705,398	(16,572)	-2%
Total	\$ 5,771,228	\$ 0	\$ 5,771,228	\$ 4,636,599	\$ 1,134,629	20%

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 FY25 Special Revenue Fund Expense Budget vs. Actual

By Agency¹

YTD from 7/1/2024 through 12/31/2024

DEC FY25 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Entities Operating in PRIFAS 7.5						
15 Office of the Governor	\$ -	\$ -	\$ -	\$ -	\$ -	
16 Office of Management and Budget	600	-	600	205	394	66%
18 Planning Board	-	-	-	-	-	
21 Emergency and Disaster Management Bureau	171	-	171	-	171	100%
23 Puerto Rico Department of State	2,282	-	2,282	1,309	972	43%
24 Puerto Rico Department of Treasury	402,014	-	402,014	254,028	147,986	37%
28 State Elections Commission	-	-	-	-	-	
30 Human Resources Management & Transformation	871	-	871	335	535	61%
31 General Services Administration	2,635	16,750	19,385	1,351	18,034	93%
34 Commission of Investigation, Processing and Appeals	-	-	-	-	-	
37 Civil Rights Commission	-	-	-	-	-	
38 Puerto Rico Department of Justice	3,260	66	3,325	1,116	2,209	66%
40 Puerto Rico Police Bureau	9,244	518	9,762	650	9,112	93%
41 Special Investigations Bureau	-	4	4	-	4	100%
42 Puerto Rico Fire Department Bureau	7,345	3	7,347	160	7,187	98%
43 Puerto Rico National Guard	-	-	-	-	-	
45 Department of Public Safety	111	-	111	72	39	35%
49 Department of Transportation and Public Works	66,240	1,773	68,013	21,607	46,405	68%
50 Department of Natural and Environmental Resources	23,263	3,001	26,263	4,400	21,863	83%
55 Puerto Rico Department of Agriculture	1,715	-	1,715	328	1,387	81%
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	153,509	-	153,509	106,956	46,553	30%
68 Puerto Rico Labor Relations Board	231	-	231	168	63	27%
69 Puerto Rico Department of Consumer Affairs	998	-	998	687	311	31%
71 Department of Health	87,184	16,545	103,728	40,052	63,677	61%
78 Department of Housing	13,249	-	13,249	5,208	8,040	61%
81 Department of Education	4,641	5,457	10,098	118	9,980	99%
87 Department of Recreation and Sports	10,988	-	10,988	2,292	8,696	79%
95 Mental Health and Drug Addiction Services Administration	3,161	-	3,161	1,021	2,140	68%
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	-	-	-	-	-	
124 Child Support Administration (ASUME)	-	-	-	-	-	
126 Vocational Rehabilitation Administration	401	-	401	-	401	100%
127 Administration for Socioeconomic Development of the Family	-	-	-	-	-	
133 Administracion de Recursos Naturales	-	-	-	-	-	
137 Department of Correction and Rehabilitation	11,636	-	11,636	3,317	8,319	71%
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	579	-	579	8	571	99%
221 Medical Emergency Corps Bureau	3,985	-	3,985	2,690	1,295	32%
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	-	-	-	-	-	
Total - Entities Operating in PRIFAS 7.5	\$ 810,307	\$ 44,117	\$ 854,424	\$ 448,081	\$ 406,343	48%

Puerto Rico Department of Treasury

YTD Budget and YTD Actual Results for FY25 Special Revenue Fund Expense Budget vs. Actual

By Agency¹

YTD from 7/1/2024 through 12/31/2024

DEC FY25 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	\$ 290,972	\$ 3,249	\$ 294,221	\$ 177,179	\$ 117,042	40%
79 Automobile Accidents Compensation Administration	51,221	-	51,221	40,308	10,913	21%
90 Medical Services Administration of Puerto Rico	72,852	-	72,852	51,339	21,513	30%
119 Department of Economic Development & Commerce	25,171	10,782	35,952	16,077	19,875	55%
162 Public Building Authority	75,373	7,810	83,183	78,093	5,090	6%
168 Puerto Rico Ports Authority	41,744	-	41,744	48,992	(7,249)	-17%
180 Tourism Company	75,299	-	75,299	40,934	34,364	46%
187 Puerto Rico Health Insurance Administration	90,817	-	90,817	171,423	(80,607)	-89%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	45,106	-	45,106	29,807	15,299	34%
235 Puerto Rico Housing Finance Corporation	48,179	-	48,179	7,249	40,930	85%
277 Agricultural Enterprises Development Administration	46,853	7,000	53,853	45,762	8,091	15%
285 Puerto Rico Integrated Transit Authority	19,755	-	19,755	18,882	873	4%
295 Fiscal Agency & Financial Advisory Authority	4,293	-	4,293	1,456	2,837	66%
303 Convention Center of District Authority	24,381	-	24,381	41,572	(17,191)	-71%
Total - Core Component Units	\$ 912,013	\$ 28,841	\$ 940,853	\$ 769,072	\$ 171,781	18%

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Secondary Component Units						
11 Puerto Rico Traffic Safety Commission	\$ 932	\$ -	\$ 932	\$ 738	\$ 194	21%
22 Office of The Commissioner of Insurance	6,546	-	6,546	4,556	1,990	30%
29 Puerto Rico Federal Affairs Administration	-	-	-	-	-	-
75 Office of the Financial Institutions Commissioner	7,707	-	7,707	4,927	2,779	36%
82 Institute of Puerto Rican Culture	642	548	1,189	195	994	84%
105 Industrial Commission	11,416	150	11,566	9,269	2,296	20%
109 Puerto Rico School of Plastic Arts	1,160	-	1,160	608	552	48%
121 Government Board of the 911 Service	10,977	413	11,390	5,768	5,622	49%
138 Institutional Trust of the National Guard of Puerto Rico	3,951	-	3,951	2,288	1,663	42%
161 Puerto Rico Infrastructure Financing Authority	569	-	569	244	325	57%
165 Land Authority of Puerto Rico	6,273	-	6,273	4,672	1,601	26%
167 Integral Development of the "Peninsula de Cantera"	114	-	114	53	61	54%
177 Land Administration of Puerto Rico	4,537	-	4,537	3,331	1,205	27%
186 Culebra Conservation and Development Authority	152	-	152	-	152	100%
189 Institute of Forensic Science	253	-	253	-	253	100%
191 Musical Arts Corporation	944	1,260	2,204	763	1,441	65%
192 Fine Arts Center Corporation	1,317	100	1,417	1,059	358	25%
195 Economic Development Bank of PR	7,145	-	7,145	4,969	2,175	30%
196 Puerto Rico Public Broadcasting Corporation	170	7,032	7,202	4,186	3,016	42%
198 Agricultural Insurance Corporation	1,650	-	1,650	1,463	187	11%
215 Puerto Rico Conservatory of Music Corporation	2,177	-	2,177	1,599	578	27%
236 Innovation Fund for Agricultural Development of Puerto Rico	6,833	0	6,833	3,702	3,130	46%
238 Ponce Authority (Authority Of The Port Of The Americas)	-	-	-	-	-	-
264 Corporation for the "Caño Martín Peña" Enlace Project	-	20	20	1	20	97%
265 Roosevelt Roads	930	-	930	454	476	51%
271 Puerto Rico Technology and Innovation Services	4,866	-	4,866	271	4,595	94%
276 Puerto Rico Public Private Partnership Authority	-	-	-	-	-	-
286 Authority of the Port of Ponce	1,081	-	1,081	-	1,081	100%
288 University of Puerto Rico Comprehensive Cancer Center	23,627	-	23,627	24,754	(1,127)	-5%
293 Center for Diabetes Research, Education, and Medical Services	134	-	134	136	(3)	-2%
298 Public Service Regulatory Board	15,914	-	15,914	7,094	8,820	55%
299 COFINA	-	-	-	-	-	-
310 Municipal Finance Corporation	111,055	-	111,055	66,736	44,319	40%
311 Puerto Rico Gaming Commission	218,645	10,585	229,230	154,819	74,411	32%
312 Retirement Board of the Government of Puerto Rico	1,658	-	1,658	-	1,658	100%
329 Office of Socioeconomic Development	-	-	-	-	-	-
Total - Secondary Component Units	\$ 453,369	\$ 20,107	\$ 473,476	\$ 308,656	\$ 164,820	35%

Puerto Rico Department of Treasury

YTD Budget and YTD Actual Results for FY25 Special Revenue Fund Expense Budget vs. Actual

By Agency¹

YTD from 7/1/2024 through 12/31/2024

DEC FY25 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	\$ -	\$ 2,592	\$ 2,592	\$ -	\$ 2,592	100%
25 Custody of the Department of the Treasury	240,609	(10,438)	230,171	209,037	21,134	9%
Total - OMB and Hacienda Custodies	\$ 240,609	\$ (7,845)	\$ 232,763	\$ 209,037	\$ 23,726	10%

	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	8,727	-	8,727	5,514	3,212	37%
100 Legislative Assembly of the Commonwealth	-	-	-	-	-	
106 Public Housing Administration	7,762	-	7,762	-	7,762	100%
113 CRIM	-	-	-	-	-	
166 Industrial Development Company	-	-	-	-	-	
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	\$ 16,488	\$ -	\$ 16,488	\$ 5,514	\$ 10,974	67%

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Recap						
Entities Operating in PRIFAS 7.5	\$ 810,307	\$ 44,117	\$ 854,424	\$ 448,081	\$ 406,343	48%
Core Component Units	912,013	28,841	940,853	769,072	171,781	18%
Secondary Component Units	453,369	20,107	473,476	308,656	164,820	35%
OMB and Hacienda Custodies	240,609	(7,845)	232,763	209,037	23,726	10%
Out of Scope Entities	16,488	-	16,488	5,514	10,974	67%
Total	\$ 2,432,785	\$ 85,220	\$ 2,518,004	\$ 1,740,360	\$ 777,644	31%

Notes:

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

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

Puerto Rico Department of Treasury

Quarterly Budget and Quarterly Actual Results for FY25 General and Special Revenue Fund Budget v. Actual

By Agency¹

Quarterly:

Q2

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Entities Operating in PRIFAS 7.5						
15 Office of the Governor	\$ 7,027	\$ 164	\$ 7,192	\$ 3,584	\$ 3,608	50%
16 Office of Management and Budget	5,670	201	5,870	5,081	789	13%
18 Planning Board	4,666	(175)	4,491	3,150	1,342	30%
21 Emergency and Disaster Management Bureau	2,205	8	2,212	1,134	1,078	49%
23 Puerto Rico Department of State	5,233	(27)	5,206	3,101	2,105	40%
24 Puerto Rico Department of Treasury	254,495	1,443	255,937	174,187	81,751	32%
28 State Elections Commission	15,371	1,099	16,470	22,987	(6,517)	-40%
30 Human Resources Management & Transformation	3,021	(2)	3,018	2,757	262	9%
31 General Services Administration	7,481	8,760	16,241	5,469	10,772	66%
34 Commission of Investigation, Processing and Appeals	131	0	131	128	4	3%
37 Civil Rights Commission	221	0	221	157	63	29%
38 Puerto Rico Department of Justice	38,833	2,062	40,895	37,500	3,395	8%
40 Puerto Rico Police Bureau	222,430	1,725	224,154	217,533	6,621	3%
41 Special Investigations Bureau	1,439	23	1,462	1,511	(49)	-3%
42 Puerto Rico Fire Department Bureau	21,683	411	22,093	23,711	(1,618)	-7%
43 Puerto Rico National Guard	5,238	12	5,249	5,300	(50)	-1%
45 Department of Public Safety	67,754	(49)	67,705	64,909	2,796	4%
49 Department of Transportation and Public Works	52,490	1,744	54,234	30,576	23,659	44%
50 Department of Natural and Environmental Resources	42,215	5,050	47,265	34,975	12,290	26%
55 Puerto Rico Department of Agriculture	10,416	46	10,462	6,305	4,157	40%
60 Office of the Citizen's Ombudsman	961	5	966	916	50	5%
62 Cooperative Development Commission of Puerto Rico	755	1	756	629	127	17%
66 Puerto Rico Highway Authority	-	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	88,756	32	88,788	68,212	20,577	23%
68 Puerto Rico Labor Relations Board	377	5	382	362	20	5%
69 Puerto Rico Department of Consumer Affairs	4,022	135	4,157	3,581	576	14%
71 Department of Health	168,859	9,183	178,042	140,926	37,116	21%
78 Department of Housing	13,454	44	13,497	12,020	1,477	11%
81 Department of Education	719,739	33,666	753,405	545,446	207,958	28%
87 Department of Recreation and Sports	14,859	81	14,940	9,208	5,732	38%
95 Mental Health and Drug Addiction Services Administration	39,368	(41)	39,328	30,039	9,288	24%
96 Office of the Women's Advocate	1,308	886	2,194	1,327	867	40%
117 Act 70	-	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	1,013	1	1,014	601	413	41%
122 Secretariat of the Department of the Family	12,027	64	12,090	10,059	2,031	17%
123 Family and Children Administration	53,722	278	53,999	57,338	(3,338)	-6%
124 Child Support Administration (ASUME)	4,309	71	4,379	4,842	(463)	-11%
126 Vocational Rehabilitation Administration	7,284	124	7,407	7,647	(239)	-3%
127 Administration for Socioeconomic Development of the Family	25,658	18	25,676	21,663	4,013	16%
133 Administracion de Recursos Naturales	-	-	-	-	-	-
137 Department of Correction and Rehabilitation	109,292	1,018	110,309	90,416	19,893	18%
139 Parole Board	791	(10)	781	717	65	8%
143 Office of Protection and Defense for People with Disabilities	261	1	262	190	73	28%
152 Elderly and Retired People Advocate Office	922	29	951	500	451	47%
153 Office for People with Disabilities	984	2	986	588	398	40%
155 State Historic Preservation Office of Puerto Rico	2,492	5	2,496	598	1,898	76%
221 Medical Emergency Corps Bureau	7,347	139	7,486	8,164	(678)	-9%
231 Office for the Patient's Advocate	524	6	530	475	55	10%
241 Administration for Integral Development of Childhood	3,397	220	3,617	2,435	1,182	33%
266 Office of Public Safety Affairs	-	1	1	-	1	100%
279 Public Service Appeals Commission	704	7	710	390	320	45%
281 Office of the Election Comptroller	766	3	769	779	(11)	-1%
Total - Entities Operating in PRIFAS 7.5	\$ 2,051,962	\$ 68,469	\$ 2,120,430	\$ 1,664,122	\$ 456,308	22%

Puerto Rico Department of Treasury

Quarterly Budget and Quarterly Actual Results for FY25 General and Special Revenue Fund Budget v. Actual

By Agency¹

Quarterly:

Q2

	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Core Component Units						
70 State Insurance Fund Corporation	\$ 145,486	\$ 1,771	\$ 147,257	\$ 54,442	\$ 92,815	63%
79 Automobile Accidents Compensation Administration	25,611	22	25,632	20,650	4,983	19%
90 Medical Services Administration of Puerto Rico	62,120	327	62,447	38,790	23,657	38%
119 Department of Economic Development & Commerce	18,777	5,759	24,536	13,169	11,367	46%
162 Public Building Authority	37,687	4,028	41,714	35,414	6,301	15%
163 Puerto Rico Aqueduct and Sewer Authority	-	-	-	-	-	-
168 Puerto Rico Ports Authority	20,872	19	20,891	24,713	(3,823)	-18%
180 Tourism Company	37,649	12	37,661	17,492	20,169	54%
187 Puerto Rico Health Insurance Administration	232,177	5	232,181	194,815	37,366	16%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	23,753	32	23,785	16,257	7,528	32%
235 Puerto Rico Housing Finance Corporation	26,140	10	26,151	4,396	21,755	83%
277 Agricultural Enterprises Development Administration	41,821	3,440	45,261	63,327	(18,067)	-40%
285 Puerto Rico Integrated Transit Authority	37,644	4,237	41,881	42,856	(975)	-2%
295 Fiscal Agency & Financial Advisory Authority	11,439	1,553	12,992	8,738	4,253	33%
303 Convention Center of District Authority	12,191	1	12,191	18,116	(5,925)	-49%
Total - Core Component Units	\$ 733,364	\$ 21,215	\$ 754,579	\$ 553,175	\$ 201,404	27%
Secondary Component Units						
11 Puerto Rico Traffic Safety Commission	\$ 466	\$ 2	\$ 468	\$ 379	\$ 89	19%
22 Office of The Commissioner of Insurance	3,273	4	3,277	2,598	680	21%
29 Puerto Rico Federal Affairs Administration	807	3	809	709	100	12%
75 Office of the Financial Institutions Commissioner	3,853	4	3,858	2,556	1,302	34%
82 Institute of Puerto Rican Culture	4,983	319	5,302	5,394	(92)	-2%
105 Industrial Commission	5,708	85	5,793	4,910	882	15%
109 Puerto Rico School of Plastic Arts	1,327	(15)	1,312	592	720	55%
121 Government Board of the 911 Service	5,489	217	5,706	2,460	3,245	57%
138 Institutional Trust of the National Guard of Puerto Rico	1,976	1	1,976	1,300	676	34%
161 Puerto Rico Infrastructure Financing Authority	843	94	936	837	99	11%
165 Land Authority of Puerto Rico	3,136	5	3,141	2,235	907	29%
167 Integral Development of the "Península de Cantera"	207	1	208	101	107	51%
177 Land Administration of Puerto Rico	2,268	2	2,271	2,009	262	12%
186 Culebra Conservation and Development Authority	139	1	141	2	139	99%
189 Institute of Forensic Science	5,520	609	6,128	2,479	3,650	60%
191 Musical Arts Corporation	1,848	652	2,500	1,967	533	21%
192 Fine Arts Center Corporation	2,766	81	2,847	1,531	1,316	46%
195 Economic Development Bank of PR	3,572	6	3,578	2,607	971	27%
196 Puerto Rico Public Broadcasting Corporation	85	3,541	3,626	2,129	1,497	41%
198 Agricultural Insurance Corporation	825	1	826	597	229	28%
215 Puerto Rico Conservatory of Music Corporation	3,311	13	3,323	2,829	495	15%
236 Innovation Fund for Agricultural Development of Puerto Rico	3,416	1	3,417	3,103	314	9%
238 Ponce Authority (Authority Of The Port Of The Americas)	306	-	306	226	81	26%
264 Corporation for the "Caño Martin Peña" Enlace Project	896	13	908	567	341	38%
265 Roosevelt Roads	746	1	747	470	277	37%
271 Puerto Rico Technology and Innovation Services	20,769	12	20,781	26,570	(5,789)	-28%
276 Puerto Rico Public Private Partnership Authority	7,067	2	7,069	2,655	4,414	62%
286 Authority of the Port of Ponce	720	3	722	63	659	91%
288 University of Puerto Rico Comprehensive Cancer Center	16,193	2,707	18,899	22,612	(3,713)	-20%
293 Center for Diabetes Research, Education, and Medical Services	268	1	269	245	24	9%
298 Public Service Regulatory Board	2,190	(131)	2,059	5,645	(3,586)	-174%
310 Municipal Finance Corporation	7,957	-	7,957	14,606	(6,649)	-84%
311 Puerto Rico Gaming Commission	55,528	0	55,528	79,753	(24,225)	-44%
312 Retirement Board of the Government of Puerto Rico	109,893	5,287	115,180	15,007	100,173	87%
329 Office of Socioeconomic Development	14,729	4,823	19,551	966	18,585	95%
TBD1 COFINA	1,462	5	1,466	-	1,466	100%
Total - Secondary Component Units	\$ 294,071	\$ 18,349	\$ 312,420	\$ 212,332	\$ 100,088	32%

Puerto Rico Department of Treasury

Quarterly Budget and Quarterly Actual Results for FY25 General and Special Revenue Fund Budget v. Actual

By Agency¹

Quarterly:

Q2

	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
OMB and Hacienda Custodies						
17 Custody of the Office of Management and Budget	\$ 268,624	\$ (81,825)	\$ 186,798	\$ -	\$ 186,798	100%
25 Custody of the Department of the Treasury	453,760	3,636	457,396	381,289	76,107	17%
Total - OMB and Hacienda Custodies	\$ 722,383	\$ (78,189)	\$ 644,194	\$ 381,289	\$ 262,905	41%

	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Out of Scope Entities						
8 Office of the Comptroller	\$ 12,074	\$ 1,672	\$ 13,746	\$ 18,615	\$ (4,870)	-35%
10 The General Court of Justice	104,220	5,641	109,861	104,933	4,928	4%
100 Legislative Assembly of the Commonwealth	36,488	271	36,759	26,803	9,956	27%
106 Public Housing Administration	5,342	25	5,367	790	4,577	85%
166 Industrial Development Company	-	-	-	-	-	-
176 University of Puerto Rico	125,221	-	125,221	122,090	3,131	2%
193 Office of Government Ethics	2,560	1	2,560	2,521	40	2%
200 Special Independent Prosecutor's Panel	918	5	923	884	39	4%
209 Contributions to Political Parties	3,500	-	3,500	4,584	(1,084)	-31%
208 Contributions to the Municipalities	15,384	5,059	20,443	35,235	(14,792)	-72%
220 Correctional Health	13,587	79	13,666	14,642	(975)	-7%
268 Puerto Rico Institute of Statistics	719	3	722	712	10	1%
272 Office of the Inspector General	5,031	8	5,039	4,891	148	3%
289 Energy Commission	-	-	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	14,850	-	14,850	12,128	2,723	18%
Total - Out of Scope Entities	\$ 339,893	\$ 12,764	\$ 352,657	\$ 348,828	\$ 3,829	1%

	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Recap						
Entities Operating in PRIFAS 7.5	\$ 2,051,962	\$ 68,469	\$ 2,120,430	\$ 1,664,122	\$ 456,308	22%
Core Component Units	733,364	21,215	754,579	553,175	201,404	27%
Secondary Component Units	294,537	18,351	312,888	212,711	100,176	32%
OMB and Hacienda Custodies	722,383	(78,189)	644,194	381,289	262,905	41%
Out of Scope Entities	339,893	12,764	352,657	348,828	3,829	1%
Total	\$ 4,142,139	\$ 42,610	\$ 4,184,748	\$ 3,160,126	\$ 1,024,622	24%

Notes:

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

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

Puerto Rico Department of Treasury

Quarterly Budget and Quarterly Actual Results for FY25 General Fund Expense Budget v. Actual

By Agency¹

Quarterly:

Q2

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Entities Operating in PRIFAS 7.5						
15 Office of the Governor	\$ 7,027	\$ 164	\$ 7,192	\$ 3,584	\$ 3,608	50%
16 Office of Management and Budget	5,370	201	5,570	4,941	629	11%
18 Planning Board	4,666	(175)	4,491	3,150	1,342	30%
21 Emergency and Disaster Management Bureau	2,119	8	2,127	1,134	993	47%
23 Puerto Rico Department of State	4,092	(27)	4,065	2,274	1,791	44%
24 Puerto Rico Department of Treasury	53,488	1,443	54,931	44,529	10,402	19%
28 State Elections Commission	15,371	1,099	16,470	22,987	(6,517)	-40%
30 Human Resources Management & Transformation	2,586	(2)	2,583	2,488	95	4%
31 General Services Administration	6,163	385	6,548	4,455	2,093	32%
34 Commission of Investigation, Processing and Appeals	131	0	131	128	4	3%
37 Civil Rights Commission	221	0	221	157	63	29%
38 Puerto Rico Department of Justice	37,203	2,029	39,232	36,656	2,576	7%
40 Puerto Rico Police Bureau	217,808	1,466	219,274	216,948	2,326	1%
41 Special Investigations Bureau	1,439	21	1,460	1,511	(51)	-3%
42 Puerto Rico Fire Department Bureau	18,010	409	18,420	23,551	(5,131)	-28%
43 Puerto Rico National Guard	5,238	12	5,249	5,300	(50)	-1%
45 Department of Public Safety	67,698	(49)	67,649	64,876	2,773	4%
49 Department of Transportation and Public Works	19,370	858	20,228	14,294	5,934	29%
50 Department of Natural and Environmental Resources	30,584	3,550	34,134	31,563	2,571	8%
55 Puerto Rico Department of Agriculture	9,558	46	9,604	6,033	3,572	37%
60 Office of the Citizen's Ombudsman	961	5	966	916	50	5%
62 Cooperative Development Commission of Puerto Rico	755	1	756	629	127	17%
66 Puerto Rico Highway Authority	-	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	12,002	32	12,034	12,706	(672)	-6%
68 Puerto Rico Labor Relations Board	261	5	266	255	11	4%
69 Puerto Rico Department of Consumer Affairs	3,523	135	3,658	3,127	531	15%
71 Department of Health	125,267	911	126,178	111,631	14,547	12%
78 Department of Housing	6,829	44	6,873	7,418	(545)	-8%
81 Department of Education	717,419	30,937	748,356	545,328	203,027	27%
87 Department of Recreation and Sports	9,365	81	9,446	7,043	2,404	25%
95 Mental Health and Drug Addiction Services Administration	37,788	(41)	37,747	29,282	8,466	22%
96 Office of the Women's Advocate	1,308	886	2,194	1,327	867	40%
117 Act 70	-	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	1,013	1	1,014	601	413	41%
122 Secretariat of the Department of the Family	12,027	64	12,090	10,059	2,031	17%
123 Family and Children Administration	53,722	278	53,999	57,338	(3,338)	-6%
124 Child Support Administration (ASUME)	4,309	71	4,379	4,842	(463)	-11%
126 Vocational Rehabilitation Administration	7,083	124	7,207	7,647	(440)	-6%
127 Administration for Socioeconomic Development of the Family	25,658	18	25,676	21,663	4,013	16%
133 Administracion de Recursos Naturales	-	-	-	-	-	-
137 Department of Correction and Rehabilitation	103,474	1,018	104,492	88,906	15,586	15%
139 Parole Board	791	(10)	781	717	65	8%
143 Office of Protection and Defense for People with Disabilities	261	1	262	190	73	28%
152 Elderly and Retired People Advocate Office	922	29	951	500	451	47%
153 Office for People with Disabilities	984	2	986	588	398	40%
155 State Historic Preservation Office of Puerto Rico	2,202	5	2,207	647	1,560	71%
221 Medical Emergency Corps Bureau	5,354	139	5,493	6,306	(813)	-15%
231 Office for the Patient's Advocate	524	6	530	475	55	10%
241 Administration for Integral Development of Childhood	3,397	220	3,617	2,435	1,182	33%
266 Office of Public Safety Affairs	-	1	1	-	1	100%
279 Public Service Appeals Commission	704	7	710	390	320	45%
281 Office of the Election Comptroller	766	3	769	779	(11)	-1%
Total - Entities Operating in PRIFAS 7.5	\$ 1,646,808	\$ 46,410	\$ 1,693,218	\$ 1,414,302	\$ 278,916	16%

Puerto Rico Department of Treasury

Quarterly Budget and Quarterly Actual Results for FY25 General Fund Expense Budget v. Actual

By Agency¹

Quarterly:

Q2

	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Core Component Units						
70 State Insurance Fund Corporation	\$ -	\$ 146	\$ 146	\$ -	\$ 146	100%
79 Automobile Accidents Compensation Administration	-	22	22	-	22	100%
90 Medical Services Administration of Puerto Rico	25,694	327	26,021	15,377	10,644	41%
119 Department of Economic Development & Commerce	6,191	369	6,560	5,549	1,011	15%
162 Public Building Authority	-	123	123	-	123	100%
163 Puerto Rico Aqueduct and Sewer Authority	-	-	-	-	-	-
168 Puerto Rico Ports Authority	-	19	19	-	19	100%
180 Tourism Company	-	12	12	-	12	100%
187 Puerto Rico Health Insurance Administration	186,769	5	186,773	168,343	18,430	10%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	1,200	32	1,232	97	1,135	92%
235 Puerto Rico Housing Finance Corporation	2,051	10	2,061	427	1,634	79%
277 Agricultural Enterprises Development Administration	18,395	(60)	18,334	23,798	(5,464)	-30%
285 Puerto Rico Integrated Transit Authority	27,766	4,237	32,003	33,670	(1,667)	-5%
295 Fiscal Agency & Financial Advisory Authority	9,292	1,553	10,846	7,355	3,491	32%
303 Convention Center of District Authority	-	1	1	-	1	100%
Total - Core Component Units	\$ 277,358	\$ 6,795	\$ 284,153	\$ 254,617	\$ 29,535	10%
Secondary Component Units						
11 Puerto Rico Traffic Safety Commission	\$ -	\$ 2	\$ 2	\$ -	\$ 2	100%
22 Office of The Commissioner of Insurance	-	4	4	-	4	100%
29 Puerto Rico Federal Affairs Administration	807	3	809	709	100	12%
75 Office of the Financial Institutions Commissioner	-	4	4	-	4	100%
82 Institute of Puerto Rican Culture	4,662	46	4,708	5,227	(519)	-11%
105 Industrial Commission	-	10	10	-	10	100%
109 Puerto Rico School of Plastic Arts	747	(15)	732	260	472	64%
121 Government Board of the 911 Service	-	11	11	-	11	100%
138 Institutional Trust of the National Guard of Puerto Rico	-	1	1	-	1	100%
161 Puerto Rico Infrastructure Financing Authority	558	94	652	691	(40)	-6%
165 Land Authority of Puerto Rico	-	5	5	-	5	100%
167 Integral Development of the "Peninsula de Cantera"	150	1	151	62	89	59%
177 Land Administration of Puerto Rico	-	2	2	-	2	100%
186 Culebra Conservation and Development Authority	64	1	65	2	63	97%
189 Institute of Forensic Science	5,393	609	6,002	2,479	3,523	59%
191 Musical Arts Corporation	1,376	22	1,398	1,380	18	1%
192 Fine Arts Center Corporation	2,107	31	2,139	976	1,163	54%
195 Economic Development Bank of PR	-	6	6	-	6	100%
196 Puerto Rico Public Broadcasting Corporation	-	25	25	39	(14)	-55%
198 Agricultural Insurance Corporation	-	1	1	-	1	100%
215 Puerto Rico Conservatory of Music Corporation	2,222	13	2,235	2,055	180	8%
236 Innovation Fund for Agricultural Development of Puerto Rico	-	1	1	-	1	100%
238 Ponce Authority (Authority Of The Port Of The Americas)	306	-	306	226	81	26%
264 Corporation for the "Caño Martin Peña" Enlace Project	896	3	898	566	332	37%
265 Roosevelt Roads	281	1	282	173	109	39%
271 Puerto Rico Technology and Innovation Services	18,336	12	18,348	26,299	(7,951)	-43%
276 Puerto Rico Public Private Partnership Authority	7,067	2	7,069	2,655	4,414	62%
286 Authority of the Port of Ponce	179	3	182	63	119	65%
288 University of Puerto Rico Comprehensive Cancer Center	4,379	2,707	7,086	7,585	(498)	-7%
293 Center for Diabetes Research, Education, and Medical Services	201	1	202	171	31	15%
298 Public Service Regulatory Board	2,190	(131)	2,059	1,562	497	24%
310 Municipal Finance Corporation	-	-	-	-	-	-
311 Puerto Rico Gaming Commission	-	0	0	460	(460)	-375327%
312 Retirement Board of the Government of Puerto Rico	571	(6)	565	15,007	(14,442)	-2557%
329 Office of Socioeconomic Development	13,900	4,823	18,722	966	17,756	95%
TBD1 COFINA	1,462	5	1,466	-	1,466	100%
Total - Secondary Component Units	\$ 67,853	\$ 8,297	\$ 76,150	\$ 69,614	\$ 6,536	9%

Puerto Rico Department of Treasury

Quarterly Budget and Quarterly Actual Results for FY25 General Fund Expense Budget v. Actual

By Agency¹

Quarterly:

Q2

	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
OMB and Hacienda Custodies						
17 Custody of the Office of Management and Budget	\$ 268,624	\$ (83,121)	\$ 185,502	\$ -	\$ 185,502	100%
25 Custody of the Department of the Treasury	333,456	8,855	342,310	268,242	74,068	22%
Total - OMB and Hacienda Custodies	\$ 602,079	\$ (74,266)	\$ 527,813	\$ 268,242	\$ 259,571	49%

	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Out of Scope Entities						
8 Office of the Comptroller	\$ 12,074	\$ 1,672	\$ 13,746	\$ 18,615	\$ (4,870)	-35%
10 The General Court of Justice	99,857	5,641	105,498	100,261	5,237	5%
100 Legislative Assembly of the Commonwealth	36,488	271	36,759	26,803	9,956	27%
106 Public Housing Administration	1,461	25	1,486	790	696	47%
166 Industrial Development Company	-	-	-	-	-	-
176 University of Puerto Rico	125,221	-	125,221	122,090	3,131	2%
193 Office of Government Ethics	2,560	1	2,560	2,521	40	2%
200 Special Independent Prosecutor's Panel	918	5	923	884	39	4%
209 Contributions to Political Parties	3,500	-	3,500	4,584	(1,084)	-31%
208 Contributions to the Municipalities	15,384	5,059	20,443	35,235	(14,792)	-72%
220 Correctional Health	13,587	79	13,666	14,642	(975)	-7%
268 Puerto Rico Institute of Statistics	719	3	722	712	10	1%
272 Office of the Inspector General	5,031	8	5,039	4,891	148	3%
289 Energy Commission	-	-	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	14,850	-	14,850	12,128	2,723	18%
Total - Out of Scope Entities	\$ 331,649	\$ 12,764	\$ 344,413	\$ 344,156	\$ 257	0%

	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Recap						
Entities Operating in PRIFAS 7.5	\$ 1,646,808	\$ 46,410	\$ 1,693,218	\$ 1,414,302	\$ 278,916	16%
Core Component Units	277,358	6,795	284,153	254,617	29,535	10%
Secondary Component Units	67,853	8,297	76,150	69,614	6,536	9%
OMB and Hacienda Custodies	602,079	(74,266)	527,813	268,242	259,571	49%
Out of Scope Entities	331,649	12,764	344,413	344,156	257	0%
Total	\$ 2,925,746	\$ 0	\$ 2,925,746	\$ 2,350,931	\$ 574,815	20%

Notes:

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

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

Puerto Rico Department of Treasury

Quarterly Budget and Quarterly Actual Results for FY25 Special Revenue Fund Expense Budget v. Actual

By Agency¹

Quarterly:

Q2

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Entities Operating in PRIFAS 7.5						
15 Office of the Governor	\$ -	\$ -	\$ -	\$ -	\$ -	
16 Office of Management and Budget	300	-	300	140	160	53%
18 Planning Board	-	-	-	-	-	
21 Emergency and Disaster Management Bureau	85	-	85	-	85	100%
23 Puerto Rico Department of State	1,141	-	1,141	827	314	28%
24 Puerto Rico Department of Treasury	201,007	-	201,007	129,658	71,349	35%
28 State Elections Commission	-	-	-	-	-	
30 Human Resources Management & Transformation	435	-	435	269	166	38%
31 General Services Administration	1,318	8,375	9,693	1,013	8,679	90%
34 Commission of Investigation, Processing and Appeals	-	-	-	-	-	
37 Civil Rights Commission	-	-	-	-	-	
38 Puerto Rico Department of Justice	1,630	33	1,663	845	818	49%
40 Puerto Rico Police Bureau	4,622	259	4,881	585	4,296	88%
41 Special Investigations Bureau	-	2	2	-	2	100%
42 Puerto Rico Fire Department Bureau	3,672	1	3,674	160	3,514	96%
43 Puerto Rico National Guard	-	-	-	-	-	
45 Department of Public Safety	56	-	56	32	23	42%
49 Department of Transportation and Public Works	33,120	887	34,006	16,281	17,725	52%
50 Department of Natural and Environmental Resources	11,631	1,500	13,132	3,412	9,720	74%
55 Puerto Rico Department of Agriculture	858	-	858	272	585	68%
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	76,755	-	76,755	55,506	21,248	28%
68 Puerto Rico Labor Relations Board	116	-	116	106	9	8%
69 Puerto Rico Department of Consumer Affairs	499	-	499	454	45	9%
71 Department of Health	43,592	8,272	51,864	29,295	22,569	44%
78 Department of Housing	6,624	-	6,624	4,602	2,022	31%
81 Department of Education	2,320	2,729	5,049	118	4,931	98%
87 Department of Recreation and Sports	5,494	-	5,494	2,166	3,328	61%
95 Mental Health and Drug Addiction Services Administration	1,581	-	1,581	758	823	52%
96 Office of the Women's Advocate	-	-	-	-	-	
117 Act 70	-	-	-	-	-	
120 Veteran's Advocate Office of Puerto Rico	-	-	-	-	-	
122 Secretariat of the Department of the Family	-	-	-	-	-	
123 Family and Children Administration	-	-	-	-	-	
124 Child Support Administration (ASUME)	-	-	-	-	-	
126 Vocational Rehabilitation Administration	201	-	201	-	201	100%
127 Administration for Socioeconomic Development of the Family	-	-	-	-	-	
133 Administracion de Recursos Naturales	-	-	-	-	-	
137 Department of Correction and Rehabilitation	5,818	-	5,818	1,511	4,307	74%
139 Parole Board	-	-	-	-	-	
143 Office of Protection and Defense for People with Disabilities	-	-	-	-	-	
152 Elderly and Retired People Advocate Office	-	-	-	-	-	
153 Office for People with Disabilities	-	-	-	-	-	
155 State Historic Preservation Office of Puerto Rico	290	-	290	(49)	338	117%
221 Medical Emergency Corps Bureau	1,993	-	1,993	1,858	135	7%
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	-	-	-	-	-	
Total - Entities Operating in PRIFAS 7.5	\$ 405,153	\$ 22,059	\$ 427,212	\$ 249,820	\$ 177,392	42%

Puerto Rico Department of Treasury

Quarterly Budget and Quarterly Actual Results for FY25 Special Revenue Fund Expense Budget v. Actual

By Agency¹

Quarterly:

Q2

	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Core Component Units						
70 State Insurance Fund Corporation	\$ 145,486	\$ 1,625	\$ 147,110	\$ 54,442	\$ 92,668	63%
79 Automobile Accidents Compensation Administration	25,611	-	25,611	20,650	4,961	19%
90 Medical Services Administration of Puerto Rico	36,426	-	36,426	23,413	13,013	36%
119 Department of Economic Development & Commerce	12,585	5,391	17,976	7,620	10,356	58%
162 Public Building Authority	37,687	3,905	41,592	35,414	6,178	15%
163 Puerto Rico Aqueduct and Sewer Authority	-	-	-	-	-	-
168 Puerto Rico Ports Authority	20,872	-	20,872	24,713	(3,842)	-18%
180 Tourism Company	37,649	-	37,649	17,492	20,158	54%
187 Puerto Rico Health Insurance Administration	45,408	-	45,408	26,472	18,936	42%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	22,553	-	22,553	16,160	6,393	28%
235 Puerto Rico Housing Finance Corporation	24,090	-	24,090	3,969	20,121	84%
277 Agricultural Enterprises Development Administration	23,427	3,500	26,927	39,529	(12,603)	-47%
285 Puerto Rico Integrated Transit Authority	9,878	-	9,878	9,186	692	7%
295 Fiscal Agency & Financial Advisory Authority	2,146	-	2,146	1,383	763	36%
303 Convention Center of District Authority	12,191	-	12,191	18,116	(5,926)	-49%
Total - Core Component Units	\$ 456,006	\$ 14,420	\$ 470,427	\$ 298,558	\$ 171,868	37%
Secondary Component Units						
11 Puerto Rico Traffic Safety Commission	\$ 466	\$ -	\$ 466	\$ 379	\$ 87	19%
22 Office of The Commissioner of Insurance	\$ 3,273	\$ -	\$ 3,273	\$ 2,598	\$ 675	21%
29 Puerto Rico Federal Affairs Administration	-	-	-	-	-	-
75 Office of the Financial Institutions Commissioner	3,853	-	3,853	2,556	1,298	34%
82 Institute of Puerto Rican Culture	321	274	595	167	428	72%
105 Industrial Commission	5,708	75	5,783	4,910	873	15%
109 Puerto Rico School of Plastic Arts	580	-	580	332	248	43%
121 Government Board of the 911 Service	5,489	206	5,695	2,460	3,234	57%
138 Institutional Trust of the National Guard of Puerto Rico	1,976	-	1,976	1,300	675	34%
161 Puerto Rico Infrastructure Financing Authority	285	-	285	146	139	49%
165 Land Authority of Puerto Rico	3,136	-	3,136	2,235	902	29%
167 Integral Development of the "Península de Cantera"	57	-	57	39	18	32%
177 Land Administration of Puerto Rico	2,268	-	2,268	2,009	259	11%
186 Culebra Conservation and Development Authority	76	-	76	76	76	100%
189 Institute of Forensic Science	127	-	127	-	127	100%
191 Musical Arts Corporation	472	630	1,102	587	515	47%
192 Fine Arts Center Corporation	659	50	709	555	154	22%
195 Economic Development Bank of PR	3,572	-	3,572	2,607	965	27%
196 Puerto Rico Public Broadcasting Corporation	85	3,516	3,601	2,090	1,511	42%
198 Agricultural Insurance Corporation	825	-	825	597	228	28%
215 Puerto Rico Conservatory of Music Corporation	1,089	-	1,089	774	315	29%
236 Innovation Fund for Agricultural Development of Puerto Rico	3,416	0	3,416	3,103	313	9%
238 Ponce Authority (Authority Of The Port Of The Americas)	-	-	-	-	-	-
264 Corporation for the "Caño Martín Peña" Enlace Project	-	10	10	1	9	94%
265 Roosevelt Roads	465	-	465	297	168	36%
271 Puerto Rico Technology and Innovation Services	2,433	-	2,433	271	2,162	89%
276 Puerto Rico Public Private Partnership Authority	-	-	-	-	-	-
286 Authority of the Port of Ponce	541	-	541	-	541	100%
288 University of Puerto Rico Comprehensive Cancer Center	11,813	-	11,813	15,028	(3,215)	-27%
293 Center for Diabetes Research, Education, and Medical Services	67	-	67	74	(7)	-11%
298 Public Service Regulatory Board	-	-	-	4,083	(4,083)	-
310 Municipal Finance Corporation	7,957	-	7,957	14,606	(6,649)	-84%
311 Puerto Rico Gaming Commission	55,528	-	55,528	79,293	(23,766)	-43%
312 Retirement Board of the Government of Puerto Rico	109,323	5,293	114,615	-	114,615	100%
329 Office of Socioeconomic Development	829	-	829	-	829	100%
TBD1 COFINA	-	-	-	-	-	-
Total - Secondary Component Units	\$ 226,685	\$ 10,054	\$ 236,738	\$ 143,097	\$ 93,641	40%

Puerto Rico Department of Treasury

Quarterly Budget and Quarterly Actual Results for FY25 Special Revenue Fund Expense Budget v. Actual

By Agency¹

Quarterly:

Q2

	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
OMB and Hacienda Custodies						
17 Custody of the Office of Management and Budget	\$ -	\$ 1,296	\$ 1,296	\$ -	\$ 1,296	100%
25 Custody of the Department of the Treasury	120,304	(5,219)	115,085	113,047	2,038	2%
Total - OMB and Hacienda Custodies	\$ 120,304	\$ (3,923)	\$ 116,382	\$ 113,047	\$ 3,334	3%

	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Out of Scope Entities						
8 Office of the Comptroller	\$ -	\$ -	\$ -	\$ -	\$ -	
10 The General Court of Justice	4,363	-	4,363	4,673	(309)	-7%
100 Legislative Assembly of the Commonwealth	-	-	-	-	-	
106 Public Housing Administration	3,881	-	3,881	-	3,881	100%
166 Industrial Development Company	-	-	-	-	-	
176 University of Puerto Rico	-	-	-	-	-	
193 Office of Government Ethics	-	-	-	-	-	
200 Special Independent Prosecutor's Panel	-	-	-	-	-	
209 Contributions to Political Parties	-	-	-	-	-	
208 Contributions to the Municipalities	-	-	-	-	-	
220 Correctional Health	-	-	-	-	-	
268 Puerto Rico Institute of Statistics	-	-	-	-	-	
272 Office of the Inspector General	-	-	-	-	-	
289 Energy Commission	-	-	-	-	-	
297 Financial Oversight and Management Board for Puerto Rico	-	-	-	-	-	
Total - Out of Scope Entities	\$ 8,244	\$ -	\$ 8,244	\$ 4,673	\$ 3,571	43%

	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Recap						
Entities Operating in PRIFAS 7.5	\$ 405,153	\$ 22,059	\$ 427,212	\$ 249,820	\$ 177,392	42%
Core Component Units	456,006	14,420	470,427	298,558	171,868	37%
Secondary Component Units	226,685	10,054	236,738	143,097	93,641	40%
OMB and Hacienda Custodies	120,304	(3,923)	116,382	113,047	3,334	3%
Out of Scope Entities	8,244	-	8,244	4,673	3,571	43%
Total	\$ 1,216,392	\$ 42,610	\$ 1,259,002	\$ 809,195	\$ 449,807	36%

Notes:

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

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

Puerto Rico Department of Treasury

Monthly Budget and Actual Results for FY25 General and Special Revenue Fund Budget vs. Actual

By Agency¹

For the month of: December-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Entities Operating in PRIFAS 7.5						
15 Office of the Governor	\$ 2,342	\$ 55	\$ 2,397	\$ 1,438	\$ 959	40%
16 Office of Management and Budget	1,890	67	1,957	1,766	191	10%
18 Planning Board	1,555	(58)	1,497	920	577	39%
21 Emergency and Disaster Management Bureau	735	3	737	442	295	40%
23 Puerto Rico Department of State	1,744	(9)	1,735	1,288	447	26%
24 Puerto Rico Department of Treasury	84,832	481	85,312	57,918	27,394	32%
28 State Elections Commission	5,124	366	5,490	7,156	(1,666)	-30%
30 Human Resources Management & Transformation	1,007	(1)	1,006	911	95	9%
31 General Services Administration	2,494	2,920	5,414	1,981	3,432	63%
34 Commission of Investigation, Processing and Appeals	44	0	44	38	5	12%
37 Civil Rights Commission	74	0	74	49	24	33%
38 Puerto Rico Department of Justice	12,944	687	13,632	13,194	438	3%
40 Puerto Rico Police Bureau	74,143	575	74,718	66,917	7,802	10%
41 Special Investigations Bureau	480	8	487	506	(19)	-4%
42 Puerto Rico Fire Department Bureau	7,228	137	7,364	7,198	166	2%
43 Puerto Rico National Guard	1,746	4	1,750	1,110	640	37%
45 Department of Public Safety	22,585	(16)	22,568	24,515	(1,947)	-9%
49 Department of Transportation and Public Works	17,497	581	18,078	9,255	8,823	49%
50 Department of Natural and Environmental Resources	14,072	1,683	15,755	10,552	5,203	33%
55 Puerto Rico Department of Agriculture	3,472	15	3,487	2,092	1,395	40%
60 Office of the Citizen's Ombudsman	320	2	322	335	(13)	-4%
62 Cooperative Development Commission of Puerto Rico	252	0	252	198	54	21%
66 Puerto Rico Highway Authority	-	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	29,585	11	29,596	20,646	8,950	30%
68 Puerto Rico Labor Relations Board	126	2	127	111	17	13%
69 Puerto Rico Department of Consumer Affairs	1,341	45	1,386	1,190	195	14%
71 Department of Health	56,286	3,061	59,347	57,022	2,325	4%
78 Department of Housing	4,485	15	4,499	4,330	169	4%
81 Department of Education	239,913	11,222	251,135	145,335	105,800	42%
87 Department of Recreation and Sports	4,953	27	4,980	2,610	2,371	48%
95 Mental Health and Drug Addiction Services Administration	13,123	(14)	13,109	10,694	2,415	18%
96 Office of the Women's Advocate	436	295	731	415	316	43%
94 Employees Association of the Commonwealth	-	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	338	0	338	185	153	45%
122 Secretariat of the Department of the Family	4,009	21	4,030	3,114	916	23%
123 Family and Children Administration	17,907	93	18,000	22,009	(4,009)	-22%
124 Child Support Administration (ASUME)	1,436	24	1,460	1,377	83	6%
126 Vocational Rehabilitation Administration	2,428	41	2,469	1,895	574	23%
127 Administration for Socioeconomic Development of the Family	8,553	6	8,559	6,658	1,901	22%
133 Administracion de Recursos Naturales	-	-	-	-	-	-
137 Department of Correction and Rehabilitation	36,431	339	36,770	27,138	9,632	26%
139 Parole Board	264	(3)	260	227	34	13%
143 Office of Protection and Defense for People with Disabilities	87	0	87	107	(19)	-22%
152 Elderly and Retired People Advocate Office	307	10	317	173	144	46%
153 Office for People with Disabilities	328	1	329	170	159	48%
155 State Historic Preservation Office of Puerto Rico	831	2	832	(149)	981	118%
221 Medical Emergency Corps Bureau	2,449	46	2,495	2,518	(23)	-1%
231 Office for the Patient's Advocate	175	2	177	144	32	18%
241 Administration for Integral Development of Childhood	1,132	73	1,206	522	684	57%
266 Office of Public Safety Affairs	-	0	0	-	0	100%
279 Public Service Appeals Commission	235	2	237	245	(8)	-3%
281 Office of the Election Comptroller	255	1	256	237	19	7%
Total - Entities Operating in PRIFAS 7.5	\$ 683,987	\$ 22,823	\$ 706,810	\$ 518,703	\$ 188,107	27%

Puerto Rico Department of Treasury

Monthly Budget and Actual Results for FY25 General and Special Revenue Fund Budget vs. Actual

By Agency¹

For the month of: December-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	\$ 48,495	\$ 590	\$ 49,086	\$ 8,923	\$ 40,162	82%
79 Automobile Accidents Compensation Administration	8,537	7	8,544	6,753	1,791	21%
90 Medical Services Administration of Puerto Rico	20,707	109	20,816	2,322	18,494	89%
119 Department of Economic Development & Commerce	6,259	1,920	8,179	4,698	3,481	43%
162 Public Building Authority	12,562	1,343	13,905	10,128	3,777	27%
168 Puerto Rico Ports Authority	6,957	6	6,964	16,772	(9,808)	-141%
180 Tourism Company	12,550	4	12,554	14,562	(2,008)	-16%
187 Puerto Rico Health Insurance Administration	77,392	2	77,394	86,419	(9,025)	-12%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	7,918	11	7,928	5,596	2,332	29%
235 Puerto Rico Housing Finance Corporation	8,713	3	8,717	1,425	7,292	84%
277 Agricultural Enterprises Development Administration	13,940	1,147	15,087	11,654	3,433	23%
285 Puerto Rico Integrated Transit Authority	12,548	1,412	13,960	14,153	(193)	-1%
295 Fiscal Agency & Financial Advisory Authority	3,813	518	4,331	4,847	(516)	-12%
303 Convention Center of District Authority	4,064	0	4,064	5,930	(1,866)	-46%
Total - Core Component Units	\$ 244,455	\$ 7,072	\$ 251,526	\$ 194,181	\$ 57,346	23%

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Secondary Component Units						
11 Puerto Rico Traffic Safety Commission	\$ 155	\$ 1	\$ 156	\$ 126	\$ 30	19%
22 Office of The Commissioner of Insurance	1,091	1	1,092	924	168	15%
29 Puerto Rico Federal Affairs Administration	269	1	270	256	14	5%
75 Office of the Financial Institutions Commissioner	1,284	1	1,286	840	446	35%
82 Institute of Puerto Rican Culture	1,661	106	1,767	883	884	50%
105 Industrial Commission	1,903	28	1,931	1,570	361	19%
109 Puerto Rico School of Plastic Arts	442	(5)	437	35	402	92%
121 Government Board of the 911 Service	1,830	72	1,902	590	1,312	69%
138 Institutional Trust of the National Guard of Puerto Rico	659	0	659	404	255	39%
161 Puerto Rico Infrastructure Financing Authority	281	31	312	235	77	25%
165 Land Authority of Puerto Rico	1,045	2	1,047	665	382	36%
167 Integral Development of the "Peninsula de Cantera"	69	0	69	-	69	100%
177 Land Administration of Puerto Rico	756	1	757	768	(12)	-2%
186 Culebra Conservation and Development Authority	46	0	47	1	46	98%
189 Institute of Forensic Science	1,840	203	2,043	167	1,876	92%
191 Musical Arts Corporation	616	217	833	589	244	29%
192 Fine Arts Center Corporation	922	27	949	431	518	55%
195 Economic Development Bank of PR	1,191	2	1,193	799	394	33%
196 Puerto Rico Public Broadcasting Corporation	28	1,180	1,209	674	535	44%
198 Agricultural Insurance Corporation	275	0	275	174	101	37%
215 Puerto Rico Conservatory of Music Corporation	1,104	4	1,108	862	246	22%
236 Innovation Fund for Agricultural Development of Puerto Rico	1,139	0	1,139	280	859	75%
238 Ponce Authority (Authority Of The Port Of The Americas)	102	-	102	91	11	11%
264 Corporation for the "Caño Martin Peña" Enlace Project	299	4	303	177	126	42%
265 Roosevelt Roads	249	0	249	93	156	63%
271 Puerto Rico Technology and Innovation Services	6,923	4	6,927	23,037	(16,110)	-233%
276 Puerto Rico Public Private Partnership Authority	2,356	1	2,357	1,388	968	41%
286 Authority of the Port of Ponce	240	1	241	23	218	90%
288 University of Puerto Rico Comprehensive Cancer Center	5,398	902	6,300	8,224	(1,924)	-31%
293 Center for Diabetes Research, Education, and Medical Services	89	0	90	79	11	12%
298 Public Service Regulatory Board	3,382	(44)	3,339	2,011	1,327	40%
299 COFINA	-	-	-	-	-	-
310 Municipal Finance Corporation	18,509	0	18,509	-	18,509	100%
311 Puerto Rico Gaming Commission	36,631	1,762	38,393	14,870	23,523	61%
312 Retirement Board of the Government of Puerto Rico	4,910	1,608	6,517	4,164	2,353	36%
329 Office of Socioeconomic Development	487	2	489	609	(120)	-25%
Total - Secondary Component Units	\$ 98,179	\$ 6,117	\$ 104,296	\$ 66,039	\$ 38,257	37%

Puerto Rico Department of Treasury

Monthly Budget and Actual Results for FY25 General and Special Revenue Fund Budget vs. Actual

By Agency¹

For the month of: December-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	\$ 89,541	\$ (27,275)	\$ 62,266	\$ -	\$ 62,266	100%
25 Custody of the Department of the Treasury	137,876	1,212	139,088	133,230	5,857	4%
Total - OMB and Hacienda Custodies	\$ 227,417	\$ (26,063)	\$ 201,354	\$ 133,230	\$ 68,124	34%

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Out of Scope Entities						
8 Office of the Comptroller	\$ 4,025	\$ 557	\$ 4,582	\$ 3,959	\$ 623	14%
10 The General Court of Justice	34,740	1,880	36,620	25,572	11,048	30%
100 Legislative Assembly of the Commonwealth	12,163	90	12,253	8,606	3,647	30%
106 Public Housing Administration	1,781	8	1,789	338	1,451	81%
113 CRIM	-	-	-	-	-	-
166 Industrial Development Company	-	-	-	-	-	-
176 University of Puerto Rico	41,740	-	41,740	40,697	1,044	3%
193 Office of Government Ethics	853	0	853	806	48	6%
200 Special Independent Prosecutor's Panel	306	2	308	288	20	6%
209 Contributions to Political Parties	1,167	-	1,167	1,400	(233)	-20%
208 Contributions to the Municipalities	5,128	1,686	6,814	5,000	1,815	27%
212 COSSEC	-	-	-	-	-	-
220 Correctional Health	4,529	26	4,555	5,238	(682)	-15%
268 Puerto Rico Institute of Statistics	240	1	241	234	7	3%
272 Office of the Inspector General	1,677	3	1,680	1,677	2	0%
289 Energy Commission	-	-	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	4,950	-	4,950	7,673	(2,723)	-55%
Total - Out of Scope Entities	\$ 113,298	\$ 4,255	\$ 117,552	\$ 101,487	\$ 16,065	14%

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Recap						
Entities Operating in PRIFAS 7.5	\$ 683,987	\$ 22,823	\$ 706,810	\$ 518,703	\$ 188,107	27%
Core Component Units	\$ 244,455	\$ 7,072	\$ 251,526	\$ 194,181	\$ 57,346	23%
Secondary Component Units	\$ 98,179	\$ 6,117	\$ 104,296	\$ 66,039	\$ 38,257	37%
OMB and Hacienda Custodies	\$ 227,417	\$ (26,063)	\$ 201,354	\$ 133,230	\$ 68,124	34%
Out of Scope Entities	\$ 113,298	\$ 4,255	\$ 117,552	\$ 101,487	\$ 16,065	14%
Total	\$ 1,367,335	\$ 14,203	\$ 1,381,539	\$ 1,013,640	\$ 367,899	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

Monthly Budget and Actual Results for FY25 General Fund Expense Budget vs. Actual

By Agency¹

For the month of: December-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Entities Operating in PRIFAS 7.5						
15 Office of the Governor	\$ 2,342	\$ 55	\$ 2,397	\$ 1,438	\$ 959	40%
16 Office of Management and Budget	1,790	67	1,857	1,718	139	7%
18 Planning Board	1,555	(58)	1,497	920	577	39%
21 Emergency and Disaster Management Bureau	706	3	709	442	267	38%
23 Puerto Rico Department of State	1,364	(9)	1,355	966	389	29%
24 Puerto Rico Department of Treasury	17,829	481	18,310	13,649	4,661	25%
28 State Elections Commission	5,124	366	5,490	7,156	(1,666)	-30%
30 Human Resources Management & Transformation	862	(1)	861	798	63	7%
31 General Services Administration	2,054	128	2,183	1,545	638	29%
34 Commission of Investigation, Processing and Appeals	44	0	44	38	5	12%
37 Civil Rights Commission	74	0	74	49	24	33%
38 Puerto Rico Department of Justice	12,401	676	13,077	12,633	445	3%
40 Puerto Rico Police Bureau	72,603	489	73,091	66,465	6,626	9%
41 Special Investigations Bureau	480	7	487	506	(20)	-4%
42 Puerto Rico Fire Department Bureau	6,003	136	6,140	7,173	(1,034)	-17%
43 Puerto Rico National Guard	1,746	4	1,750	1,110	640	37%
45 Department of Public Safety	22,566	(16)	22,550	24,505	(1,955)	-9%
49 Department of Transportation and Public Works	6,457	286	6,743	5,490	1,253	19%
50 Department of Natural and Environmental Resources	10,195	1,183	11,378	9,387	1,991	17%
55 Puerto Rico Department of Agriculture	3,186	15	3,201	2,045	1,156	36%
60 Office of the Citizen's Ombudsman	320	2	322	335	(13)	-4%
62 Cooperative Development Commission of Puerto Rico	252	0	252	198	54	21%
66 Puerto Rico Highway Authority	-	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	4,001	11	4,011	4,634	(623)	-16%
68 Puerto Rico Labor Relations Board	87	2	89	53	36	40%
69 Puerto Rico Department of Consumer Affairs	1,174	45	1,219	1,033	187	15%
71 Department of Health	41,756	304	42,059	46,539	(4,480)	-11%
78 Department of Housing	2,276	15	2,291	2,590	(299)	-13%
81 Department of Education	239,140	10,312	249,452	145,266	104,186	42%
87 Department of Recreation and Sports	3,122	27	3,149	2,320	828	26%
95 Mental Health and Drug Addiction Services Administration	12,596	(14)	12,582	10,282	2,300	18%
96 Office of the Women's Advocate	436	295	731	415	316	43%
94 Employees Association of the Commonwealth	-	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	338	0	338	185	153	45%
122 Secretariat of the Department of the Family	4,009	21	4,030	3,114	916	23%
123 Family and Children Administration	17,907	93	18,000	22,009	(4,009)	-22%
124 Child Support Administration (ASUME)	1,436	24	1,460	1,377	83	6%
126 Vocational Rehabilitation Administration	2,361	41	2,402	1,895	507	21%
127 Administration for Socioeconomic Development of the Family	8,553	6	8,559	6,658	1,901	22%
133 Administracion de Recursos Naturales	-	-	-	-	-	-
137 Department of Correction and Rehabilitation	34,491	339	34,831	26,607	8,224	24%
139 Parole Board	264	(3)	260	227	34	13%
143 Office of Protection and Defense for People with Disabilities	87	0	87	107	(19)	-22%
152 Elderly and Retired People Advocate Office	307	10	317	173	144	46%
153 Office for People with Disabilities	328	1	329	170	159	48%
155 State Historic Preservation Office of Puerto Rico	734	2	736	(30)	766	104%
221 Medical Emergency Corps Bureau	1,785	46	1,831	1,799	32	2%
231 Office for the Patient's Advocate	175	2	177	144	32	18%
241 Administration for Integral Development of Childhood	1,132	73	1,206	522	684	57%
266 Office of Public Safety Affairs	-	0	0	-	0	100%
279 Public Service Appeals Commission	235	2	237	245	(8)	-3%
281 Office of the Election Comptroller	255	1	256	237	19	7%
Total - Entities Operating in PRIFAS 7.5	\$ 548,936	\$ 15,470	\$ 564,406	\$ 437,137	\$ 127,269	23%

Puerto Rico Department of Treasury

Monthly Budget and Actual Results for FY25 General Fund Expense Budget vs. Actual

By Agency¹

For the month of: December-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	\$ -	\$ 49	\$ 49	\$ -	\$ 49	100%
79 Automobile Accidents Compensation Administration	-	7	7	-	7	100%
90 Medical Services Administration of Puerto Rico	8,565	109	8,674	2,322	6,352	73%
119 Department of Economic Development & Commerce	2,064	123	2,187	2,100	87	4%
162 Public Building Authority	-	41	41	-	41	100%
168 Puerto Rico Ports Authority	-	6	6	-	6	100%
180 Tourism Company	-	4	4	-	4	100%
187 Puerto Rico Health Insurance Administration	62,256	2	62,258	82,791	(20,533)	-33%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	400	11	411	-	411	100%
235 Puerto Rico Housing Finance Corporation	684	3	687	183	504	73%
277 Agricultural Enterprises Development Administration	6,132	(20)	6,111	5,521	591	10%
285 Puerto Rico Integrated Transit Authority	9,255	1,412	10,668	12,130	(1,462)	-14%
295 Fiscal Agency & Financial Advisory Authority	3,097	518	3,615	3,726	(111)	-3%
303 Convention Center of District Authority	-	0	0	-	0	100%
Total - Core Component Units	\$ 92,453	\$ 2,265	\$ 94,718	\$ 108,772	\$ (14,055)	-15%

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Secondary Component Units						
11 Puerto Rico Traffic Safety Commission	\$ -	\$ 1	\$ 1	\$ -	\$ 1	100%
22 Office of The Commissioner of Insurance	-	1	1	-	1	100%
29 Puerto Rico Federal Affairs Administration	269	1	270	256	14	5%
75 Office of the Financial Institutions Commissioner	-	1	1	-	1	100%
82 Institute of Puerto Rican Culture	1,554	15	1,569	824	745	47%
105 Industrial Commission	-	3	3	-	3	100%
109 Puerto Rico School of Plastic Arts	249	(5)	244	35	209	86%
121 Government Board of the 911 Service	-	4	4	-	4	100%
138 Institutional Trust of the National Guard of Puerto Rico	-	0	0	-	0	100%
161 Puerto Rico Infrastructure Financing Authority	186	31	217	170	48	22%
165 Land Authority of Puerto Rico	-	2	2	-	2	100%
167 Integral Development of the "Peninsula de Cantera"	50	0	50	-	50	100%
177 Land Administration of Puerto Rico	-	1	1	-	1	100%
186 Culebra Conservation and Development Authority	21	0	22	1	21	96%
189 Institute of Forensic Science	1,798	203	2,001	167	1,833	92%
191 Musical Arts Corporation	459	7	466	449	17	4%
192 Fine Arts Center Corporation	702	10	713	315	398	56%
195 Economic Development Bank of PR	-	2	2	-	2	100%
196 Puerto Rico Public Broadcasting Corporation	-	8	8	13	(5)	-55%
198 Agricultural Insurance Corporation	-	0	0	-	0	100%
215 Puerto Rico Conservatory of Music Corporation	741	4	745	636	109	15%
236 Innovation Fund for Agricultural Development of Puerto Rico	-	0	0	-	0	100%
238 Ponce Authority (Authority Of The Port Of The Americas)	102	-	102	91	11	11%
264 Corporation for the "Caño Martin Peña" Enlace Project	299	1	299	176	123	41%
265 Roosevelt Roads	94	0	94	38	56	60%
271 Puerto Rico Technology and Innovation Services	6,112	4	6,116	22,766	(16,650)	-272%
276 Puerto Rico Public Private Partnership Authority	2,356	1	2,356	1,388	968	41%
286 Authority of the Port of Ponce	60	1	61	23	37	62%
288 University of Puerto Rico Comprehensive Cancer Center	1,460	902	2,362	2,311	51	2%
293 Center for Diabetes Research, Education, and Medical Services	67	0	67	60	7	11%
298 Public Service Regulatory Board	730	(44)	686	447	239	35%
299 COFINA	-	-	-	-	-	-
310 Municipal Finance Corporation	-	0	0	-	0	100%
311 Puerto Rico Gaming Commission	190	(2)	188	142	46	25%
312 Retirement Board of the Government of Puerto Rico	4,633	1,608	6,241	4,164	2,077	33%
329 Office of Socioeconomic Development	487	2	489	609	(120)	-25%
Total - Secondary Component Units	\$ 22,618	\$ 2,766	\$ 25,383	\$ 35,081	\$ (9,698)	-38%

Puerto Rico Department of Treasury

Monthly Budget and Actual Results for FY25 General Fund Expense Budget vs. Actual

By Agency¹

For the month of: December-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	\$ 89,541	\$ (27,707)	\$ 61,834	\$ -	\$ 61,834	100%
25 Custody of the Department of the Treasury	97,774	2,952	100,726	78,680	22,046	22%
Total - OMB and Hacienda Custodies	\$ 187,316	\$ (24,755)	\$ 162,560	\$ 78,680	\$ 83,880	52%

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Out of Scope Entities						
8 Office of the Comptroller	\$ 4,025	\$ 557	\$ 4,582	\$ 3,959	\$ 623	14%
10 The General Court of Justice	33,286	1,880	35,166	25,404	9,762	28%
100 Legislative Assembly of the Commonwealth	12,163	90	12,253	8,606	3,647	30%
106 Public Housing Administration	487	8	495	338	157	32%
113 CRIM	-	-	-	-	-	-
166 Industrial Development Company	-	-	-	-	-	-
176 University of Puerto Rico	41,740	-	41,740	40,697	1,044	3%
193 Office of Government Ethics	853	0	853	806	48	6%
200 Special Independent Prosecutor's Panel	306	2	308	288	20	6%
209 Contributions to Political Parties	1,167	-	1,167	1,400	(233)	-20%
208 Contributions to the Municipalities	5,128	1,686	6,814	5,000	1,815	27%
212 COSSEC	-	-	-	-	-	-
220 Correctional Health	4,529	26	4,555	5,238	(682)	-15%
268 Puerto Rico Institute of Statistics	240	1	241	234	7	3%
272 Office of the Inspector General	1,677	3	1,680	1,677	2	0%
289 Energy Commission	-	-	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	4,950	-	4,950	7,673	(2,723)	-55%
Total - Out of Scope Entities	\$ 110,550	\$ 4,255	\$ 114,804	\$ 101,319	\$ 13,485	12%

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Recap						
Entities Operating in PRIFAS 7.5	\$ 548,936	\$ 15,470	\$ 564,406	\$ 437,137	\$ 127,269	23%
Core Component Units	92,453	2,265	94,718	108,772	(14,055)	-15%
Secondary Component Units	22,618	2,766	25,383	35,081	(9,698)	-38%
OMB and Hacienda Custodies	187,316	(24,755)	162,560	78,680	83,880	52%
Out of Scope Entities	110,550	4,255	114,804	101,319	13,485	12%
Total	\$ 961,871	\$ 0	\$ 961,871	\$ 760,989	\$ 200,882	21%

Notes:

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

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

Puerto Rico Department of Treasury

Monthly Budget and Actual Results for FY25 Special Revenue Fund Expense Budget vs. Actual

By Agency¹

For the month of: December-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Entities Operating in PRIFAS 7.5						
15 Office of the Governor	\$ -	\$ -	\$ -	\$ -	\$ -	
16 Office of Management and Budget	100	-	100	48	52	52%
18 Planning Board	-	-	-	-	-	
21 Emergency and Disaster Management Bureau	28	-	28	-	28	100%
23 Puerto Rico Department of State	380	-	380	322	58	15%
24 Puerto Rico Department of Treasury	67,002	-	67,002	44,269	22,733	34%
28 State Elections Commission	-	-	-	-	-	
30 Human Resources Management & Transformation	145	-	145	113	32	22%
31 General Services Administration	439	2,792	3,231	437	2,794	86%
34 Commission of Investigation, Processing and Appeals	-	-	-	-	-	
37 Civil Rights Commission	-	-	-	-	-	
38 Puerto Rico Department of Justice	543	11	554	561	(7)	-1%
40 Puerto Rico Police Bureau	1,541	86	1,627	451	1,176	72%
41 Special Investigations Bureau	-	1	1	-	1	100%
42 Puerto Rico Fire Department Bureau	1,224	0	1,225	25	1,200	98%
43 Puerto Rico National Guard	-	-	-	-	-	
45 Department of Public Safety	19	-	19	10	8	44%
49 Department of Transportation and Public Works	11,040	296	11,335	3,765	7,571	67%
50 Department of Natural and Environmental Resources	3,877	500	4,377	1,165	3,213	73%
55 Puerto Rico Department of Agriculture	286	-	286	47	238	83%
60 Office of the Citizen's Ombudsman	-	-	-	-	-	
62 Cooperative Development Commission of Puerto Rico	-	-	-	-	-	
66 Puerto Rico Highway Authority	-	-	-	-	-	
67 Puerto Rico Department of Labor and Human Resources	25,585	-	25,585	16,012	9,573	37%
68 Puerto Rico Labor Relations Board	39	-	39	58	(19)	-50%
69 Puerto Rico Department of Consumer Affairs	166	-	166	158	9	5%
71 Department of Health	14,531	2,757	17,288	10,483	6,805	39%
78 Department of Housing	2,208	-	2,208	1,740	468	21%
81 Department of Education	773	910	1,683	69	1,614	96%
87 Department of Recreation and Sports	1,831	-	1,831	289	1,542	84%
95 Mental Health and Drug Addiction Services Administration	527	-	527	411	115	22%
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	-	-	-	-	-	
124 Child Support Administration (ASUME)	-	-	-	-	-	
126 Vocational Rehabilitation Administration	67	-	67	-	67	100%
127 Administration for Socioeconomic Development of the Family	-	-	-	-	-	
133 Administracion de Recursos Naturales	-	-	-	-	-	
137 Department of Correction and Rehabilitation	1,939	-	1,939	531	1,408	73%
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	97	-	97	(119)	215	223%
221 Medical Emergency Corps Bureau	664	-	664	719	(55)	-8%
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	-	-	-	-	-	
Total - Entities Operating in PRIFAS 7.5	\$ 135,051	\$ 7,353	\$ 142,404	\$ 81,566	\$ 60,838	43%

Puerto Rico Department of Treasury

Monthly Budget and Actual Results for FY25 Special Revenue Fund Expense Budget vs. Actual

By Agency¹

For the month of: December-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	\$ 48,495	\$ 542	\$ 49,037	\$ 8,923	\$ 40,114	82%
79 Automobile Accidents Compensation Administration	8,537	-	8,537	6,753	1,784	21%
90 Medical Services Administration of Puerto Rico	12,142	-	12,142	-	12,142	100%
119 Department of Economic Development & Commerce	4,195	1,797	5,992	2,598	3,394	57%
162 Public Building Authority	12,562	1,302	13,864	10,128	3,736	27%
168 Puerto Rico Ports Authority	6,957	-	6,957	16,772	(9,814)	-141%
180 Tourism Company	12,550	-	12,550	14,562	(2,012)	-16%
187 Puerto Rico Health Insurance Administration	15,136	-	15,136	3,628	11,508	76%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	7,518	-	7,518	5,596	1,921	26%
235 Puerto Rico Housing Finance Corporation	8,030	-	8,030	1,242	6,788	85%
277 Agricultural Enterprises Development Administration	7,809	1,167	8,976	6,133	2,843	32%
285 Puerto Rico Integrated Transit Authority	3,293	-	3,293	2,023	1,270	39%
295 Fiscal Agency & Financial Advisory Authority	715	-	715	1,121	(405)	-57%
303 Convention Center of District Authority	4,064	-	4,064	5,930	(1,866)	-46%
Total - Core Component Units	\$ 152,002	\$ 4,807	\$ 156,809	\$ 85,409	\$ 71,400	46%

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Secondary Component Units						
11 Puerto Rico Traffic Safety Commission	\$ 155	\$ -	\$ 155	\$ 126	\$ 29	19%
22 Office of The Commissioner of Insurance	1,091	-	1,091	924	167	15%
29 Puerto Rico Federal Affairs Administration	-	-	-	-	-	-
75 Office of the Financial Institutions Commissioner	1,284	-	1,284	840	445	35%
82 Institute of Puerto Rican Culture	107	91	198	59	139	70%
105 Industrial Commission	1,903	25	1,928	1,570	358	19%
109 Puerto Rico School of Plastic Arts	193	-	193	-	193	100%
121 Government Board of the 911 Service	1,830	69	1,898	590	1,309	69%
138 Institutional Trust of the National Guard of Puerto Rico	659	-	659	404	255	39%
161 Puerto Rico Infrastructure Financing Authority	95	-	95	65	30	31%
165 Land Authority of Puerto Rico	1,045	-	1,045	665	380	36%
167 Integral Development of the "Peninsula de Cantera"	19	-	19	-	19	100%
177 Land Administration of Puerto Rico	756	-	756	768	(12)	-2%
186 Culebra Conservation and Development Authority	25	-	25	-	25	100%
189 Institute of Forensic Science	42	-	42	-	42	100%
191 Musical Arts Corporation	157	210	367	140	227	62%
192 Fine Arts Center Corporation	220	17	236	116	120	51%
195 Economic Development Bank of PR	1,191	-	1,191	799	392	33%
196 Puerto Rico Public Broadcasting Corporation	28	1,172	1,200	661	539	45%
198 Agricultural Insurance Corporation	275	-	275	174	101	37%
215 Puerto Rico Conservatory of Music Corporation	363	-	363	226	137	38%
236 Innovation Fund for Agricultural Development of Puerto Rico	1,139	0	1,139	280	859	75%
238 Ponce Authority (Authority Of The Port Of The Americas)	-	-	-	-	-	-
264 Corporation for the "Caño Martin Peña" Enlace Project	-	3	3	1	3	82%
265 Roosevelt Roads	155	-	155	55	100	65%
271 Puerto Rico Technology and Innovation Services	811	-	811	271	540	67%
276 Puerto Rico Public Private Partnership Authority	-	-	-	-	-	-
286 Authority of the Port of Ponce	180	-	180	-	180	100%
288 University of Puerto Rico Comprehensive Cancer Center	3,938	-	3,938	5,913	(1,975)	-50%
293 Center for Diabetes Research, Education, and Medical Services	22	-	22	19	3	15%
298 Public Service Regulatory Board	2,652	-	2,652	1,564	1,088	41%
299 COFINA	-	-	-	-	-	-
310 Municipal Finance Corporation	18,509	-	18,509	-	18,509	100%
311 Puerto Rico Gaming Commission	36,441	1,764	38,205	14,728	23,477	61%
312 Retirement Board of the Government of Puerto Rico	276	-	276	-	276	100%
329 Office of Socioeconomic Development	-	-	-	-	-	-
Total - Secondary Component Units	\$ 75,562	\$ 3,351	\$ 78,913	\$ 30,957	\$ 47,955	61%

Puerto Rico Department of Treasury

Monthly Budget and Actual Results for FY25 Special Revenue Fund Expense Budget vs. Actual

By Agency¹

For the month of: December-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	\$ -	\$ 432	\$ 432	\$ -	\$ 432	100%
25 Custody of the Department of the Treasury	40,101	(1,740)	38,362	54,550	(16,189)	-42%
Total - OMB and Hacienda Custodies	\$ 40,101	\$ (1,308)	\$ 38,794	\$ 54,550	\$ (15,757)	-41%

	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	1,454	-	1,454	168	1,286	88%
100 Legislative Assembly of the Commonwealth	-	-	-	-	-	
106 Public Housing Administration	1,294	-	1,294	-	1,294	100%
113 CRIM	-	-	-	-	-	
166 Industrial Development Company	-	-	-	-	-	
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	\$ 2,748	\$ -	\$ 2,748	\$ 168	\$ 2,580	94%

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Recap						
Entities Operating in PRIFAS 7.5	\$ 135,051	\$ 7,353	\$ 142,404	\$ 81,566	\$ 60,838	43%
Core Component Units	152,002	4,807	156,809	85,409	71,400	46%
Secondary Component Units	75,562	3,351	78,913	30,957	47,955	61%
OMB and Hacienda Custodies	40,101	(1,308)	38,794	54,550	(15,757)	-41%
Out of Scope Entities	2,748	-	2,748	168	2,580	94%
Total	\$ 405,464	\$ 14,203	\$ 419,667	\$ 252,651	\$ 167,017	40%

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 FY25 - General and Special Revenue Fund

By Agency ¹

YTD from 7/1/2024 through 12/31/2024

December-24

(figures in \$000s)

	CapEx Certified Budget	Adjustments & Revisions ²	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
Entities Operating in PRIFAS 7.5					
11 Puerto Rico Traffic Safety Commission	\$ -	\$ -	\$ -	\$ 15	\$ (15)
15 Office of the Governor	11,800	(295)	11,505	-	11,505
24 Puerto Rico Department of Treasury	-	5,498	5,498	-	5,498
28 State Elections Commission	1,748	(44)	1,704	-	1,704
31 General Services Administration	4,000	900	4,900	30	4,870
40 Puerto Rico Police Bureau	6,600	-	6,600	-	6,600
45 Department of Public Safety	500	-	500	-	500
49 Department of Transportation and Public Works	15,000	(375)	14,625	-	14,625
50 Department of Natural and Environmental Resources	4,710	(118)	4,592	-	4,592
69 Puerto Rico Department of Consumer Affairs	155	(4)	151	-	151
71 Department of Health	9,000	2,009	11,009	741	10,268
87 Department of Recreation and Sports	200	(5)	195	-	195
95 Mental Health and Drug Addiction Services Administration	415	-	415	-	415
143 Office of Protection and Defense for People with Disabilities	73	(2)	71	-	71
155 State Historic Preservation Office of Puerto Rico	5,469	(137)	5,332	-	5,332
221 Medical Emergency Corps Bureau	100	-	100	-	100
Total - Entities Operating in PRIFAS 7.5	\$ 59,770	\$ 7,428	\$ 67,198	\$ 786	\$ 66,412

Puerto Rico Department of Treasury

Full Year CapEx Budget and YTD Actual Results for FY25 - General and Special Revenue Fund

By Agency ¹

YTD from 7/1/2024 through 12/31/2024

December-24

(figures in \$000s)

	CapEx Certified Budget	Adjustments & Revisions	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
Core Component Units					
79 Automobile Accidents Compensation Administration	6,802	-	6,802	-	6,802
90 Medical Services Administration of Puerto Rico	8,700	-	8,700	-	8,700
119 Department of Economic Development & Commerce	1,350	(34)	1,316	272	1,044
162 Public Building Authority	-	7,231	7,231	-	7,231
168 Puerto Rico Ports Authority	-	-	-	12,800	(12,800)
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	4,800	-	4,800	97	4,703
285 Puerto Rico Integrated Transit Authority	45,791	(1,145)	44,646	14,699	29,947
Total - Core Component Units	\$ 67,443	\$ 6,053	\$ 73,496	\$ 27,868	\$ 45,627

	CapEx Certified Budget	Adjustments & Revisions	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
Secondary Component Units					
82 Institute of Puerto Rican Culture	-	-	-	-	-
121 Government Board of the 911 Service	-	825	825	825	0
189 Institute of Forensic Science	1,200	(30)	1,170	-	1,170
192 Fine Arts Center Corporation	4,193	95	4,288	-	4,288
311 Puerto Rico Gaming Commission	2,059	-	2,059	-	2,059
Total - Secondary Component Units	\$ 7,452	\$ 891	\$ 8,343	\$ 825	\$ 7,517

	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	\$ 88,514	\$ (27,830)	\$ 60,684	\$ -	\$ 60,684
Total - OMB and Hacienda Custodies	\$ 88,514	\$ (27,830)	\$ 60,684	\$ -	\$ 60,684

Puerto Rico Department of Treasury

Full Year CapEx Budget and YTD Actual Results for FY25 - General and Special Revenue Fund

By Agency ¹

YTD from 7/1/2024 through 12/31/2024

December-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	13,723	2,685	16,408	-	16,408
100 Legislative Assembly of the Commonwealth	21,225	(531)	20,694	20,694	-
200 Special Independent Prosecutor's Panel	119	(3)	116	-	116
272 Office of the Inspector General	390	(10)	380	120	260
Total - Out of Scope Entities	\$ 35,457	\$ 2,142	\$ 37,599	\$ 20,815	\$ 16,784

	CapEx Certified Budget	Adjustments & Revisions	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
Recap					
Entities Operating in PRIFAS 7.5	\$ 59,770	\$ 7,428	\$ 67,198	\$ 786	\$ 66,412
Core Component Units	67,443	6,053	73,496	27,868	45,627
Secondary Component Units	7,452	891	8,343	825	7,517
OMB and Hacienda Custodies	88,514	(27,830)	60,684	-	60,684
Out of Scope Entities	35,457	2,142	37,599	20,815	16,784
Total	\$ 258,636	\$ (11,317)	\$ 247,319	\$ 50,294	\$ 197,025

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				
		1	2	3	4	5	6	FY25	FY25	FY25	
	GF+SRF Budget	7/31/2024	8/31/2024	9/30/2024	10/31/2024	11/30/2024	12/31/2024	YTD Totals	Balance \$	Balance %	
Core Component Units											
70	State Insurance Fund Corporation	\$ 589,026	\$ 40,347	\$ 36,114	\$ 46,276	\$ 37,154	\$ 8,365	\$ 8,923	\$ 177,179	\$ 411,847	70%
79	Automobile Accident Compensation Administration	102,529	5,978	6,820	6,860	7,194	6,703	6,753	40,308	62,222	61%
90	Administration of Medical Services of Puerto Rico	249,788	11,625	15,569	17,928	19,474	16,994	2,322	83,912	165,876	66%
119	Department of Economic Development and Commerce	98,144	5,805	6,383	1,365	4,415	4,056	4,698	26,721	71,422	73%
162	Public Buildings Authority	166,857	7,918	10,113	24,649	11,049	14,237	10,128	78,093	88,764	53%
168	Ports Authority	83,562	4,937	11,610	7,731	5,981	1,961	16,772	48,992	34,570	41%
180	Tourism Company	150,644	491	465	22,487	2,478	452	14,562	40,934	109,710	73%
187	Health Insurance Administration of Puerto Rico	928,726	61,979	69,631	216,988	57,452	50,945	86,419	543,412	385,314	41%
188	Corp. of the Cardiovascular Center of Puerto Rico & Caribbean	95,140	3,658	5,010	4,979	5,886	4,776	5,596	29,904	65,236	69%
235	Housing Financing Authority	104,602	1,096	1,156	1,602	1,519	1,452	1,425	8,249	96,353	92%
277	Administration for the Development of Agricultural Enterprises	181,043	9,780	1,751	1,740	33,289	18,384	11,654	76,598	104,445	58%
285	Integrated Transport Authority	167,523	9,281	14,426	8,399	14,510	14,193	14,153	74,962	92,560	55%
295	Financial Advisory Authority and Fiscal Agency of Puerto Rico	51,967	833	1,639	1,444	1,475	2,417	4,847	12,654	39,313	76%
303	District Authority of the Convention Center	48,765	4,719	6,008	12,729	5,641	6,546	5,930	41,572	7,192	15%
Total - Core Component Units											
	\$ 3,018,316	\$ 168,446	\$ 186,694	\$ 375,176	\$ 207,516	\$ 151,478	\$ 194,181	\$ 1,283,491	\$ 1,734,825	57%	
Secondary Component Units											
11	Puerto Rico Traffic Safety Commission	\$ 1,873	\$ 100	\$ 124	\$ 135	\$ 127	\$ 126	\$ 126	\$ 738	\$ 1,135	61%
22	Office of The Commissioner of Insurance	13,110	489	639	830	895	779	924	4,556	8,553	65%
29	Puerto Rico Federal Affairs Administration	3,238	194	215	234	229	224	256	1,352	1,886	58%
75	Office of the Financial Institutions Commissioner	15,431	675	862	836	862	854	840	4,927	10,503	68%
82	Institute of Puerto Rican Culture	21,210	495	271	286	2,318	2,192	883	6,446	14,764	70%
105	Industrial Commission	23,170	1,272	1,402	1,686	1,733	1,607	1,570	9,269	13,901	60%
109	Puerto Rico School of Plastic Arts	5,247	185	472	354	525	33	35	1,603	3,644	69%
121	Government Board of the 911 Service	22,823	779	826	1,702	814	1,057	590	5,768	17,055	75%
138	Institutional Trust of the National Guard of Puerto Rico	7,905	335	308	346	483	414	404	2,288	5,616	71%
161	Puerto Rico Infrastructure Financing Authority	3,745	181	223	204	380	223	235	1,446	2,300	61%
165	Land Authority of Puerto Rico	12,566	951	738	749	786	784	665	4,672	7,894	63%
167	Integral Development of the "Península de Cantera"	832	39	33	24	45	56	-	197	635	76%
177	Land Administration of Puerto Rico	9,083	361	468	493	545	696	768	3,331	5,752	63%
186	Culebra Conservation and Development Authority	563	1	1	1	1	1	1	4	559	99%
189	Institute of Forensic Science	24,514	1,653	1,989	2,244	2,158	153	167	8,365	16,149	66%
191	Musical Arts Corporation	10,000	416	579	599	754	624	589	3,561	6,439	64%
192	Fine Arts Center Corporation	11,388	421	529	467	503	596	431	2,948	8,440	74%
195	Economic Development Bank of PR	14,313	802	776	784	825	983	799	4,969	9,344	65%
196	Puerto Rico Public Broadcasting Corporation	14,504	682	693	760	781	674	674	4,264	10,240	71%
198	Agricultural Insurance Corporation	3,306	246	204	415	236	187	174	1,463	1,843	56%
215	Puerto Rico Conservatory of Music Corporation	13,294	671	842	1,416	1,017	951	862	5,758	7,536	57%
236	Innovation Fund for Agricultural Development of Puerto Rico	13,668	134	191	274	2,444	379	280	3,702	9,966	73%
238	Ponce Authority (Authority Of The Port Of The Americas)	1,225	86	76	75	68	67	91	463	762	62%
264	Corporation for the "Caño Martín Peña" Enlace Project	3,632	111	156	154	148	242	177	989	2,644	73%
265	Roosevelt Roads	2,986	119	79	155	204	173	93	823	2,163	72%
271	Puerto Rico Technology and Innovation Services	83,123	355	404	353	1,890	1,643	23,037	27,682	55,441	67%
276	Puerto Rico Public Private Partnership Authority	28,278	174	218	1,046	602	665	1,388	4,093	24,185	86%
286	Authority of the Port of Ponce	2,890	24	22	22	21	19	23	132	2,758	95%
288	University of Puerto Rico Comprehensive Cancer Center	75,598	2,639	5,801	7,591	8,020	6,369	8,224	38,643	36,955	49%
293	Center for Diabetes Research, Education, and Medical Services	1,075	64	66	81	81	85	79	456	619	58%
298	Public Service Regulatory Board	40,064	1,261	1,276	2,782	1,805	1,829	2,011	10,964	29,099	73%
299	COFINA	-	-	-	-	-	-	-	-	-	-
310	Municipal Finance Corporation	222,110	13,423	20,092	18,615	14,606	-	-	66,736	155,374	70%
311	Puerto Rico Gaming Commission	460,720	1,105	41,820	33,073	35,611	29,272	14,870	155,751	304,968	66%
312	Retirement Board of the Government of Puerto Rico	78,205	2,036	2,601	8,670	5,587	5,256	4,164	28,315	49,890	64%
329	Office of Socioeconomic Development	5,865	203	563	326	171	186	609	2,058	3,807	65%
Total - Secondary Component Units											
	\$ 1,251,551	\$ 32,682	\$ 85,559	\$ 87,780	\$ 87,275	\$ 59,398	\$ 66,039	\$ 418,732	\$ 832,819	67%	
Core Component Units											
	\$ 3,018,316	\$ 168,446	\$ 186,694	\$ 375,176	\$ 207,516	\$ 151,478	\$ 194,181	\$ 1,283,491	\$ 1,734,825	57%	
Secondary Component Units											
	1,251,551	32,682	85,559	87,780	87,275	59,398	66,039	418,732	832,819	67%	
Combined Component Units Monthly Actuals											
	\$ 4,269,867	\$ 201,128	\$ 272,253	\$ 462,957	\$ 294,791	\$ 210,876	\$ 260,219	\$ 1,702,224	\$ 2,567,644	60%	

Non-Compliance List¹
FY25 Expenses Reporting

Entity Code	Component Unit	Latest FY25 Submission²
70	State Insurance Fund Corporation	Oct-24
90	Administration of Medical Services of Puerto Rico	Nov-24
109	Puerto Rico School of Plastic Arts	Nov-24
167	Integral Development of the "Península de Cantera"	Nov-24
186	Culebra Conservation and Development Authority	Not Reported
189	Institute of Forensic Science	Nov-24
286	Authority of the Port of Ponce	Not Reported
310	Municipal Finance Corporation	Nov-24

Notes:

(1) The above listed entities have not provide B2A individual submissions for the current reporting month.

(2) Latest submission is the date for which budget vs. actual data was last received for the current fiscal year.

Non-Compliance List¹
FY25 Revenues Reporting

Entity Code	Component Unit	Latest FY25 Submission²
70	State Insurance Fund Corporation	Not Reported
79	Automobile Accident Compensation Administration	Nov-24
90	Administration of Medical Services of Puerto Rico	Nov-24
109	Puerto Rico School of Plastic Arts	Nov-24
186	Culebra Conservation and Development Authority	Not Reported
189	Institute of Forensic Science	Nov-24
286	Authority of the Port of Ponce	Not Reported
310	Municipal Finance Corporation	Nov-24

Notes:

- (1) The above listed entities have not provide B2A individual submissions for the current reporting month.*
- (2) Latest submission is the date for which budget vs. actual data was last received for the current fiscal year.*

FY25 - 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	FY25
		1	2	3	4	5	6	
		7/31/2024	8/31/2024	9/30/2024	10/31/2024	11/30/2024	12/31/2024	YTD Totals
11	Puerto Rico Traffic Safety Commission	\$ -	\$ -	\$ 22	\$ 22	\$ 21	\$ 42	\$ 107
22	Office of The Commissioner of Insurance	-	-	-	-	-	-	-
70	State Insurance Fund Corporation	-	8,765	9,078	8,803	-	-	26,646
79	Automobile Accidents Compensation Administration	-	1,099	2,158	1,057	1,049	1,051	6,414
82	Institute of Puerto Rican Culture	294	294	294	-	-	-	882
90	Medical Services Administration of Puerto Rico	2,025	2,025	2,025	2,025	2,025	-	10,126
109	Puerto Rico School of Plastic Arts	44	44	44	44	-	-	176
119	Department of Economic Development & Commerce	592	616	547	-	-	-	1,755
121	Government Board of the 911 Service	-	23	24	-	46	23	116
138	Institutional Trust of the National Guard of Puerto Rico	4	4	3	3	3	3	20
162	Public Building Authority	-	-	2,065	1,938	-	-	4,004
165	Land Authority of Puerto Rico	306	291	-	-	-	-	597
168	Puerto Rico Ports Authority	-	-	-	-	-	-	-
177	Land Administration of Puerto Rico	-	-	205	196	-	404	805
180	Tourism Company	-	-	-	517	-	-	517
187	Puerto Rico Health Insurance Administration	31	31	31	31	31	31	186
188	Cardiovascular Center Corporation of Puerto Rico and the Caribbean	159	158	151	151	153	153	925
191	Musical Arts Corporation	35	35	35	35	35	36	211
192	Fine Arts Center Corporation	54	54	54	54	54	54	324
195	Economic Development Bank of PR	129	133	134	131	140	129	796
198	Agricultural Insurance Corporation	15	15	31	15	15	15	106
215	Puerto Rico Conservatory of Music Corporation	43	42	41	42	42	42	252
235	Puerto Rico Housing Finance Corporation	-	-	-	13	-	-	13
236	Innovation Fund for Agricultural Development of Puerto Rico	-	-	-	-	33	-	33
277	Agricultural Enterprises Development Administration	-	-	-	3,091	461	706	4,258
285	Puerto Rico Integrated Transit Authority	1,135	1,135	1,135	1,135	1,135	1,135	6,810
295	Fiscal Agency & Financial Advisory Authority	-	-	-	-	-	-	-
298	Public Service Regulatory Board	5,892	-	-	-	-	-	5,892
311	Puerto Rico Gaming Commission	0	-	-	-	-	-	-
312	Retirement Board of the Government of Puerto Rico	833	794	790	788	786	786	4,777
		\$ 11,591	\$ 15,558	\$ 18,867	\$ 20,092	\$ 6,029	\$ 4,610	\$ 76,747