

DEPARTMENT OF THE  
**TREASURY**

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***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*

*Feb FY24 YTD*

Monday, April 1, 2024

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## Additional Disclaimers

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

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

## **Additional Disclaimers**

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

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

## **Assumptions/Resources:**

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

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

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

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

### **General Fund Expenses: PRIFAS**

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

### **Special Revenue Fund Expenses: PRIFAS**

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

### **Federal Fund Expenses: PRIFAS**

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

### **General, Special Revenue and Federal Fund Expenses: Component Units**

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

**Core Component Units:**

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

**Secondary Component Units:**

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

**Out of Scope Entities**

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

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



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## GLOSSARY

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

## GLOSSARY

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

## GLOSSARY

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

**Puerto Rico Department of Treasury**  
**Executive Summary - Section 1**

*YTD FY24 General Fund Revenue - Budget vs. Actual*  
*YTD from 7/1/2023 through 2/29/24*  
*February-24*  
*By Concept*

<b>General Fund Revenue</b>	<b>YTD Budgeted Revenue</b>	<b>YTD Revenue Actuals</b>	<b>(Unfavorable) / Favorable \$</b>	<b>(Unfavorable) / Favorable %</b>	<b>Comments</b>
1 Individual Income Taxes	\$ 1,458,466	\$ 1,630,637	\$ 172,171	11.8%	Favorability is deemed to be timing-related at this point. Budget revenue in this category is concentrated at the end of Q4, at which point the performance versus projection can be better evaluated.
2 Corporate Income Taxes	1,531,553	1,876,364	344,812	22.5%	
3 Partnership Income Taxes	224,704	188,698	(36,006)	-16.0%	
4 Non-Resident Withholdings	580,415	667,932	87,516	15.1%	A portion of this outperformance may be timing-related.
5 Alcoholic Beverages	192,261	189,075	(3,186)	-1.7%	
6 Cigarettes	60,525	42,254	(18,271)	-30.2%	
7 Motor Vehicles	308,217	477,527	169,310	54.9%	Motor vehicles' sales continue outperforming including the truck category and high cost units.
8 Excises on Off-Shore Shipment Rum	141,690	148,042	6,351	4.5%	
9 Other General Fund Revenue	1,374,108	1,046,469	(327,639)	-23.8%	Other excise tax collections present preliminary figures for February.
10 SUT Collections (excl. PSTBA, FAM & CINE)	1,625,012	1,779,829	154,817	9.5%	
11 Act 154 Collections	48,467	92,023	43,556	89.9%	
12 Other Tax Revenue	254,387	310,854	56,467	22.2%	
<b>Total General Fund Revenue<sup>1</sup></b>	<b>\$ 7,799,805</b>	<b>\$ 8,449,704</b>	<b>\$ 649,898</b>	<b>8%</b>	

**Puerto Rico Department of Treasury**  
**Executive Summary - Section 2**

*YTD FY24 General Fund Expenses - Budget vs. Actual*  
*YTD from 7/1/2023 through 2/29/2024*  
*February-24*  
*By Concept*

	YTD Budget	YTD Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %	Comments
1 Payroll	2,313,443	\$ 1,889,711	\$ 423,732	18%	Mainly driven by a slower recording of actual results mostly in the Department of Education (\$209M), and funds under the custody of OMB (\$168M).
2 Facilities	308,615	251,900	56,715	18%	Mainly driven by a slower recording of actual results mostly in the Department of Education (\$42M), along with timing of disbursements across agencies.
3 Purchased Services	299,789	225,422	74,367	25%	Mainly driven by slower recording of actual results in the Department of Education (\$17M), the Department of Health (\$7M), and the Department of Correction and Rehabilitation (\$6M). Other drivers include funds under the custody of OMB (\$22M).
4 Donations and Subsidies	123,243	95,212	28,030	23%	Mainly driven by slower recording of actual results in the Department of Health (\$17M), and timing of disbursements across other agencies.
5 Transportation	10,436	6,105	4,331	41%	
6 Professional Services	371,614	238,815	132,799	36%	Mainly driven by slower recording of actual results in the Department of Education (\$56M). Other drivers include timing of disbursements in the PR Private Partnership Authority (\$20M), AAFAF (\$19M), the Department of Treasury (\$13M), among others.
7 Other Operating	441,402	433,662	7,740	2%	
8 Capital Expenditures	295,805	88,152	207,653	70%	Mostly due to a slowdown in disbursements of projects across agencies. It is expected to level out during the rest of the year.
9 Payments of current & prior period obligations	501,897	504,250	(2,353)	0%	
10 Materials and Supplies	57,471	36,660	20,811	36%	Mainly driven by delayed recording of actual results across agencies. The Department of Education (\$11M), and the Puerto Rico Police Bureau (\$4M) are the largest contributors.
11 Equipment Purchases	43,665	10,019	33,646	77%	Mainly driven by a slower recording of actual results mostly in the Department of Education (\$21M), and the Puerto Rico Police Bureau (\$7M).
12 Media and Advertisements	3,993	934	3,059	77%	
13 Social Wellbeing for Puerto Rico	1,079,227	811,853	267,374	25%	Variance is largely due to timing of disbursements in ASES (\$178M), and funds under the custody of the Department of the Treasury (\$55M).
14 Appropriations to non-governmental entities	225,796	210,861	14,935	7%	
30 PayGo	1,399,940	1,343,761	56,179	4%	
81 Undistributed Appropriations	177,856	105,500	72,356	41%	Mostly funds under the custody of OMB (\$25M) as well as timing of disbursements versus budget across agencies.
82 Federal Fund Matching	49,446	42,157	7,289	15%	
89 Prior Period Debts	6,011	6,613	(601)	-10%	Variance is deemed to be timing-related. Actual disbursements are concentrated at the beginning of the year in this category. It is expected to normalize as the year progresses.
98 Budgetary Reserve	74,740	-	74,740	100%	
<b>Subtotal General Fund Expenditures</b>	<b>\$ 7,784,389</b>	<b>\$ 6,301,589</b>	<b>\$ 1,482,800</b>	<b>19%</b>	
<b>Non-Governmental Expenses included in the Certified Budget <sup>3</sup></b>					
9 Payments of current & prior period obligations	40,843	-	40,843	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	61,264	-	61,264	100.0%	
<b>Subtotal Non-Governmental</b>	<b>\$ 102,107</b>	<b>\$ -</b>	<b>\$ 102,107</b>	<b>100%</b>	
<b>Total General Fund Expenditures</b>	<b>\$ 7,886,496</b>	<b>\$ 6,301,589</b>	<b>\$ 1,584,907</b>	<b>20%</b>	

**Notes :**

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

(2) Other Undistributed Appropriations pertain to Legislative Branch's cash transfers being recorded in PRIFAS as other spend concept that deviates from the Certified Budget.

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

**Puerto Rico Department of Treasury**  
*YTD FY24 General Fund Budget vs. Actual*  
*YTD from 7/1/2023 through 2/29/2024*  
*February-24*  
*By Concept*

(figures in \$000s)

General Fund Revenue	FY24 Certified Budget			Actual		Variance	
	Revenue Forecast	Adjustments & Revisions	Reforecast	YTD Budgeted Revenue	YTD Revenue Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
1 Individual Income Taxes	\$ 2,603,800	\$ -	\$ 2,603,800	\$ 1,458,466	\$ 1,630,637	\$ 172,171	11.8%
2 Corporate Income Taxes	3,237,594	-	3,237,594	1,531,553	1,876,364	344,812	22.5%
3 Partnership Income Taxes	419,914	-	419,914	224,704	188,698	(36,006)	-16.0%
4 Non-Resident Withholdings	922,441	-	922,441	580,415	667,932	87,516	15.1%
5 Alcoholic Beverages	293,136	-	293,136	192,261	189,075	(3,186)	-1.7%
6 Cigarettes	90,061	-	90,061	60,525	42,254	(18,271)	-30.2%
7 Motor Vehicles	493,330	-	493,330	308,217	477,527	169,310	54.9%
8 Excises on Off-Shore Shipment Rum	210,139	-	210,139	141,690	148,042	6,351	4.5%
9 Other General Fund Revenue	2,046,940	-	2,046,940	1,374,108	1,046,469	(327,639)	-23.8%
10 SUT Collections (excl. PSTBA, FAM & CINE)	2,691,804	-	2,691,804	1,625,012	1,779,829	154,817	9.5%
11 Act 154 Collections	73,113	-	73,113	48,467	92,023	43,556	89.9%
12 Other Tax Revenue	442,196	-	442,196	254,387	310,854	56,467	22.2%
i. FEDE Portion of Corp Income Taxes and Non-Resident Withholdings	44,736	-	44,736	21,268	55,071	33,803	158.9%
ii. Excise Taxes on Off-Shore Shipments Rum	167,338	-	167,338	81,516	91,167	9,652	11.8%
iii. Cigarette Excise Taxes	32,858	-	32,858	21,818	20,961	(856)	-3.9%
iv. Cigarette Excise Taxes (transferred PRITA net of 5% management fee)	29,734	-	29,734	19,822	22,800	2,978	15.0%
v. FAM & Cine	153,159	-	153,159	101,424	110,665	9,241	9.1%
vi. Cruise Ship Incentives (From Slot Machine Revenue)	-	-	-	-	-	-	-
vii. Green Energy Initiative	3,912	-	3,912	2,752	1,589	(1,162)	-42.2%
viii. Export Development	7,125	-	7,125	4,127	5,687	1,560	37.8%
ix. Development Funds	3,335	-	3,335	1,660	2,913	1,252	75.4%
<b>Total General Fund Revenue<sup>1</sup></b>	<b>\$ 13,524,468</b>	<b>\$ -</b>	<b>\$ 13,524,468</b>	<b>\$ 7,799,805</b>	<b>\$ 8,449,704</b>	<b>\$ 649,898</b>	<b>8%</b>

**Puerto Rico Department of Treasury**  
 YTD FY24 General Fund Budget vs. Actual  
 YTD from 7/1/2023 through 2/29/2024  
 February-24  
 By Concept

General Fund Expenses	Expense Budget	Adjustments & Revisions <sup>2</sup>	Revised Budget	YTD Budget	YTD Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
1 Payroll	\$ 3,588,137	\$ (117,972)	\$ 3,470,165	\$ 2,313,443	\$ 1,889,711	\$ 423,732	18%
2 Facilities	460,407	2,515	462,922	308,615	251,900	56,715	18%
3 Purchased Services	418,042	31,641	449,683	299,789	225,422	74,367	25%
4 Donations and Subsidies	215,378	(30,514)	184,864	123,243	95,212	28,030	23%
5 Transportation	15,119	534	15,653	10,436	6,105	4,331	41%
6 Professional Services	552,283	5,138	557,421	371,614	238,815	132,799	36%
7 Other Operating	302,350	359,754	662,104	441,402	433,662	7,740	2%
8 Capital Expenditures	497,805	(54,097)	443,708	295,805	88,152	207,653	70%
9 Payments of current & prior period obligations	1,108,787	1,158	1,109,945	501,897	504,250	(2,353)	0%
10 Materials and Supplies	72,290	13,917	86,207	57,471	36,660	20,811	36%
11 Equipment Purchases	30,736	34,762	65,498	43,665	10,019	33,646	77%
12 Media and Advertisements	3,838	2,152	5,990	3,993	934	3,059	77%
13 Social Wellbeing for Puerto Rico	1,627,053	(8,213)	1,618,840	1,079,227	811,853	267,374	25%
14 Appropriations to non-governmental entities	1,264,769	(20,040)	1,244,729	225,796	210,861	14,935	7%
30 PayGo	2,099,910	-	2,099,910	1,399,940	1,343,761	56,179	4%
81 Undistributed Appropriations	253,194	13,590	266,784	177,856	105,500	72,356	41%
82 Federal Fund Matching	74,870	(701)	74,169	49,446	42,157	7,289	15%
89 Prior Period Debts	1,751	7,266	9,017	6,011	6,613	(601)	-10%
98 Budgetary Reserve	-	112,110	112,110	74,740	-	74,740	100%
<b>Subtotal General Fund Expenditures</b>	<b>\$ 12,586,719</b>	<b>\$ 353,000</b>	<b>\$ 12,939,719</b>	<b>\$ 7,784,389</b>	<b>\$ 6,301,589</b>	<b>\$ 1,482,800</b>	<b>19%</b>

Non-Governmental Expenses included in the Certified Budget<sup>4</sup>

9 Payments of current & prior period obligations	61,264	-	61,264	40,843	-	40,843	100.0%
13 Social Wellbeing for Puerto Rico	91,896	-	91,896	61,264	-	61,264	100.0%
<b>Subtotal Non-Governmental</b>	<b>\$ 153,160</b>	<b>\$ -</b>	<b>\$ 153,160</b>	<b>\$ 102,107</b>	<b>\$ -</b>	<b>\$ 102,107</b>	<b>100%</b>
<b>Total General Fund Expenditures</b>	<b>\$ 12,739,879</b>	<b>\$ 353,000</b>	<b>\$ 13,092,879</b>	<b>\$ 7,886,496</b>	<b>\$ 6,301,589</b>	<b>\$ 1,584,907</b>	<b>20%</b>

**Notes :**

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

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

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



**Puerto Rico Department of Treasury**  
**Monthly FY24 General Fund Budget vs. Actual**  
**Month: Feb-24**  
**Period: 8**

(figures in \$000s)

General Fund Revenue	FY24 Certified Budget			Actual		Variance	
	Revenue Forecast	Adjustments & Revisions	Reforecast	Monthly Budget	Monthly Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
1 Individual Income Taxes	\$ 2,603,800	\$ -	\$ 2,603,800	\$ 177,333	\$ 190,678	\$ 13,345	7.5%
2 Corporate Income Taxes	3,237,594	-	3,237,594	98,236	100,322	2,086	2.1%
3 Partnership Income Taxes	419,914	-	419,914	5,475	14,727	9,252	169.0%
4 Non-Resident Withholdings	922,441	-	922,441	115,774	82,141	(33,633)	-29.1%
5 Alcoholic Beverages	293,136	-	293,136	21,629	19,789	(1,840)	-8.5%
6 Cigarettes	90,061	-	90,061	7,190	4,806	(2,384)	-33.2%
7 Motor Vehicles	493,330	-	493,330	38,496	46,503	8,007	20.8%
8 Excises on Off-Shore Shipment Rum	210,139	-	210,139	6,975	2,810	(4,165)	-59.7%
9 Other General Fund Revenue	2,046,940	-	2,046,940	163,136	103,167	(59,969)	-36.8%
10 SUT Collections (excl. PSTBA, FAM & CINE)	2,691,804	-	2,691,804	230,862	263,978	33,116	14.3%
11 Act 154 Collections	73,113	-	73,113	5,916	13,428	7,512	127.0%
12 Other Tax Revenue	442,196	-	442,196	49,253	48,301	(951)	-1.9%
i. FEDE Portion of Corp Income Taxes and Non-Resident Withholdings	44,736	-	44,736	4,615	2,613	(2,002)	-43.4%
ii. Excise Taxes on Off-Shore Shipments Rum	167,338	-	167,338	26,793	26,580	(212)	-0.8%
iii. Cigarette Excise Taxes	32,858	-	32,858	2,760	2,620	(140)	-5.1%
iv. Cigarette Excise Taxes (transferred PRITA net of 5% management fee)	29,734	-	29,734	2,478	2,850	372	15.0%
v. FAM & Cine	153,159	-	153,159	12,039	12,982	943	7.8%
vi. Cruise Ship Incentives (From Slot Machine Revenue)	-	-	-	-	-	-	
vii. Green Energy Initiative	3,912	-	3,912	490	441	(50)	-10.2%
viii. Export Development	7,125	-	7,125	19	144	125	671.5%
ix. Development Funds	3,335	-	3,335	59	71	12	19.8%
<b>Total General Fund Revenue<sup>1</sup></b>	<b>\$ 13,524,468</b>	<b>\$ -</b>	<b>\$ 13,524,468</b>	<b>\$ 920,275</b>	<b>\$ 890,651</b>	<b>\$ (29,624)</b>	<b>-3%</b>

**Puerto Rico Department of Treasury**  
*Monthly FY24 General Fund Budget vs. Actual*  
 Month: Feb-24  
 Period: 8

(figures in \$000s)

General Fund Expenses	Expense Budget	Adjustments & Revisions <sup>2</sup>	Revised Budget	Monthly Budget	Monthly Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
1 Payroll	\$ 3,588,137	\$ (117,972)	\$ 3,470,165	\$ 289,180	\$ 214,432	\$ 74,748	26%
2 Facilities	460,407	2,515	462,922	38,577	40,061	(1,484)	-4%
3 Purchased Services	418,042	31,641	449,683	37,474	32,882	4,592	12%
4 Donations and Subsidies	215,378	(30,514)	184,864	15,405	8,394	7,012	46%
5 Transportation	15,119	534	15,653	1,304	907	397	30%
6 Professional Services	552,283	5,138	557,421	46,452	34,140	12,311	27%
7 Other Operating	302,350	359,754	662,104	55,175	332,271	(277,095)	-502%
8 Capital Expenditures	497,805	(54,097)	443,708	36,976	4,098	32,877	89%
9 Payments of current & prior period obligations	1,108,787	1,158	1,109,945	62,737	62,641	96	0%
10 Materials and Supplies	72,290	13,917	86,207	7,184	5,188	1,996	28%
11 Equipment Purchases	30,736	34,762	65,498	5,458	1,790	3,668	67%
12 Media and Advertisements	3,838	2,152	5,990	499	263	236	47%
13 Social Wellbeing for Puerto Rico	1,627,053	(8,213)	1,618,840	134,903	115,747	19,156	14%
14 Appropriations to non-governmental entities	1,264,769	(20,040)	1,244,729	28,224	54,046	(25,821)	-91%
30 PayGo	2,099,910	-	2,099,910	174,993	164,585	10,408	6%
81 Undistributed Appropriations	253,194	13,590	266,784	22,232	9,754	12,478	56%
82 Federal Fund Matching	74,870	(701)	74,169	6,181	5,237	943	15%
89 Prior Period Debts	1,751	7,266	9,017	751	616	136	18%
98 Budgetary Reserve	-	112,110	112,110	9,343	-	9,343	100%
<b>Subtotal General Fund Expenditures</b>	<b>\$ 12,586,719</b>	<b>\$ 353,000</b>	<b>\$ 12,939,719</b>	<b>\$ 973,049</b>	<b>\$ 1,087,051</b>	<b>\$ (114,002)</b>	<b>-12%</b>
<b>Non-Governmental Expenses included in the Certified Budget<sup>4</sup></b>							
9 Payments of current & prior period obligations	61,264	-	61,264	5,105	-	5,105	100.0%
13 Social Wellbeing for Puerto Rico	91,896	-	91,896	7,658	-	7,658	100.0%
<b>Subtotal Non-Governmental</b>	<b>\$ 153,160</b>	<b>\$ -</b>	<b>\$ 153,160</b>	<b>\$ 12,763</b>	<b>\$ -</b>	<b>\$ 12,763</b>	<b>100%</b>
<b>Total General Fund Expenditures</b>	<b>\$ 12,739,879</b>	<b>\$ 353,000</b>	<b>\$ 13,092,879</b>	<b>\$ 985,812</b>	<b>\$ 1,087,051</b>	<b>\$ (101,239)</b>	<b>-10%</b>

**Notes:**

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

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

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

**Puerto Rico Department of Treasury**

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

By Agency

YTD from 7/1/2023 through 2/29/2024

February-24

(figures in \$000s)

	Revised Budget	YTD Budget	YTD Total Revenue <sup>1</sup>	Over / (Under) Performance
<b>Entities Operating in PRIFAS 7.5</b>				
11 Puerto Rico Traffic Safety Commission	\$ 1,664	\$ 1,109	\$ -	\$ (1,109)
15 Office of the Governor	380	253	150	(103)
16 Office of Management and Budget	1,169	779	1,280	501
18 Planning Board	-	-	201	201
21 Emergency and Disaster Management Bureau	327	218	31	(187)
23 Puerto Rico Department of State	4,626	3,084	4,145	1,062
24 Puerto Rico Department of Treasury	769,509	513,006	385,947	(127,059)
28 State Elections Commission	-	-	-	-
30 Human Resources Management & Transformation	1,888	1,259	3,378	2,120
31 General Services Administration	36,397	24,265	18,523	(5,742)
34 Commission of Investigation, Processing and Appeals	-	-	-	-
37 Civil Rights Commission	-	-	-	-
38 Puerto Rico Department of Justice	9,837	6,558	9,341	2,784
40 Puerto Rico Police Bureau	31,694	21,129	22,680	1,551
41 Special Investigations Bureau	-	-	-	-
42 Puerto Rico Fire Department Bureau	20,883	13,922	10,577	(3,344)
43 Puerto Rico National Guard	-	-	5	5
45 Department of Public Safety	2,952	1,968	192	(1,776)
49 Department of Transportation and Public Works	172,744	115,163	135,325	20,163
50 Department of Natural and Environmental Resources	46,932	31,288	20,155	(11,132)
55 Puerto Rico Department of Agriculture	3,212	2,141	6,772	4,631
60 Office of the Citizen's Ombudsman	-	-	-	-
62 Cooperative Development Commission of Puerto Rico	-	-	-	-
66 Puerto Rico Highway Authority	-	-	26,386	26,386
67 Puerto Rico Department of Labor and Human Resources	337,267	224,845	149,658	(75,187)
68 Puerto Rico Labor Relations Board	480	320	470	150
69 Puerto Rico Department of Consumer Affairs	1,881	1,254	1,368	114
71 Department of Health	160,471	106,981	167,780	60,799
78 Department of Housing	21,496	14,331	8,326	(6,004)
81 Department of Education	15,042	10,028	1,629	(8,399)
82 Institute of Puerto Rican Culture	3,237	2,158	-	(2,158)
87 Department of Recreation and Sports	21,059	14,039	10,754	(3,286)
95 Mental Health and Drug Addiction Services Administration	4,479	2,986	3,555	569
120 Veteran's Advocate Office of Puerto Rico	-	-	3,887	3,887
122 Secretariat of the Department of the Family	-	-	2	2
124 Child Support Administration (ASUME)	-	-	6	6
126 Vocational Rehabilitation Administration	752	501	452	(50)
137 Department of Correction and Rehabilitation	22,174	14,783	11,145	(3,638)
155 State Historic Preservation Office of Puerto Rico	10,073	6,716	403	(6,312)
189 Institute of Forensic Science	481	321	-	(321)
221 Medical Emergency Bureau	7,096	4,731	5,945	1,214
231 Office for the Patient's Advocate	-	-	-	-
281 Office of the Election Comptroller	65	43	88	44
<b>Total - Entities Operating in PRIFAS 7.5</b>	<b>\$ 1,710,278</b>	<b>\$ 1,140,185</b>	<b>\$ 1,010,576</b>	<b>\$ (129,609)</b>

**Puerto Rico Department of Treasury**

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

By Agency

YTD from 7/1/2023 through 2/29/2024

February-24

(figures in \$000s)

	Revised Budget	YTD Budget	YTD Total Revenue	Over / (Under) Performance
<b>Core Component Units</b>				
70 State Insurance Fund Corporation	\$ 576,828	\$ 384,552	\$ 724,490	\$ 339,938
79 Automobile Accidents Compensation Administration	90,297	60,198	59,811	(387)
90 Medical Services Administration of Puerto Rico	137,792	91,861	97,183	5,322
119 Department of Economic Development & Commerce	48,269	32,179	131,113	98,934
162 Public Building Authority	130,268	86,845	95,607	8,761
168 Puerto Rico Ports Authority	134,506	89,671	19,675	(69,996)
180 Tourism Company	158,415	105,610	85,811	(19,799)
187 Puerto Rico Health Insurance Administration	717,794	478,529	453,209	(25,320)
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	85,263	56,842	62,788	5,946
235 Puerto Rico Housing Finance Corporation	92,314	61,543	19,896	(41,647)
277 Agricultural Enterprises Development Administration	80,334	53,556	47,848	(5,708)
285 Puerto Rico Integrated Transit Authority	37,861	25,241	27,741	2,500
295 Fiscal Agency & Financial Advisory Authority	4,490	2,993	1,546	(1,447)
303 Convention Center of District Authority	46,727	31,151	44,269	13,117
<b>Total - Core Component Units</b>	<b>\$ 2,341,158</b>	<b>\$ 1,560,772</b>	<b>\$ 1,870,986</b>	<b>\$ 310,214</b>
<b>Secondary Component Units</b>				
22 Office of The Commissioner of Insurance	\$ 12,652	\$ 8,435	\$ 3,441	\$ (4,994)
75 Office of the Financial Institutions Commissioner	13,513	9,009	31,846	22,837
105 Industrial Commission	21,257	14,171	21,257	7,086
109 Puerto Rico School of Plastic Arts	2,184	1,456	3,594	2,138
121 Government Board of the 911 Service	27,177	18,118	17,713	(404)
138 Institutional Trust of the National Guard of Puerto Rico	7,460	4,973	5,670	697
161 Puerto Rico Infrastructure Financing Authority	999	666	32	(634)
165 Land Authority of Puerto Rico	11,617	7,745	8,973	1,228
167 Integral Development of the "Península de Cantera"	207	138	-	(138)
177 Land Administration of Puerto Rico	8,531	5,687	11,843	6,156
186 Culebra Conservation and Development Authority	285	190	-	(190)
191 Musical Arts Corporation	3,305	2,203	1,159	(1,044)
192 Fine Arts Center Corporation	2,627	1,751	2,248	497
195 Economic Development Bank of PR	13,730	9,153	5,532	(3,621)
196 Puerto Rico Public Broadcasting Corporation	17,731	11,821	3,562	(8,259)
198 Agricultural Insurance Corporation	2,893	1,929	-	(1,929)
215 Puerto Rico Conservatory of Music Corporation	4,105	2,737	2,523	(214)
236 Innovation Fund for Agricultural Development of Puerto Rico	13,968	9,312	10,343	1,031
264 Corporation for the "Caño Martin Peña" Enlace Project	76	51	-	(51)
265 Roosevelt Roads	1,767	1,178	1,216	38
271 Puerto Rico Technology and Innovation Services	9,326	6,217	-	(6,217)
286 Authority of the Port of Ponce	2,064	1,376	-	(1,376)
288 University of Puerto Rico Comprehensive Cancer Center	35,412	23,608	17,950	(5,658)
293 Center for Diabetes Research, Education, and Medical Services	247	165	-	(165)
298 Public Service Regulatory Board	32,226	21,484	30,207	8,723
310 Municipal Finance Corporation	222,830	148,553	-	(148,553)
311 Puerto Rico Gaming Commission	396,652	264,435	269,056	4,621
312 Retirement Board of the Government of Puerto Rico	2,947	1,965	536	(1,429)
<b>Total - Secondary Component Units</b>	<b>\$ 882,802</b>	<b>\$ 588,535</b>	<b>\$ 448,701</b>	<b>\$ (139,834)</b>

**Puerto Rico Department of Treasury**

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

By Agency

YTD from 7/1/2023 through 2/29/2024

February-24

(figures in \$000s)

	Revised Budget	YTD Budget	YTD Total Revenue	Over / (Under) Performance
<b>OMB and Hacienda Custodies</b>				
17 Custody of the Office of Management and Budget	\$ -	\$ -	\$ -	\$ -
25 Custody of the Department of the Treasury	393,760	262,507	439,480	176,973
<b>Total - OMB and Hacienda Custodies</b>	<b>\$ 393,760</b>	<b>\$ 262,507</b>	<b>\$ 439,480</b>	<b>\$ 176,973</b>

	Revised Budget	YTD Budget	YTD Total Revenue	Over / (Under) Performance
<b>Out of Scope Entities</b>				
8 Office of the Comptroller	\$ -	\$ -	\$ -	\$ -
10 The General Court of Justice	16,325	10,883	8,798	(2,085)
100 Legislative Assembly of the Commonwealth	-	-	-	-
106 Public Housing Administration	14,569	9,713	-	(9,713)
166 Industrial Development Company	-	-	46,877	46,877
176 University of Puerto Rico	-	-	2,148	2,148
193 Office of Government Ethics	-	-	-	-
200 Special Independent Prosecutor's Panel	-	-	-	-
209 Contributions to Political Parties	-	-	74	74
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	-	-	-	-
<b>Total - Out of Scope Entities</b>	<b>\$ 30,894</b>	<b>\$ 20,596</b>	<b>\$ 57,897</b>	<b>\$ 37,301</b>

	Revised Budget	YTD Budget	YTD Total Revenue	Over / (Under) Performance
<b>Recap</b>				
Entities Operating in PRIFAS 7.5	\$ 1,710,278	\$ 1,140,185	\$ 1,010,576	\$ (129,609)
Core Component Units	2,341,158	1,560,772	1,870,986	310,214
Secondary Component Units	882,802	588,535	448,701	(139,834)
OMB and Hacienda Custodies	393,760	262,507	439,480	176,973
Out of Scope Entities	30,894	20,596	57,897	37,301
<b>Total</b>	<b>\$ 5,358,893</b>	<b>\$ 3,572,595</b>	<b>\$ 3,827,640</b>	<b>\$ 255,045</b>

**Notes:**

(1) SRF Revenues for SIFC are presented in cash terms, not in accrual accounting, as a placeholder. Certain cash revenues could pertain to previous fiscal years.

**Puerto Rico Department of Treasury**

FY24 - By Concept Budget-to-Actual Report

Full Year Budget and YTD Actuals for FY24 General and Special Revenue Fund Expense Budget vs. Actual<sup>1</sup>

All Entities Included in the Commonwealth Budget

Feb FY24 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions <sup>2</sup>	Revised Budget	Total YTD Actuals	Total Remaining Balance
1 Payroll	\$ 4,292,093	\$ (97,238)	\$ 4,194,855	\$ 2,284,908	\$ 1,909,947
2 Facilities	566,580	37,389	603,969	304,541	299,429
3 Purchased Services	741,795	113,417	855,212	404,428	450,783
4 Donations and Subsidies	246,584	(30,457)	216,127	102,641	113,486
5 Transportation	32,399	1,679	34,078	12,212	21,866
6 Professional Services	776,203	27,184	803,387	340,575	462,811
7 Other Operating	495,715	373,374	869,089	531,330	337,759
8 Capital Expenditures	545,671	(83,677)	461,994	93,386	368,608
9 Payments of current and prior period obligations	1,108,787	1,158	1,109,945	506,814	603,131
10 Materials and Supplies	190,282	26,032	216,314	87,235	129,079
11 Equipment Purchases	93,303	34,545	127,848	14,586	113,262
12 Media and Advertisements	37,252	4,229	41,481	9,390	32,091
13 Social Wellbeing for Puerto Rico	2,778,144	58,162	2,836,306	1,239,045	1,597,261
14 Appropriations to non-governmental entities	1,586,649	(12,050)	1,574,599	374,268	1,200,331
30 PayGo	2,621,388	-	2,621,388	1,669,900	951,488
81 Undistributed Appropriations	1,391,419	31,688	1,423,107	562,195	860,912
82 Federal Fund Matching	89,680	(1,419)	88,261	42,930	45,331
89 Prior Period Debts	9,962	98,580	108,542	39,451	69,091
98 Budgetary Reserve	-	112,110	112,110	-	112,110
<b>Subtotal Expenditures</b>	<b>\$ 17,603,906</b>	<b>\$ 694,706</b>	<b>\$ 18,298,612</b>	<b>\$ 8,619,835</b>	<b>\$ 9,678,777</b>

**Non-Governmental Expenses included in the Certified Budget<sup>3</sup>**

9 Payments of current & prior period obligations	61,264	-	61,264	-	61,264
13 Social Wellbeing for Puerto Rico	91,896	-	91,896	-	91,896
<b>Subtotal Non-Governmental</b>	<b>\$ 153,160</b>	<b>\$ -</b>	<b>\$ 153,160</b>	<b>\$ -</b>	<b>\$ 153,160</b>
<b>Total Expenditures</b>	<b>\$ 17,757,066</b>	<b>\$ 694,706</b>	<b>\$ 18,451,772</b>	<b>\$ 8,619,835</b>	<b>\$ 9,831,937</b>

**Notes:**

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

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

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

**Puerto Rico Department of Treasury**

FY24 - By Concept Budget-to-Actual Report

Monthly Budget and Monthly Actuals for FY24 General and Special Revenue Fund Expense Budget vs. Actual<sup>1</sup>

All Entities Included in the Commonwealth Budget

February-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions <sup>2</sup>	Revised Budget	Total Monthly Actuals	Total (Unfavorable) / Favorable \$
1 Payroll	\$ 357,674	\$ (8,103)	\$ 349,571	\$ 260,098	\$ 89,473
2 Facilities	47,215	3,116	50,331	47,508	2,823
3 Purchased Services	61,816	9,451	71,268	56,734	14,533
4 Donations and Subsidies	20,549	(2,538)	18,011	8,480	9,530
5 Transportation	2,700	140	2,840	2,015	825
6 Professional Services	64,684	2,265	66,949	51,500	15,449
7 Other Operating	41,310	31,114	72,424	349,505	(277,081)
8 Capital Expenditures	45,473	(6,973)	38,500	5,136	33,364
9 Payments of current & prior period obligations	62,641	97	62,737	63,123	(386)
10 Materials and Supplies	15,857	2,169	18,026	10,778	7,249
11 Equipment Purchases	7,775	2,879	10,654	2,439	8,215
12 Media and Advertisements	3,104	352	3,457	1,529	1,928
13 Social Wellbeing for Puerto Rico	231,512	4,847	236,359	169,130	67,229
14 Appropriations to non-governmental entities	56,718	(1,004)	55,714	72,664	(16,950)
30 PayGo	218,449	-	218,449	204,893	13,556
81 Undistributed Appropriations	115,952	2,641	118,592	50,515	68,077
82 Federal Fund Matching	7,473	(118)	7,355	5,280	2,075
89 Prior Period Debts	830	8,215	9,045	11,578	(2,533)
98 Budgetary Reserve	-	9,343	9,343	-	9,343
<b>Subtotal Expenditures</b>	<b>\$ 1,361,731</b>	<b>\$ 57,892</b>	<b>\$ 1,419,623</b>	<b>\$ 1,372,903</b>	<b>\$ 46,720</b>

**Non-Governmental Expenses included in the Certified Budget<sup>3</sup>**

9 Payments of current & prior period obligations	5,105	-	5,105	-	5,105
13 Social Wellbeing for Puerto Rico	7,658	-	7,658	-	7,658
<b>Subtotal Non-Governmental</b>	<b>\$ 12,763</b>	<b>\$ -</b>	<b>\$ 12,763</b>	<b>\$ -</b>	<b>\$ 12,763</b>
<b>Total Expenditures</b>	<b>\$ 1,374,494</b>	<b>\$ 57,892</b>	<b>\$ 1,432,386</b>	<b>\$ 1,372,903</b>	<b>\$ 59,483</b>

**Notes:**

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

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

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

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

YTD from 7/1/2023 through 2/29/2024

February-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions <sup>2</sup>	Revised Budget	YTD Actual Expenses	Remaining Balance
<b>Entities Operating in PRIFAS 7.5</b>					
11 Puerto Rico Traffic Safety Commission	\$ 1,616	\$ 62	\$ 1,678	\$ 185	\$ 1,493
15 Office of the Governor	16,773	593	17,366	10,352	7,014
16 Office of Management and Budget	22,783	388	23,171	12,007	11,164
18 Planning Board	25,741	93	25,834	9,666	16,168
21 Emergency and Disaster Management Bureau	8,896	-	8,896	2,974	5,922
23 Puerto Rico Department of State	19,187	797	19,984	12,065	7,919
24 Puerto Rico Department of Treasury	987,777	55,192	1,042,969	457,769	585,200
28 State Elections Commission	44,571	16,993	61,564	18,999	42,564
30 Human Resources Management & Transformation	8,678	2,120	10,798	5,930	4,868
31 General Services Administration	31,610	31,588	63,198	19,686	43,512
34 Commission of Investigation, Processing and Appeals	489	(0)	489	302	187
37 Civil Rights Commission	867	-	867	460	407
38 Puerto Rico Department of Justice	146,864	4,935	151,799	87,978	63,820
40 Puerto Rico Police Bureau	869,136	16,927	886,063	558,506	327,558
41 Special Investigations Bureau	4,658	-	4,658	3,569	1,089
42 Puerto Rico Fire Department Bureau	75,806	9,301	85,107	55,417	29,690
43 Puerto Rico National Guard	17,795	611	18,406	13,553	4,853
45 Shared Services within Department of Public Safety	247,792	1,200	248,992	156,735	92,257
49 Department of Transportation and Public Works	186,137	55,061	241,198	104,115	137,083
50 Department of Natural and Environmental Resources	154,722	16,669	171,391	76,217	95,174
55 Puerto Rico Department of Agriculture	42,343	772	43,115	28,878	14,237
60 Office of the Citizen's Ombudsman	3,523	38	3,561	2,238	1,323
62 Cooperative Development Commission of Puerto Rico	2,924	-	2,924	1,549	1,375
66 Puerto Rico Highway Authority	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	394,164	4,949	399,113	163,134	235,979
68 Puerto Rico Labor Relations Board	1,506	(0)	1,506	850	656
69 Puerto Rico Department of Consumer Affairs	15,703	-	15,703	9,432	6,271
71 Department of Health	705,473	43,016	748,489	350,107	398,382
78 Department of Housing	54,853	-	54,853	24,973	29,880
81 Department of Education	2,633,476	9,236	2,642,712	1,333,249	1,309,463
82 Institute of Puerto Rican Culture	19,249	2,539	21,788	11,993	9,795
87 Department of Recreation and Sports	55,209	511	55,720	22,804	32,916
94 Employees Association of the Commonwealth	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	3,877	(0)	3,877	1,625	2,252
122 Secretariat of the Department of the Family	49,351	205	49,556	34,044	15,512
123 Family and Children Administration	204,701	1,032	205,733	114,404	91,329
124 Child Support Administration (ASUME)	16,841	260	17,101	9,878	7,223
126 Vocational Rehabilitation Administration	26,359	(0)	26,359	18,212	8,147
127 Administration for Socioeconomic Development of the Family	101,465	(0)	101,465	56,961	44,504
133 Administracion de Recursos Naturales	-	-	-	-	-
137 Department of Correction and Rehabilitation	438,294	2,799	441,093	276,512	164,581
139 Parole Board	3,011	0	3,011	1,849	1,162
143 Office of Protection and Defense for People with Disabilities	1,097	(0)	1,097	0	1,097
152 Elderly and Retired People Advocate Office	3,366	-	3,366	1,038	2,328
153 Office for People with Disabilities	3,666	84	3,750	1,635	2,114
155 State Historic Preservation Office of Puerto Rico	3,270	9,711	12,981	2,341	10,640
189 Institute of Forensic Science	20,655	1,400	22,055	14,665	7,390
221 Medical Emergency Corps Bureau	26,931	-	26,931	16,132	10,799
231 Office for the Patient's Advocate	2,030	19	2,049	1,147	902
241 Administration for Integral Development of Childhood	8,508	-	8,508	4,310	4,198
266 Office of Public Safety Affairs	-	-	-	-	-
279 Public Service Appeals Commission	2,722	20	2,742	1,746	996
281 Office of the Election Comptroller	3,192	28	3,220	1,916	1,304
<b>Total - Entities Operating in PRIFAS 7.5</b>	<b>\$ 7,866,926</b>	<b>\$ 297,218</b>	<b>\$ 8,164,144</b>	<b>\$ 4,194,751</b>	<b>\$ 3,969,393</b>



**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

YTD from 7/1/2023 through 2/29/2024

February-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
<b>Core Component Units</b>					
70 State Insurance Fund Corporation	\$ 570,110	\$ 6,718	\$ 576,828	\$ 324,956	\$ 251,872
79 Automobile Accidents Compensation Administration	90,297	-	90,297	46,654	43,643
90 Medical Services Administration of Puerto Rico	239,791	10,376	250,167	138,757	111,410
119 Department of Economic Development & Commerce	74,524	57,860	132,384	37,309	95,075
162 Public Building Authority	161,489	40,880	202,369	88,965	113,404
168 Puerto Rico Ports Authority	94,091	43,903	137,994	34,916	103,078
180 Tourism Company	148,790	9,625	158,415	30,401	128,014
187 Puerto Rico Health Insurance Administration	1,374,014	-	1,374,014	531,408	842,606
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	91,338	-	91,338	46,985	44,353
235 Puerto Rico Housing Finance Corporation	100,214	-	100,214	14,203	86,011
277 Agricultural Enterprises Development Administration	151,483	215	151,698	84,364	67,335
285 Puerto Rico Integrated Transit Authority	139,475	1,481	140,956	79,435	61,521
295 Fiscal Agency & Financial Advisory Authority	56,775	2,870	59,645	16,075	43,570
303 Convention Center of District Authority	46,727	0	46,727	44,717	2,010
<b>Total - Core Component Units</b>	<b>\$ 3,339,118</b>	<b>\$ 173,928</b>	<b>\$ 3,513,046</b>	<b>\$ 1,519,144</b>	<b>\$ 1,993,902</b>
<b>Secondary Component Units</b>					
22 Office of The Commissioner of Insurance	\$ 12,652	\$ -	\$ 12,652	\$ 4,696	\$ 7,956
29 Puerto Rico Federal Affairs Administration	3,161	70	3,231	1,761	1,470
75 Office of the Financial Institutions Commissioner	13,313	200	13,513	6,355	7,158
105 Industrial Commission	21,257	114	21,371	11,229	10,142
109 Puerto Rico School of Plastic Arts	4,900	30	4,930	2,584	2,345
121 Government Board of the 911 Service	20,191	6,986	27,177	8,532	18,645
138 Institutional Trust of the National Guard of Puerto Rico	7,460	-	7,460	3,114	4,346
161 Puerto Rico Infrastructure Financing Authority	3,229	21,605	24,834	4,467	20,366
165 Land Authority of Puerto Rico	10,039	1,650	11,689	6,700	4,989
167 Integral Development of the "Península de Cantera"	805	-	805	85	720
177 Land Administration of Puerto Rico	8,531	-	8,531	4,190	4,341
186 Culebra Conservation and Development Authority	539	-	539	5	534
191 Musical Arts Corporation	7,033	3,603	10,636	4,848	5,788
192 Fine Arts Center Corporation	6,834	180	7,014	3,881	3,133
195 Economic Development Bank of PR	13,730	-	13,730	6,808	6,922
196 Puerto Rico Public Broadcasting Corporation	-	17,804	17,804	5,900	11,904
198 Agricultural Insurance Corporation	2,893	-	2,893	2,167	726
215 Puerto Rico Conservatory of Music Corporation	9,229	219	9,448	5,215	4,233
236 Innovation Fund for Agricultural Development of Puerto Rico	13,968	-	13,968	4,296	9,672
238 Ponce Authority (Authority Of The Port Of The Americas)	1,313	-	1,313	697	616
264 Corporation for the "Caño Martin Peña" Enlace Project	18,724	76	18,800	1,356	17,444
265 Roosevelt Roads	12,694	202	12,896	1,531	11,365
271 Puerto Rico Technology and Innovation Services	97,595	30	97,625	43,900	53,725
276 Puerto Rico Public Private Partnership Authority	50,708	7,914	58,622	16,846	41,776
286 Authority of the Port of Ponce	3,016	(0)	3,016	202	2,814
288 University of Puerto Rico Comprehensive Cancer Center	67,673	17,778	85,451	45,722	39,730
293 Center for Diabetes Research, Education, and Medical Services	1,190	1,061	2,251	572	1,679
298 Public Service Regulatory Board	39,682	1,375	41,057	14,707	26,350
310 Municipal Finance Corporation	149,588	73,242	222,830	48	222,782
311 Puerto Rico Gaming Commission	398,566	401	398,967	221,514	177,453
312 Retirement Board of the Government of Puerto Rico	58,731	18,201	76,932	27,167	49,766
329 Office of Socioeconomic Development	14,439	34	14,473	3,198	11,275
TBD1 COFINA	-	-	-	1,179	(1,179)
<b>Total - Secondary Component Units</b>	<b>\$ 1,073,683</b>	<b>\$ 172,773</b>	<b>\$ 1,246,456</b>	<b>\$ 465,472</b>	<b>\$ 780,985</b>

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

YTD from 7/1/2023 through 2/29/2024

February-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
<b>OMB and Hacienda Custodies</b>					
17 Custody of the Office of Management and Budget	\$ 983,023	\$ (342,595)	\$ 640,428	\$ -	\$ 640,428
25 Custody of the Department of the Treasury	3,175,614	326,880	3,502,494	1,509,262	1,993,232
<b>Total - OMB and Hacienda Custodies</b>	<b>\$ 4,158,637</b>	<b>\$ (15,715)</b>	<b>\$ 4,142,922</b>	<b>\$ 1,509,262</b>	<b>\$ 2,633,660</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
<b>Out of Scope Entities</b>					
8 Office of the Comptroller	\$ 48,148	\$ -	\$ 48,148	\$ 31,231	\$ 16,917
10 The General Court of Justice	380,601	21,534	402,135	254,627	147,508
100 Legislative Assembly of the Commonwealth	135,185	7,401	142,586	106,918	35,668
106 Public Housing Administration	20,091	(0)	20,091	1,838	18,253
113 CRIM	-	-	-	-	-
166 Industrial Development Company	-	-	-	20,169	(20,169)
176 University of Puerto Rico	500,847	5,550	506,397	328,435	177,963
193 Office of Government Ethics	10,401	83	10,484	6,691	3,793
200 Special Independent Prosecutor's Panel	3,376	-	3,376	2,196	1,180
209 Contributions to Political Parties	-	-	-	-	-
208 Contributions to the Municipalities	95,419	30,000	125,419	92,022	33,397
212 COSSEC	-	-	-	-	-
220 Correctional Health	43,870	1,928	45,798	34,553	11,245
268 Puerto Rico Institute of Statistics	2,627	6	2,633	1,714	919
272 Office of the Inspector General	18,671	0	18,671	12,161	6,510
289 Energy Commission	-	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	59,466	-	59,466	38,653	20,813
<b>Total - Out of Scope Entities</b>	<b>\$ 1,318,702</b>	<b>\$ 66,502</b>	<b>\$ 1,385,204</b>	<b>\$ 931,207</b>	<b>\$ 453,996</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
<b>Recap</b>					
Entities Operating in PRIFAS 7.5	\$ 7,866,926	\$ 297,218	\$ 8,164,144	\$ 4,194,751	\$ 3,969,393
Core Component Units	3,339,118	173,928	3,513,046	1,519,144	1,993,902
Secondary Component Units	1,073,683	172,773	1,246,456	465,472	780,985
OMB and Hacienda Custodies	4,158,637	(15,715)	4,142,922	1,509,262	2,633,660
Out of Scope Entities	1,318,702	66,502	1,385,204	931,207	453,996
<b>Total</b>	<b>\$ 17,757,066</b>	<b>\$ 694,706</b>	<b>\$ 18,451,772</b>	<b>\$ 8,619,835</b>	<b>\$ 9,831,937</b>

**Notes:**

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

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

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

YTD from 7/1/2023 through 2/29/2024

February-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions <sup>2</sup>	Revised Budget	YTD Actual Expenses	Remaining Balance
<b>Entities Operating in PRIFAS 7.5</b>					
11 Puerto Rico Traffic Safety Commission	\$ -	\$ 14	\$ 14	\$ 14	\$ -
15 Office of the Governor	16,773	213	16,986	10,352	6,634
16 Office of Management and Budget	21,652	350	22,002	11,607	10,395
18 Planning Board	25,741	93	25,834	9,666	16,168
21 Emergency and Disaster Management Bureau	8,569	-	8,569	2,974	5,595
23 Puerto Rico Department of State	15,358	-	15,358	9,997	5,361
24 Puerto Rico Department of Treasury	218,268	55,192	273,460	117,866	155,594
28 State Elections Commission	44,571	16,993	61,564	18,999	42,564
30 Human Resources Management & Transformation	7,686	1,224	8,910	5,000	3,910
31 General Services Administration	26,713	88	26,801	12,177	14,624
34 Commission of Investigation, Processing and Appeals	489	(0)	489	302	187
37 Civil Rights Commission	867	-	867	460	407
38 Puerto Rico Department of Justice	140,724	1,238	141,962	85,954	56,007
40 Puerto Rico Police Bureau	852,423	1,946	854,369	552,161	302,208
41 Special Investigations Bureau	4,658	-	4,658	3,569	1,089
42 Puerto Rico Fire Department Bureau	63,095	1,130	64,225	53,180	11,045
43 Puerto Rico National Guard	17,795	611	18,406	13,553	4,853
45 Shared Services within Department of Public Safety	244,840	1,200	246,040	156,607	89,433
49 Department of Transportation and Public Works	68,454	(0)	68,454	40,974	27,480
50 Department of Natural and Environmental Resources	108,755	15,704	124,459	70,166	54,293
55 Puerto Rico Department of Agriculture	39,131	772	39,903	28,457	11,446
60 Office of the Citizen's Ombudsman	3,523	38	3,561	2,238	1,323
62 Cooperative Development Commission of Puerto Rico	2,924	-	2,924	1,549	1,375
66 Puerto Rico Highway Authority	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	56,944	4,902	61,846	38,753	23,093
68 Puerto Rico Labor Relations Board	1,026	(0)	1,026	691	335
69 Puerto Rico Department of Consumer Affairs	13,822	-	13,822	8,593	5,229
71 Department of Health	555,328	32,690	588,018	296,386	291,632
78 Department of Housing	33,357	-	33,357	18,134	15,223
81 Department of Education	2,618,434	9,236	2,627,670	1,332,908	1,294,762
82 Institute of Puerto Rican Culture	18,043	507	18,550	11,993	6,557
87 Department of Recreation and Sports	34,150	511	34,661	21,487	13,174
95 Mental Health and Drug Addiction Services Administration	137,791	4,341	142,132	77,084	65,048
96 Office of the Women's Advocate	4,999	3,729	8,728	2,662	6,066
94 Employees Association of the Commonwealth	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	3,877	(0)	3,877	1,625	2,252
122 Secretariat of the Department of the Family	49,351	205	49,556	34,044	15,512
123 Family and Children Administration	204,701	1,020	205,721	114,404	91,317
124 Child Support Administration (ASUME)	16,841	260	17,101	9,878	7,223
126 Vocational Rehabilitation Administration	25,607	(0)	25,607	18,210	7,397
127 Administration for Socioeconomic Development of the Family	101,465	(0)	101,465	56,961	44,504
133 Administracion de Recursos Naturales	-	-	-	-	-
137 Department of Correction and Rehabilitation	416,120	2,799	418,919	269,802	149,118
139 Parole Board	3,011	0	3,011	1,849	1,162
143 Office of Protection and Defense for People with Disabilities	1,097	(0)	1,097	0	1,097
152 Elderly and Retired People Advocate Office	3,366	-	3,366	1,038	2,328
153 Office for People with Disabilities	3,666	84	3,750	1,635	2,114
155 State Historic Preservation Office of Puerto Rico	2,175	733	2,908	2,128	780
189 Institute of Forensic Science	20,174	1,400	21,574	14,665	6,909
221 Medical Emergency Corps Bureau	19,835	-	19,835	13,541	6,294
231 Office for the Patient's Advocate	2,030	19	2,049	1,147	902
241 Administration for Integral Development of Childhood	8,508	-	8,508	4,310	4,198
266 Office of Security Public Affairs	-	-	-	-	-
279 Public Service Appeals Commission	2,722	20	2,742	1,746	996
281 Office of the Election Comptroller	3,127	28	3,155	1,916	1,239
<b>Total - Entities Operating in PRIFAS 7.5</b>	<b>\$ 6,294,576</b>	<b>\$ 159,290</b>	<b>\$ 6,453,866</b>	<b>\$ 3,565,411</b>	<b>\$ 2,888,456</b>

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

YTD from 7/1/2023 through 2/29/2024

February-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
<b>Core Component Units</b>					
70 State Insurance Fund Corporation	\$ -	\$ -	\$ -	\$ -	\$ -
79 Automobile Accidents Compensation Administration	-	-	-	-	-
90 Medical Services Administration of Puerto Rico	101,999	10,376	112,375	50,654	61,720
119 Department of Economic Development & Commerce	27,460	56,655	84,115	15,388	68,727
162 Public Building Authority	31,221	40,880	72,101	20,294	51,808
168 Puerto Rico Ports Authority	-	3,487	3,487	-	3,487
180 Tourism Company	-	-	-	-	-
187 Puerto Rico Health Insurance Administration	656,220	-	656,220	253,799	402,421
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	6,075	-	6,075	-	6,075
235 Puerto Rico Housing Finance Corporation	7,900	-	7,900	1,473	6,427
277 Agricultural Enterprises Development Administration	71,149	215	71,364	39,483	31,882
285 Puerto Rico Integrated Transit Authority	101,614	1,481	103,095	57,157	45,938
295 Fiscal Agency & Financial Advisory Authority	52,285	2,870	55,155	15,449	39,706
303 Convention Center of District Authority	-	-	-	-	-
<b>Total - Core Component Units</b>	<b>\$ 1,055,923</b>	<b>\$ 115,964</b>	<b>\$ 1,171,887</b>	<b>\$ 453,696</b>	<b>\$ 718,191</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
<b>Secondary Component Units</b>					
22 Office of The Commissioner of Insurance	\$ -	\$ -	\$ -	\$ -	\$ -
29 Puerto Rico Federal Affairs Administration	3,161	8	3,169	1,761	1,408
75 Office of the Financial Institutions Commissioner	-	-	-	-	-
105 Industrial Commission	-	114	114	-	114
109 Puerto Rico School of Plastic Arts	2,716	30	2,746	1,513	1,232
121 Government Board of the 911 Service	-	-	-	-	-
138 Institutional Trust of the National Guard of Puerto Rico	-	-	-	-	-
161 Puerto Rico Infrastructure Financing Authority	2,230	21,605	23,835	3,991	19,844
165 Land Authority of Puerto Rico	-	72	72	-	72
167 Integral Development of the "Península de Cantera"	598	-	598	71	527
177 Land Administration of Puerto Rico	-	-	-	-	-
186 Culebra Conservation and Development Authority	254	-	254	5	249
191 Musical Arts Corporation	5,270	2,061	7,331	3,656	3,675
192 Fine Arts Center Corporation	4,357	30	4,387	2,845	1,542
195 Economic Development Bank of PR	-	-	-	-	-
196 Puerto Rico Public Broadcasting Corporation	-	73	73	73	-
198 Agricultural Insurance Corporation	-	-	-	-	-
215 Puerto Rico Conservatory of Music Corporation	5,124	219	5,343	3,068	2,275
236 Innovation Fund for Agricultural Development of Puerto Rico	-	-	-	-	-
238 Ponce Authority (Authority Of The Port Of The Americas)	1,313	-	1,313	697	616
264 Corporation for the "Caño Martin Peña" Enlace Project	18,724	0	18,724	1,337	17,387
265 Roosevelt Roads	10,927	202	11,129	803	10,326
271 Puerto Rico Technology and Innovation Services	88,269	30	88,299	43,147	45,152
276 Puerto Rico Public Private Partnership Authority	50,708	(7,040)	43,668	7,396	36,272
286 Authority of the Port of Ponce	952	(0)	952	202	750
288 University of Puerto Rico Comprehensive Cancer Center	34,261	15,778	50,039	27,327	22,713
293 Center for Diabetes Research, Education, and Medical Services	943	1,061	2,004	422	1,582
298 Public Service Regulatory Board	8,831	(0)	8,831	5,310	3,521
310 Municipal Finance Corporation	-	-	-	-	-
311 Puerto Rico Gaming Commission	2,315	(0)	2,315	932	1,383
312 Retirement Board of the Government of Puerto Rico	55,784	18,201	73,985	26,984	47,002
329 Office of Socioeconomic Development	14,439	34	14,473	3,198	11,275
TBD1 COFINA	-	-	-	-	-
<b>Total - Secondary Component Units</b>	<b>\$ 311,176</b>	<b>\$ 52,478</b>	<b>\$ 363,654</b>	<b>\$ 134,738</b>	<b>\$ 228,916</b>

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

YTD from 7/1/2023 through 2/29/2024

February-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
<b>OMB and Hacienda Custodies</b>					
17 Custody of the Office of Management and Budget	\$ 983,023	\$ (342,595)	\$ 640,428	\$ -	\$ 640,428
25 Custody of the Department of the Treasury	2,807,373	301,360	3,108,733	1,245,203	1,863,530
<b>Total - OMB and Hacienda Custodies</b>	<b>\$ 3,790,396</b>	<b>\$ (41,235)</b>	<b>\$ 3,749,161</b>	<b>\$ 1,245,203</b>	<b>\$ 2,503,958</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
<b>Out of Scope Entities</b>					
8 Office of the Comptroller	\$ 48,148	\$ -	\$ 48,148	\$ 31,231	\$ 16,917
10 The General Court of Justice	364,276	21,534	385,810	246,130	139,680
100 Legislative Assembly of the Commonwealth	135,185	7,401	142,586	106,918	35,668
106 Public Housing Administration	5,522	(0)	5,522	1,838	3,684
113 CRIM	-	-	-	-	-
166 Industrial Development Company	-	-	-	-	-
176 University of Puerto Rico	500,847	5,550	506,397	328,435	177,963
193 Office of Government Ethics	10,401	83	10,484	6,691	3,793
200 Special Independent Prosecutor's Panel	3,376	-	3,376	2,196	1,180
209 Contributions to Political Parties	-	-	-	-	-
208 Contributions to the Municipalities	95,419	30,000	125,419	92,022	33,397
212 COSSEC	-	-	-	-	-
220 Correctional Health	43,870	1,928	45,798	34,553	11,245
268 Puerto Rico Institute of Statistics	2,627	6	2,633	1,714	919
272 Office of the Inspector General	18,671	0	18,671	12,161	6,510
289 Energy Commission	-	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	59,466	-	59,466	38,653	20,813
<b>Total - Out of Scope Entities</b>	<b>\$ 1,287,808</b>	<b>\$ 66,502</b>	<b>\$ 1,354,310</b>	<b>\$ 902,541</b>	<b>\$ 451,769</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
<b>Recap</b>					
Entities Operating in PRIFAS 7.5	\$ 6,294,576	\$ 159,290	\$ 6,453,866	\$ 3,565,411	\$ 2,888,456
Core Component Units	1,055,923	115,964	1,171,887	453,696	718,191
Secondary Component Units	311,176	52,478	363,654	134,738	228,916
OMB and Hacienda Custodies	3,790,396	(41,235)	3,749,161	1,245,203	2,503,958
Out of Scope Entities	1,287,808	66,502	1,354,310	902,541	451,769
<b>Total</b>	<b>\$ 12,739,879</b>	<b>\$ 353,000</b>	<b>\$ 13,092,879</b>	<b>\$ 6,301,589</b>	<b>\$ 6,791,290</b>

**Notes:**

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

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

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

YTD from 7/1/2023 through 2/29/2024

February-24

(figures in \$000s)

	<b>Certified Budget</b>	<b>Adjustments &amp; Revisions<sup>2</sup></b>	<b>Revised Budget</b>	<b>YTD Actual Expenses</b>	<b>Remaining Balance</b>
<b>Entities Operating in PRIFAS 7.5</b>					
11 Puerto Rico Traffic Safety Commission	\$ 1,616	\$ 48	\$ 1,664	\$ 171	\$ 1,493
15 Office of the Governor	-	380	380	-	380
16 Office of Management and Budget	1,131	38	1,169	400	769
18 Planning Board	-	-	-	-	-
21 Emergency and Disaster Management Bureau	327	-	327	-	327
23 Puerto Rico Department of State	3,829	797	4,626	2,068	2,558
24 Puerto Rico Department of Treasury	769,509	-	769,509	339,903	429,606
28 State Elections Commission	-	-	-	-	-
30 Human Resources Management & Transformation	992	896	1,888	930	958
31 General Services Administration	4,897	31,500	36,397	7,509	28,888
34 Commission of Investigation, Processing and Appeals	-	-	-	-	-
37 Civil Rights Commission	-	-	-	-	-
38 Puerto Rico Department of Justice	6,140	3,697	9,837	2,024	7,813
40 Puerto Rico Police Bureau	16,713	14,981	31,694	6,344	25,350
41 Special Investigations Bureau	-	-	-	-	-
42 Puerto Rico Fire Department Bureau	12,711	8,172	20,883	2,237	18,646
43 Puerto Rico National Guard	-	-	-	-	-
45 Shared Services within Department of Public Safety	2,952	-	2,952	128	2,824
49 Department of Transportation and Public Works	117,683	55,061	172,744	63,141	109,602
50 Department of Natural and Environmental Resources	45,967	965	46,932	6,051	40,880
55 Puerto Rico Department of Agriculture	3,212	-	3,212	421	2,791
60 Office of the Citizen's Ombudsman	-	-	-	-	-
62 Cooperative Development Commission of Puerto Rico	-	-	-	-	-
66 Puerto Rico Highway Authority	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	337,220	47	337,267	124,381	212,886
68 Puerto Rico Labor Relations Board	480	-	480	159	321
69 Puerto Rico Department of Consumer Affairs	1,881	-	1,881	839	1,042
71 Department of Health	150,145	10,326	160,471	53,721	106,750
78 Department of Housing	21,496	-	21,496	6,839	14,657
81 Department of Education	15,042	-	15,042	341	14,701
82 Institute of Puerto Rican Culture	1,206	2,031	3,237	-	3,237
87 Department of Recreation and Sports	21,059	-	21,059	1,318	19,741
95 Mental Health and Drug Addiction Services Administration	4,479	-	4,479	898	3,581
96 Office of the Women's Advocate	-	-	-	-	-
94 Employees Association of the Commonwealth	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	-	-	-	-	-
122 Secretariat of the Department of the Family	-	-	-	-	-
123 Family and Children Administration	-	12	12	-	12
124 Child Support Administration (ASUME)	-	-	-	-	-
126 Vocational Rehabilitation Administration	752	-	752	1	751
127 Administration for Socioeconomic Development of the Family	-	-	-	-	-
133 Administracion de Recursos Naturales	-	-	-	-	-
137 Department of Correction and Rehabilitation	22,174	-	22,174	6,711	15,463
139 Parole Board	-	-	-	-	-
143 Office of Protection and Defense for People with Disabilities	-	-	-	-	-
152 Elderly and Retired People Advocate Office	-	-	-	-	-
153 Office for People with Disabilities	-	-	-	-	-
155 State Historic Preservation Office of Puerto Rico	1,095	8,978	10,073	213	9,860
189 Institute of Forensic Science	481	-	481	-	481
221 Medical Emergency Corps Bureau	7,096	-	7,096	2,592	4,504
231 Office for the Patient's Advocate	-	-	-	-	-
241 Administration for Integral Development of Childhood	-	-	-	-	-
266 Office of Public Safety Affairs	-	-	-	-	-
279 Public Service Appeals Commission	-	-	-	-	-
281 Office of the Election Comptroller	65	-	65	-	65
<b>Total - Entities Operating in PRIFAS 7.5</b>	<b>\$ 1,572,350</b>	<b>\$ 137,928</b>	<b>\$ 1,710,278</b>	<b>\$ 629,340</b>	<b>\$ 1,080,938</b>

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

YTD from 7/1/2023 through 2/29/2024

February-24

(figures in \$000s)

	<b>Certified Budget</b>	<b>Adjustments &amp; Revisions</b>	<b>Revised Budget</b>	<b>YTD Actual Expenses</b>	<b>Remaining Balance</b>
<b>Core Component Units</b>					
70 State Insurance Fund Corporation	\$ 570,110	\$ 6,718	\$ 576,828	\$ 324,956	\$ 251,872
79 Automobile Accidents Compensation Administration	90,297	-	90,297	46,654	43,643
90 Medical Services Administration of Puerto Rico	137,792	-	137,792	88,102	49,690
119 Department of Economic Development & Commerce	47,064	1,205	48,269	21,921	26,348
162 Public Building Authority	130,268	-	130,268	68,672	61,596
168 Puerto Rico Ports Authority	94,091	40,415	134,506	34,916	99,591
180 Tourism Company	148,790	9,625	158,415	30,401	128,014
187 Puerto Rico Health Insurance Administration	717,794	-	717,794	277,609	440,185
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	85,263	-	85,263	46,985	38,278
235 Puerto Rico Housing Finance Corporation	92,314	-	92,314	12,730	79,584
277 Agricultural Enterprises Development Administration	80,334	-	80,334	44,881	35,453
285 Puerto Rico Integrated Transit Authority	37,861	-	37,861	22,278	15,583
295 Fiscal Agency & Financial Advisory Authority	4,490	-	4,490	626	3,864
303 Convention Center of District Authority	46,727	0	46,727	44,717	2,010
<b>Total - Core Component Units</b>	<b>\$ 2,283,195</b>	<b>\$ 57,963</b>	<b>\$ 2,341,158</b>	<b>\$ 1,065,447</b>	<b>\$ 1,275,711</b>
<b>Secondary Component Units</b>					
22 Office of The Commissioner of Insurance	\$ 12,652	\$ -	\$ 12,652	\$ 4,696	\$ 7,956
29 Puerto Rico Federal Affairs Administration	-	61	61	-	61
75 Office of the Financial Institutions Commissioner	13,313	200	13,513	6,355	7,158
105 Industrial Commission	21,257	-	21,257	11,229	10,028
109 Puerto Rico School of Plastic Arts	2,184	-	2,184	1,071	1,113
121 Government Board of the 911 Service	20,191	6,986	27,177	8,532	18,645
138 Institutional Trust of the National Guard of Puerto Rico	7,460	-	7,460	3,114	4,346
161 Puerto Rico Infrastructure Financing Authority	999	-	999	477	522
165 Land Authority of Puerto Rico	10,039	1,578	11,617	6,700	4,917
167 Integral Development of the "Peninsula de Cantera"	207	-	207	14	193
177 Land Administration of Puerto Rico	8,531	-	8,531	4,190	4,341
186 Culebra Conservation and Development Authority	285	-	285	-	285
191 Musical Arts Corporation	1,763	1,542	3,305	1,192	2,113
192 Fine Arts Center Corporation	2,477	150	2,627	1,036	1,591
195 Economic Development Bank of PR	13,730	-	13,730	6,808	6,922
196 Puerto Rico Public Broadcasting Corporation	-	17,731	17,731	5,827	11,904
198 Agricultural Insurance Corporation	2,893	-	2,893	2,167	726
215 Puerto Rico Conservatory of Music Corporation	4,105	-	4,105	2,147	1,958
236 Innovation Fund for Agricultural Development of Puerto Rico	13,968	-	13,968	4,296	9,672
238 Ponce Authority (Authority Of The Port Of The Americas)	-	-	-	-	-
264 Corporation for the "Caño Martin Peña" Enlace Project	-	76	76	18	58
265 Roosevelt Roads	1,767	-	1,767	728	1,039
271 Puerto Rico Technology and Innovation Services	9,326	-	9,326	753	8,573
276 Puerto Rico Public Private Partnership Authority	-	14,954	14,954	9,450	5,504
286 Authority of the Port of Ponce	2,064	-	2,064	-	2,064
288 University of Puerto Rico Comprehensive Cancer Center	33,412	2,000	35,412	18,395	17,017
293 Center for Diabetes Research, Education, and Medical Services	247	-	247	150	97
298 Public Service Regulatory Board	30,851	1,375	32,226	9,397	22,829
310 Municipal Finance Corporation	149,588	73,242	222,830	48	222,782
311 Puerto Rico Gaming Commission	396,251	401	396,652	220,582	176,070
312 Retirement Board of the Government of Puerto Rico	2,947	-	2,947	183	2,764
329 Office of Socioeconomic Development	-	-	-	-	-
TBD1 COFINA	-	-	-	1,179	(1,179)
<b>Total - Secondary Component Units</b>	<b>\$ 762,507</b>	<b>\$ 120,295</b>	<b>\$ 882,802</b>	<b>\$ 330,734</b>	<b>\$ 552,068</b>

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

YTD from 7/1/2023 through 2/29/2024

February-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
<b>OMB and Hacienda Custodies</b>					
17 Custody of the Office of Management and Budget	\$ -	\$ -	\$ -	\$ -	\$ -
25 Custody of the Department of the Treasury	368,241	25,519	393,760	264,058	129,702
<b>Total - OMB and Hacienda Custodies</b>	<b>\$ 368,241</b>	<b>\$ 25,519</b>	<b>\$ 393,760</b>	<b>\$ 264,058</b>	<b>\$ 129,702</b>
	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
<b>Out of Scope Entities</b>					
8 Office of the Comptroller	\$ -	\$ -	\$ -	\$ -	\$ -
10 The General Court of Justice	16,325	-	16,325	8,498	7,827
100 Legislative Assembly of the Commonwealth	-	-	-	-	-
106 Public Housing Administration	14,569	-	14,569	-	14,569
113 CRIM	-	-	-	-	-
166 Industrial Development Company	-	-	-	20,169	(20,169)
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	-	-	-	-	-
<b>Total - Out of Scope Entities</b>	<b>\$ 30,894</b>	<b>\$ -</b>	<b>\$ 30,894</b>	<b>\$ 28,667</b>	<b>\$ 2,227</b>
	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
<b>Recap</b>					
Entities Operating in PRIFAS 7.5	\$ 1,572,350	\$ 137,928	\$ 1,710,278	\$ 629,340	\$ 1,080,938
Core Component Units	2,283,195	57,963	2,341,158	1,065,447	1,275,711
Secondary Component Units	762,507	120,295	882,802	330,734	552,068
OMB and Hacienda Custodies	368,241	25,519	393,760	264,058	129,702
Out of Scope Entities	30,894	-	30,894	28,667	2,227
<b>Total</b>	<b>\$ 5,017,187</b>	<b>\$ 341,706</b>	<b>\$ 5,358,893</b>	<b>\$ 2,318,246</b>	<b>\$ 3,040,647</b>

**Notes:**

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

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



**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

YTD from 7/1/2023 through 2/29/2024

Feb FY24 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions <sup>2</sup>	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Entities Operating in PRIFAS 7.5</b>						
11 Puerto Rico Traffic Safety Commission	\$ 1,077	\$ 41	\$ 1,119	\$ 185	\$ 933	83%
15 Office of the Governor	11,182	396	11,578	10,352	1,225	11%
16 Office of Management and Budget	15,189	258	15,447	12,007	3,440	22%
18 Planning Board	17,161	62	17,223	9,666	7,556	44%
21 Emergency and Disaster Management Bureau	5,931	-	5,931	2,974	2,957	50%
23 Puerto Rico Department of State	12,791	531	13,322	12,065	1,258	9%
24 Puerto Rico Department of Treasury	658,518	36,795	695,313	457,769	237,544	34%
28 State Elections Commission	29,714	11,328	41,042	18,999	22,043	54%
30 Human Resources Management & Transformation	5,785	1,413	7,199	5,930	1,269	18%
31 General Services Administration	21,073	21,059	42,132	19,686	22,446	53%
34 Commission of Investigation, Processing and Appeals	326	(0)	326	302	24	7%
37 Civil Rights Commission	578	-	578	460	118	20%
38 Puerto Rico Department of Justice	97,909	3,290	101,199	87,978	13,221	13%
40 Puerto Rico Police Bureau	579,424	11,285	590,709	558,506	32,203	5%
41 Special Investigations Bureau	3,105	-	3,105	3,569	(464)	-15%
42 Puerto Rico Fire Department Bureau	50,537	6,201	56,738	55,417	1,321	2%
43 Puerto Rico National Guard	11,863	407	12,270	13,553	(1,282)	-10%
45 Department of Public Safety	165,195	800	165,995	156,735	9,260	6%
49 Department of Transportation and Public Works	124,091	36,707	160,799	104,115	56,684	35%
50 Department of Natural and Environmental Resources	98,430	11,113	109,543	76,217	33,325	30%
55 Puerto Rico Department of Agriculture	28,229	515	28,743	28,878	(134)	0%
60 Office of the Citizen's Ombudsman	2,349	25	2,374	2,238	136	6%
62 Cooperative Development Commission of Puerto Rico	1,949	-	1,949	1,549	400	21%
66 Puerto Rico Highway Authority	-	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	262,776	3,299	266,075	163,134	102,941	39%
68 Puerto Rico Labor Relations Board	1,004	(0)	1,004	850	154	15%
69 Puerto Rico Department of Consumer Affairs	10,469	-	10,469	9,432	1,037	10%
71 Department of Health	470,315	28,677	498,993	350,107	148,886	30%
78 Department of Housing	36,569	-	36,569	24,973	11,596	32%
81 Department of Education	1,755,651	6,157	1,761,808	1,333,249	428,559	24%
82 Institute of Puerto Rican Culture	12,833	1,692	14,525	11,993	2,532	17%
87 Department of Recreation and Sports	36,806	341	37,147	22,804	14,342	39%
95 Mental Health and Drug Addiction Services Administration	94,847	2,894	97,741	77,982	19,759	20%
96 Office of the Women's Advocate	3,333	2,486	5,819	2,662	3,157	54%
94 Employees Association of the Commonwealth	-	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	2,585	(0)	2,585	1,625	960	37%
122 Secretariat of the Department of the Family	32,901	137	33,037	34,044	(1,007)	-3%
123 Family and Children Administration	136,467	688	137,155	114,404	22,751	17%
124 Child Support Administration (ASUME)	11,227	173	11,400	9,878	1,523	13%
126 Vocational Rehabilitation Administration	17,573	(0)	17,573	18,212	(639)	-4%
127 Administration for Socioeconomic Development of the Family	67,643	(0)	67,643	56,961	10,683	16%
133 Administracion de Recursos Naturales	-	-	-	-	-	-
137 Department of Correction and Rehabilitation	292,196	1,866	294,062	276,512	17,550	6%
139 Parole Board	2,007	0	2,007	1,849	158	8%
143 Office of Protection and Defense for People with Disabilities	731	(0)	731	0	731	100%
152 Elderly and Retired People Advocate Office	2,244	-	2,244	1,038	1,206	54%
153 Office for People with Disabilities	2,444	56	2,500	1,635	864	35%
155 State Historic Preservation Office of Puerto Rico	2,180	6,474	8,654	2,341	6,313	73%
189 Institute of Forensic Science	13,770	933	14,703	14,665	38	0%
221 Medical Emergency Corps Bureau	17,954	-	17,954	16,132	1,822	10%
231 Office for the Patient's Advocate	1,353	13	1,366	1,147	219	16%
241 Administration for Integral Development of Childhood	5,672	-	5,672	4,310	1,362	24%
266 Office of Public Safety Affairs	-	-	-	-	-	-
279 Public Service Appeals Commission	1,815	13	1,828	1,746	82	4%
281 Office of the Election Comptroller	2,128	18	2,146	1,916	231	11%
<b>Total - Entities Operating in PRIFAS 7.5</b>	<b>\$ 5,239,899</b>	<b>\$ 198,146</b>	<b>\$ 5,438,045</b>	<b>\$ 4,194,751</b>	<b>\$ 1,243,294</b>	<b>23%</b>

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

YTD from 7/1/2023 through 2/29/2024

Feb FY24 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Core Component Units</b>						
70 State Insurance Fund Corporation	\$ 380,073	\$ 4,479	\$ 384,552	\$ 324,956	\$ 59,596	15%
79 Automobile Accidents Compensation Administration	60,198	-	60,198	46,654	13,544	22%
90 Medical Services Administration of Puerto Rico	159,861	6,917	166,778	138,757	28,021	17%
119 Department of Economic Development & Commerce	49,683	38,573	88,256	37,309	50,947	58%
162 Public Building Authority	107,659	27,253	134,913	88,965	45,948	34%
168 Puerto Rico Ports Authority	62,727	29,268	91,996	34,916	57,080	62%
180 Tourism Company	99,193	6,417	105,610	30,401	75,209	71%
187 Puerto Rico Health Insurance Administration	916,009	-	916,009	531,408	384,602	42%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	60,892	-	60,892	46,985	13,907	23%
235 Puerto Rico Housing Finance Corporation	66,809	-	66,809	14,203	52,607	79%
277 Agricultural Enterprises Development Administration	100,989	143	101,132	84,364	16,768	17%
285 Puerto Rico Integrated Transit Authority	92,983	987	93,971	79,435	14,535	15%
295 Fiscal Agency & Financial Advisory Authority	37,850	1,914	39,764	16,075	23,689	60%
303 Convention Center of District Authority	31,151	0	31,151	44,717	(13,565)	-44%
<b>Total - Core Component Units</b>	<b>\$ 2,226,079</b>	<b>\$ 115,952</b>	<b>\$ 2,342,030</b>	<b>\$ 1,519,144</b>	<b>\$ 822,887</b>	<b>35%</b>
<b>Secondary Component Units</b>						
22 Office of The Commissioner of Insurance	\$ 8,435	\$ -	\$ 8,435	\$ 4,696	\$ 3,739	44%
29 Puerto Rico Federal Affairs Administration	2,107	46	2,154	1,761	393	18%
75 Office of the Financial Institutions Commissioner	8,875	133	9,009	6,355	2,654	29%
105 Industrial Commission	14,171	76	14,247	11,229	3,018	21%
109 Puerto Rico School of Plastic Arts	3,267	20	3,286	2,584	702	21%
121 Government Board of the 911 Service	13,461	4,657	18,118	8,532	9,586	53%
138 Institutional Trust of the National Guard of Puerto Rico	4,973	-	4,973	3,114	1,859	37%
161 Puerto Rico Infrastructure Financing Authority	2,153	14,403	16,556	4,467	12,088	73%
165 Land Authority of Puerto Rico	6,693	1,100	7,792	6,700	1,093	14%
167 Integral Development of the "Peninsula de Cantera"	537	-	537	85	452	84%
177 Land Administration of Puerto Rico	5,687	-	5,687	4,190	1,497	26%
186 Culebra Conservation and Development Authority	359	-	359	5	354	99%
191 Musical Arts Corporation	4,689	2,402	7,091	4,848	2,243	32%
192 Fine Arts Center Corporation	4,556	120	4,676	3,881	795	17%
195 Economic Development Bank of PR	9,153	-	9,153	6,808	2,345	26%
196 Puerto Rico Public Broadcasting Corporation	-	11,869	11,869	5,900	5,969	50%
198 Agricultural Insurance Corporation	1,929	-	1,929	2,167	(238)	-12%
215 Puerto Rico Conservatory of Music Corporation	6,153	146	6,298	5,215	1,084	17%
236 Innovation Fund for Agricultural Development of Puerto Rico	9,312	-	9,312	4,296	5,016	54%
238 Ponce Authority (Authority Of The Port Of The Americas)	875	-	875	697	178	20%
264 Corporation for the "Caño Martin Peña" Enlace Project	12,483	51	12,533	1,356	11,178	89%
265 Roosevelt Roads	8,463	135	8,597	1,531	7,066	82%
271 Puerto Rico Technology and Innovation Services	65,063	20	65,084	43,900	21,184	33%
276 Puerto Rico Public Private Partnership Authority	33,805	5,276	39,081	16,846	22,235	57%
286 Authority of the Port of Ponce	2,011	(0)	2,011	202	1,809	90%
288 University of Puerto Rico Comprehensive Cancer Center	45,115	11,852	56,967	45,722	11,246	20%
293 Center for Diabetes Research, Education, and Medical Services	793	707	1,501	572	929	62%
298 Public Service Regulatory Board	26,455	917	27,371	14,707	12,664	46%
310 Municipal Finance Corporation	99,725	48,828	148,553	48	148,506	100%
311 Puerto Rico Gaming Commission	265,711	267	265,978	221,514	44,464	17%
312 Retirement Board of the Government of Puerto Rico	39,154	12,134	51,288	27,167	24,122	47%
329 Office of Socioeconomic Development	9,626	23	9,649	3,198	6,451	67%
TBD1 COFINA	-	-	-	1,179	(1,179)	
<b>Total - Secondary Component Units</b>	<b>\$ 715,789</b>	<b>\$ 115,182</b>	<b>\$ 830,971</b>	<b>\$ 465,472</b>	<b>\$ 365,499</b>	<b>44%</b>

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

YTD from 7/1/2023 through 2/29/2024

Feb FY24 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>OMB and Hacienda Custodies</b>						
17 Custody of the Office of Management and Budget	\$ 655,349	\$ (228,396)	\$ 426,952	\$ -	\$ 426,952	100%
25 Custody of the Department of the Treasury	1,177,597	217,920	1,395,517	1,509,262	(113,745)	-8%
<b>Total - OMB and Hacienda Custodies</b>	<b>\$ 1,832,946</b>	<b>\$ (10,477)</b>	<b>\$ 1,822,469</b>	<b>\$ 1,509,262</b>	<b>\$ 313,208</b>	<b>17%</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Out of Scope Entities</b>						
8 Office of the Comptroller	\$ 32,099	\$ -	\$ 32,099	\$ 31,231	\$ 868	3%
10 The General Court of Justice	253,734	14,356	268,090	254,627	13,463	5%
100 Legislative Assembly of the Commonwealth	90,123	4,934	95,057	106,918	(11,861)	-12%
106 Public Housing Administration	13,394	(0)	13,394	1,838	11,556	86%
113 CRIM	-	-	-	-	-	-
166 Industrial Development Company	-	-	-	20,169	(20,169)	-
176 University of Puerto Rico	333,898	3,700	337,598	328,435	9,163	3%
193 Office of Government Ethics	6,934	55	6,989	6,691	298	4%
200 Special Independent Prosecutor's Panel	2,251	-	2,251	2,196	54	2%
209 Contributions to Political Parties	-	-	-	-	-	-
208 Contributions to the Municipalities	63,613	20,000	83,613	92,022	(8,410)	-10%
212 COSSEC	-	-	-	-	-	-
220 Correctional Health	29,247	1,285	30,532	34,553	(4,021)	-13%
268 Puerto Rico Institute of Statistics	1,751	4	1,755	1,714	42	2%
272 Office of the Inspector General	12,447	0	12,447	12,161	287	2%
289 Energy Commission	-	-	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	39,644	-	39,644	38,653	991	3%
<b>Total - Out of Scope Entities</b>	<b>\$ 879,135</b>	<b>\$ 44,335</b>	<b>\$ 923,469</b>	<b>\$ 931,207</b>	<b>\$ (7,738)</b>	<b>-1%</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Recap</b>						
Entities Operating in PRIFAS 7.5	\$ 5,239,899	\$ 198,146	\$ 5,438,045	\$ 4,194,751	\$ 1,243,294	23%
Core Component Units	2,226,079	115,952	2,342,030	1,519,144	822,887	35%
Secondary Component Units	715,789	115,182	830,971	465,472	365,499	44%
OMB and Hacienda Custodies	1,832,946	(10,477)	1,822,469	1,509,262	313,208	17%
Out of Scope Entities	879,135	44,335	923,469	931,207	(7,738)	-1%
<b>Total</b>	<b>\$ 10,893,847</b>	<b>\$ 463,137</b>	<b>\$ 11,356,985</b>	<b>\$ 8,619,835</b>	<b>\$ 2,737,149</b>	<b>24%</b>

**Notes:**

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

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

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

YTD from 7/1/2023 through 2/29/2024

Feb FY24 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions <sup>2</sup>	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Entities Operating in PRIFAS 7.5</b>						
11 Puerto Rico Traffic Safety Commission	\$ -	\$ 9	\$ 9	\$ 14	\$ (5)	-50%
15 Office of the Governor	11,182	142	11,324	10,352	972	9%
16 Office of Management and Budget	14,435	233	14,668	11,607	3,061	21%
18 Planning Board	17,161	62	17,223	9,666	7,556	44%
21 Emergency and Disaster Management Bureau	5,713	-	5,713	2,974	2,739	48%
23 Puerto Rico Department of State	10,239	-	10,239	9,997	242	2%
24 Puerto Rico Department of Treasury	145,512	36,795	182,307	117,866	64,441	35%
28 State Elections Commission	29,714	11,328	41,042	18,999	22,043	54%
30 Human Resources Management & Transformation	5,124	816	5,940	5,000	940	16%
31 General Services Administration	17,809	59	17,867	12,177	5,691	32%
34 Commission of Investigation, Processing and Appeals	326	(0)	326	302	24	7%
37 Civil Rights Commission	578	-	578	460	118	20%
38 Puerto Rico Department of Justice	93,816	825	94,641	85,954	8,687	9%
40 Puerto Rico Police Bureau	568,282	1,297	569,579	552,161	17,418	3%
41 Special Investigations Bureau	3,105	-	3,105	3,569	(464)	-15%
42 Puerto Rico Fire Department Bureau	42,063	753	42,817	53,180	(10,364)	-24%
43 Puerto Rico National Guard	11,863	407	12,270	13,553	(1,282)	-10%
45 Department of Public Safety	163,227	800	164,027	156,607	7,420	5%
49 Department of Transportation and Public Works	45,636	(0)	45,636	40,974	4,662	10%
50 Department of Natural and Environmental Resources	67,785	10,469	78,255	70,166	8,089	10%
55 Puerto Rico Department of Agriculture	26,087	515	26,602	28,457	(1,855)	-7%
60 Office of the Citizen's Ombudsman	2,349	25	2,374	2,238	136	6%
62 Cooperative Development Commission of Puerto Rico	1,949	-	1,949	1,549	400	21%
66 Puerto Rico Highway Authority	-	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	37,963	3,268	41,230	38,753	2,477	6%
68 Puerto Rico Labor Relations Board	684	(0)	684	691	(7)	-1%
69 Puerto Rico Department of Consumer Affairs	9,215	-	9,215	8,593	622	7%
71 Department of Health	370,219	21,794	392,012	296,386	95,626	24%
78 Department of Housing	22,238	-	22,238	18,134	4,104	18%
81 Department of Education	1,745,623	6,157	1,751,780	1,332,908	418,872	24%
82 Institute of Puerto Rican Culture	12,029	338	12,367	11,993	374	3%
87 Department of Recreation and Sports	22,767	341	23,107	21,487	1,621	7%
95 Mental Health and Drug Addiction Services Administration	91,861	2,894	94,755	77,084	17,671	19%
96 Office of the Women's Advocate	3,333	2,486	5,819	2,662	3,157	54%
94 Employees Association of the Commonwealth	-	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	2,585	(0)	2,585	1,625	960	37%
122 Secretariat of the Department of the Family	32,901	137	33,037	34,044	(1,007)	-3%
123 Family and Children Administration	136,467	680	137,148	114,404	22,743	17%
124 Child Support Administration (ASUME)	11,227	173	11,400	9,878	1,523	13%
126 Vocational Rehabilitation Administration	17,071	(0)	17,071	18,210	(1,139)	-7%
127 Administration for Socioeconomic Development of the Family	67,643	(0)	67,643	56,961	10,683	16%
133 Administracion de Recursos Naturales	-	-	-	-	-	-
137 Department of Correction and Rehabilitation	277,413	1,866	279,280	269,802	9,478	3%
139 Parole Board	2,007	0	2,007	1,849	158	8%
143 Office of Protection and Defense for People with Disabilities	731	(0)	731	0	731	100%
152 Elderly and Retired People Advocate Office	2,244	-	2,244	1,038	1,206	54%
153 Office for People with Disabilities	2,444	56	2,500	1,635	864	35%
155 State Historic Preservation Office of Puerto Rico	1,450	489	1,939	2,128	(189)	-10%
189 Institute of Forensic Science	13,449	933	14,383	14,665	(283)	-2%
221 Medical Emergency Corps Bureau	13,223	-	13,223	13,541	(317)	-2%
231 Office for the Patient's Advocate	1,353	13	1,366	1,147	219	16%
241 Administration for Integral Development of Childhood	5,672	-	5,672	4,310	1,362	24%
266 Office of Public Safety Affairs	-	-	-	-	-	-
279 Public Service Appeals Commission	1,815	13	1,828	1,746	82	4%
281 Office of the Election Comptroller	2,085	18	2,103	1,916	187	9%
<b>Total - Entities Operating in PRIFAS 7.5</b>	<b>\$ 4,191,666</b>	<b>\$ 106,194</b>	<b>\$ 4,297,860</b>	<b>\$ 3,565,411</b>	<b>\$ 732,449</b>	<b>17%</b>

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

YTD from 7/1/2023 through 2/29/2024

Feb FY24 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Core Component Units</b>						
70 State Insurance Fund Corporation	\$ -	\$ -	\$ -	\$ -	\$ -	
79 Automobile Accidents Compensation Administration	-	-	-	-	-	
90 Medical Services Administration of Puerto Rico	67,999	6,917	74,916	50,654	24,262	32%
119 Department of Economic Development & Commerce	18,307	37,770	56,077	15,388	40,689	73%
162 Public Building Authority	20,814	27,253	48,067	20,294	27,774	58%
168 Puerto Rico Ports Authority	-	2,325	2,325	-	2,325	100%
180 Tourism Company	-	-	-	-	-	
187 Puerto Rico Health Insurance Administration	437,480	-	437,480	253,799	183,681	42%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	4,050	-	4,050	-	4,050	100%
235 Puerto Rico Housing Finance Corporation	5,267	-	5,267	1,473	3,794	72%
277 Agricultural Enterprises Development Administration	47,433	143	47,576	39,483	8,093	17%
285 Puerto Rico Integrated Transit Authority	67,743	987	68,730	57,157	11,573	17%
295 Fiscal Agency & Financial Advisory Authority	34,857	1,914	36,770	15,449	21,321	58%
303 Convention Center of District Authority	-	-	-	-	-	
<b>Total - Core Component Units</b>	<b>\$ 703,949</b>	<b>\$ 77,309</b>	<b>\$ 781,258</b>	<b>\$ 453,696</b>	<b>\$ 327,562</b>	<b>42%</b>
<b>Secondary Component Units</b>						
22 Office of The Commissioner of Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	
29 Puerto Rico Federal Affairs Administration	2,107	6	2,113	1,761	352	17%
75 Office of the Financial Institutions Commissioner	-	-	-	-	-	
105 Industrial Commission	-	76	76	-	76	100%
109 Puerto Rico School of Plastic Arts	1,811	20	1,830	1,513	317	17%
121 Government Board of the 911 Service	-	-	-	-	-	
138 Institutional Trust of the National Guard of Puerto Rico	-	-	-	-	-	
161 Puerto Rico Infrastructure Financing Authority	1,487	14,403	15,890	3,991	11,899	75%
165 Land Authority of Puerto Rico	-	48	48	-	48	100%
167 Integral Development of the "Península de Cantera"	399	-	399	71	328	82%
177 Land Administration of Puerto Rico	-	-	-	-	-	
186 Culebra Conservation and Development Authority	169	-	169	5	164	97%
191 Musical Arts Corporation	3,513	1,374	4,887	3,656	1,232	25%
192 Fine Arts Center Corporation	2,905	20	2,924	2,845	79	3%
195 Economic Development Bank of PR	-	-	-	-	-	
196 Puerto Rico Public Broadcasting Corporation	-	49	49	73	(24)	-50%
198 Agricultural Insurance Corporation	-	-	-	-	-	
215 Puerto Rico Conservatory of Music Corporation	3,416	146	3,562	3,068	494	14%
236 Innovation Fund for Agricultural Development of Puerto Rico	-	-	-	-	-	
238 Ponce Authority (Authority Of The Port Of The Americas)	875	-	875	697	178	20%
264 Corporation for the "Caño Martin Peña" Enlace Project	12,483	0	12,483	1,337	11,145	89%
265 Roosevelt Roads	7,285	135	7,419	803	6,616	89%
271 Puerto Rico Technology and Innovation Services	58,846	20	58,866	43,147	15,719	27%
276 Puerto Rico Public Private Partnership Authority	33,805	(4,693)	29,112	7,396	21,716	75%
286 Authority of the Port of Ponce	635	(0)	635	202	433	68%
288 University of Puerto Rico Comprehensive Cancer Center	22,841	10,519	33,359	27,327	6,033	18%
293 Center for Diabetes Research, Education, and Medical Services	629	707	1,336	422	914	68%
298 Public Service Regulatory Board	5,887	(0)	5,887	5,310	577	10%
310 Municipal Finance Corporation	-	-	-	-	-	
311 Puerto Rico Gaming Commission	1,543	(0)	1,543	932	612	40%
312 Retirement Board of the Government of Puerto Rico	37,189	12,134	49,324	26,984	22,340	45%
329 Office of Socioeconomic Development	9,626	23	9,649	3,198	6,451	67%
TBD1 COFINA	-	-	-	-	-	
<b>Total - Secondary Component Units</b>	<b>\$ 207,451</b>	<b>\$ 34,985</b>	<b>\$ 242,436</b>	<b>\$ 134,738</b>	<b>\$ 107,698</b>	<b>44%</b>

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

YTD from 7/1/2023 through 2/29/2024

Feb FY24 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>OMB and Hacienda Custodies</b>						
17 Custody of the Office of Management and Budget	\$ 655,349	\$ (228,396)	\$ 426,952	\$ -	\$ 426,952	100%
25 Custody of the Department of the Treasury	932,103	200,907	1,133,010	1,245,203	(112,193)	-10%
<b>Total - OMB and Hacienda Custodies</b>	<b>\$ 1,587,452</b>	<b>\$ (27,490)</b>	<b>\$ 1,559,962</b>	<b>\$ 1,245,203</b>	<b>\$ 314,759</b>	<b>20%</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Out of Scope Entities</b>						
8 Office of the Comptroller	\$ 32,099	\$ -	\$ 32,099	\$ 31,231	\$ 868	3%
10 The General Court of Justice	242,851	14,356	257,207	246,130	11,077	4%
100 Legislative Assembly of the Commonwealth	90,123	4,934	95,057	106,918	(11,861)	-12%
106 Public Housing Administration	3,681	(0)	3,681	1,838	1,844	50%
113 CRIM	-	-	-	-	-	-
166 Industrial Development Company	-	-	-	-	-	-
176 University of Puerto Rico	333,898	3,700	337,598	328,435	9,163	3%
193 Office of Government Ethics	6,934	55	6,989	6,691	298	4%
200 Special Independent Prosecutor's Panel	2,251	-	2,251	2,196	54	2%
209 Contributions to Political Parties	-	-	-	-	-	-
208 Contributions to the Municipalities	63,613	20,000	83,613	92,022	(8,410)	-10%
212 COSSEC	-	-	-	-	-	-
220 Correctional Health	29,247	1,285	30,532	34,553	(4,021)	-13%
268 Puerto Rico Institute of Statistics	1,751	4	1,755	1,714	42	2%
272 Office of the Inspector General	12,447	0	12,447	12,161	287	2%
289 Energy Commission	-	-	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	39,644	-	39,644	38,653	991	3%
<b>Total - Out of Scope Entities</b>	<b>\$ 858,539</b>	<b>\$ 44,335</b>	<b>\$ 902,873</b>	<b>\$ 902,541</b>	<b>\$ 332</b>	<b>0%</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Recap</b>						
Entities Operating in PRIFAS 7.5	\$ 4,191,666	\$ 106,194	\$ 4,297,860	\$ 3,565,411	\$ 732,449	17%
Core Component Units	703,949	77,309	781,258	453,696	327,562	42%
Secondary Component Units	207,451	34,985	242,436	134,738	107,698	44%
OMB and Hacienda Custodies	1,587,452	(27,490)	1,559,962	1,245,203	314,759	20%
Out of Scope Entities	858,539	44,335	902,873	902,541	332	0%
<b>Total</b>	<b>\$ 7,549,056</b>	<b>\$ 235,333</b>	<b>\$ 7,784,389</b>	<b>\$ 6,301,589</b>	<b>\$ 1,482,800</b>	<b>19%</b>

**Notes:**

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

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

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

YTD from 7/1/2023 through 2/29/2024

Feb FY24 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions <sup>2</sup>	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Entities Operating in PRIFAS 7.5</b>						
11 Puerto Rico Traffic Safety Commission	\$ 1,077	\$ 32	\$ 1,109	\$ 171	\$ 938	85%
15 Office of the Governor	-	253	253	-	253	100%
16 Office of Management and Budget	754	25	779	400	379	49%
18 Planning Board	-	-	-	-	-	-
21 Emergency and Disaster Management Bureau	218	-	218	-	218	100%
23 Puerto Rico Department of State	2,553	531	3,084	2,068	1,016	33%
24 Puerto Rico Department of Treasury	513,006	-	513,006	339,903	173,103	34%
28 State Elections Commission	-	-	-	-	-	-
30 Human Resources Management & Transformation	661	597	1,259	930	329	26%
31 General Services Administration	3,265	21,000	24,265	7,509	16,756	69%
34 Commission of Investigation, Processing and Appeals	-	-	-	-	-	-
37 Civil Rights Commission	-	-	-	-	-	-
38 Puerto Rico Department of Justice	4,093	2,465	6,558	2,024	4,534	69%
40 Puerto Rico Police Bureau	11,142	9,987	21,129	6,344	14,785	70%
41 Special Investigations Bureau	-	-	-	-	-	-
42 Puerto Rico Fire Department Bureau	8,474	5,448	13,922	2,237	11,685	84%
43 Puerto Rico National Guard	-	-	-	-	-	-
45 Department of Public Safety	1,968	-	1,968	128	1,840	93%
49 Department of Transportation and Public Works	78,455	36,707	115,163	63,141	52,021	45%
50 Department of Natural and Environmental Resources	30,645	643	31,288	6,051	25,236	81%
55 Puerto Rico Department of Agriculture	2,141	-	2,141	421	1,721	80%
60 Office of the Citizen's Ombudsman	-	-	-	-	-	-
62 Cooperative Development Commission of Puerto Rico	-	-	-	-	-	-
66 Puerto Rico Highway Authority	-	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	224,813	32	224,845	124,381	100,464	45%
68 Puerto Rico Labor Relations Board	320	-	320	159	161	50%
69 Puerto Rico Department of Consumer Affairs	1,254	-	1,254	839	415	33%
71 Department of Health	100,097	6,884	106,981	53,721	53,260	50%
78 Department of Housing	14,331	-	14,331	6,839	7,491	52%
81 Department of Education	10,028	-	10,028	341	9,687	97%
82 Institute of Puerto Rican Culture	804	1,354	2,158	-	2,158	100%
87 Department of Recreation and Sports	14,039	-	14,039	1,318	12,722	91%
95 Mental Health and Drug Addiction Services Administration	2,986	-	2,986	898	2,088	70%
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	-	8	8	-	8	100%
124 Child Support Administration (ASUME)	-	-	-	-	-	-
126 Vocational Rehabilitation Administration	501	-	501	1	500	100%
127 Administration for Socioeconomic Development of the Family	-	-	-	-	-	-
133 Administracion de Recursos Naturales	-	-	-	-	-	-
137 Department of Correction and Rehabilitation	14,783	-	14,783	6,711	8,072	55%
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	730	5,986	6,716	213	6,502	97%
189 Institute of Forensic Science	321	-	321	-	321	100%
221 Medical Emergency Corps Bureau	4,731	-	4,731	2,592	2,139	45%
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	43	-	43	-	43	100%
<b>Total - Entities Operating in PRIFAS 7.5</b>	<b>\$ 1,048,233</b>	<b>\$ 91,952</b>	<b>\$ 1,140,185</b>	<b>\$ 629,340</b>	<b>\$ 510,845</b>	<b>45%</b>

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

YTD from 7/1/2023 through 2/29/2024

Feb FY24 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Core Component Units</b>						
70 State Insurance Fund Corporation	\$ 380,073	\$ 4,479	\$ 384,552	\$ 324,956	\$ 59,596	15%
79 Automobile Accidents Compensation Administration	60,198	-	60,198	46,654	13,544	22%
90 Medical Services Administration of Puerto Rico	91,861	-	91,861	88,102	3,759	4%
119 Department of Economic Development & Commerce	31,376	803	32,179	21,921	10,258	32%
162 Public Building Authority	86,845	-	86,845	68,672	18,174	21%
168 Puerto Rico Ports Authority	62,727	26,944	89,671	34,916	54,755	61%
180 Tourism Company	99,193	6,417	105,610	30,401	75,209	71%
187 Puerto Rico Health Insurance Administration	478,529	-	478,529	277,609	200,920	42%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	56,842	-	56,842	46,985	9,857	17%
235 Puerto Rico Housing Finance Corporation	61,543	-	61,543	12,730	48,813	79%
277 Agricultural Enterprises Development Administration	53,556	-	53,556	44,881	8,675	16%
285 Puerto Rico Integrated Transit Authority	25,241	-	25,241	22,278	2,963	12%
295 Fiscal Agency & Financial Advisory Authority	2,993	-	2,993	626	2,367	79%
303 Convention Center of District Authority	31,151	0	31,151	44,717	(13,565)	-44%
<b>Total - Core Component Units</b>	<b>\$ 1,522,130</b>	<b>\$ 38,642</b>	<b>\$ 1,560,772</b>	<b>\$ 1,065,447</b>	<b>\$ 495,325</b>	<b>32%</b>
<b>Secondary Component Units</b>						
22 Office of The Commissioner of Insurance	\$ 8,435	\$ -	\$ 8,435	\$ 4,696	\$ 3,739	44%
29 Puerto Rico Federal Affairs Administration	-	41	41	-	41	100%
75 Office of the Financial Institutions Commissioner	8,875	133	9,009	6,355	2,654	29%
105 Industrial Commission	14,171	-	14,171	11,229	2,942	21%
109 Puerto Rico School of Plastic Arts	1,456	-	1,456	1,071	385	26%
121 Government Board of the 911 Service	13,461	4,657	18,118	8,532	9,586	53%
138 Institutional Trust of the National Guard of Puerto Rico	4,973	-	4,973	3,114	1,859	37%
161 Puerto Rico Infrastructure Financing Authority	666	-	666	477	189	28%
165 Land Authority of Puerto Rico	6,693	1,052	7,745	6,700	1,045	13%
167 Integral Development of the "Península de Cantera"	138	-	138	14	124	90%
177 Land Administration of Puerto Rico	5,687	-	5,687	4,190	1,497	26%
186 Culebra Conservation and Development Authority	190	-	190	-	190	100%
191 Musical Arts Corporation	1,175	1,028	2,203	1,192	1,011	46%
192 Fine Arts Center Corporation	1,651	100	1,751	1,036	715	41%
195 Economic Development Bank of PR	9,153	-	9,153	6,808	2,345	26%
196 Puerto Rico Public Broadcasting Corporation	-	11,821	11,821	5,827	5,994	51%
198 Agricultural Insurance Corporation	1,929	-	1,929	2,167	(238)	-12%
215 Puerto Rico Conservatory of Music Corporation	2,737	-	2,737	2,147	590	22%
236 Innovation Fund for Agricultural Development of Puerto Rico	9,312	-	9,312	4,296	5,016	54%
238 Ponce Authority (Authority Of The Port Of The Americas)	-	-	-	-	-	-
264 Corporation for the "Caño Martin Peña" Enlace Project	-	51	51	18	32	64%
265 Roosevelt Roads	1,178	-	1,178	728	450	38%
271 Puerto Rico Technology and Innovation Services	6,217	-	6,217	753	5,464	88%
276 Puerto Rico Public Private Partnership Authority	-	9,969	9,969	9,450	519	5%
286 Authority of the Port of Ponce	1,376	-	1,376	-	1,376	100%
288 University of Puerto Rico Comprehensive Cancer Center	22,275	1,333	23,608	18,395	5,213	22%
293 Center for Diabetes Research, Education, and Medical Services	165	-	165	150	15	9%
298 Public Service Regulatory Board	20,567	917	21,484	9,397	12,087	56%
310 Municipal Finance Corporation	99,725	48,828	148,553	48	148,506	100%
311 Puerto Rico Gaming Commission	264,167	267	264,435	220,582	43,853	17%
312 Retirement Board of the Government of Puerto Rico	1,965	-	1,965	183	1,782	91%
329 Office of Socioeconomic Development	-	-	-	-	-	-
TBD1 COFINA	-	-	-	1,179	(1,179)	-
<b>Total - Secondary Component Units</b>	<b>\$ 508,338</b>	<b>\$ 80,197</b>	<b>\$ 588,535</b>	<b>\$ 330,734</b>	<b>\$ 257,801</b>	<b>44%</b>



**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

YTD from 7/1/2023 through 2/29/2024

Feb FY24 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>OMB and Hacienda Custodies</b>						
17 Custody of the Office of Management and Budget	\$ -	\$ -	\$ -	\$ -	\$ -	
25 Custody of the Department of the Treasury	245,494	17,013	262,507	264,058	(1,551)	-1%
<b>Total - OMB and Hacienda Custodies</b>	<b>\$ 245,494</b>	<b>\$ 17,013</b>	<b>\$ 262,507</b>	<b>\$ 264,058</b>	<b>\$ (1,551)</b>	<b>-1%</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Out of Scope Entities</b>						
8 Office of the Comptroller	\$ -	\$ -	\$ -	\$ -	\$ -	
10 The General Court of Justice	10,883	-	10,883	8,498	2,386	22%
100 Legislative Assembly of the Commonwealth	-	-	-	-	-	
106 Public Housing Administration	9,713	-	9,713	-	9,713	100%
113 CRIM	-	-	-	-	-	
166 Industrial Development Company	-	-	-	20,169	(20,169)	
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	-	-	-	-	-	
<b>Total - Out of Scope Entities</b>	<b>\$ 20,596</b>	<b>\$ -</b>	<b>\$ 20,596</b>	<b>\$ 28,667</b>	<b>\$ (8,071)</b>	<b>-39%</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Recap</b>						
Entities Operating in PRIFAS 7.5	\$ 1,048,233	\$ 91,952	\$ 1,140,185	\$ 629,340	\$ 510,845	45%
Core Component Units	1,522,130	38,642	1,560,772	1,065,447	495,325	32%
Secondary Component Units	508,338	80,197	588,535	330,734	257,801	44%
OMB and Hacienda Custodies	245,494	17,013	262,507	264,058	(1,551)	-1%
Out of Scope Entities	20,596	-	20,596	28,667	(8,071)	-39%
<b>Total</b>	<b>\$ 3,344,791</b>	<b>\$ 227,804</b>	<b>\$ 3,572,595</b>	<b>\$ 2,318,246</b>	<b>\$ 1,254,349</b>	<b>35%</b>

**Notes:**

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

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

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

For the month of: February-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions <sup>2</sup>	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Entities Operating in PRIFAS 7.5</b>						
11 Puerto Rico Traffic Safety Commission	\$ 135	\$ 5	\$ 140	\$ 21	\$ 119	85%
15 Office of the Governor	1,398	49	1,447	1,149	299	21%
16 Office of Management and Budget	1,899	32	1,931	1,456	475	25%
18 Planning Board	2,145	8	2,153	1,079	1,074	50%
21 Emergency and Disaster Management Bureau	741	-	741	331	411	55%
23 Puerto Rico Department of State	1,599	66	1,665	774	891	54%
24 Puerto Rico Department of Treasury	82,315	4,599	86,914	40,992	45,922	53%
28 State Elections Commission	3,714	1,416	5,130	2,837	2,294	45%
30 Human Resources Management & Transformation	723	177	900	752	148	16%
31 General Services Administration	2,634	2,632	5,267	3,411	1,855	35%
34 Commission of Investigation, Processing and Appeals	41	(0)	41	36	5	12%
37 Civil Rights Commission	72	-	72	56	16	22%
38 Puerto Rico Department of Justice	12,239	411	12,650	10,982	1,668	13%
40 Puerto Rico Police Bureau	72,428	1,411	73,839	69,085	4,754	6%
41 Special Investigations Bureau	388	-	388	452	(64)	-16%
42 Puerto Rico Fire Department Bureau	6,317	775	7,092	2,290	4,803	68%
43 Puerto Rico National Guard	1,483	51	1,534	943	591	39%
45 Department of Public Safety	20,649	100	20,749	19,345	1,404	7%
49 Department of Transportation and Public Works	15,511	4,588	20,100	25,804	(5,704)	-28%
50 Department of Natural and Environmental Resources	12,304	1,389	13,693	9,321	4,372	32%
55 Puerto Rico Department of Agriculture	3,529	64	3,593	2,342	1,250	35%
60 Office of the Citizen's Ombudsman	294	3	297	313	(16)	-5%
62 Cooperative Development Commission of Puerto Rico	244	-	244	196	48	20%
66 Puerto Rico Highway Authority	-	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	32,847	412	33,259	16,468	16,791	50%
68 Puerto Rico Labor Relations Board	126	(0)	126	109	16	13%
69 Puerto Rico Department of Consumer Affairs	1,309	-	1,309	1,121	188	14%
71 Department of Health	58,789	3,585	62,374	36,750	25,625	41%
78 Department of Housing	4,571	-	4,571	2,907	1,664	36%
81 Department of Education	219,456	770	220,226	195,026	25,200	11%
82 Institute of Puerto Rican Culture	1,604	212	1,816	1,222	594	33%
87 Department of Recreation and Sports	4,601	43	4,643	2,393	2,251	48%
95 Mental Health and Drug Addiction Services Administration	11,856	362	12,218	10,006	2,212	18%
96 Office of the Women's Advocate	417	311	727	673	54	7%
94 Employees Association of the Commonwealth	-	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	323	(0)	323	208	115	35%
122 Secretariat of the Department of the Family	4,113	17	4,130	2,817	1,313	32%
123 Family and Children Administration	17,058	86	17,144	17,769	(625)	-4%
124 Child Support Administration (ASUME)	1,403	22	1,425	1,078	347	24%
126 Vocational Rehabilitation Administration	2,197	(0)	2,197	4,005	(1,808)	-82%
127 Administration for Socioeconomic Development of the Family	8,455	(0)	8,455	6,910	1,546	18%
133 Administracion de Recursos Naturales	-	-	-	-	-	-
137 Department of Correction and Rehabilitation	36,525	233	36,758	28,214	8,544	23%
139 Parole Board	251	0	251	242	8	3%
143 Office of Protection and Defense for People with Disabilities	91	(0)	91	0	91	99%
152 Elderly and Retired People Advocate Office	281	-	281	95	186	66%
153 Office for People with Disabilities	306	7	312	209	103	33%
155 State Historic Preservation Office of Puerto Rico	273	809	1,082	219	862	80%
189 Institute of Forensic Science	1,721	117	1,838	1,514	324	18%
221 Medical Emergency Corps Bureau	2,244	-	2,244	2,153	91	4%
231 Office for the Patient's Advocate	169	2	171	145	25	15%
241 Administration for Integral Development of Childhood	709	-	709	621	88	12%
266 Office of Public Safety Affairs	-	-	-	-	-	-
279 Public Service Appeals Commission	227	2	228	205	23	10%
281 Office of the Election Comptroller	266	2	268	253	16	6%
<b>Total - Entities Operating in PRIFAS 7.5</b>	<b>\$ 654,987</b>	<b>\$ 24,768</b>	<b>\$ 679,756</b>	<b>\$ 527,299</b>	<b>\$ 152,457</b>	<b>22%</b>

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

For the month of: February-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Core Component Units</b>						
70 State Insurance Fund Corporation	\$ 47,509	\$ 560	\$ 48,069	\$ 36,652	\$ 11,417	24%
79 Automobile Accidents Compensation Administration	7,525	-	7,525	7,570	(45)	-1%
90 Medical Services Administration of Puerto Rico	19,983	865	20,847	16,558	4,289	21%
119 Department of Economic Development & Commerce	6,210	4,822	11,032	4,096	6,936	63%
162 Public Building Authority	13,457	3,407	16,864	9,824	7,040	42%
168 Puerto Rico Ports Authority	7,841	3,659	11,499	1,823	9,677	84%
180 Tourism Company	12,399	802	13,201	426	12,776	97%
187 Puerto Rico Health Insurance Administration	114,501	-	114,501	74,880	39,621	35%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	7,612	-	7,612	3,061	4,551	60%
235 Puerto Rico Housing Finance Corporation	8,351	-	8,351	13	8,338	100%
277 Agricultural Enterprises Development Administration	12,624	18	12,642	20,019	(7,378)	-58%
285 Puerto Rico Integrated Transit Authority	11,623	123	11,746	7,734	4,012	34%
295 Fiscal Agency & Financial Advisory Authority	4,731	239	4,970	2,788	2,183	44%
303 Convention Center of District Authority	3,894	0	3,894	4,901	(1,007)	-26%
<b>Total - Core Component Units</b>	<b>\$ 278,260</b>	<b>\$ 14,494</b>	<b>\$ 292,754</b>	<b>\$ 190,345</b>	<b>\$ 102,408</b>	<b>35%</b>
<b>Secondary Component Units</b>						
22 Office of The Commissioner of Insurance	\$ 1,054	\$ -	\$ 1,054	\$ 104	\$ 950	90%
29 Puerto Rico Federal Affairs Administration	263	6	269	264	6	2%
75 Office of the Financial Institutions Commissioner	1,109	17	1,126	763	363	32%
105 Industrial Commission	1,771	10	1,781	378	1,403	79%
109 Puerto Rico School of Plastic Arts	408	2	411	324	86	21%
121 Government Board of the 911 Service	1,683	582	2,265	770	1,495	66%
138 Institutional Trust of the National Guard of Puerto Rico	622	-	622	388	234	38%
161 Puerto Rico Infrastructure Financing Authority	269	1,800	2,069	230	1,839	89%
165 Land Authority of Puerto Rico	837	137	974	708	266	27%
167 Integral Development of the "Peninsula de Cantera"	67	-	67	-	67	100%
177 Land Administration of Puerto Rico	711	-	711	574	137	19%
186 Culebra Conservation and Development Authority	45	-	45	1	44	99%
191 Musical Arts Corporation	586	300	886	1,043	(157)	-18%
192 Fine Arts Center Corporation	570	15	584	498	86	15%
195 Economic Development Bank of PR	1,144	-	1,144	835	310	27%
196 Puerto Rico Public Broadcasting Corporation	-	1,484	1,484	632	852	57%
198 Agricultural Insurance Corporation	241	-	241	242	(1)	0%
215 Puerto Rico Conservatory of Music Corporation	769	18	787	681	106	13%
236 Innovation Fund for Agricultural Development of Puerto Rico	1,164	-	1,164	267	897	77%
238 Ponce Authority (Authority Of The Port Of The Americas)	109	-	109	80	30	27%
264 Corporation for the "Caño Martin Peña" Enlace Project	1,560	6	1,567	185	1,382	88%
265 Roosevelt Roads	1,058	17	1,075	330	745	69%
271 Puerto Rico Technology and Innovation Services	8,133	3	8,135	2,541	5,594	69%
276 Puerto Rico Public Private Partnership Authority	4,226	659	4,885	3,154	1,731	35%
286 Authority of the Port of Ponce	251	(0)	251	23	228	91%
288 University of Puerto Rico Comprehensive Cancer Center	5,639	1,482	7,121	7,081	40	1%
293 Center for Diabetes Research, Education, and Medical Services	99	88	188	70	118	63%
298 Public Service Regulatory Board	3,307	115	3,421	1,883	1,538	45%
310 Municipal Finance Corporation	12,466	6,104	18,569	-	18,569	100%
311 Puerto Rico Gaming Commission	33,214	33	33,247	26,548	6,699	20%
312 Retirement Board of the Government of Puerto Rico	4,894	1,517	6,411	3,081	3,330	52%
329 Office of Socioeconomic Development	1,203	3	1,206	439	768	64%
TBD1 COFINA	-	-	-	727	(727)	
<b>Total - Secondary Component Units</b>	<b>\$ 89,474</b>	<b>\$ 14,398</b>	<b>\$ 103,871</b>	<b>\$ 54,844</b>	<b>\$ 49,028</b>	<b>47%</b>

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

For the month of: February-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>OMB and Hacienda Custodies</b>						
17 Custody of the Office of Management and Budget	\$ 81,919	\$ (28,550)	\$ 53,369	\$ -	\$ 53,369	100%
25 Custody of the Department of the Treasury	147,200	27,240	174,440	491,196	(316,756)	-182%
<b>Total - OMB and Hacienda Custodies</b>	<b>\$ 229,118</b>	<b>\$ (1,310)</b>	<b>\$ 227,809</b>	<b>\$ 491,196</b>	<b>\$ (263,387)</b>	<b>-116%</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Out of Scope Entities</b>						
8 Office of the Comptroller	\$ 4,012	\$ -	\$ 4,012	\$ 3,900	\$ 112	3%
10 The General Court of Justice	31,717	1,794	33,511	32,933	579	2%
100 Legislative Assembly of the Commonwealth	11,265	617	11,882	8,163	3,720	31%
106 Public Housing Administration	1,674	(0)	1,674	228	1,447	86%
113 CRIM	-	-	-	-	-	-
166 Industrial Development Company	-	-	-	3,419	(3,419)	-
176 University of Puerto Rico	41,737	463	42,200	40,694	1,506	4%
193 Office of Government Ethics	867	7	874	825	48	6%
200 Special Independent Prosecutor's Panel	281	-	281	274	7	3%
209 Contributions to Political Parties	-	-	-	-	-	-
208 Contributions to the Municipalities	7,952	2,500	10,452	7,753	2,699	26%
212 COSSEC	-	-	-	-	-	-
220 Correctional Health	3,656	161	3,817	4,492	(676)	-18%
268 Puerto Rico Institute of Statistics	219	0	219	213	6	3%
272 Office of the Inspector General	1,556	0	1,556	1,495	61	4%
289 Energy Commission	-	-	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	4,956	-	4,956	4,832	124	3%
<b>Total - Out of Scope Entities</b>	<b>\$ 109,892</b>	<b>\$ 5,542</b>	<b>\$ 115,434</b>	<b>\$ 109,220</b>	<b>\$ 6,214</b>	<b>5%</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Recap</b>						
Entities Operating in PRIFAS 7.5	\$ 654,987	\$ 24,768	\$ 679,756	\$ 527,299	\$ 152,457	22%
Core Component Units	\$ 278,260	\$ 14,494	\$ 292,754	190,345	102,408	35%
Secondary Component Units	\$ 89,474	\$ 14,398	\$ 103,871	54,844	49,028	47%
OMB and Hacienda Custodies	\$ 229,118	\$ (1,310)	\$ 227,809	491,196	(263,387)	-116%
Out of Scope Entities	\$ 109,892	\$ 5,542	\$ 115,434	109,220	6,214	5%
<b>Total</b>	<b>\$ 1,361,731</b>	<b>\$ 57,892</b>	<b>\$ 1,419,623</b>	<b>\$ 1,372,903</b>	<b>\$ 46,720</b>	<b>3%</b>

**Notes:**

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

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

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

For the month of: February-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions <sup>2</sup>	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Entities Operating in PRIFAS 7.5</b>						
11 Puerto Rico Traffic Safety Commission	\$ -	\$ 1	\$ 1	\$ -	\$ 1	100%
15 Office of the Governor	1,398	18	1,416	1,149	267	19%
16 Office of Management and Budget	1,804	29	1,834	1,408	425	23%
18 Planning Board	2,145	8	2,153	1,079	1,074	50%
21 Emergency and Disaster Management Bureau	714	-	714	331	383	54%
23 Puerto Rico Department of State	1,280	-	1,280	501	779	61%
24 Puerto Rico Department of Treasury	18,189	4,599	22,788	14,566	8,222	36%
28 State Elections Commission	3,714	1,416	5,130	2,837	2,294	45%
30 Human Resources Management & Transformation	641	102	743	652	91	12%
31 General Services Administration	2,226	7	2,233	1,269	964	43%
34 Commission of Investigation, Processing and Appeals	41	(0)	41	36	5	12%
37 Civil Rights Commission	72	-	72	56	16	22%
38 Puerto Rico Department of Justice	11,727	103	11,830	10,635	1,195	10%
40 Puerto Rico Police Bureau	71,035	162	71,197	68,390	2,807	4%
41 Special Investigations Bureau	388	-	388	452	(64)	-16%
42 Puerto Rico Fire Department Bureau	5,258	94	5,352	1,019	4,333	81%
43 Puerto Rico National Guard	1,483	51	1,534	943	591	39%
45 Department of Public Safety	20,403	100	20,503	19,330	1,174	6%
49 Department of Transportation and Public Works	5,705	(0)	5,705	4,745	959	17%
50 Department of Natural and Environmental Resources	8,473	1,309	9,782	8,256	1,526	16%
55 Puerto Rico Department of Agriculture	3,261	64	3,325	2,291	1,035	31%
60 Office of the Citizen's Ombudsman	294	3	297	313	(16)	-5%
62 Cooperative Development Commission of Puerto Rico	244	-	244	196	48	20%
66 Puerto Rico Highway Authority	-	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	4,745	408	5,154	4,266	888	17%
68 Puerto Rico Labor Relations Board	86	(0)	86	90	(4)	-5%
69 Puerto Rico Department of Consumer Affairs	1,152	-	1,152	985	167	15%
71 Department of Health	46,277	2,724	49,002	28,146	20,855	43%
78 Department of Housing	2,780	-	2,780	1,949	831	30%
81 Department of Education	218,203	770	218,973	194,964	24,009	11%
82 Institute of Puerto Rican Culture	1,504	42	1,546	1,222	324	21%
87 Department of Recreation and Sports	2,846	43	2,888	2,304	585	20%
95 Mental Health and Drug Addiction Services Administration	11,483	362	11,844	9,747	2,097	18%
96 Office of the Women's Advocate	417	311	727	673	54	7%
94 Employees Association of the Commonwealth	-	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	323	(0)	323	208	115	35%
122 Secretariat of the Department of the Family	4,113	17	4,130	2,817	1,313	32%
123 Family and Children Administration	17,058	85	17,143	17,769	(626)	-4%
124 Child Support Administration (ASUME)	1,403	22	1,425	1,078	347	24%
126 Vocational Rehabilitation Administration	2,134	(0)	2,134	4,004	(1,870)	-88%
127 Administration for Socioeconomic Development of the Family	8,455	(0)	8,455	6,910	1,546	18%
133 Administracion de Recursos Naturales	-	-	-	-	-	-
137 Department of Correction and Rehabilitation	34,677	233	34,910	26,739	8,171	23%
139 Parole Board	251	0	251	242	8	3%
143 Office of Protection and Defense for People with Disabilities	91	(0)	91	0	91	99%
152 Elderly and Retired People Advocate Office	281	-	281	95	186	66%
153 Office for People with Disabilities	306	7	312	209	103	33%
155 State Historic Preservation Office of Puerto Rico	181	61	242	122	121	50%
189 Institute of Forensic Science	1,681	117	1,798	1,514	284	16%
221 Medical Emergency Corps Bureau	1,653	-	1,653	1,851	(198)	-12%
231 Office for the Patient's Advocate	169	2	171	145	25	15%
241 Administration for Integral Development of Childhood	709	-	709	621	88	12%
266 Office of Public Safety Affairs	-	-	-	-	-	-
279 Public Service Appeals Commission	227	2	228	205	23	10%
281 Office of the Election Comptroller	261	2	263	253	10	4%
<b>Total - Entities Operating in PRIFAS 7.5</b>	<b>\$ 523,958</b>	<b>\$ 13,274</b>	<b>\$ 537,232</b>	<b>\$ 449,580</b>	<b>\$ 87,653</b>	<b>16%</b>

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

For the month of: February-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Core Component Units</b>						
70 State Insurance Fund Corporation	\$ -	\$ -	\$ -	\$ -	\$ -	
79 Automobile Accidents Compensation Administration	-	-	-	-	-	
90 Medical Services Administration of Puerto Rico	8,500	865	9,365	4,578	4,787	51%
119 Department of Economic Development & Commerce	2,288	4,721	7,010	1,853	5,156	74%
162 Public Building Authority	2,602	3,407	6,008	2,537	3,472	58%
168 Puerto Rico Ports Authority	-	291	291	-	291	100%
180 Tourism Company	-	-	-	-	-	
187 Puerto Rico Health Insurance Administration	54,685	-	54,685	36,075	18,610	34%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	506	-	506	-	506	100%
235 Puerto Rico Housing Finance Corporation	658	-	658	-	658	100%
277 Agricultural Enterprises Development Administration	5,929	18	5,947	9,717	(3,770)	-63%
285 Puerto Rico Integrated Transit Authority	8,468	123	8,591	5,340	3,251	38%
295 Fiscal Agency & Financial Advisory Authority	4,357	239	4,596	2,615	1,981	43%
303 Convention Center of District Authority	-	-	-	-	-	
<b>Total - Core Component Units</b>	<b>\$ 87,994</b>	<b>\$ 9,664</b>	<b>\$ 97,657</b>	<b>\$ 62,716</b>	<b>\$ 34,942</b>	<b>36%</b>
<b>Secondary Component Units</b>						
22 Office of The Commissioner of Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	
29 Puerto Rico Federal Affairs Administration	263	1	264	264	1	0%
75 Office of the Financial Institutions Commissioner	-	-	-	-	-	
105 Industrial Commission	-	10	10	-	10	100%
109 Puerto Rico School of Plastic Arts	226	2	229	181	47	21%
121 Government Board of the 911 Service	-	-	-	-	-	
138 Institutional Trust of the National Guard of Puerto Rico	-	-	-	-	-	
161 Puerto Rico Infrastructure Financing Authority	186	1,800	1,986	166	1,820	92%
165 Land Authority of Puerto Rico	-	6	6	-	6	100%
167 Integral Development of the "Peninsula de Cantera"	50	-	50	-	50	100%
177 Land Administration of Puerto Rico	-	-	-	-	-	
186 Culebra Conservation and Development Authority	21	-	21	1	21	97%
191 Musical Arts Corporation	439	172	611	527	84	14%
192 Fine Arts Center Corporation	363	2	366	349	16	4%
195 Economic Development Bank of PR	-	-	-	-	-	
196 Puerto Rico Public Broadcasting Corporation	-	6	6	-	6	100%
198 Agricultural Insurance Corporation	-	-	-	-	-	
215 Puerto Rico Conservatory of Music Corporation	427	18	445	367	79	18%
236 Innovation Fund for Agricultural Development of Puerto Rico	-	-	-	-	-	
238 Ponce Authority (Authority Of The Port Of The Americas)	109	-	109	80	30	27%
264 Corporation for the "Caño Martin Peña" Enlace Project	1,560	0	1,560	183	1,378	88%
265 Roosevelt Roads	911	17	927	216	711	77%
271 Puerto Rico Technology and Innovation Services	7,356	3	7,358	1,820	5,538	75%
276 Puerto Rico Public Private Partnership Authority	4,226	(587)	3,639	1,204	2,435	67%
286 Authority of the Port of Ponce	79	(0)	79	23	56	71%
288 University of Puerto Rico Comprehensive Cancer Center	2,855	1,315	4,170	3,298	872	21%
293 Center for Diabetes Research, Education, and Medical Services	79	88	167	55	112	67%
298 Public Service Regulatory Board	736	(0)	736	689	47	6%
310 Municipal Finance Corporation	-	-	-	-	-	
311 Puerto Rico Gaming Commission	193	(0)	193	94	99	51%
312 Retirement Board of the Government of Puerto Rico	4,649	1,517	6,165	3,020	3,145	51%
329 Office of Socioeconomic Development	1,203	3	1,206	439	768	64%
TBD1 COFINA	-	-	-	-	-	
<b>Total - Secondary Component Units</b>	<b>\$ 25,931</b>	<b>\$ 4,373</b>	<b>\$ 30,305</b>	<b>\$ 12,975</b>	<b>\$ 17,329</b>	<b>57%</b>

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

For the month of: February-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>OMB and Hacienda Custodies</b>						
17 Custody of the Office of Management and Budget	\$ 81,919	\$ (28,550)	\$ 53,369	\$ -	\$ 53,369	100%
25 Custody of the Department of the Treasury	116,513	25,113	141,626	457,145	(315,519)	-223%
<b>Total - OMB and Hacienda Custodies</b>	<b>\$ 198,432</b>	<b>\$ (3,436)</b>	<b>\$ 194,995</b>	<b>\$ 457,145</b>	<b>\$ (262,150)</b>	<b>-134%</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Out of Scope Entities</b>						
8 Office of the Comptroller	\$ 4,012	\$ -	\$ 4,012	\$ 3,900	\$ 112	3%
10 The General Court of Justice	30,356	1,794	32,151	31,767	384	1%
100 Legislative Assembly of the Commonwealth	11,265	617	11,882	8,163	3,720	31%
106 Public Housing Administration	460	(0)	460	228	233	51%
113 CRIM	-	-	-	-	-	-
166 Industrial Development Company	-	-	-	-	-	-
176 University of Puerto Rico	41,737	463	42,200	40,694	1,506	4%
193 Office of Government Ethics	867	7	874	825	48	6%
200 Special Independent Prosecutor's Panel	281	-	281	274	7	3%
209 Contributions to Political Parties	-	-	-	-	-	-
208 Contributions to the Municipalities	7,952	2,500	10,452	7,753	2,699	26%
212 COSSEC	-	-	-	-	-	-
220 Correctional Health	3,656	161	3,817	4,492	(676)	-18%
268 Puerto Rico Institute of Statistics	219	0	219	213	6	3%
272 Office of the Inspector General	1,556	0	1,556	1,495	61	4%
289 Energy Commission	-	-	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	4,956	-	4,956	4,832	124	3%
<b>Total - Out of Scope Entities</b>	<b>\$ 107,317</b>	<b>\$ 5,542</b>	<b>\$ 112,859</b>	<b>\$ 104,635</b>	<b>\$ 8,224</b>	<b>7%</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Recap</b>						
Entities Operating in PRIFAS 7.5	\$ 523,958	\$ 13,274	\$ 537,232	\$ 449,580	\$ 87,653	16%
Core Component Units	87,994	9,664	97,657	62,716	34,942	36%
Secondary Component Units	25,931	4,373	30,305	12,975	17,329	57%
OMB and Hacienda Custodies	198,432	(3,436)	194,995	457,145	(262,150)	-134%
Out of Scope Entities	107,317	5,542	112,859	104,635	8,224	7%
<b>Total</b>	<b>\$ 943,632</b>	<b>\$ 29,417</b>	<b>\$ 973,049</b>	<b>\$ 1,087,051</b>	<b>\$ (114,002)</b>	<b>-12%</b>

**Notes:**

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

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

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

For the month of: February-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions <sup>2</sup>	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Entities Operating in PRIFAS 7.5</b>						
11 Puerto Rico Traffic Safety Commission	\$ 135	\$ 4	\$ 139	\$ 21	\$ 118	85%
15 Office of the Governor	-	32	32	-	32	100%
16 Office of Management and Budget	94	3	97	47	50	51%
18 Planning Board	-	-	-	-	-	-
21 Emergency and Disaster Management Bureau	27	-	27	-	27	100%
23 Puerto Rico Department of State	319	66	385	273	113	29%
24 Puerto Rico Department of Treasury	64,126	-	64,126	26,426	37,700	59%
28 State Elections Commission	-	-	-	-	-	-
30 Human Resources Management & Transformation	83	75	157	100	58	37%
31 General Services Administration	408	2,625	3,033	2,142	891	29%
34 Commission of Investigation, Processing and Appeals	-	-	-	-	-	-
37 Civil Rights Commission	-	-	-	-	-	-
38 Puerto Rico Department of Justice	512	308	820	347	473	58%
40 Puerto Rico Police Bureau	1,393	1,248	2,641	694	1,947	74%
41 Special Investigations Bureau	-	-	-	-	-	-
42 Puerto Rico Fire Department Bureau	1,059	681	1,740	1,271	469	27%
43 Puerto Rico National Guard	-	-	-	-	-	-
45 Department of Public Safety	246	-	246	16	230	94%
49 Department of Transportation and Public Works	9,807	4,588	14,395	21,058	(6,663)	-46%
50 Department of Natural and Environmental Resources	3,831	80	3,911	1,065	2,846	73%
55 Puerto Rico Department of Agriculture	268	-	268	52	216	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	28,102	4	28,106	12,203	15,903	57%
68 Puerto Rico Labor Relations Board	40	-	40	19	21	52%
69 Puerto Rico Department of Consumer Affairs	157	-	157	136	21	13%
71 Department of Health	12,512	860	13,373	8,603	4,769	36%
78 Department of Housing	1,791	-	1,791	958	833	46%
81 Department of Education	1,254	-	1,254	62	1,191	95%
82 Institute of Puerto Rican Culture	101	169	270	-	270	100%
87 Department of Recreation and Sports	1,755	-	1,755	89	1,666	95%
95 Mental Health and Drug Addiction Services Administration	373	-	373	258	115	31%
96 Office of the Women's Advocate	-	-	-	-	-	-
94 Employees Association of the Commonwealth	-	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	-	-	-	-	-	-
122 Secretariat of the Department of the Family	-	-	-	-	-	-
123 Family and Children Administration	-	1	1	-	1	100%
124 Child Support Administration (ASUME)	-	-	-	-	-	-
126 Vocational Rehabilitation Administration	63	-	63	1	62	98%
127 Administration for Socioeconomic Development of the Family	-	-	-	-	-	-
133 Administracion de Recursos Naturales	-	-	-	-	-	-
137 Department of Correction and Rehabilitation	1,848	-	1,848	1,475	372	20%
139 Parole Board	-	-	-	-	-	-
143 Office of Protection and Defense for People with Disabilities	-	-	-	-	-	-
152 Elderly and Retired People Advocate Office	-	-	-	-	-	-
153 Office for People with Disabilities	-	-	-	-	-	-
155 State Historic Preservation Office of Puerto Rico	91	748	839	98	742	88%
189 Institute of Forensic Science	40	-	40	-	40	100%
221 Medical Emergency Corps Bureau	591	-	591	302	289	49%
231 Office for the Patient's Advocate	-	-	-	-	-	-
241 Administration for Integral Development of Childhood	-	-	-	-	-	-
266 Office of Public Safety Affairs	-	-	-	-	-	-
279 Public Service Appeals Commission	-	-	-	-	-	-
281 Office of the Election Comptroller	5	-	5	-	5	100%
<b>Total - Entities Operating in PRIFAS 7.5</b>	<b>\$ 131,029</b>	<b>\$ 11,494</b>	<b>\$ 142,523</b>	<b>\$ 77,719</b>	<b>\$ 64,804</b>	<b>45%</b>



**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

For the month of: February-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Core Component Units</b>						
70 State Insurance Fund Corporation	\$ 47,509	\$ 560	\$ 48,069	\$ 36,652	\$ 11,417	24%
79 Automobile Accidents Compensation Administration	7,525	-	7,525	7,570	(45)	-1%
90 Medical Services Administration of Puerto Rico	11,483	-	11,483	11,980	(498)	-4%
119 Department of Economic Development & Commerce	3,922	100	4,022	2,243	1,779	44%
162 Public Building Authority	10,856	-	10,856	7,288	3,568	33%
168 Puerto Rico Ports Authority	7,841	3,368	11,209	1,823	9,386	84%
180 Tourism Company	12,399	802	13,201	426	12,776	97%
187 Puerto Rico Health Insurance Administration	59,816	-	59,816	38,805	21,011	35%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	7,105	-	7,105	3,061	4,044	57%
235 Puerto Rico Housing Finance Corporation	7,693	-	7,693	13	7,680	100%
277 Agricultural Enterprises Development Administration	6,695	-	6,695	10,302	(3,608)	-54%
285 Puerto Rico Integrated Transit Authority	3,155	-	3,155	2,394	761	24%
295 Fiscal Agency & Financial Advisory Authority	374	-	374	173	201	54%
303 Convention Center of District Authority	3,894	0	3,894	4,901	(1,007)	-26%
<b>Total - Core Component Units</b>	<b>\$ 190,266</b>	<b>\$ 4,830</b>	<b>\$ 195,097</b>	<b>\$ 127,630</b>	<b>\$ 67,467</b>	<b>35%</b>
<b>Secondary Component Units</b>						
22 Office of The Commissioner of Insurance	\$ 1,054	\$ -	\$ 1,054	\$ 104	\$ 950	90%
29 Puerto Rico Federal Affairs Administration	-	5	5	-	5	100%
75 Office of the Financial Institutions Commissioner	1,109	17	1,126	763	363	32%
105 Industrial Commission	1,771	-	1,771	378	1,393	79%
109 Puerto Rico School of Plastic Arts	182	-	182	143	39	21%
121 Government Board of the 911 Service	1,683	582	2,265	770	1,495	66%
138 Institutional Trust of the National Guard of Puerto Rico	622	-	622	388	234	38%
161 Puerto Rico Infrastructure Financing Authority	83	-	83	64	19	23%
165 Land Authority of Puerto Rico	837	132	968	708	260	27%
167 Integral Development of the "Peninsula de Cantera"	17	-	17	-	17	100%
177 Land Administration of Puerto Rico	711	-	711	574	137	19%
186 Culebra Conservation and Development Authority	24	-	24	-	24	100%
191 Musical Arts Corporation	147	128	275	516	(241)	-87%
192 Fine Arts Center Corporation	206	13	219	149	70	32%
195 Economic Development Bank of PR	1,144	-	1,144	835	310	27%
196 Puerto Rico Public Broadcasting Corporation	-	1,478	1,478	632	846	57%
198 Agricultural Insurance Corporation	241	-	241	242	(1)	0%
215 Puerto Rico Conservatory of Music Corporation	342	-	342	315	28	8%
236 Innovation Fund for Agricultural Development of Puerto Rico	1,164	-	1,164	267	897	77%
238 Ponce Authority (Authority Of The Port Of The Americas)	-	-	-	-	-	-
264 Corporation for the "Caño Martin Peña" Enlace Project	-	6	6	3	4	59%
265 Roosevelt Roads	147	-	147	114	33	23%
271 Puerto Rico Technology and Innovation Services	777	-	777	721	56	7%
276 Puerto Rico Public Private Partnership Authority	-	1,246	1,246	1,950	(704)	-56%
286 Authority of the Port of Ponce	172	-	172	-	172	100%
288 University of Puerto Rico Comprehensive Cancer Center	2,784	167	2,951	3,783	(832)	-28%
293 Center for Diabetes Research, Education, and Medical Services	21	-	21	15	6	27%
298 Public Service Regulatory Board	2,571	115	2,686	1,194	1,492	56%
310 Municipal Finance Corporation	12,466	6,104	18,569	-	18,569	100%
311 Puerto Rico Gaming Commission	33,021	33	33,054	26,454	6,600	20%
312 Retirement Board of the Government of Puerto Rico	246	-	246	61	185	75%
329 Office of Socioeconomic Development	-	-	-	-	-	-
TBD1 COFINA	-	-	-	727	(727)	-
<b>Total - Secondary Component Units</b>	<b>\$ 63,542</b>	<b>\$ 10,025</b>	<b>\$ 73,567</b>	<b>\$ 41,868</b>	<b>\$ 31,698</b>	<b>43%</b>

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

For the month of: February-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>OMB and Hacienda Custodies</b>						
17 Custody of the Office of Management and Budget	\$ -	\$ -	\$ -	\$ -	\$ -	
25 Custody of the Department of the Treasury	30,687	2,127	32,813	34,051	(1,237)	-4%
<b>Total - OMB and Hacienda Custodies</b>	<b>\$ 30,687</b>	<b>\$ 2,127</b>	<b>\$ 32,813</b>	<b>\$ 34,051</b>	<b>\$ (1,237)</b>	<b>-4%</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Out of Scope Entities</b>						
8 Office of the Comptroller	\$ -	\$ -	\$ -	\$ -	\$ -	
10 The General Court of Justice	1,360	-	1,360	1,166	194	14%
100 Legislative Assembly of the Commonwealth	-	-	-	-	-	
106 Public Housing Administration	1,214	-	1,214	-	1,214	100%
113 CRIM	-	-	-	-	-	
166 Industrial Development Company	-	-	-	3,419	(3,419)	
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	-	-	-	-	-	
<b>Total - Out of Scope Entities</b>	<b>\$ 2,575</b>	<b>\$ -</b>	<b>\$ 2,575</b>	<b>\$ 4,585</b>	<b>\$ (2,011)</b>	<b>-78%</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Recap</b>						
Entities Operating in PRIFAS 7.5	\$ 131,029	\$ 11,494	\$ 142,523	\$ 77,719	\$ 64,804	45%
Core Component Units	190,266	4,830	195,097	127,630	67,467	35%
Secondary Component Units	63,542	10,025	73,567	41,868	31,698	43%
OMB and Hacienda Custodies	30,687	2,127	32,813	34,051	(1,237)	-4%
Out of Scope Entities	2,575	-	2,575	4,585	(2,011)	-78%
<b>Total</b>	<b>\$ 418,099</b>	<b>\$ 28,476</b>	<b>\$ 446,574</b>	<b>\$ 285,853</b>	<b>\$ 160,722</b>	<b>36%</b>

**Notes:**

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

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

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

YTD from 7/1/2023 through 2/29/2024

February-24

(figures in \$000s)

	CapEx Certified Budget	Adjustments & Revisions <sup>2</sup>	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
<b>Entities Operating in PRIFAS 7.5</b>					
21 Emergency and Disaster Management Bureau	1,107	-	1,107	3	1,104
23 Puerto Rico Department of State	23	-	23	-	23
24 Puerto Rico Department of Treasury	8,525	-	8,525	3,093	5,432
28 State Elections Commission	267	-	267	-	267
31 General Services Administration	1,206	-	1,206	551	655
40 Puerto Rico Police Bureau	16,223	-	16,223	-	16,223
42 Puerto Rico Fire Department Bureau	815	-	815	-	815
49 Department of Transportation and Public Works	45,815	-	45,815	-	45,815
55 Puerto Rico Department of Agriculture	1,859	-	1,859	-	1,859
60 Office of the Citizen's Ombudsman	85	-	85	46	39
67 Puerto Rico Department of Labor and Human Resources	6,288	-	6,288	2,346	3,942
71 Department of Health	83,622	-	83,622	17,546	66,076
78 Department of Housing	3,243	-	3,243	-	3,243
95 Mental Health and Drug Addiction Services Administration	3,100	-	3,100	-	3,100
122 Secretariat of the Department of the Family	1,200	-	1,200	-	1,200
127 Administration for Socioeconomic Development of the Family	3,838	-	3,838	726	3,112
137 Department of Correction and Rehabilitation	8,428	-	8,428	-	8,428
143 Office of Protection and Defense for People with Disabilities	167	-	167	-	167
153 Office for People with Disabilities	1,230	-	1,230	-	1,230
189 Institute of Forensic Science	1,156	-	1,156	1,127	29
221 Medical Emergency Corps Bureau	975	-	975	-	975
241 Administration for Integral Development of Childhood	600	-	600	100	500
<b>Total - Entities Operating in PRIFAS 7.5</b>	<b>\$ 189,772</b>	<b>\$ -</b>	<b>\$ 189,772</b>	<b>\$ 25,538</b>	<b>\$ 164,234</b>

**Puerto Rico Department of Treasury**

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

By Agency <sup>1</sup>

YTD from 7/1/2023 through 2/29/2024

February-24

(figures in \$000s)

	<b>CapEx Certified Budget</b>	<b>Adjustments &amp; Revisions</b>	<b>CapEx Revised Budget</b>	<b>CapEx Actuals YTD</b>	<b>CapEx Balance \$</b>
<b>Core Component Units</b>					
90 Medical Services Administration of Puerto Rico	33,285	-	33,285	808	32,477
162 Public Building Authority	2,051	-	2,051	464	1,587
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	6,075	-	6,075	-	6,075
285 Puerto Rico Integrated Transit Authority	76,419	-	76,419	40,233	36,186
<b>Total - Core Component Units</b>	<b>\$ 117,830</b>	<b>\$ -</b>	<b>\$ 117,830</b>	<b>\$ 41,505</b>	<b>\$ 76,325</b>

	<b>CapEx Certified Budget</b>	<b>Adjustments &amp; Revisions</b>	<b>CapEx Revised Budget</b>	<b>CapEx Actuals YTD</b>	<b>CapEx Balance \$</b>
<b>Secondary Component Units</b>					
189 Institute of Forensic Science	1,156	-	1,156	1,127	29
264 Corporation for the "Caño Martín Peña" Enlace Project	15,200	-	15,200	-	15,200
265 Roosevelt Roads	9,800	-	9,800	44	9,756
271 Puerto Rico Technology and Innovation Services	8,400	-	8,400	494	7,906
288 University of Puerto Rico Comprehensive Cancer Center	12,400	-	12,400	2,707	9,693
293 Center for Diabetes Research, Education, and Medical Services	287	-	287	-	287
329 Office of Socioeconomic Development	11,500	-	11,500	-	11,500
<b>Total - Secondary Component Units</b>	<b>\$ 58,743</b>	<b>\$ -</b>	<b>\$ 58,743</b>	<b>\$ 4,372</b>	<b>\$ 54,371</b>

	<b>CapEx Certified Budget</b>	<b>Adjustments &amp; Revisions</b>	<b>CapEx Revised Budget</b>	<b>CapEx Actuals YTD</b>	<b>CapEx Balance \$</b>
<b>OMB and Hacienda Custodies</b>					
17 Custody of the Office of Management and Budget	\$ 157,843	\$ -	\$ 157,843	\$ -	\$ 157,843
<b>Total - OMB and Hacienda Custodies</b>	<b>\$ 157,843</b>	<b>\$ -</b>	<b>\$ 157,843</b>	<b>\$ -</b>	<b>\$ 157,843</b>

**Puerto Rico Department of Treasury**

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

By Agency <sup>1</sup>

YTD from 7/1/2023 through 2/29/2024

February-24

(figures in \$000s)

	CapEx Certified Budget	Adjustments & Revisions	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
<b>Out of Scope Entities</b>					
10 The General Court of Justice	7,502	-	7,502	1,770	5,732
100 Legislative Assembly of the Commonwealth	14,857	-	14,857	16,558	(1,701)
166 Industrial Development Company	-	-	-	4,770	(4,770)
272 Office of the Inspector General	280	-	280	-	280
<b>Total - Out of Scope Entities</b>	<b>\$ 22,639</b>	<b>\$ -</b>	<b>\$ 22,639</b>	<b>\$ 23,098</b>	<b>\$ (459)</b>

	CapEx Certified Budget	Adjustments & Revisions	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
<b>Recap</b>					
Entities Operating in PRIFAS 7.5	\$ 189,772	\$ -	\$ 189,772	\$ 25,538	\$ 164,234
Core Component Units	117,830	-	117,830	41,505	76,325
Secondary Component Units	58,743	-	58,743	4,372	54,371
OMB and Hacienda Custodies	157,843	-	157,843	-	157,843
Out of Scope Entities	22,639	-	22,639	23,098	(459)
<b>Total</b>	<b>\$ 546,827</b>	<b>\$ -</b>	<b>\$ 546,827</b>	<b>\$ 94,513</b>	<b>\$ 452,314</b>

**Notes:**

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

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

# Appendix

**Core and Secondary Component Unit Consolidated Actuals by Month**

		Q1 1	Q1 2	Q1 3	Q2 4	Q2 5	Q2 6	Q3 7	Q3 8	FY24	FY24	FY24	
	GF+SRF Budget	7/31/2023	8/31/2023	9/30/2023	10/31/2023	11/30/2023	12/31/2023	1/31/2024	2/28/2024	YTD Totals	Balance \$	Balance %	
<b>Core Component Units</b>													
70	State Insurance Fund Corporation	\$ 576,828	\$ 33,384	\$ 76,635	\$ 34,167	\$ 35,901	\$ 37,393	\$ 36,057	\$ 34,766	\$ 36,652	\$ 324,956	\$ 251,872	44%
79	Automobile Accident Compensation Administration	90,297	4,370	6,520	4,246	5,553	6,434	7,875	4,087	7,570	46,654	43,643	48%
90	Administration of Medical Services of Puerto Rico	250,167	14,026	14,564	17,640	15,772	16,339	22,945	20,912	16,558	138,757	111,410	45%
119	Department of Economic Development and Commerce	132,384	2,968	6,393	3,891	4,664	5,115	4,636	5,545	4,096	37,309	95,075	72%
162	Public Buildings Authority	202,369	8,861	11,647	11,761	10,892	13,081	11,283	11,615	9,824	88,965	113,404	56%
168	Ports Authority	137,994	8,531	8,567	8,487	1,866	1,819	2,009	1,814	1,823	34,916	103,078	75%
180	Tourism Company	158,415	3,041	3,655	11,598	5,393	5,383	473	432	426	30,401	128,014	81%
187	Health Insurance Administration of Puerto Rico	1,374,014	63,477	61,087	140,094	10,409	64,039	64,528	52,892	74,880	531,408	842,606	61%
188	Corp. of the Cardiovascular Center of Puerto Rico & Caribbean	91,338	5,967	6,832	6,623	6,300	7,376	5,773	5,053	3,061	46,985	44,353	49%
235	Housing Financing Authority	100,214	1,142	1,080	1,411	6,124	1,326	1,545	1,561	13	14,203	86,011	86%
277	Administration for the Development of Agricultural Enterprises	151,698	3,532	9,015	7,706	12,547	4,017	24,568	2,959	20,019	84,364	67,335	44%
285	Integrated Transport Authority	140,956	9,814	12,259	8,895	9,818	11,568	9,903	9,444	7,734	79,435	61,521	44%
295	Financial Advisory Authority and Fiscal Agency of Puerto Rico	59,645	1,544	937	1,286	1,612	1,558	4,755	1,594	2,788	16,075	43,570	73%
303	District Authority of the Convention Center	46,727	5,596	4,571	5,781	5,057	5,662	7,451	5,698	4,901	44,717	2,010	4%
<b>Total - Core Component Units</b>		<b>\$ 3,513,046</b>	<b>\$ 166,252</b>	<b>\$ 223,765</b>	<b>\$ 263,588</b>	<b>\$ 131,908</b>	<b>\$ 181,111</b>	<b>\$ 203,800</b>	<b>\$ 158,374</b>	<b>\$ 190,345</b>	<b>\$ 1,519,144</b>	<b>\$ 1,993,902</b>	<b>57%</b>
<b>Secondary Component Units</b>													
22	Office of The Commissioner of Insurance	\$ 12,652	\$ 454	\$ 640	\$ 672	\$ 731	\$ 708	\$ 609	\$ 778	\$ 104	\$ 4,696	\$ 7,956	63%
29	Puerto Rico Federal Affairs Administration	3,231	198	209	209	215	223	236	209	264	1,761	1,470	45%
75	Office of the Financial Institutions Commissioner	13,513	631	830	931	778	868	783	771	763	6,355	7,158	53%
105	Industrial Commission	21,371	1,307	1,383	1,598	2,068	1,460	1,735	1,302	378	11,229	10,142	47%
109	Puerto Rico School of Plastic Arts	4,930	184	221	274	654	271	387	267	324	2,584	2,345	48%
121	Government Board of the 911 Service	27,177	3,407	661	507	1,022	767	739	659	770	8,532	18,645	69%
138	Institutional Trust of the National Guard of Puerto Rico	7,460	276	336	294	452	380	444	545	388	3,114	4,346	58%
161	Puerto Rico Infrastructure Financing Authority	24,834	180	236	200	207	2,424	745	245	230	4,467	20,366	82%
165	Land Authority of Puerto Rico	11,689	1,059	782	781	817	885	867	801	708	6,700	4,989	43%
167	Integral Development of the "Peninsula de Cantera"	805	41	44	-	-	-	-	-	-	85	720	89%
177	Land Administration of Puerto Rico	8,531	426	578	524	487	534	589	478	574	4,190	4,341	51%
186	Culebra Conservation and Development Authority	539	1	1	1	1	1	1	1	1	5	534	99%
191	Musical Arts Corporation	10,636	457	528	542	514	646	554	565	1,043	4,848	5,788	54%
192	Fine Arts Center Corporation	7,014	384	438	450	494	511	479	627	498	3,881	3,133	45%
195	Economic Development Bank of PR	13,730	812	874	841	905	858	886	797	835	6,808	6,922	50%
196	Puerto Rico Public Broadcasting Corporation	17,804	744	1,154	675	675	762	672	586	632	5,900	11,904	67%
198	Agricultural Insurance Corporation	2,893	615	298	233	235	235	145	164	242	2,167	726	25%
215	Puerto Rico Conservatory of Music Corporation	9,448	493	525	836	699	783	667	530	681	5,215	4,233	45%
236	Innovation Fund for Agricultural Development of Puerto Rico	13,968	183	986	399	216	1,117	956	172	267	4,296	9,672	69%
238	Ponce Authority (Authority Of The Port Of The Americas)	1,313	88	86	85	85	85	105	84	80	697	616	47%
264	Corporation for the "Caño Martin Peña" Enlace Project	18,800	108	136	150	158	197	277	144	185	1,356	17,444	93%
265	Roosevelt Roads	12,896	66	72	164	206	139	175	379	330	1,531	11,365	88%
271	Puerto Rico Technology and Innovation Services	97,625	279	643	956	1,048	35,680	1,735	1,018	2,541	43,900	53,725	55%
276	Puerto Rico Public Private Partnership Authority	58,622	148	272	295	855	1,148	9,690	1,285	3,154	16,846	41,776	71%
286	Authority of the Port of Ponce	3,016	24	24	23	28	27	31	22	23	202	2,814	93%
288	University of Puerto Rico Comprehensive Cancer Center	85,451	4,181	4,816	5,021	4,959	5,112	6,026	8,526	7,081	45,722	39,730	46%
293	Center for Diabetes Research, Education, and Medical Services	2,251	57	78	68	65	84	68	82	70	572	1,679	75%
298	Public Service Regulatory Board	41,057	1,854	1,503	1,856	1,857	1,720	1,632	2,403	1,883	14,707	26,350	64%
310	Municipal Finance Corporation	222,830	13	16	19	-	-	-	-	-	48	222,782	100%
311	Puerto Rico Gaming Commission	398,967	1,032	26,123	50,963	27,438	26,621	31,754	31,034	26,548	221,514	177,453	44%
312	Retirement Board of the Government of Puerto Rico	76,932	2,086	2,733	2,517	3,605	4,823	4,257	4,064	3,081	27,167	49,766	65%
329	Office of Socioeconomic Development	14,473	409	371	359	367	429	414	410	439	3,198	11,275	78%
TBD1	COFINA	-	75	24	33	138	11	14	157	727	1,179	(1,179)	
<b>Total - Secondary Component Units</b>		<b>\$ 1,246,456</b>	<b>\$ 22,270</b>	<b>\$ 47,618</b>	<b>\$ 72,475</b>	<b>\$ 51,978</b>	<b>\$ 89,510</b>	<b>\$ 67,672</b>	<b>\$ 59,105</b>	<b>\$ 54,844</b>	<b>\$ 465,472</b>	<b>\$ 780,985</b>	<b>63%</b>
Core Component Units		\$ 3,513,046	\$ 166,252	\$ 223,765	\$ 263,588	\$ 131,908	\$ 181,111	\$ 203,800	\$ 158,374	\$ 190,345	\$ 1,519,144	\$ 1,993,902	57%
Secondary Component Units		1,246,456	22,270	47,618	72,475	51,978	89,510	67,672	59,105	54,844	465,472	780,985	63%
<b>Combined Component Units Monthly Actuals</b>		<b>\$ 4,759,502</b>	<b>\$ 188,523</b>	<b>\$ 271,383</b>	<b>\$ 336,062</b>	<b>\$ 183,886</b>	<b>\$ 270,621</b>	<b>\$ 271,472</b>	<b>\$ 217,479</b>	<b>\$ 245,189</b>	<b>\$ 1,984,615</b>	<b>\$ 2,774,887</b>	<b>58%</b>

**Non-Compliance List  
Expenses Reporting**

<b>Entity Code:</b>	<b>Secondary Component Units</b>
22	Office of The Commissioner of Insurance
105	Industrial Commission
167	Integral Development of the "Península de Cantera"
168	Ports Authority
180	Tourism Company of Puerto Rico
* 186	Culebra Conservation and Development Authority
235	Housing Financing Authority
* 286	Authority of the Port of Ponce
310	Municipal Finance Corporation

**Notes:**

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



**Non-Compliance List**  
**Revenues Reporting**

<b>Entity Code:</b>	<b>Secondary Component Units</b>
22	Office of The Commissioner of Insurance
105	Industrial Commission
168	Ports Authority
180	Tourism Company of Puerto Rico
* 186	Culebra Conservation and Development Authority
235	Housing Financing Authority

**Notes:**

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

*(2) Entities starred \* have not provide B2A individual submissions for the entire course of FY24.*

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

As Recorded and Presented by each Entity

Code:	Entity:	Q1	Q1	Q1	Q2	Q2	Q2	Q3	Q3	FY24
		1	2	3	4	5	6	7	8	
		7/31/2023	8/31/2023	9/30/2023	10/31/2023	11/30/2023	12/31/2023	1/31/2024	2/28/2024	YTD Totals
22	Office of The Commissioner of Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
70	State Insurance Fund Corporation	8,434	8,367	8,216	8,225		8,153	16,742		58,137
79	Automobile Accidents Compensation Administration			1,089	2,185		1,050		2,182	6,506
90	Medical Services Administration of Puerto Rico	1,980	1,980	1,980	1,980	1,980	1,980	1,980	1,980	15,840
109	School of Plastic Arts	38	38	38	38	38	38	38	38	304
119	Department of Economic Development and Commerce	382	437	301	376	371	394			2,261
121	Government Board of the 911 Service	19	-	18	18	18	18	38	18	147
138	Institutional Trust of the National Guard of Puerto Rico	3	3	4	3	3	6	5	3	30
162	Public Building Authority	-	1,987	1,876	1,825	1,874		1,884	3,895	13,342
165	Land Authority of Puerto Rico									-
166	Industrial Development Company	-	1,232	1,176	1,176	2,512	-	1,127	1,179	8,402
168	Puerto Rico Ports Authority	1,914	1,997	2,009						5,920
177	Land Administration of Puerto Rico		187	179	178	194	178	178	178	1,272
180	Tourism Company of Puerto Rico	452	478	452	448	-		-		1,830
187	Health Insurance Administration of Puerto Rico	31	31	31	31	31	31	31	31	248
188	Cardiovascular Center Corporation of PR and the Caribbean	154	147	143	139	143	144	160	152	1,182
191	Musical Arts Corporation	34	34	35	35	33	34	34	34	273
192	Fine Arts Center Corporation	41	41	41	40	41	41	41	41	327
195	Economic Development Bank of PR	132	135	169	151	173	135	129	125	1,149
198	Agricultural Insurance Corporation	12	13	11	12	15	14	15	12	104
215	Puerto Rico Conservatory of Music Corporation	319								319
235	Puerto Rico Housing Finance Authority									-
277	Agricultural Enterprises Development Administration							6,066		6,066
285	Puerto Rico Integrated Transit Authority	1,135	1,133	1,135	1,135	1,135	1,135	1,194	1,135	9,137
295	Fiscal Agency & Financial Advisory Authority									-
298	Retirement Board of the Government of Puerto Rico	5,302								5,302
311	Puerto Rico Gaming Commission									-
312	Government Employees and Judiciary Retirement System	842	797	793	794	931	802	802	798	6,559
		<b>\$ 21,225</b>	<b>\$ 19,037</b>	<b>\$ 19,695</b>	<b>\$ 18,789</b>	<b>\$ 9,492</b>	<b>\$ 14,153</b>	<b>\$ 30,464</b>	<b>\$ 11,801</b>	<b>\$ 144,657</b>