

DEPARTMENT OF THE
TREASURY



Requirement 2(A) Section 1, 2 & 4

Government of Puerto Rico

General and Special Revenue Fund Expenses

*Budget to Recorded Expenditures & Variance Reporting
& General Fund Revenue Report*

Jan FY24 YTD

Thursday, February 29, 2024

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

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

Additional Disclaimers

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

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

Assumptions/Resources:

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

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

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

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

General Fund Expenses: PRIFAS

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

Special Revenue Fund Expenses: PRIFAS

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

Federal Fund Expenses: PRIFAS

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

General, Special Revenue and Federal Fund Expenses: Component Units

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

Core Component Units:

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

Secondary Component Units:

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

Out of Scope Entities

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

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

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

GLOSSARY

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

GLOSSARY

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

Puerto Rico Department of Treasury
Executive Summary - Section 1

YTD FY24 General Fund Revenue - Budget vs. Actual

YTD from 7/1/2023 through 1/31/24

January-24

By Concept

General Fund Revenue	YTD Budgeted Revenue	YTD Revenue Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %	Comments
1 Individual Income Taxes	\$ 1,281,133	\$ 1,439,959	\$ 158,826	12.4%	
2 Corporate Income Taxes	1,433,316	1,776,042	342,726	23.9%	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.
3 Partnership Income Taxes	219,229	173,971	(45,258)	-20.6%	
4 Non-Resident Withholdings	464,641	585,790	121,149	26.1%	A portion of this outperformance may be timing-related.
5 Alcoholic Beverages	170,633	169,286	(1,346)	-0.8%	
6 Cigarettes	53,335	37,448	(15,887)	-29.8%	
7 Motor Vehicles	269,721	431,024	161,303	59.8%	Motor vehicles' sales continue outperforming including the truck category and high cost units.
8 Excises on Off-Shore Shipment Rum	134,715	145,232	10,516	7.8%	
9 Other General Fund Revenue	1,210,972	943,303	(267,670)	-22.1%	Other excise tax collections present preliminary figures for January 2024.
10 SUT Collections (excl. PSTBA, FAM & CINE)	1,394,150	1,515,851	121,701	8.7%	
11 Act 154 Collections	42,551	78,594	36,043	84.7%	
12 Other Tax Revenue	205,134	262,552	57,418	28.0%	
Total General Fund Revenue¹	\$ 6,879,531	\$ 7,559,053	\$ 679,522	10%	

Puerto Rico Department of Treasury
Executive Summary - Section 2

YTD FY24 General Fund Expenses - Budget vs. Actual
YTD from 7/1/2023 through 1/31/2024
January-24
By Concept

	YTD Budget	YTD Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %	Comments
1 Payroll	2,032,887	\$ 1,634,391	\$ 398,495	20%	Mainly driven by a slower recording of actual results mostly in the Department of Education (\$210M), and funds under the custody of OMB (\$154M).
2 Facilities	270,014	207,431	62,583	23%	Mainly driven by a slower recording of actual results mostly in the Department of Education (\$66M), along with timing of disbursements across agencies.
3 Purchased Services	258,969	191,229	67,740	26%	Mainly driven by slower recording of actual results in the Department of Education (\$20M) and the Department of Health (\$7M). Other drivers include funds under the custody of OMB (\$19M).
4 Donations and Subsidies	116,786	86,819	29,967	26%	Mainly driven by slower recording of actual results in the Department of Health (\$16M), and timing of disbursements across other agencies.
5 Transportation	9,122	5,187	3,935	43%	
6 Professional Services	324,573	204,384	120,189	37%	Mainly driven by slower recording of actual results in the Department of Education (\$52M). Other drivers include timing of disbursements in the PR Private Partnership Authority (\$20M), AAFAF (\$17M), the Department of Treasury (\$11M), among others.
7 Other Operating	179,585	101,252	78,333	44%	Mostly due to funds under the custody of OMB (\$58M). Other drivers include the delay in the recording of expenses in entities out of PRIFAS as well as timing of disbursements versus budget across agencies.
8 Capital Expenditures	258,120	83,974	174,145	67%	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	439,160	441,609	(2,449)	-1%	Mainly due to the timing of payments versus straight line budget.
10 Materials and Supplies	50,288	30,997	19,292	38%	Mainly driven by a delayed recording of actual results across agencies, with the Department of Education being the largest contributor (\$10M).
11 Equipment Purchases	38,719	7,697	31,022	80%	Mainly driven by a slower recording of actual results mostly in the Department of Education (\$18M), and the Puerto Rico Police Bureau (\$7M).
12 Media and Advertisements	3,491	671	2,820	81%	
13 Social Wellbeing for Puerto Rico	945,490	696,137	249,353	26%	Variance is largely due to timing of disbursements in ASES (\$160M), and funds under the custody of the Department of the Treasury & OMB (\$106M combined).
14 Appropriations to non-governmental entities	178,905	156,810	22,095	12%	
30 PayGo	1,224,948	1,168,166	56,782	5%	
81 Undistributed Appropriations	161,488	95,745	65,743	41%	Mostly funds under the custody of OMB (\$27M) as well as timing of disbursements versus budget in other agencies.
82 Federal Fund Matching	43,265	36,920	6,346	15%	
89 Prior Period Debts	4,217	5,997	(1,780)	-42%	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	65,398	-	65,398	100%	
Subtotal General Fund Expenditures	\$ 6,605,424	\$ 5,155,417	\$ 1,450,007	22%	
Non-Governmental Expenses included in the Certified Budget ³					
9 Payments of current & prior period obligations	35,737	-	35,737	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	53,606	-	53,606	100.0%	
Subtotal Non-Governmental	\$ 89,343	\$ -	\$ 89,343	100%	
Total General Fund Expenditures	\$ 6,694,767	\$ 5,155,417	\$ 1,539,350	23%	

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 1/31/2024
January-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	\$ 1,281,133	\$ 1,439,959	\$ 158,826	12.4%
2 Corporate Income Taxes	3,237,594	-	3,237,594	1,433,316	1,776,042	342,726	23.9%
3 Partnership Income Taxes	419,914	-	419,914	219,229	173,971	(45,258)	-20.6%
4 Non-Resident Withholdings	922,441	-	922,441	464,641	585,790	121,149	26.1%
5 Alcoholic Beverages	293,136	-	293,136	170,633	169,286	(1,346)	-0.8%
6 Cigarettes	90,061	-	90,061	53,335	37,448	(15,887)	-29.8%
7 Motor Vehicles	493,330	-	493,330	269,721	431,024	161,303	59.8%
8 Excises on Off-Shore Shipment Rum	210,139	-	210,139	134,715	145,232	10,516	7.8%
9 Other General Fund Revenue	2,046,940	-	2,046,940	1,210,972	943,303	(267,670)	-22.1%
10 SUT Collections (excl. PSTBA, FAM & CINE)	2,691,804	-	2,691,804	1,394,150	1,515,851	121,701	8.7%
11 Act 154 Collections	73,113	-	73,113	42,551	78,594	36,043	84.7%
12 Other Tax Revenue	442,196	-	442,196	205,134	262,552	57,418	28.0%
i. FEDE Portion of Corp Income Taxes and Non-Resident Withholdings	44,736	-	44,736	16,653	52,457	35,805	215.0%
ii. Excise Taxes on Off-Shore Shipments Rum	167,338	-	167,338	54,723	64,587	9,864	18.0%
iii. Cigarette Excise Taxes	32,858	-	32,858	19,057	18,341	(716)	-3.8%
iv. Cigarette Excise Taxes (transferred PRITA net of 5% management fee)	29,734	-	29,734	17,345	19,950	2,605	15.0%
v. FAM & Cine	153,159	-	153,159	89,385	97,683	8,298	9.3%
vi. Cruise Ship Incentives (From Slot Machine Revenue)	-	-	-	-	-	-	-
vii. Green Energy Initiative	3,912	-	3,912	2,261	1,149	(1,113)	-49.2%
viii. Export Development	7,125	-	7,125	4,108	5,543	1,435	34.9%
ix. Development Funds	3,335	-	3,335	1,601	2,842	1,240	77.5%
Total General Fund Revenue¹	\$ 13,524,468	\$ -	\$ 13,524,468	\$ 6,879,531	\$ 7,559,053	\$ 679,522	10%

Puerto Rico Department of Treasury
YTD FY24 General Fund Budget vs. Actual
YTD from 7/1/2023 through 1/31/2024
January-24
By Concept

General Fund Expenses	Expense Budget	Adjustments & Revisions ²	Revised Budget	YTD Budget	YTD Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
1 Payroll	\$ 3,588,137	\$ (103,189)	\$ 3,484,948	\$ 2,032,887	\$ 1,634,391	\$ 398,495	20%
2 Facilities	460,407	2,474	462,881	270,014	207,431	62,583	23%
3 Purchased Services	418,042	25,905	443,947	258,969	191,229	67,740	26%
4 Donations and Subsidies	215,378	(15,173)	200,205	116,786	86,819	29,967	26%
5 Transportation	15,119	518	15,637	9,122	5,187	3,935	43%
6 Professional Services	552,283	4,128	556,411	324,573	204,384	120,189	37%
7 Other Operating	302,350	5,510	307,860	179,585	101,252	78,333	44%
8 Capital Expenditures	497,805	(55,314)	442,491	258,120	83,974	174,145	67%
9 Payments of current & prior period obligations	1,108,787	1,158	1,109,945	439,160	441,609	(2,449)	-1%
10 Materials and Supplies	72,290	13,919	86,209	50,288	30,997	19,292	38%
11 Equipment Purchases	30,736	35,640	66,376	38,719	7,697	31,022	80%
12 Media and Advertisements	3,838	2,147	5,985	3,491	671	2,820	81%
13 Social Wellbeing for Puerto Rico	1,627,053	(6,213)	1,620,840	945,490	696,137	249,353	26%
14 Appropriations to non-governmental entities	1,264,769	(52,040)	1,212,729	178,905	156,810	22,095	12%
30 PayGo	2,099,910	-	2,099,910	1,224,948	1,168,166	56,782	5%
81 Undistributed Appropriations	253,194	23,642	276,836	161,488	95,745	65,743	41%
82 Federal Fund Matching	74,870	(701)	74,169	43,265	36,920	6,346	15%
89 Prior Period Debts	1,751	5,478	7,229	4,217	5,997	(1,780)	-42%
98 Budgetary Reserve	-	112,110	112,110	65,398	-	65,398	100%
Subtotal General Fund Expenditures	\$ 12,586,719	\$ (0)	\$ 12,586,719	\$ 6,605,424	\$ 5,155,417	\$ 1,450,007	22%

Non-Governmental Expenses included in the Certified Budget⁴

9 Payments of current & prior period obligations	61,264	-	61,264	35,737	-	35,737	100.0%
13 Social Wellbeing for Puerto Rico	91,896	-	91,896	53,606	-	53,606	100.0%
Subtotal Non-Governmental	\$ 153,160	\$ -	\$ 153,160	\$ 89,343	\$ -	\$ 89,343	100%
Total General Fund Expenditures	\$ 12,739,879	\$ (0)	\$ 12,739,879	\$ 6,694,767	\$ 5,155,417	\$ 1,539,350	23%

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: Jan-24
 Period: 7

(figures in \$000s)

General Fund Revenue	FY24 Certified Budget			Monthly Budget	Actual	Variance	
	Revenue Forecast	Adjustments & Revisions	Reforecast		Monthly Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
1 Individual Income Taxes	\$ 2,603,800	\$ -	\$ 2,603,800	\$ 231,277	\$ 259,876	\$ 28,599	12.4%
2 Corporate Income Taxes	3,237,594	-	3,237,594	131,815	157,630	25,815	19.6%
3 Partnership Income Taxes	419,914	-	419,914	17,804	17,796	(8)	0.0%
4 Non-Resident Withholdings	922,441	-	922,441	96,666	102,651	5,985	6.2%
5 Alcoholic Beverages	293,136	-	293,136	24,495	25,481	986	4.0%
6 Cigarettes	90,061	-	90,061	6,623	3,958	(2,664)	-40.2%
7 Motor Vehicles	493,330	-	493,330	43,149	62,374	19,225	44.6%
8 Excises on Off-Shore Shipment Rum	210,139	-	210,139	4,281	5,618	1,337	31.2%
9 Other General Fund Revenue	2,046,940	-	2,046,940	289,520	171,441	(118,079)	-40.8%
10 SUT Collections (excl. PSTBA, FAM & CINE)	2,691,804	-	2,691,804	290,058	336,728	46,670	16.1%
11 Act 154 Collections	73,113	-	73,113	3,335	10,310	6,975	209.2%
12 Other Tax Revenue	442,196	-	442,196	52,281	50,862	(1,418)	-2.7%
i. FEDE Portion of Corp Income Taxes and Non-Resident Withholdings	44,736	-	44,736	1,720	-	(1,720)	-100.0%
ii. Excise Taxes on Off-Shore Shipments Rum	167,338	-	167,338	28,593	29,389	795	2.8%
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	15,790	16,004	213	1.4%
vi. Cruise Ship Incentives (From Slot Machine Revenue)	-	-	-	-	-	-	-
vii. Green Energy Initiative	3,912	-	3,912	9	-	(9)	-100.0%
viii. Export Development	7,125	-	7,125	565	-	(565)	-100.0%
ix. Development Funds	3,335	-	3,335	366	-	(366)	-100.0%
Total General Fund Revenue¹	\$ 13,524,468	\$ -	\$ 13,524,468	\$ 1,191,303	\$ 1,204,726	\$ 13,423	1%

Puerto Rico Department of Treasury
Monthly FY24 General Fund Budget vs. Actual
 Month: Jan-24
 Period: 7

(figures in \$000s)

General Fund Expenses	Expense Budget	Adjustments & Revisions ²	Revised Budget	Monthly Budget	Monthly Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
1 Payroll	\$ 3,588,137	\$ (103,189)	\$ 3,484,948	\$ 290,412	\$ 218,882	\$ 71,530	25%
2 Facilities	460,407	2,474	462,881	38,573	69,304	(30,731)	-80%
3 Purchased Services	418,042	25,905	443,947	36,996	39,602	(2,607)	-7%
4 Donations and Subsidies	215,378	(15,173)	200,205	16,684	15,995	689	4%
5 Transportation	15,119	518	15,637	1,303	1,013	290	22%
6 Professional Services	552,283	4,128	556,411	46,368	34,017	12,351	27%
7 Other Operating	302,350	5,510	307,860	25,655	9,841	15,814	62%
8 Capital Expenditures	497,805	(55,314)	442,491	36,874	23,115	13,760	37%
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	13,919	86,209	7,184	3,895	3,289	46%
11 Equipment Purchases	30,736	35,640	66,376	5,531	1,343	4,188	76%
12 Media and Advertisements	3,838	2,147	5,985	499	74	425	85%
13 Social Wellbeing for Puerto Rico	1,627,053	(6,213)	1,620,840	135,070	98,522	36,548	27%
14 Appropriations to non-governmental entities	1,264,769	(52,040)	1,212,729	25,558	36,992	(11,435)	-45%
30 PayGo	2,099,910	-	2,099,910	174,993	139,223	35,770	20%
81 Undistributed Appropriations	253,194	23,642	276,836	23,070	8,858	14,212	62%
82 Federal Fund Matching	74,870	(701)	74,169	6,181	2,803	3,378	55%
89 Prior Period Debts	1,751	5,478	7,229	602	136	466	77%
98 Budgetary Reserve	-	112,110	112,110	9,343	-	9,343	100%
Subtotal General Fund Expenditures	\$ 12,586,719	\$ (0)	\$ 12,586,719	\$ 943,632	\$ 766,256	\$ 177,376	19%
Non-Governmental Expenses included in the Certified Budget⁴							
9 Payments of current & prior period obligations	61,264	-	61,264	5,105	-	5,105	100.0%
13 Social Wellbeing for Puerto Rico	91,896	-	91,896	7,658	-	7,658	100.0%
Subtotal Non-Governmental	\$ 153,160	\$ -	\$ 153,160	\$ 12,763	\$ -	\$ 12,763	100%
Total General Fund Expenditures	\$ 12,739,879	\$ (0)	\$ 12,739,879	\$ 956,395	\$ 766,256	\$ 190,140	20%

Notes:

- General Fund Revenue figures are preliminary and subject to adjustments and reconciliations.
- Adjustments for all budgetary reprogrammings approved by the Oversight Board including interagency transfers, budget increases, and expense concept reclassifications within the same agency.
- 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 1/31/2024

January-24

(figures in \$000s)

	Revised Budget	YTD Budget	YTD Total Revenue ¹	Over / (Under) Performance
Entities Operating in PRIFAS 7.5				
11 Puerto Rico Traffic Safety Commission	\$ 1,664	\$ 971	\$ -	\$ (971)
15 Office of the Governor	380	222	75	(147)
16 Office of Management and Budget	1,131	660	1,243	583
18 Planning Board	-	-	182	182
21 Emergency and Disaster Management Bureau	327	191	31	(160)
23 Puerto Rico Department of State	4,300	2,508	3,566	1,058
24 Puerto Rico Department of Treasury	769,509	448,880	343,212	(105,669)
28 State Elections Commission	-	-	-	-
30 Human Resources Management & Transformation	1,888	1,101	3,145	2,044
31 General Services Administration	36,397	21,232	16,642	(4,590)
34 Commission of Investigation, Processing and Appeals	-	-	-	-
37 Civil Rights Commission	-	-	-	-
38 Puerto Rico Department of Justice	9,837	5,738	5,042	(696)
40 Puerto Rico Police Bureau	30,904	18,027	21,412	3,385
41 Special Investigations Bureau	-	-	-	-
42 Puerto Rico Fire Department Bureau	20,883	12,182	10,436	(1,745)
43 Puerto Rico National Guard	-	-	5	5
45 Department of Public Safety	2,952	1,722	192	(1,530)
49 Department of Transportation and Public Works	172,744	100,767	125,415	24,648
50 Department of Natural and Environmental Resources	46,932	27,377	16,872	(10,505)
55 Puerto Rico Department of Agriculture	3,212	1,874	5,694	3,820
60 Office of the Citizen's Ombudsman	-	-	-	-
62 Cooperative Development Commission of Puerto Rico	-	-	-	-
66 Puerto Rico Highway Authority	-	-	24,719	24,719
67 Puerto Rico Department of Labor and Human Resources	337,267	196,739	144,486	(52,253)
68 Puerto Rico Labor Relations Board	480	280	470	190
69 Puerto Rico Department of Consumer Affairs	1,881	1,097	1,117	20
71 Department of Health	160,471	93,608	135,954	42,346
78 Department of Housing	21,496	12,539	7,159	(5,381)
81 Department of Education	15,042	8,775	1,835	(6,940)
82 Institute of Puerto Rican Culture	3,237	1,888	-	(1,888)
87 Department of Recreation and Sports	21,059	12,284	10,575	(1,709)
95 Mental Health and Drug Addiction Services Administration	4,479	2,613	3,218	605
120 Veteran's Advocate Office of Puerto Rico	-	-	3,341	3,341
122 Secretariat of the Department of the Family	-	-	1	1
124 Child Support Administration (ASUME)	-	-	3	3
126 Vocational Rehabilitation Administration	752	439	452	13
137 Department of Correction and Rehabilitation	22,174	12,935	10,950	(1,985)
155 State Historic Preservation Office of Puerto Rico	10,073	5,876	333	(5,544)
189 Institute of Forensic Science	481	281	-	(281)
221 Medical Emergency Bureau	7,096	4,139	4,456	317
231 Office for the Patient's Advocate	-	-	-	-
281 Office of the Election Comptroller	65	38	31	(6)
Total - Entities Operating in PRIFAS 7.5	\$ 1,709,124	\$ 996,989	\$ 902,264	\$ (94,725)

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 1/31/2024

January-24

(figures in \$000s)

	Revised Budget	YTD Budget	YTD Total Revenue	Over / (Under) Performance
Core Component Units				
70 State Insurance Fund Corporation	\$ 570,110	\$ 332,564	\$ 684,635	\$ 352,071
79 Automobile Accidents Compensation Administration	90,297	52,673	52,622	(51)
90 Medical Services Administration of Puerto Rico	137,792	80,379	85,935	5,557
119 Department of Economic Development & Commerce	48,269	28,157	111,525	83,368
162 Public Building Authority	130,268	75,990	107,559	31,569
168 Puerto Rico Ports Authority	134,506	78,462	19,675	(58,787)
180 Tourism Company	158,415	92,409	85,811	(6,598)
187 Puerto Rico Health Insurance Administration	717,794	418,713	438,259	19,546
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	85,263	49,737	55,878	6,141
235 Puerto Rico Housing Finance Corporation	92,314	53,850	19,896	(33,954)
277 Agricultural Enterprises Development Administration	80,334	46,862	41,124	(5,738)
285 Puerto Rico Integrated Transit Authority	37,861	22,086	24,017	1,931
295 Fiscal Agency & Financial Advisory Authority	4,490	2,619	1,452	(1,167)
303 Convention Center of District Authority	46,727	27,257	39,409	12,151
Total - Core Component Units	\$ 2,334,440	\$ 1,361,757	\$ 1,767,797	\$ 406,040

	Revised Budget	YTD Budget	YTD Total Revenue	Over / (Under) Performance
Secondary Component Units				
22 Office of The Commissioner of Insurance	\$ 12,652	\$ 7,380	\$ 3,441	\$ (3,939)
75 Office of the Financial Institutions Commissioner	13,513	7,883	30,351	22,468
105 Industrial Commission	21,257	12,400	21,257	8,857
109 Puerto Rico School of Plastic Arts	2,184	1,274	3,044	1,770
121 Government Board of the 911 Service	20,191	11,778	15,596	3,818
138 Institutional Trust of the National Guard of Puerto Rico	7,460	4,352	4,195	(157)
161 Puerto Rico Infrastructure Financing Authority	999	583	20	(563)
165 Land Authority of Puerto Rico	10,039	5,856	8,143	2,287
167 Integral Development of the "Península de Cantera"	207	121	-	(121)
177 Land Administration of Puerto Rico	8,531	4,976	11,190	6,214
186 Culebra Conservation and Development Authority	285	166	-	(166)
191 Musical Arts Corporation	3,305	1,928	1,087	(841)
192 Fine Arts Center Corporation	2,627	1,532	1,963	431
195 Economic Development Bank of PR	13,730	8,009	5,102	(2,907)
196 Puerto Rico Public Broadcasting Corporation	17,731	10,343	3,357	(6,986)
198 Agricultural Insurance Corporation	2,893	1,688	-	(1,688)
215 Puerto Rico Conservatory of Music Corporation	4,105	2,395	2,135	(260)
236 Innovation Fund for Agricultural Development of Puerto Rico	13,968	8,148	9,259	1,111
264 Corporation for the "Caño Martín Peña" Enlace Project	76	44	-	(44)
265 Roosevelt Roads	1,767	1,031	1,172	141
271 Puerto Rico Technology and Innovation Services	9,326	5,440	-	(5,440)
286 Authority of the Port of Ponce	2,064	1,204	-	(1,204)
288 University of Puerto Rico Comprehensive Cancer Center	35,412	20,657	15,287	(5,370)
293 Center for Diabetes Research, Education, and Medical Services	247	144	-	(144)
298 Public Service Regulatory Board	32,226	18,799	28,457	9,659
310 Municipal Finance Corporation	149,588	87,260	-	(87,260)
311 Puerto Rico Gaming Commission	396,652	231,380	243,251	11,871
312 Retirement Board of the Government of Puerto Rico	2,947	1,719	502	(1,217)
Total - Secondary Component Units	\$ 800,996	\$ 467,248	\$ 408,808	\$ (58,440)

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 1/31/2024

January-24

(figures in \$000s)

	Revised Budget	YTD Budget	YTD Total Revenue	Over / (Under) Performance
OMB and Hacienda Custodies				
17 Custody of the Office of Management and Budget	\$ -	\$ -	\$ -	\$ -
25 Custody of the Department of the Treasury	393,760	229,694	371,117	141,423
Total - OMB and Hacienda Custodies	\$ 393,760	\$ 229,694	\$ 371,117	\$ 141,423

	Revised Budget	YTD Budget	YTD Total Revenue	Over / (Under) Performance
Out of Scope Entities				
8 Office of the Comptroller	\$ -	\$ -	\$ -	\$ -
10 The General Court of Justice	16,325	9,523	8,738	(785)
100 Legislative Assembly of the Commonwealth	-	-	-	-
106 Public Housing Administration	14,569	8,499	-	(8,499)
166 Industrial Development Company	-	-	41,040	41,040
176 University of Puerto Rico	-	-	1,824	1,824
193 Office of Government Ethics	-	-	-	-
200 Special Independent Prosecutor's Panel	-	-	-	-
209 Contributions to Political Parties	-	-	79	79
208 Contributions to the Municipalities	-	-	-	-
220 Correctional Health	-	-	-	-
268 Puerto Rico Institute of Statistics	-	-	-	-
272 Office of the Inspector General	-	-	-	-
289 Energy Commission	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	-	-	-	-
Total - Out of Scope Entities	\$ 30,894	\$ 18,022	\$ 51,681	\$ 33,660

	Revised Budget	YTD Budget	YTD Total Revenue	Over / (Under) Performance
Recap				
Entities Operating in PRIFAS 7.5	\$ 1,709,124	\$ 996,989	\$ 902,264	\$ (94,725)
Core Component Units	2,334,440	1,361,757	1,767,797	406,040
Secondary Component Units	800,996	467,248	408,808	(58,440)
OMB and Hacienda Custodies	393,760	229,694	371,117	141,423
Out of Scope Entities	30,894	18,022	51,681	33,660
Total	\$ 5,269,216	\$ 3,073,709	\$ 3,501,667	\$ 427,958

Notes:

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

Puerto Rico Department of Treasury

FY24 - By Concept Budget-to-Actual Report

Full Year Budget and YTD Actuals for FY24 General and Special Revenue Fund Expense Budget vs. Actual¹

All Entities Included in the Commonwealth Budget

Jan FY24 YTD

(figures in \$000s)

		Certified Budget	Adjustments & Revisions²	Revised Budget	Total YTD Actuals	Total Remaining Balance
1	Payroll	\$ 4,292,093	\$ (83,249)	\$ 4,208,844	\$ 1,983,389	\$ 2,225,455
2	Facilities	566,580	37,294	603,874	252,430	351,444
3	Purchased Services	741,795	107,420	849,215	345,081	504,135
4	Donations and Subsidies	246,584	(15,116)	231,468	94,161	137,307
5	Transportation	32,399	1,103	33,502	10,274	23,228
6	Professional Services	776,203	26,094	802,297	288,979	513,319
7	Other Operating	495,715	18,910	514,625	181,789	332,835
8	Capital Expenditures	545,671	(91,880)	453,791	88,171	365,620
9	Payments of current and prior period obligations	1,108,787	1,158	1,109,945	443,695	666,251
10	Materials and Supplies	190,282	25,778	216,060	74,515	141,545
11	Equipment Purchases	93,303	35,416	128,719	11,589	117,131
12	Media and Advertisements	37,252	4,222	41,474	7,861	33,613
13	Social Wellbeing for Puerto Rico	2,778,144	(13,080)	2,765,064	1,069,894	1,695,169
14	Appropriations to non-governmental entities	1,586,649	(50,768)	1,535,881	301,585	1,234,296
30	PayGo	2,621,388	-	2,621,388	1,454,834	1,166,554
81	Undistributed Appropriations	1,391,419	41,415	1,432,834	511,114	921,720
82	Federal Fund Matching	89,680	(1,419)	88,261	37,628	50,633
89	Prior Period Debts	9,962	96,619	106,581	27,873	78,709
98	Budgetary Reserve	-	112,110	112,110	-	112,110
	Subtotal Expenditures	\$ 17,603,906	\$ 252,029	\$ 17,855,935	\$ 7,184,861	\$ 10,671,074

Non-Governmental Expenses included in the Certified Budget³

9	Payments of current & prior period obligations	61,264	-	61,264	-	61,264
13	Social Wellbeing for Puerto Rico	91,896	-	91,896	-	91,896
	Subtotal Non-Governmental	\$ 153,160	\$ -	\$ 153,160	\$ -	\$ 153,160
	Total Expenditures	\$ 17,757,066	\$ 252,029	\$ 18,009,095	\$ 7,184,861	\$ 10,824,234

Notes:

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

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

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

Puerto Rico Department of Treasury

FY24 - By Concept Budget-to-Actual Report

Monthly Budget and Monthly Actuals for FY24 General and Special Revenue Fund Expense Budget vs. Actual¹

All Entities Included in the Commonwealth Budget

January-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	Total Monthly Actuals	Total (Unfavorable) / Favorable \$
1 Payroll	\$ 357,674	\$ (6,937)	\$ 350,737	\$ 268,645	\$ 82,092
2 Facilities	47,215	3,108	50,323	75,509	(25,186)
3 Purchased Services	61,816	8,952	70,768	64,911	5,857
4 Donations and Subsidies	20,549	(1,260)	19,289	15,613	3,676
5 Transportation	2,700	92	2,792	1,653	1,139
6 Professional Services	64,684	2,175	66,858	49,093	17,765
7 Other Operating	41,310	1,576	42,885	15,792	27,093
8 Capital Expenditures	45,473	(7,657)	37,816	23,714	14,102
9 Payments of current & prior period obligations	62,641	97	62,737	62,991	(254)
10 Materials and Supplies	15,857	2,148	18,005	9,993	8,012
11 Equipment Purchases	7,775	2,951	10,727	1,757	8,969
12 Media and Advertisements	3,104	352	3,456	1,656	1,800
13 Social Wellbeing for Puerto Rico	231,512	(1,090)	230,422	145,727	84,695
14 Appropriations to non-governmental entities	56,718	(4,231)	52,487	51,923	564
30 PayGo	218,449	-	218,449	201,774	16,675
81 Undistributed Appropriations	115,952	3,451	119,403	104,605	14,798
82 Federal Fund Matching	7,473	(118)	7,355	2,828	4,527
89 Prior Period Debts	830	8,052	8,882	8,239	643
98 Budgetary Reserve	-	9,343	9,343	(889)	10,232
Subtotal Expenditures	\$ 1,361,731	\$ 21,002	\$ 1,382,733	\$ 1,105,535	\$ 277,198

Non-Governmental Expenses included in the Certified Budget³

9 Payments of current & prior period obligations	5,105	-	5,105	-	5,105
13 Social Wellbeing for Puerto Rico	7,658	-	7,658	-	7,658
Subtotal Non-Governmental	\$ 12,763	\$ -	\$ 12,763	\$ -	\$ 12,763
Total Expenditures	\$ 1,374,494	\$ 21,002	\$ 1,395,497	\$ 1,105,535	\$ 289,961

Notes:

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

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

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

Puerto Rico Department of Treasury

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

By Agency¹

YTD from 7/1/2023 through 1/31/2024

January-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	YTD Actual Expenses	Remaining Balance
Entities Operating in PRIFAS 7.5					
11 Puerto Rico Traffic Safety Commission	\$ 1,616	\$ 62	\$ 1,678	\$ 14	\$ 1,664
15 Office of the Governor	16,773	562	17,335	9,186	8,150
16 Office of Management and Budget	22,783	350	23,133	10,571	12,562
18 Planning Board	25,741	93	25,834	8,588	17,245
21 Emergency and Disaster Management Bureau	8,896	-	8,896	2,643	6,253
23 Puerto Rico Department of State	19,187	471	19,658	11,331	8,327
24 Puerto Rico Department of Treasury	987,777	51,653	1,039,430	415,072	624,358
28 State Elections Commission	44,571	16,993	61,564	16,095	45,469
30 Human Resources Management & Transformation	8,678	2,120	10,798	5,104	5,694
31 General Services Administration	31,610	31,588	63,198	16,223	46,976
34 Commission of Investigation, Processing and Appeals	489	(0)	489	262	227
37 Civil Rights Commission	867	-	867	402	465
38 Puerto Rico Department of Justice	146,864	4,689	151,553	76,674	74,879
40 Puerto Rico Police Bureau	869,136	16,137	885,273	489,421	395,852
41 Special Investigations Bureau	4,658	-	4,658	3,125	1,533
42 Puerto Rico Fire Department Bureau	75,806	9,301	85,107	53,123	31,984
43 Puerto Rico National Guard	17,795	87	17,882	12,487	5,395
45 Shared Services within Department of Public Safety	247,792	1,200	248,992	136,987	112,005
49 Department of Transportation and Public Works	186,137	55,061	241,198	78,234	162,963
50 Department of Natural and Environmental Resources	154,722	16,518	171,240	66,322	104,918
55 Puerto Rico Department of Agriculture	42,343	125	42,468	26,440	16,029
60 Office of the Citizen's Ombudsman	3,523	38	3,561	1,920	1,641
62 Cooperative Development Commission of Puerto Rico	2,924	-	2,924	1,346	1,578
66 Puerto Rico Highway Authority	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	394,164	4,949	399,113	145,857	253,256
68 Puerto Rico Labor Relations Board	1,506	(0)	1,506	737	769
69 Puerto Rico Department of Consumer Affairs	15,703	-	15,703	8,267	7,436
71 Department of Health	705,473	19,525	724,998	311,691	413,307
78 Department of Housing	54,853	-	54,853	21,944	32,909
81 Department of Education	2,633,476	19,236	2,652,712	1,093,349	1,559,363
82 Institute of Puerto Rican Culture	19,249	2,539	21,788	11,491	10,297
87 Department of Recreation and Sports	55,209	511	55,720	20,581	35,139
120 Veteran's Advocate Office of Puerto Rico	3,877	(0)	3,877	1,410	2,467
122 Secretariat of the Department of the Family	49,351	205	49,556	30,920	18,636
123 Family and Children Administration	204,701	1,032	205,733	96,623	109,110
124 Child Support Administration (ASUME)	16,841	260	17,101	8,814	8,287
126 Vocational Rehabilitation Administration	26,359	(0)	26,359	14,218	12,141
127 Administration for Socioeconomic Development of the Family	101,465	(0)	101,465	49,197	52,268
133 Administracion de Recursos Naturales	-	-	-	-	-
137 Department of Correction and Rehabilitation	438,294	2,799	441,093	248,547	192,546
139 Parole Board	3,011	0	3,011	1,611	1,400
143 Office of Protection and Defense for People with Disabilities	1,097	(0)	1,097	-	1,097
152 Elderly and Retired People Advocate Office	3,366	-	3,366	933	2,433
153 Office for People with Disabilities	3,666	-	3,666	1,519	2,147
155 State Historic Preservation Office of Puerto Rico	3,270	9,711	12,981	2,137	10,845
189 Institute of Forensic Science	20,655	1,400	22,055	13,216	8,839
221 Medical Emergency Corps Bureau	26,931	-	26,931	13,977	12,954
231 Office for the Patient's Advocate	2,030	19	2,049	1,004	1,045
241 Administration for Integral Development of Childhood	8,508	-	8,508	3,883	4,625
266 Office of Public Safety Affairs	-	-	-	-	-
279 Public Service Appeals Commission	2,722	20	2,742	1,552	1,190
281 Office of the Election Comptroller	3,192	28	3,220	1,662	1,558
Total - Entities Operating in PRIFAS 7.5	\$ 7,866,926	\$ 277,352	\$ 8,144,278	\$ 3,615,871	\$ 4,528,406

Puerto Rico Department of Treasury

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

By Agency¹

YTD from 7/1/2023 through 1/31/2024

January-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Core Component Units					
70 State Insurance Fund Corporation	\$ 570,110	\$ -	\$ 570,110	\$ 297,588	\$ 272,522
79 Automobile Accidents Compensation Administration	90,297	-	90,297	40,396	49,901
90 Medical Services Administration of Puerto Rico	239,791	10,376	250,167	109,628	140,539
119 Department of Economic Development & Commerce	74,524	57,860	132,384	26,805	105,579
162 Public Building Authority	161,489	40,880	202,369	74,318	128,051
168 Puerto Rico Ports Authority	94,091	43,903	137,994	31,689	106,304
180 Tourism Company	148,790	9,625	158,415	30,097	128,318
187 Puerto Rico Health Insurance Administration	1,374,014	-	1,374,014	456,321	917,693
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	91,338	-	91,338	41,233	50,105
235 Puerto Rico Housing Finance Corporation	100,214	-	100,214	14,108	86,106
277 Agricultural Enterprises Development Administration	151,483	215	151,698	59,197	92,501
285 Puerto Rico Integrated Transit Authority	139,475	1,481	140,956	64,018	76,938
295 Fiscal Agency & Financial Advisory Authority	56,775	2,743	59,518	13,255	46,263
303 Convention Center of District Authority	46,727	0	46,727	38,619	8,108
Total - Core Component Units	\$ 3,339,118	\$ 167,083	\$ 3,506,201	\$ 1,297,273	\$ 2,208,928
Secondary Component Units					
22 Office of The Commissioner of Insurance	\$ 12,652	\$ -	\$ 12,652	\$ 3,849	\$ 8,803
29 Puerto Rico Federal Affairs Administration	3,161	70	3,231	1,176	2,055
75 Office of the Financial Institutions Commissioner	13,313	200	13,513	4,291	9,222
105 Industrial Commission	21,257	114	21,371	8,177	13,194
109 Puerto Rico School of Plastic Arts	4,900	30	4,930	2,089	2,841
121 Government Board of the 911 Service	20,191	-	20,191	7,907	12,284
138 Institutional Trust of the National Guard of Puerto Rico	7,460	-	7,460	2,721	4,739
161 Puerto Rico Infrastructure Financing Authority	3,229	21,605	24,834	4,090	20,743
165 Land Authority of Puerto Rico	10,039	72	10,111	4,210	5,901
167 Integral Development of the "Peninsula de Cantera"	805	-	805	85	720
177 Land Administration of Puerto Rico	8,531	-	8,531	3,660	4,871
186 Culebra Conservation and Development Authority	539	-	539	-	539
191 Musical Arts Corporation	7,033	1,603	8,636	3,551	5,085
192 Fine Arts Center Corporation	6,834	180	7,014	3,178	3,835
195 Economic Development Bank of PR	13,730	-	13,730	6,051	7,679
196 Puerto Rico Public Broadcasting Corporation	-	17,804	17,804	5,268	12,536
198 Agricultural Insurance Corporation	2,893	-	2,893	1,980	913
215 Puerto Rico Conservatory of Music Corporation	9,229	219	9,448	4,282	5,166
236 Innovation Fund for Agricultural Development of Puerto Rico	13,968	-	13,968	3,914	10,054
238 Ponce Authority (Authority Of The Port Of The Americas)	1,313	-	1,313	-	1,313
264 Corporation for the "Caño Martin Peña" Enlace Project	18,724	76	18,800	1,171	17,629
265 Roosevelt Roads	12,694	202	12,896	1,201	11,695
271 Puerto Rico Technology and Innovation Services	97,595	30	97,625	41,359	56,266
276 Puerto Rico Public Private Partnership Authority	50,708	11,454	62,162	13,692	48,470
286 Authority of the Port of Ponce	3,016	(0)	3,016	23	2,993
288 University of Puerto Rico Comprehensive Cancer Center	67,673	17,778	85,451	38,671	46,781
293 Center for Diabetes Research, Education, and Medical Services	1,190	1,061	2,251	502	1,749
298 Public Service Regulatory Board	39,682	1,375	41,057	9,872	31,185
310 Municipal Finance Corporation	149,588	-	149,588	48	149,540
311 Puerto Rico Gaming Commission	398,566	401	398,967	194,490	204,477
312 Retirement Board of the Government of Puerto Rico	58,731	18,201	76,932	18,506	58,426
329 Office of Socioeconomic Development	14,439	34	14,473	1,128	13,345
TBD1 COFINA	-	-	-	452	(452)
Total - Secondary Component Units	\$ 1,073,683	\$ 92,507	\$ 1,166,190	\$ 391,592	\$ 774,598

Puerto Rico Department of Treasury

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

By Agency¹

YTD from 7/1/2023 through 1/31/2024

January-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
OMB and Hacienda Custodies					
17 Custody of the Office of Management and Budget	\$ 983,023	\$ (328,295)	\$ 654,728	\$ -	\$ 654,728
25 Custody of the Department of the Treasury	3,175,614	(23,120)	3,152,494	1,049,925	2,102,569
Total - OMB and Hacienda Custodies	\$ 4,158,637	\$ (351,415)	\$ 3,807,222	\$ 1,049,925	\$ 2,757,297

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Out of Scope Entities					
8 Office of the Comptroller	\$ 48,148	\$ -	\$ 48,148	\$ 27,237	\$ 20,911
10 The General Court of Justice	380,601	21,534	402,135	220,606	181,529
100 Legislative Assembly of the Commonwealth	135,185	7,401	142,586	98,475	44,111
106 Public Housing Administration	20,091	(0)	20,091	1,578	18,513
166 Industrial Development Company	-	-	-	26,489	(26,489)
176 University of Puerto Rico	500,847	5,550	506,397	287,741	218,656
193 Office of Government Ethics	10,401	83	10,484	5,896	4,588
200 Special Independent Prosecutor's Panel	3,376	-	3,376	1,921	1,455
209 Contributions to Political Parties	-	-	-	-	-
208 Contributions to the Municipalities	95,419	30,000	125,419	84,270	41,149
220 Correctional Health	43,870	1,928	45,798	30,156	15,642
268 Puerto Rico Institute of Statistics	2,627	6	2,633	1,500	1,133
272 Office of the Inspector General	18,671	0	18,671	10,509	8,162
289 Energy Commission	-	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	59,466	-	59,466	33,821	25,645
Total - Out of Scope Entities	\$ 1,318,702	\$ 66,502	\$ 1,385,204	\$ 830,200	\$ 555,004

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Recap					
Entities Operating in PRIFAS 7.5	\$ 7,866,926	\$ 277,352	\$ 8,144,278	\$ 3,615,871	\$ 4,528,406
Core Component Units	3,339,118	167,083	3,506,201	1,297,273	2,208,928
Secondary Component Units	1,073,683	92,507	1,166,190	391,592	774,598
OMB and Hacienda Custodies	4,158,637	(351,415)	3,807,222	1,049,925	2,757,297
Out of Scope Entities	1,318,702	66,502	1,385,204	830,200	555,004
Total	\$ 17,757,066	\$ 252,029	\$ 18,009,095	\$ 7,184,861	\$ 10,824,234

Notes:

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

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

Puerto Rico Department of Treasury

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

By Agency¹

YTD from 7/1/2023 through 1/31/2024

January-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	YTD Actual Expenses	Remaining Balance
Entities Operating in PRIFAS 7.5					
11 Puerto Rico Traffic Safety Commission	\$ -	\$ 14	\$ 14	\$ 14	\$ -
15 Office of the Governor	16,773	182	16,955	9,186	7,770
16 Office of Management and Budget	21,652	350	22,002	10,219	11,783
18 Planning Board	25,741	93	25,834	8,588	17,245
21 Emergency and Disaster Management Bureau	8,569	-	8,569	2,643	5,926
23 Puerto Rico Department of State	15,358	-	15,358	9,536	5,822
24 Puerto Rico Department of Treasury	218,268	51,653	269,921	101,793	168,128
28 State Elections Commission	44,571	16,993	61,564	16,095	45,469
30 Human Resources Management & Transformation	7,686	1,224	8,910	4,274	4,636
31 General Services Administration	26,713	88	26,801	10,855	15,946
34 Commission of Investigation, Processing and Appeals	489	(0)	489	262	227
37 Civil Rights Commission	867	-	867	402	465
38 Puerto Rico Department of Justice	140,724	992	141,716	74,997	66,719
40 Puerto Rico Police Bureau	852,423	1,946	854,369	483,771	370,598
41 Special Investigations Bureau	4,658	-	4,658	3,125	1,533
42 Puerto Rico Fire Department Bureau	63,095	1,130	64,225	52,157	12,068
43 Puerto Rico National Guard	17,795	87	17,882	12,487	5,395
45 Shared Services within Department of Public Safety	244,840	1,200	246,040	136,874	109,166
49 Department of Transportation and Public Works	68,454	(0)	68,454	36,206	32,248
50 Department of Natural and Environmental Resources	108,755	15,553	124,308	62,521	61,787
55 Puerto Rico Department of Agriculture	39,131	125	39,256	26,071	13,185
60 Office of the Citizen's Ombudsman	3,523	38	3,561	1,920	1,641
62 Cooperative Development Commission of Puerto Rico	2,924	-	2,924	1,346	1,578
66 Puerto Rico Highway Authority	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	56,944	4,902	61,846	33,316	28,529
68 Puerto Rico Labor Relations Board	1,026	(0)	1,026	597	429
69 Puerto Rico Department of Consumer Affairs	13,822	-	13,822	7,564	6,258
71 Department of Health	555,328	9,199	564,527	264,864	299,663
78 Department of Housing	33,357	-	33,357	16,063	17,294
81 Department of Education	2,618,434	19,236	2,637,670	1,093,068	1,544,602
82 Institute of Puerto Rican Culture	18,043	507	18,550	11,491	7,060
87 Department of Recreation and Sports	34,150	511	34,661	19,353	15,308
95 Mental Health and Drug Addiction Services Administration	137,791	4,341	142,132	66,543	75,589
96 Office of the Women's Advocate	4,999	3,729	8,728	1,980	6,748
117 Act 70	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	3,877	(0)	3,877	1,410	2,467
122 Secretariat of the Department of the Family	49,351	205	49,556	30,920	18,636
123 Family and Children Administration	204,701	1,020	205,721	96,623	109,099
124 Child Support Administration (ASUME)	16,841	260	17,101	8,814	8,287
126 Vocational Rehabilitation Administration	25,607	(0)	25,607	14,218	11,389
127 Administration for Socioeconomic Development of the Family	101,465	(0)	101,465	49,197	52,268
133 Administracion de Recursos Naturales	-	-	-	-	-
137 Department of Correction and Rehabilitation	416,120	2,799	418,919	243,312	175,608
139 Parole Board	3,011	0	3,011	1,611	1,400
143 Office of Protection and Defense for People with Disabilities	1,097	(0)	1,097	-	1,097
152 Elderly and Retired People Advocate Office	3,366	-	3,366	933	2,433
153 Office for People with Disabilities	3,666	-	3,666	1,519	2,147
155 State Historic Preservation Office of Puerto Rico	2,175	733	2,908	2,021	887
189 Institute of Forensic Science	20,174	1,400	21,574	13,216	8,358
221 Medical Emergency Corps Bureau	19,835	-	19,835	11,687	8,148
231 Office for the Patient's Advocate	2,030	19	2,049	1,004	1,045
241 Administration for Integral Development of Childhood	8,508	-	8,508	3,883	4,625
266 Office of Security Public Affairs	-	-	-	-	-
279 Public Service Appeals Commission	2,722	20	2,742	1,552	1,190
281 Office of the Election Comptroller	3,127	28	3,155	1,662	1,493
Total - Entities Operating in PRIFAS 7.5	\$ 6,294,576	\$ 140,577	\$ 6,435,153	\$ 3,063,765	\$ 3,371,389

Puerto Rico Department of Treasury

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

By Agency¹

YTD from 7/1/2023 through 1/31/2024

January-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Core Component Units					
70 State Insurance Fund Corporation	\$ -	\$ -	\$ -	\$ -	\$ -
79 Automobile Accidents Compensation Administration	-	-	-	-	-
90 Medical Services Administration of Puerto Rico	101,999	10,376	112,375	34,128	78,247
119 Department of Economic Development & Commerce	27,460	56,655	84,115	6,955	77,160
162 Public Building Authority	31,221	40,880	72,101	17,757	54,344
168 Puerto Rico Ports Authority	-	3,487	3,487	-	3,487
180 Tourism Company	-	-	-	-	-
187 Puerto Rico Health Insurance Administration	656,220	-	656,220	217,517	438,703
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	23,788	47,576
285 Puerto Rico Integrated Transit Authority	101,614	1,481	103,095	44,134	58,961
295 Fiscal Agency & Financial Advisory Authority	52,285	2,743	55,028	12,802	42,226
303 Convention Center of District Authority	-	-	-	-	-
Total - Core Component Units	\$ 1,055,923	\$ 115,837	\$ 1,171,760	\$ 358,554	\$ 813,207
Secondary Component Units					
22 Office of The Commissioner of Insurance	\$ -	\$ -	\$ -	\$ -	\$ -
29 Puerto Rico Federal Affairs Administration	3,161	8	3,169	1,176	1,993
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	1,161	1,585
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	3,677	20,157
165 Land Authority of Puerto Rico	-	72	72	-	72
167 Integral Development of the "Península de Cantera"	598	-	598	71	527
177 Land Administration of Puerto Rico	-	-	-	-	-
186 Culebra Conservation and Development Authority	254	-	254	-	254
191 Musical Arts Corporation	5,270	61	5,331	2,875	2,456
192 Fine Arts Center Corporation	4,357	30	4,387	2,291	2,095
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	2,406	2,937
236 Innovation Fund for Agricultural Development of Puerto Rico	-	-	-	-	-
238 Ponce Authority (Authority Of The Port Of The Americas)	1,313	-	1,313	-	1,313
264 Corporation for the "Caño Martin Peña" Enlace Project	18,724	0	18,724	1,155	17,569
265 Roosevelt Roads	10,927	202	11,129	587	10,542
271 Puerto Rico Technology and Innovation Services	88,269	30	88,299	41,327	46,972
276 Puerto Rico Public Private Partnership Authority	50,708	(3,500)	47,208	6,192	41,016
286 Authority of the Port of Ponce	952	(0)	952	23	929
288 University of Puerto Rico Comprehensive Cancer Center	34,261	15,778	50,039	24,054	25,986
293 Center for Diabetes Research, Education, and Medical Services	943	1,061	2,004	367	1,637
298 Public Service Regulatory Board	8,831	(0)	8,831	1,669	7,162
310 Municipal Finance Corporation	-	-	-	-	-
311 Puerto Rico Gaming Commission	2,315	(0)	2,315	362	1,953
312 Retirement Board of the Government of Puerto Rico	55,784	18,201	73,985	18,445	55,540
329 Office of Socioeconomic Development	14,439	34	14,473	1,128	13,345
TBD1 COFINA	-	-	-	-	-
Total - Secondary Component Units	\$ 311,176	\$ 54,018	\$ 365,194	\$ 109,039	\$ 256,155

Puerto Rico Department of Treasury

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

By Agency¹

YTD from 7/1/2023 through 1/31/2024

January-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
OMB and Hacienda Custodies					
17 Custody of the Office of Management and Budget	\$ 983,023	\$ (328,295)	\$ 654,728	\$ -	\$ 654,728
25 Custody of the Department of the Treasury	2,807,373	(48,640)	2,758,733	817,937	1,940,796
Total - OMB and Hacienda Custodies	\$ 3,790,396	\$ (376,934)	\$ 3,413,462	\$ 817,937	\$ 2,595,524

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Out of Scope Entities					
8 Office of the Comptroller	\$ 48,148	\$ -	\$ 48,148	\$ 27,237	\$ 20,911
10 The General Court of Justice	364,276	21,534	385,810	213,279	172,531
100 Legislative Assembly of the Commonwealth	135,185	7,401	142,586	98,475	44,111
106 Public Housing Administration	5,522	(0)	5,522	1,578	3,944
166 Industrial Development Company	-	-	-	9,739	(9,739)
176 University of Puerto Rico	500,847	5,550	506,397	287,741	218,656
193 Office of Government Ethics	10,401	83	10,484	5,896	4,588
200 Special Independent Prosecutor's Panel	3,376	-	3,376	1,921	1,455
209 Contributions to Political Parties	-	-	-	-	-
208 Contributions to the Municipalities	95,419	30,000	125,419	84,270	41,149
220 Correctional Health	43,870	1,928	45,798	30,156	15,642
268 Puerto Rico Institute of Statistics	2,627	6	2,633	1,500	1,133
272 Office of the Inspector General	18,671	0	18,671	10,509	8,162
289 Energy Commission	-	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	59,466	-	59,466	33,821	25,645
Total - Out of Scope Entities	\$ 1,287,808	\$ 66,502	\$ 1,354,310	\$ 806,123	\$ 548,187

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Recap					
Entities Operating in PRIFAS 7.5	\$ 6,294,576	\$ 140,577	\$ 6,435,153	\$ 3,063,765	\$ 3,371,389
Core Component Units	1,055,923	115,837	1,171,760	358,554	813,207
Secondary Component Units	311,176	54,018	365,194	109,039	256,155
OMB and Hacienda Custodies	3,790,396	(376,934)	3,413,462	817,937	2,595,524
Out of Scope Entities	1,287,808	66,502	1,354,310	806,123	548,187
Total	\$ 12,739,879	\$ -	\$ 12,739,879	\$ 5,155,417	\$ 7,584,462

Notes:

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

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

Puerto Rico Department of Treasury

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

By Agency¹

YTD from 7/1/2023 through 1/31/2024

January-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions²	Revised Budget	YTD Actual Expenses	Remaining Balance
Entities Operating in PRIFAS 7.5					
11 Puerto Rico Traffic Safety Commission	\$ 1,616	\$ 48	\$ 1,664	\$ -	\$ 1,664
15 Office of the Governor	-	380	380	-	380
16 Office of Management and Budget	1,131	-	1,131	352	779
18 Planning Board	-	-	-	-	-
21 Emergency and Disaster Management Bureau	327	-	327	-	327
23 Puerto Rico Department of State	3,829	471	4,300	1,795	2,505
24 Puerto Rico Department of Treasury	769,509	-	769,509	313,279	456,230
28 State Elections Commission	-	-	-	-	-
30 Human Resources Management & Transformation	992	896	1,888	830	1,058
31 General Services Administration	4,897	31,500	36,397	5,367	31,030
34 Commission of Investigation, Processing and Appeals	-	-	-	-	-
37 Civil Rights Commission	-	-	-	-	-
38 Puerto Rico Department of Justice	6,140	3,697	9,837	1,677	8,160
40 Puerto Rico Police Bureau	16,713	14,191	30,904	5,650	25,253
41 Special Investigations Bureau	-	-	-	-	-
42 Puerto Rico Fire Department Bureau	12,711	8,172	20,883	966	19,916
43 Puerto Rico National Guard	-	-	-	-	-
45 Shared Services within Department of Public Safety	2,952	-	2,952	112	2,840
49 Department of Transportation and Public Works	117,683	55,061	172,744	42,028	130,716
50 Department of Natural and Environmental Resources	45,967	965	46,932	3,801	43,131
55 Puerto Rico Department of Agriculture	3,212	-	3,212	369	2,843
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	112,541	224,726
68 Puerto Rico Labor Relations Board	480	-	480	140	340
69 Puerto Rico Department of Consumer Affairs	1,881	-	1,881	703	1,178
71 Department of Health	150,145	10,326	160,471	46,827	113,644
78 Department of Housing	21,496	-	21,496	5,881	15,615
81 Department of Education	15,042	-	15,042	281	14,761
82 Institute of Puerto Rican Culture	1,206	2,031	3,237	-	3,237
87 Department of Recreation and Sports	21,059	-	21,059	1,228	19,831
95 Mental Health and Drug Addiction Services Administration	4,479	-	4,479	640	3,839
96 Office of the Women's Advocate	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	-	-	-	-	-
122 Secretariat of the Department of the Family	-	-	-	-	-
123 Family and Children Administration	-	12	12	-	12
124 Child Support Administration (ASUME)	-	-	-	-	-
126 Vocational Rehabilitation Administration	752	-	752	0	752
127 Administration for Socioeconomic Development of the Family	-	-	-	-	-
133 Administracion de Recursos Naturales	-	-	-	-	-
137 Department of Correction and Rehabilitation	22,174	-	22,174	5,235	16,939
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	116	9,958
189 Institute of Forensic Science	481	-	481	-	481
221 Medical Emergency Corps Bureau	7,096	-	7,096	2,289	4,807
231 Office for the Patient's Advocate	-	-	-	-	-
241 Administration for Integral Development of Childhood	-	-	-	-	-
266 Office of Public Safety Affairs	-	-	-	-	-
279 Public Service Appeals Commission	-	-	-	-	-
281 Office of the Election Comptroller	65	-	65	-	65
Total - Entities Operating in PRIFAS 7.5	\$ 1,572,350	\$ 136,774	\$ 1,709,124	\$ 552,107	\$ 1,157,018

Puerto Rico Department of Treasury

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

By Agency¹

YTD from 7/1/2023 through 1/31/2024

January-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Core Component Units					
70 State Insurance Fund Corporation	\$ 570,110	\$ -	\$ 570,110	\$ 297,588	\$ 272,522
79 Automobile Accidents Compensation Administration	90,297	-	90,297	40,396	49,901
90 Medical Services Administration of Puerto Rico	137,792	-	137,792	75,500	62,292
119 Department of Economic Development & Commerce	47,064	1,205	48,269	19,850	28,419
162 Public Building Authority	130,268	-	130,268	56,561	73,707
168 Puerto Rico Ports Authority	94,091	40,415	134,506	31,689	102,817
180 Tourism Company	148,790	9,625	158,415	30,097	128,318
187 Puerto Rico Health Insurance Administration	717,794	-	717,794	238,804	478,990
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	85,263	-	85,263	41,233	44,030
235 Puerto Rico Housing Finance Corporation	92,314	-	92,314	12,635	79,679
277 Agricultural Enterprises Development Administration	80,334	-	80,334	35,409	44,925
285 Puerto Rico Integrated Transit Authority	37,861	-	37,861	19,884	17,977
295 Fiscal Agency & Financial Advisory Authority	4,490	-	4,490	453	4,037
303 Convention Center of District Authority	46,727	0	46,727	38,619	8,108
Total - Core Component Units	\$ 2,283,195	\$ 51,245	\$ 2,334,440	\$ 938,719	\$ 1,395,721
Secondary Component Units					
22 Office of The Commissioner of Insurance	\$ 12,652	\$ -	\$ 12,652	\$ 3,849	\$ 8,803
29 Puerto Rico Federal Affairs Administration	-	61	61	-	61
75 Office of the Financial Institutions Commissioner	13,313	200	13,513	4,291	9,222
105 Industrial Commission	21,257	-	21,257	8,177	13,080
109 Puerto Rico School of Plastic Arts	2,184	-	2,184	928	1,256
121 Government Board of the 911 Service	20,191	-	20,191	7,907	12,284
138 Institutional Trust of the National Guard of Puerto Rico	7,460	-	7,460	2,721	4,739
161 Puerto Rico Infrastructure Financing Authority	999	-	999	413	586
165 Land Authority of Puerto Rico	10,039	-	10,039	4,210	5,829
167 Integral Development of the "Península de Cantera"	207	-	207	14	193
177 Land Administration of Puerto Rico	8,531	-	8,531	3,660	4,871
186 Culebra Conservation and Development Authority	285	-	285	-	285
191 Musical Arts Corporation	1,763	1,542	3,305	676	2,629
192 Fine Arts Center Corporation	2,477	150	2,627	887	1,740
195 Economic Development Bank of PR	13,730	-	13,730	6,051	7,679
196 Puerto Rico Public Broadcasting Corporation	-	17,731	17,731	5,195	12,536
198 Agricultural Insurance Corporation	2,893	-	2,893	1,980	913
215 Puerto Rico Conservatory of Music Corporation	4,105	-	4,105	1,876	2,229
236 Innovation Fund for Agricultural Development of Puerto Rico	13,968	-	13,968	3,914	10,054
238 Ponce Authority (Authority Of The Port Of The Americas)	-	-	-	-	-
264 Corporation for the "Caño Martin Peña" Enlace Project	-	76	76	16	60
265 Roosevelt Roads	1,767	-	1,767	614	1,153
271 Puerto Rico Technology and Innovation Services	9,326	-	9,326	32	9,294
276 Puerto Rico Public Private Partnership Authority	-	14,954	14,954	7,500	7,454
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	14,617	20,795
293 Center for Diabetes Research, Education, and Medical Services	247	-	247	135	112
298 Public Service Regulatory Board	30,851	1,375	32,226	8,203	24,023
310 Municipal Finance Corporation	149,588	-	149,588	48	149,540
311 Puerto Rico Gaming Commission	396,251	401	396,652	194,128	202,524
312 Retirement Board of the Government of Puerto Rico	2,947	-	2,947	61	2,886
329 Office of Socioeconomic Development	-	-	-	-	-
TBD1 COFINA	-	-	-	452	(452)
Total - Secondary Component Units	\$ 762,507	\$ 38,489	\$ 800,996	\$ 282,554	\$ 518,443

Puerto Rico Department of Treasury

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

By Agency¹

YTD from 7/1/2023 through 1/31/2024

January-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
OMB and Hacienda Custodies					
17 Custody of the Office of Management and Budget	\$ -	\$ -	\$ -	\$ -	\$ -
25 Custody of the Department of the Treasury	368,241	25,519	393,760	231,987	161,773
Total - OMB and Hacienda Custodies	\$ 368,241	\$ 25,519	\$ 393,760	\$ 231,987	\$ 161,773

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Out of Scope Entities					
8 Office of the Comptroller	\$ -	\$ -	\$ -	\$ -	\$ -
10 The General Court of Justice	16,325	-	16,325	7,327	8,998
100 Legislative Assembly of the Commonwealth	-	-	-	-	-
106 Public Housing Administration	14,569	-	14,569	-	14,569
166 Industrial Development Company	-	-	-	16,750	(16,750)
176 University of Puerto Rico	-	-	-	-	-
193 Office of Government Ethics	-	-	-	-	-
200 Special Independent Prosecutor's Panel	-	-	-	-	-
209 Contributions to Political Parties	-	-	-	-	-
208 Contributions to the Municipalities	-	-	-	-	-
220 Correctional Health	-	-	-	-	-
268 Puerto Rico Institute of Statistics	-	-	-	-	-
272 Office of the Inspector General	-	-	-	-	-
289 Energy Commission	-	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	-	-	-	-	-
Total - Out of Scope Entities	\$ 30,894	\$ -	\$ 30,894	\$ 24,077	\$ 6,817

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Recap					
Entities Operating in PRIFAS 7.5	\$ 1,572,350	\$ 136,774	\$ 1,709,124	\$ 552,107	\$ 1,157,018
Core Component Units	2,283,195	51,245	2,334,440	938,719	1,395,721
Secondary Component Units	762,507	38,489	800,996	282,554	518,443
OMB and Hacienda Custodies	368,241	25,519	393,760	231,987	161,773
Out of Scope Entities	30,894	-	30,894	24,077	6,817
Total	\$ 5,017,187	\$ 252,029	\$ 5,269,216	\$ 2,029,444	\$ 3,239,772

Notes:

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

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

Puerto Rico Department of Treasury

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

By Agency¹

YTD from 7/1/2023 through 1/31/2024

Jan FY24 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Entities Operating in PRIFAS 7.5						
11 Puerto Rico Traffic Safety Commission	\$ 943	\$ 36	\$ 979	\$ 14	\$ 965	99%
15 Office of the Governor	9,784	328	10,112	9,186	927	9%
16 Office of Management and Budget	13,290	204	13,494	10,571	2,923	22%
18 Planning Board	15,016	54	15,070	8,588	6,481	43%
21 Emergency and Disaster Management Bureau	5,189	-	5,189	2,643	2,546	49%
23 Puerto Rico Department of State	11,192	275	11,467	11,331	136	1%
24 Puerto Rico Department of Treasury	576,203	30,131	606,334	415,072	191,262	32%
28 State Elections Commission	26,000	9,912	35,912	16,095	19,817	55%
30 Human Resources Management & Transformation	5,062	1,237	6,299	5,104	1,194	19%
31 General Services Administration	18,439	18,426	36,866	16,223	20,643	56%
34 Commission of Investigation, Processing and Appeals	285	(0)	285	262	23	8%
37 Civil Rights Commission	506	-	506	402	104	21%
38 Puerto Rico Department of Justice	85,671	2,735	88,406	76,674	11,732	13%
40 Puerto Rico Police Bureau	506,996	9,413	516,409	489,421	26,988	5%
41 Special Investigations Bureau	2,717	-	2,717	3,125	(408)	-15%
42 Puerto Rico Fire Department Bureau	44,220	5,426	49,646	53,123	(3,477)	-7%
43 Puerto Rico National Guard	10,380	51	10,431	12,487	(2,056)	-20%
45 Department of Public Safety	144,545	700	145,245	136,987	8,259	6%
49 Department of Transportation and Public Works	108,580	32,119	140,699	78,234	62,464	44%
50 Department of Natural and Environmental Resources	86,126	9,635	95,762	66,322	29,440	31%
55 Puerto Rico Department of Agriculture	24,700	73	24,773	26,440	(1,666)	-7%
60 Office of the Citizen's Ombudsman	2,055	22	2,077	1,920	157	8%
62 Cooperative Development Commission of Puerto Rico	1,706	-	1,706	1,346	359	21%
66 Puerto Rico Highway Authority	-	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	229,929	2,887	232,816	145,857	86,959	37%
68 Puerto Rico Labor Relations Board	879	(0)	879	737	142	16%
69 Puerto Rico Department of Consumer Affairs	9,160	-	9,160	8,267	894	10%
71 Department of Health	411,526	11,389	422,915	311,691	111,225	26%
78 Department of Housing	31,998	-	31,998	21,944	10,053	31%
81 Department of Education	1,536,194	11,221	1,547,415	1,093,349	454,066	29%
82 Institute of Puerto Rican Culture	11,229	1,481	12,709	11,491	1,219	10%
87 Department of Recreation and Sports	32,205	298	32,503	20,581	11,922	37%
95 Mental Health and Drug Addiction Services Administration	82,991	2,532	85,523	67,182	18,341	21%
96 Office of the Women's Advocate	2,916	2,175	5,091	1,980	3,112	61%
120 Veteran's Advocate Office of Puerto Rico	2,262	(0)	2,262	1,410	851	38%
122 Secretariat of the Department of the Family	28,788	120	28,908	30,920	(2,012)	-7%
123 Family and Children Administration	119,409	602	120,011	96,623	23,388	19%
124 Child Support Administration (ASUME)	9,824	152	9,975	8,814	1,161	12%
126 Vocational Rehabilitation Administration	15,376	(0)	15,376	14,218	1,158	8%
127 Administration for Socioeconomic Development of the Family	59,188	(0)	59,188	49,197	9,990	17%
133 Administracion de Recursos Naturales	-	-	-	-	-	-
137 Department of Correction and Rehabilitation	255,672	1,633	257,304	248,547	8,758	3%
139 Parole Board	1,756	0	1,756	1,611	146	8%
143 Office of Protection and Defense for People with Disabilities	640	(0)	640	-	640	100%
152 Elderly and Retired People Advocate Office	1,964	-	1,964	933	1,030	52%
153 Office for People with Disabilities	2,139	-	2,139	1,519	620	29%
155 State Historic Preservation Office of Puerto Rico	1,908	5,665	7,573	2,137	5,436	72%
189 Institute of Forensic Science	12,049	817	12,865	13,216	(350)	-3%
221 Medical Emergency Corps Bureau	15,710	-	15,710	13,977	1,733	11%
231 Office for the Patient's Advocate	1,184	11	1,195	1,004	191	16%
241 Administration for Integral Development of Childhood	4,963	-	4,963	3,883	1,080	22%
266 Office of Public Safety Affairs	-	-	-	-	-	-
279 Public Service Appeals Commission	1,588	12	1,599	1,552	47	3%
281 Office of the Election Comptroller	1,862	16	1,878	1,662	216	12%
Total - Entities Operating in PRIFAS 7.5	\$ 4,584,912	\$ 161,789	\$ 4,746,700	\$ 3,615,871	\$ 1,130,829	24%

Puerto Rico Department of Treasury

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

By Agency¹

YTD from 7/1/2023 through 1/31/2024

Jan FY24 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Core Component Units						
70 State Insurance Fund Corporation	\$ 332,564	\$ -	\$ 332,564	\$ 297,588	\$ 34,976	11%
79 Automobile Accidents Compensation Administration	52,673	-	52,673	40,396	12,278	23%
90 Medical Services Administration of Puerto Rico	139,878	6,052	145,931	109,628	36,303	25%
119 Department of Economic Development & Commerce	43,472	33,752	77,224	26,805	50,419	65%
162 Public Building Authority	94,202	23,847	118,049	74,318	43,731	37%
168 Puerto Rico Ports Authority	54,886	25,610	80,496	31,689	48,807	61%
180 Tourism Company	86,794	5,615	92,409	30,097	62,311	67%
187 Puerto Rico Health Insurance Administration	801,508	-	801,508	456,321	345,187	43%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	53,281	-	53,281	41,233	12,047	23%
235 Puerto Rico Housing Finance Corporation	58,458	-	58,458	14,108	44,350	76%
277 Agricultural Enterprises Development Administration	88,365	125	88,491	59,197	29,293	33%
285 Puerto Rico Integrated Transit Authority	81,360	864	82,224	64,018	18,206	22%
295 Fiscal Agency & Financial Advisory Authority	33,119	1,600	34,719	13,255	21,464	62%
303 Convention Center of District Authority	27,257	0	27,257	38,619	(11,362)	-42%
Total - Core Component Units	\$ 1,947,819	\$ 97,465	\$ 2,045,284	\$ 1,297,273	\$ 748,011	37%
Secondary Component Units						
22 Office of The Commissioner of Insurance	\$ 7,380	\$ -	\$ 7,380	\$ 3,849	\$ 3,531	48%
29 Puerto Rico Federal Affairs Administration	1,844	41	1,885	1,176	709	38%
75 Office of the Financial Institutions Commissioner	7,766	117	7,883	4,291	3,592	46%
105 Industrial Commission	12,400	67	12,467	8,177	4,290	34%
109 Puerto Rico School of Plastic Arts	2,858	17	2,876	2,089	787	27%
121 Government Board of the 911 Service	11,778	-	11,778	7,907	3,871	33%
138 Institutional Trust of the National Guard of Puerto Rico	4,352	-	4,352	2,721	1,630	37%
161 Puerto Rico Infrastructure Financing Authority	1,884	12,603	14,486	4,090	10,396	72%
165 Land Authority of Puerto Rico	5,856	42	5,898	4,210	1,688	29%
167 Integral Development of the "Península de Cantera"	470	-	470	85	385	82%
177 Land Administration of Puerto Rico	4,976	-	4,976	3,660	1,317	26%
186 Culebra Conservation and Development Authority	314	-	314	-	314	100%
191 Musical Arts Corporation	4,103	935	5,038	3,551	1,487	30%
192 Fine Arts Center Corporation	3,987	105	4,091	3,178	913	22%
195 Economic Development Bank of PR	8,009	-	8,009	6,051	1,958	24%
196 Puerto Rico Public Broadcasting Corporation	-	10,386	10,386	5,268	5,118	49%
198 Agricultural Insurance Corporation	1,688	-	1,688	1,980	(292)	-17%
215 Puerto Rico Conservatory of Music Corporation	5,384	127	5,511	4,282	1,229	22%
236 Innovation Fund for Agricultural Development of Puerto Rico	8,148	-	8,148	3,914	4,234	52%
238 Ponce Authority (Authority Of The Port Of The Americas)	766	-	766	-	766	100%
264 Corporation for the "Caño Martín Peña" Enlace Project	10,922	44	10,967	1,171	9,796	89%
265 Roosevelt Roads	7,405	118	7,523	1,201	6,322	84%
271 Puerto Rico Technology and Innovation Services	56,930	18	56,948	41,359	15,589	27%
276 Puerto Rico Public Private Partnership Authority	29,580	6,681	36,261	13,692	22,569	62%
286 Authority of the Port of Ponce	1,759	(0)	1,759	23	1,737	99%
288 University of Puerto Rico Comprehensive Cancer Center	39,476	10,371	49,847	38,671	11,176	22%
293 Center for Diabetes Research, Education, and Medical Services	694	619	1,313	502	811	62%
298 Public Service Regulatory Board	23,148	802	23,950	9,872	14,078	59%
310 Municipal Finance Corporation	87,260	-	87,260	48	87,212	100%
311 Puerto Rico Gaming Commission	232,497	234	232,731	194,490	38,241	16%
312 Retirement Board of the Government of Puerto Rico	34,260	10,617	44,877	18,506	26,371	59%
329 Office of Socioeconomic Development	8,423	20	8,443	1,128	7,315	87%
TBD1 COFINA	-	-	-	452	(452)	
Total - Secondary Component Units	\$ 626,315	\$ 53,963	\$ 680,278	\$ 391,592	\$ 288,686	42%

Puerto Rico Department of Treasury

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

By Agency¹

YTD from 7/1/2023 through 1/31/2024

Jan FY24 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
OMB and Hacienda Custodies						
17 Custody of the Office of Management and Budget	\$ 573,430	\$ (191,505)	\$ 381,925	\$ -	\$ 381,925	100%
25 Custody of the Department of the Treasury	1,030,398	(13,487)	1,016,911	1,049,925	(33,014)	-3%
Total - OMB and Hacienda Custodies	\$ 1,603,828	\$ (204,992)	\$ 1,398,836	\$ 1,049,925	\$ 348,911	25%

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Out of Scope Entities						
8 Office of the Comptroller	\$ 28,086	\$ -	\$ 28,086	\$ 27,237	\$ 849	3%
10 The General Court of Justice	222,017	12,561	234,579	220,606	13,973	6%
100 Legislative Assembly of the Commonwealth	78,858	4,317	83,175	98,475	(15,300)	-18%
106 Public Housing Administration	11,720	(0)	11,720	1,578	10,142	87%
166 Industrial Development Company	-	-	-	26,489	(26,489)	
176 University of Puerto Rico	292,161	3,238	295,398	287,741	7,658	3%
193 Office of Government Ethics	6,067	48	6,115	5,896	219	4%
200 Special Independent Prosecutor's Panel	1,969	-	1,969	1,921	49	2%
209 Contributions to Political Parties	-	-	-	-	-	
208 Contributions to the Municipalities	55,661	17,500	73,161	84,270	(11,108)	-15%
220 Correctional Health	25,591	1,125	26,716	30,156	(3,441)	-13%
268 Puerto Rico Institute of Statistics	1,532	3	1,536	1,500	36	2%
272 Office of the Inspector General	10,891	0	10,891	10,509	383	4%
289 Energy Commission	-	-	-	-	-	
297 Financial Oversight and Management Board for Puerto Rico	34,689	-	34,689	33,821	867	3%
Total - Out of Scope Entities	\$ 769,243	\$ 38,793	\$ 808,036	\$ 830,200	\$ (22,164)	-3%

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Recap						
Entities Operating in PRIFAS 7.5	\$ 4,584,912	\$ 161,789	\$ 4,746,700	\$ 3,615,871	\$ 1,130,829	24%
Core Component Units	1,947,819	97,465	2,045,284	1,297,273	748,011	37%
Secondary Component Units	626,315	53,963	680,278	391,592	288,686	42%
OMB and Hacienda Custodies	1,603,828	(204,992)	1,398,836	1,049,925	348,911	25%
Out of Scope Entities	769,243	38,793	808,036	830,200	(22,164)	-3%
Total	\$ 9,532,116	\$ 147,017	\$ 9,679,133	\$ 7,184,861	\$ 2,494,273	26%

Notes:

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

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

Puerto Rico Department of Treasury

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

By Agency¹

YTD from 7/1/2023 through 1/31/2024

Jan FY24 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Entities Operating in PRIFAS 7.5						
11 Puerto Rico Traffic Safety Commission	\$ -	\$ 8	\$ 8	\$ 14	\$ (6)	-71%
15 Office of the Governor	9,784	106	9,891	9,186	705	7%
16 Office of Management and Budget	12,630	204	12,835	10,219	2,616	20%
18 Planning Board	15,016	54	15,070	8,588	6,481	43%
21 Emergency and Disaster Management Bureau	4,999	-	4,999	2,643	2,355	47%
23 Puerto Rico Department of State	8,959	-	8,959	9,536	(578)	-6%
24 Puerto Rico Department of Treasury	127,323	30,131	157,454	101,793	55,661	35%
28 State Elections Commission	26,000	9,912	35,912	16,095	19,817	55%
30 Human Resources Management & Transformation	4,484	714	5,198	4,274	923	18%
31 General Services Administration	15,583	51	15,634	10,855	4,779	31%
34 Commission of Investigation, Processing and Appeals	285	(0)	285	262	23	8%
37 Civil Rights Commission	506	-	506	402	104	21%
38 Puerto Rico Department of Justice	82,089	579	82,668	74,997	7,671	9%
40 Puerto Rico Police Bureau	497,247	1,135	498,382	483,771	14,611	3%
41 Special Investigations Bureau	2,717	-	2,717	3,125	(408)	-15%
42 Puerto Rico Fire Department Bureau	36,805	659	37,464	52,157	(14,693)	-39%
43 Puerto Rico National Guard	10,380	51	10,431	12,487	(2,056)	-20%
45 Department of Public Safety	142,823	700	143,523	136,874	6,649	5%
49 Department of Transportation and Public Works	39,932	(0)	39,932	36,206	3,725	9%
50 Department of Natural and Environmental Resources	59,312	9,073	68,385	62,521	5,863	9%
55 Puerto Rico Department of Agriculture	22,826	73	22,899	26,071	(3,171)	-14%
60 Office of the Citizen's Ombudsman	2,055	22	2,077	1,920	157	8%
62 Cooperative Development Commission of Puerto Rico	1,706	-	1,706	1,346	359	21%
66 Puerto Rico Highway Authority	-	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	33,217	2,859	36,077	33,316	2,760	8%
68 Puerto Rico Labor Relations Board	599	(0)	599	597	1	0%
69 Puerto Rico Department of Consumer Affairs	8,063	-	8,063	7,564	499	6%
71 Department of Health	323,941	5,366	329,307	264,864	64,443	20%
78 Department of Housing	19,458	-	19,458	16,063	3,395	17%
81 Department of Education	1,527,420	11,221	1,538,641	1,093,068	445,573	29%
82 Institute of Puerto Rican Culture	10,525	296	10,821	11,491	(670)	-6%
87 Department of Recreation and Sports	19,921	298	20,219	19,353	866	4%
95 Mental Health and Drug Addiction Services Administration	80,378	2,532	82,910	66,543	16,368	20%
96 Office of the Women's Advocate	2,916	2,175	5,091	1,980	3,111	61%
120 Veteran's Advocate Office of Puerto Rico	2,262	(0)	2,262	1,410	851	38%
122 Secretariat of the Department of the Family	28,788	120	28,908	30,920	(2,012)	-7%
123 Family and Children Administration	119,409	595	120,004	96,623	23,381	19%
124 Child Support Administration (ASUME)	9,824	152	9,975	8,814	1,161	12%
126 Vocational Rehabilitation Administration	14,937	(0)	14,937	14,218	719	5%
127 Administration for Socioeconomic Development of the Family	59,188	(0)	59,188	49,197	9,990	17%
133 Administracion de Recursos Naturales	-	-	-	-	-	-
137 Department of Correction and Rehabilitation	242,737	1,633	244,370	243,312	1,058	0%
139 Parole Board	1,756	0	1,756	1,611	146	8%
143 Office of Protection and Defense for People with Disabilities	640	(0)	640	-	640	100%
152 Elderly and Retired People Advocate Office	1,964	-	1,964	933	1,030	52%
153 Office for People with Disabilities	2,139	-	2,139	1,519	620	29%
155 State Historic Preservation Office of Puerto Rico	1,269	428	1,696	2,021	(325)	-19%
189 Institute of Forensic Science	11,768	817	12,585	13,216	(631)	-5%
221 Medical Emergency Corps Bureau	11,570	-	11,570	11,687	(117)	-1%
231 Office for the Patient's Advocate	1,184	11	1,195	1,004	191	16%
241 Administration for Integral Development of Childhood	4,963	-	4,963	3,883	1,080	22%
266 Office of Public Safety Affairs	-	-	-	-	-	-
279 Public Service Appeals Commission	1,588	12	1,599	1,552	47	3%
281 Office of the Election Comptroller	1,824	16	1,840	1,662	178	10%
Total - Entities Operating in PRIFAS 7.5	\$ 3,667,708	\$ 82,004	\$ 3,749,711	\$ 3,063,765	\$ 685,947	18%

Puerto Rico Department of Treasury

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

By Agency¹

YTD from 7/1/2023 through 1/31/2024

Jan FY24 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Core Component Units						
70 State Insurance Fund Corporation	\$ -	\$ -	\$ -	\$ -	\$ -	
79 Automobile Accidents Compensation Administration	-	-	-	-	-	
90 Medical Services Administration of Puerto Rico	59,499	6,052	65,552	34,128	31,424	48%
119 Department of Economic Development & Commerce	16,018	33,049	49,067	6,955	42,112	86%
162 Public Building Authority	18,212	23,847	42,059	17,757	24,302	58%
168 Puerto Rico Ports Authority	-	2,034	2,034	-	2,034	100%
180 Tourism Company	-	-	-	-	-	
187 Puerto Rico Health Insurance Administration	382,795	-	382,795	217,517	165,278	43%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	3,544	-	3,544	-	3,544	100%
235 Puerto Rico Housing Finance Corporation	4,608	-	4,608	1,473	3,135	68%
277 Agricultural Enterprises Development Administration	41,504	125	41,629	23,788	17,841	43%
285 Puerto Rico Integrated Transit Authority	59,275	864	60,139	44,134	16,005	27%
295 Fiscal Agency & Financial Advisory Authority	30,500	1,600	32,100	12,802	19,298	60%
303 Convention Center of District Authority	-	-	-	-	-	
Total - Core Component Units	\$ 615,955	\$ 67,572	\$ 683,527	\$ 358,554	\$ 324,973	48%
Secondary Component Units						
22 Office of The Commissioner of Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	
29 Puerto Rico Federal Affairs Administration	1,844	5	1,849	1,176	673	36%
75 Office of the Financial Institutions Commissioner	-	-	-	-	-	
105 Industrial Commission	-	67	67	-	67	100%
109 Puerto Rico School of Plastic Arts	1,584	17	1,602	1,161	441	28%
121 Government Board of the 911 Service	-	-	-	-	-	
138 Institutional Trust of the National Guard of Puerto Rico	-	-	-	-	-	
161 Puerto Rico Infrastructure Financing Authority	1,301	12,603	13,903	3,677	10,226	74%
165 Land Authority of Puerto Rico	-	42	42	-	42	100%
167 Integral Development of the "Península de Cantera"	349	-	349	71	278	80%
177 Land Administration of Puerto Rico	-	-	-	-	-	
186 Culebra Conservation and Development Authority	148	-	148	-	148	100%
191 Musical Arts Corporation	3,074	36	3,110	2,875	235	8%
192 Fine Arts Center Corporation	2,542	17	2,559	2,291	267	10%
195 Economic Development Bank of PR	-	-	-	-	-	
196 Puerto Rico Public Broadcasting Corporation	-	43	43	73	(30)	-71%
198 Agricultural Insurance Corporation	-	-	-	-	-	
215 Puerto Rico Conservatory of Music Corporation	2,989	127	3,116	2,406	710	23%
236 Innovation Fund for Agricultural Development of Puerto Rico	-	-	-	-	-	
238 Ponce Authority (Authority Of The Port Of The Americas)	766	-	766	-	766	100%
264 Corporation for the "Caño Martin Peña" Enlace Project	10,922	0	10,922	1,155	9,768	89%
265 Roosevelt Roads	6,374	118	6,492	587	5,905	91%
271 Puerto Rico Technology and Innovation Services	51,490	18	51,508	41,327	10,181	20%
276 Puerto Rico Public Private Partnership Authority	29,580	(2,042)	27,538	6,192	21,346	78%
286 Authority of the Port of Ponce	555	(0)	555	23	533	96%
288 University of Puerto Rico Comprehensive Cancer Center	19,986	9,204	29,190	24,054	5,136	18%
293 Center for Diabetes Research, Education, and Medical Services	550	619	1,169	367	802	69%
298 Public Service Regulatory Board	5,151	(0)	5,151	1,669	3,482	68%
310 Municipal Finance Corporation	-	-	-	-	-	
311 Puerto Rico Gaming Commission	1,350	(0)	1,350	362	988	73%
312 Retirement Board of the Government of Puerto Rico	32,541	10,617	43,158	18,445	24,713	57%
329 Office of Socioeconomic Development	8,423	20	8,443	1,128	7,315	87%
TBD1 COFINA	-	-	-	-	-	
Total - Secondary Component Units	\$ 181,519	\$ 31,510	\$ 213,030	\$ 109,039	\$ 103,991	49%

Puerto Rico Department of Treasury

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

By Agency¹

YTD from 7/1/2023 through 1/31/2024

Jan FY24 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
OMB and Hacienda Custodies						
17 Custody of the Office of Management and Budget	\$ 573,430	\$ (191,505)	\$ 381,925	\$ -	\$ 381,925	100%
25 Custody of the Department of the Treasury	815,590	(28,373)	787,217	817,937	(30,720)	-4%
Total - OMB and Hacienda Custodies	\$ 1,389,021	\$ (219,878)	\$ 1,169,142	\$ 817,937	\$ 351,205	30%

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Out of Scope Entities						
8 Office of the Comptroller	\$ 28,086	\$ -	\$ 28,086	\$ 27,237	\$ 849	3%
10 The General Court of Justice	212,494	12,561	225,056	213,279	11,777	5%
100 Legislative Assembly of the Commonwealth	78,858	4,317	83,175	98,475	(15,300)	-18%
106 Public Housing Administration	3,221	(0)	3,221	1,578	1,643	51%
166 Industrial Development Company	-	-	-	9,739	(9,739)	
176 University of Puerto Rico	292,161	3,238	295,398	287,741	7,658	3%
193 Office of Government Ethics	6,067	48	6,115	5,896	219	4%
200 Special Independent Prosecutor's Panel	1,969	-	1,969	1,921	49	2%
209 Contributions to Political Parties	-	-	-	-	-	
208 Contributions to the Municipalities	55,661	17,500	73,161	84,270	(11,108)	-15%
220 Correctional Health	25,591	1,125	26,716	30,156	(3,441)	-13%
268 Puerto Rico Institute of Statistics	1,532	3	1,536	1,500	36	2%
272 Office of the Inspector General	10,891	0	10,891	10,509	383	4%
289 Energy Commission	-	-	-	-	-	
297 Financial Oversight and Management Board for Puerto Rico	34,689	-	34,689	33,821	867	3%
Total - Out of Scope Entities	\$ 751,221	\$ 38,793	\$ 790,014	\$ 806,123	\$ (16,109)	-2%

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Recap						
Entities Operating in PRIFAS 7.5	\$ 3,667,708	\$ 82,004	\$ 3,749,711	\$ 3,063,765	\$ 685,947	18%
Core Component Units	615,955	67,572	683,527	358,554	324,973	48%
Secondary Component Units	181,519	31,510	213,030	109,039	103,991	49%
OMB and Hacienda Custodies	1,389,021	(219,878)	1,169,142	817,937	351,205	30%
Out of Scope Entities	751,221	38,793	790,014	806,123	(16,109)	-2%
Total	\$ 6,605,424	\$ -	\$ 6,605,424	\$ 5,155,417	\$ 1,450,007	22%

Notes:

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

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

Puerto Rico Department of Treasury

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

By Agency¹

YTD from 7/1/2023 through 1/31/2024

Jan FY24 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Entities Operating in PRIFAS 7.5						
11 Puerto Rico Traffic Safety Commission	\$ 943	\$ 28	\$ 971	\$ -	\$ 971	100%
15 Office of the Governor	-	222	222	-	222	100%
16 Office of Management and Budget	660	-	660	352	307	47%
18 Planning Board	-	-	-	-	-	-
21 Emergency and Disaster Management Bureau	191	-	191	-	191	100%
23 Puerto Rico Department of State	2,234	275	2,508	1,795	714	28%
24 Puerto Rico Department of Treasury	448,880	-	448,880	313,279	135,601	30%
28 State Elections Commission	-	-	-	-	-	-
30 Human Resources Management & Transformation	579	523	1,101	830	271	25%
31 General Services Administration	2,857	18,375	21,232	5,367	15,864	75%
34 Commission of Investigation, Processing and Appeals	-	-	-	-	-	-
37 Civil Rights Commission	-	-	-	-	-	-
38 Puerto Rico Department of Justice	3,582	2,156	5,738	1,677	4,061	71%
40 Puerto Rico Police Bureau	9,749	8,278	18,027	5,650	12,377	69%
41 Special Investigations Bureau	-	-	-	-	-	-
42 Puerto Rico Fire Department Bureau	7,415	4,767	12,182	966	11,215	92%
43 Puerto Rico National Guard	-	-	-	-	-	-
45 Department of Public Safety	1,722	-	1,722	112	1,610	93%
49 Department of Transportation and Public Works	68,648	32,119	100,767	42,028	58,739	58%
50 Department of Natural and Environmental Resources	26,814	563	27,377	3,801	23,576	86%
55 Puerto Rico Department of Agriculture	1,874	-	1,874	369	1,505	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	196,712	28	196,739	112,541	84,198	43%
68 Puerto Rico Labor Relations Board	280	-	280	140	140	50%
69 Puerto Rico Department of Consumer Affairs	1,097	-	1,097	703	395	36%
71 Department of Health	87,585	6,023	93,608	46,827	46,781	50%
78 Department of Housing	12,539	-	12,539	5,881	6,658	53%
81 Department of Education	8,775	-	8,775	281	8,493	97%
82 Institute of Puerto Rican Culture	704	1,185	1,888	-	1,888	100%
87 Department of Recreation and Sports	12,284	-	12,284	1,228	11,056	90%
95 Mental Health and Drug Addiction Services Administration	2,613	-	2,613	640	1,973	76%
96 Office of the Women's Advocate	-	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	-	-	-	-	-	-
122 Secretariat of the Department of the Family	-	-	-	-	-	-
123 Family and Children Administration	-	7	7	-	7	100%
124 Child Support Administration (ASUME)	-	-	-	-	-	-
126 Vocational Rehabilitation Administration	439	-	439	0	439	100%
127 Administration for Socioeconomic Development of the Family	-	-	-	-	-	-
133 Administracion de Recursos Naturales	-	-	-	-	-	-
137 Department of Correction and Rehabilitation	12,935	-	12,935	5,235	7,700	60%
139 Parole Board	-	-	-	-	-	-
143 Office of Protection and Defense for People with Disabilities	-	-	-	-	-	-
152 Elderly and Retired People Advocate Office	-	-	-	-	-	-
153 Office for People with Disabilities	-	-	-	-	-	-
155 State Historic Preservation Office of Puerto Rico	639	5,237	5,876	116	5,760	98%
189 Institute of Forensic Science	281	-	281	-	281	100%
221 Medical Emergency Corps Bureau	4,139	-	4,139	2,289	1,850	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	38	-	38	-	38	100%
Total - Entities Operating in PRIFAS 7.5	\$ 917,204	\$ 79,785	\$ 996,989	\$ 552,107	\$ 444,883	45%

Puerto Rico Department of Treasury

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

By Agency¹

YTD from 7/1/2023 through 1/31/2024

Jan FY24 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Core Component Units						
70 State Insurance Fund Corporation	\$ 332,564	\$ -	\$ 332,564	\$ 297,588	\$ 34,976	11%
79 Automobile Accidents Compensation Administration	52,673	-	52,673	40,396	12,278	23%
90 Medical Services Administration of Puerto Rico	80,379	-	80,379	75,500	4,879	6%
119 Department of Economic Development & Commerce	27,454	703	28,157	19,850	8,307	30%
162 Public Building Authority	75,990	-	75,990	56,561	19,429	26%
168 Puerto Rico Ports Authority	54,886	23,576	78,462	31,689	46,773	60%
180 Tourism Company	86,794	5,615	92,409	30,097	62,311	67%
187 Puerto Rico Health Insurance Administration	418,713	-	418,713	238,804	179,909	43%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	49,737	-	49,737	41,233	8,504	17%
235 Puerto Rico Housing Finance Corporation	53,850	-	53,850	12,635	41,215	77%
277 Agricultural Enterprises Development Administration	46,862	-	46,862	35,409	11,452	24%
285 Puerto Rico Integrated Transit Authority	22,086	-	22,086	19,884	2,202	10%
295 Fiscal Agency & Financial Advisory Authority	2,619	-	2,619	453	2,166	83%
303 Convention Center of District Authority	27,257	0	27,257	38,619	(11,362)	-42%
Total - Core Component Units	\$ 1,331,864	\$ 29,893	\$ 1,361,757	\$ 938,719	\$ 423,038	31%
Secondary Component Units						
22 Office of The Commissioner of Insurance	\$ 7,380	\$ -	\$ 7,380	\$ 3,849	\$ 3,531	48%
29 Puerto Rico Federal Affairs Administration	-	36	36	-	36	100%
75 Office of the Financial Institutions Commissioner	7,766	117	7,883	4,291	3,592	46%
105 Industrial Commission	12,400	-	12,400	8,177	4,223	34%
109 Puerto Rico School of Plastic Arts	1,274	-	1,274	928	346	27%
121 Government Board of the 911 Service	11,778	-	11,778	7,907	3,871	33%
138 Institutional Trust of the National Guard of Puerto Rico	4,352	-	4,352	2,721	1,630	37%
161 Puerto Rico Infrastructure Financing Authority	583	-	583	413	170	29%
165 Land Authority of Puerto Rico	5,856	-	5,856	4,210	1,646	28%
167 Integral Development of the "Península de Cantera"	121	-	121	14	107	88%
177 Land Administration of Puerto Rico	4,976	-	4,976	3,660	1,317	26%
186 Culebra Conservation and Development Authority	166	-	166	-	166	100%
191 Musical Arts Corporation	1,028	899	1,928	676	1,252	65%
192 Fine Arts Center Corporation	1,445	88	1,532	887	645	42%
195 Economic Development Bank of PR	8,009	-	8,009	6,051	1,958	24%
196 Puerto Rico Public Broadcasting Corporation	-	10,343	10,343	5,195	5,148	50%
198 Agricultural Insurance Corporation	1,688	-	1,688	1,980	(292)	-17%
215 Puerto Rico Conservatory of Music Corporation	2,395	-	2,395	1,876	519	22%
236 Innovation Fund for Agricultural Development of Puerto Rico	8,148	-	8,148	3,914	4,234	52%
238 Ponce Authority (Authority Of The Port Of The Americas)	-	-	-	-	-	-
264 Corporation for the "Caño Martin Peña" Enlace Project	-	44	44	16	28	64%
265 Roosevelt Roads	1,031	-	1,031	614	417	40%
271 Puerto Rico Technology and Innovation Services	5,440	-	5,440	32	5,408	99%
276 Puerto Rico Public Private Partnership Authority	-	8,723	8,723	7,500	1,223	14%
286 Authority of the Port of Ponce	1,204	-	1,204	-	1,204	100%
288 University of Puerto Rico Comprehensive Cancer Center	19,490	1,167	20,657	14,617	6,040	29%
293 Center for Diabetes Research, Education, and Medical Services	144	-	144	135	9	6%
298 Public Service Regulatory Board	17,996	802	18,799	8,203	10,596	56%
310 Municipal Finance Corporation	87,260	-	87,260	48	87,212	100%
311 Puerto Rico Gaming Commission	231,146	234	231,380	194,128	37,252	16%
312 Retirement Board of the Government of Puerto Rico	1,719	-	1,719	61	1,658	96%
329 Office of Socioeconomic Development	-	-	-	-	-	-
TBD1 COFINA	-	-	-	452	(452)	-
Total - Secondary Component Units	\$ 444,796	\$ 22,452	\$ 467,248	\$ 282,554	\$ 184,694	40%

Puerto Rico Department of Treasury

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

By Agency¹

YTD from 7/1/2023 through 1/31/2024

Jan FY24 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
OMB and Hacienda Custodies						
17 Custody of the Office of Management and Budget	\$ -	\$ -	\$ -	\$ -	\$ -	
25 Custody of the Department of the Treasury	214,807	14,886	229,694	231,987	(2,294)	-1%
Total - OMB and Hacienda Custodies	\$ 214,807	\$ 14,886	\$ 229,694	\$ 231,987	\$ (2,294)	-1%

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Out of Scope Entities						
8 Office of the Comptroller	\$ -	\$ -	\$ -	\$ -	\$ -	
10 The General Court of Justice	9,523	-	9,523	7,327	2,196	23%
100 Legislative Assembly of the Commonwealth	-	-	-	-	-	
106 Public Housing Administration	8,499	-	8,499	-	8,499	100%
166 Industrial Development Company	-	-	-	16,750	(16,750)	
176 University of Puerto Rico	-	-	-	-	-	
193 Office of Government Ethics	-	-	-	-	-	
200 Special Independent Prosecutor's Panel	-	-	-	-	-	
209 Contributions to Political Parties	-	-	-	-	-	
208 Contributions to the Municipalities	-	-	-	-	-	
220 Correctional Health	-	-	-	-	-	
268 Puerto Rico Institute of Statistics	-	-	-	-	-	
272 Office of the Inspector General	-	-	-	-	-	
289 Energy Commission	-	-	-	-	-	
297 Financial Oversight and Management Board for Puerto Rico	-	-	-	-	-	
Total - Out of Scope Entities	\$ 18,022	\$ -	\$ 18,022	\$ 24,077	\$ (6,056)	-34%

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Recap						
Entities Operating in PRIFAS 7.5	\$ 917,204	\$ 79,785	\$ 996,989	\$ 552,107	\$ 444,883	45%
Core Component Units	1,331,864	29,893	1,361,757	938,719	423,038	31%
Secondary Component Units	444,796	22,452	467,248	282,554	184,694	40%
OMB and Hacienda Custodies	214,807	14,886	229,694	231,987	(2,294)	-1%
Out of Scope Entities	18,022	-	18,022	24,077	(6,056)	-34%
Total	\$ 2,926,692	\$ 147,017	\$ 3,073,709	\$ 2,029,444	\$ 1,044,265	34%

Notes:

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

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

Puerto Rico Department of Treasury

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

By Agency¹

For the month of: January-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Entities Operating in PRIFAS 7.5						
11 Puerto Rico Traffic Safety Commission	\$ 135	\$ 5	\$ 140	\$ -	\$ 140	100%
15 Office of the Governor	1,398	47	1,445	1,883	(438)	-30%
16 Office of Management and Budget	1,899	29	1,928	1,765	163	8%
18 Planning Board	2,145	8	2,153	1,568	585	27%
21 Emergency and Disaster Management Bureau	741	-	741	478	263	35%
23 Puerto Rico Department of State	1,599	39	1,638	2,114	(476)	-29%
24 Puerto Rico Department of Treasury	82,315	4,304	86,619	90,000	(3,381)	-4%
28 State Elections Commission	3,714	1,416	5,130	2,438	2,693	52%
30 Human Resources Management & Transformation	723	177	900	724	176	20%
31 General Services Administration	2,634	2,632	5,267	2,363	2,904	55%
34 Commission of Investigation, Processing and Appeals	41	(0)	41	46	(5)	-12%
37 Civil Rights Commission	72	-	72	54	18	26%
38 Puerto Rico Department of Justice	12,239	391	12,629	12,983	(353)	-3%
40 Puerto Rico Police Bureau	72,428	1,345	73,773	79,977	(6,204)	-8%
41 Special Investigations Bureau	388	-	388	415	(27)	-7%
42 Puerto Rico Fire Department Bureau	6,317	775	7,092	8,593	(1,501)	-21%
43 Puerto Rico National Guard	1,483	7	1,490	3,679	(2,189)	-147%
45 Department of Public Safety	20,649	100	20,749	19,451	1,298	6%
49 Department of Transportation and Public Works	15,511	4,588	20,100	22,935	(2,835)	-14%
50 Department of Natural and Environmental Resources	12,304	1,376	13,680	19,898	(6,218)	-45%
55 Puerto Rico Department of Agriculture	3,529	10	3,539	2,354	1,185	33%
60 Office of the Citizen's Ombudsman	294	3	297	266	31	10%
62 Cooperative Development Commission of Puerto Rico	244	-	244	194	50	21%
66 Puerto Rico Highway Authority	-	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	32,847	412	33,259	21,433	11,826	36%
68 Puerto Rico Labor Relations Board	126	(0)	126	124	2	2%
69 Puerto Rico Department of Consumer Affairs	1,309	-	1,309	1,398	(89)	-7%
71 Department of Health	58,789	1,627	60,416	60,107	309	1%
78 Department of Housing	4,571	-	4,571	4,692	(121)	-3%
81 Department of Education	219,456	1,603	221,059	148,734	72,325	33%
82 Institute of Puerto Rican Culture	1,604	212	1,816	2,825	(1,010)	-56%
87 Department of Recreation and Sports	4,601	43	4,643	2,637	2,007	43%
95 Mental Health and Drug Addiction Services Administration	11,856	362	12,218	12,008	210	2%
96 Office of the Women's Advocate	417	311	727	349	379	52%
117 Act 70	-	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	323	(0)	323	308	15	5%
122 Secretariat of the Department of the Family	4,113	17	4,130	8,223	(4,093)	-99%
123 Family and Children Administration	17,058	86	17,144	14,478	2,666	16%
124 Child Support Administration (ASUME)	1,403	22	1,425	1,138	287	20%
126 Vocational Rehabilitation Administration	2,197	(0)	2,197	2,662	(465)	-21%
127 Administration for Socioeconomic Development of the Family	8,455	(0)	8,455	7,873	582	7%
133 Administracion de Recursos Naturales	-	-	-	-	-	-
137 Department of Correction and Rehabilitation	36,525	233	36,758	51,086	(14,329)	-39%
139 Parole Board	251	0	251	234	17	7%
143 Office of Protection and Defense for People with Disabilities	91	(0)	91	-	91	100%
152 Elderly and Retired People Advocate Office	281	-	281	101	180	64%
153 Office for People with Disabilities	306	-	306	264	41	14%
155 State Historic Preservation Office of Puerto Rico	273	809	1,082	387	694	64%
189 Institute of Forensic Science	1,721	117	1,838	2,224	(386)	-21%
221 Medical Emergency Corps Bureau	2,244	-	2,244	2,326	(82)	-4%
231 Office for the Patient's Advocate	169	2	171	137	34	20%
241 Administration for Integral Development of Childhood	709	-	709	796	(87)	-12%
266 Office of Public Safety Affairs	-	-	-	-	-	-
279 Public Service Appeals Commission	227	2	228	212	16	7%
281 Office of the Election Comptroller	266	2	268	252	17	6%
Total - Entities Operating in PRIFAS 7.5	\$ 654,987	\$ 23,113	\$ 678,100	\$ 621,183	\$ 56,917	8%

Puerto Rico Department of Treasury

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

By Agency¹

For the month of: January-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Core Component Units						
70 State Insurance Fund Corporation	\$ 47,509	\$ -	\$ 47,509	\$ 43,394	\$ 4,115	9%
79 Automobile Accidents Compensation Administration	7,525	-	7,525	5,220	2,305	31%
90 Medical Services Administration of Puerto Rico	19,983	865	20,847	18,901	1,946	9%
119 Department of Economic Development & Commerce	6,210	4,822	11,032	4,631	6,401	58%
162 Public Building Authority	13,457	3,407	16,864	9,855	7,009	42%
168 Puerto Rico Ports Authority	7,841	3,659	11,499	-	11,499	100%
180 Tourism Company	12,399	802	13,201	936	12,265	93%
187 Puerto Rico Health Insurance Administration	114,501	-	114,501	52,863	61,638	54%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	7,612	-	7,612	3,601	4,011	53%
235 Puerto Rico Housing Finance Corporation	8,351	-	8,351	1,550	6,801	81%
277 Agricultural Enterprises Development Administration	12,624	18	12,642	2,124	10,518	83%
285 Puerto Rico Integrated Transit Authority	11,623	123	11,746	8,365	3,381	29%
295 Fiscal Agency & Financial Advisory Authority	4,731	229	4,960	1,590	3,370	68%
303 Convention Center of District Authority	3,894	0	3,894	5,698	(1,804)	-46%
Total - Core Component Units	\$ 278,260	\$ 13,924	\$ 292,183	\$ 158,728	\$ 133,455	46%
Secondary Component Units						
22 Office of The Commissioner of Insurance	\$ 1,054	\$ -	\$ 1,054	\$ 674	\$ 380	36%
29 Puerto Rico Federal Affairs Administration	263	6	269	164	105	39%
75 Office of the Financial Institutions Commissioner	1,109	17	1,126	583	543	48%
105 Industrial Commission	1,771	10	1,781	924	857	48%
109 Puerto Rico School of Plastic Arts	408	2	411	252	159	39%
121 Government Board of the 911 Service	1,683	-	1,683	697	986	59%
138 Institutional Trust of the National Guard of Puerto Rico	622	-	622	545	77	12%
161 Puerto Rico Infrastructure Financing Authority	269	1,800	2,069	235	1,835	89%
165 Land Authority of Puerto Rico	837	6	843	524	319	38%
167 Integral Development of the "Peninsula de Cantera"	67	-	67	-	67	100%
177 Land Administration of Puerto Rico	711	-	711	674	37	5%
186 Culebra Conservation and Development Authority	45	-	45	-	45	100%
191 Musical Arts Corporation	586	134	720	530	190	26%
192 Fine Arts Center Corporation	570	15	584	598	(14)	-2%
195 Economic Development Bank of PR	1,144	-	1,144	819	325	28%
196 Puerto Rico Public Broadcasting Corporation	-	1,484	1,484	586	898	61%
198 Agricultural Insurance Corporation	241	-	241	181	60	25%
215 Puerto Rico Conservatory of Music Corporation	769	18	787	489	298	38%
236 Innovation Fund for Agricultural Development of Puerto Rico	1,164	-	1,164	134	1,030	88%
238 Ponce Authority (Authority Of The Port Of The Americas)	109	-	109	-	109	100%
264 Corporation for the "Caño Martin Peña" Enlace Project	1,560	6	1,567	144	1,422	91%
265 Roosevelt Roads	1,058	17	1,075	379	696	65%
271 Puerto Rico Technology and Innovation Services	8,133	3	8,135	1,018	7,117	87%
276 Puerto Rico Public Private Partnership Authority	4,226	954	5,180	1,285	3,895	75%
286 Authority of the Port of Ponce	251	(0)	251	-	251	100%
288 University of Puerto Rico Comprehensive Cancer Center	5,639	1,482	7,121	8,543	(1,422)	-20%
293 Center for Diabetes Research, Education, and Medical Services	99	88	188	82	106	56%
298 Public Service Regulatory Board	3,307	115	3,421	1,995	1,426	42%
310 Municipal Finance Corporation	12,466	-	12,466	-	12,466	100%
311 Puerto Rico Gaming Commission	33,214	33	33,247	30,968	2,279	7%
312 Retirement Board of the Government of Puerto Rico	4,894	1,517	6,411	3,233	3,178	50%
329 Office of Socioeconomic Development	1,203	3	1,206	-	1,206	100%
TBD1 COFINA	-	-	-	157	(157)	
Total - Secondary Component Units	\$ 89,474	\$ 7,709	\$ 97,183	\$ 56,414	\$ 40,769	42%

Puerto Rico Department of Treasury

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

By Agency¹

For the month of: January-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
OMB and Hacienda Custodies						
17 Custody of the Office of Management and Budget	\$ 81,919	\$ (27,358)	\$ 54,561	\$ -	\$ 54,561	100%
25 Custody of the Department of the Treasury	147,200	(1,927)	145,273	160,215	(14,942)	-10%
Total - OMB and Hacienda Custodies	\$ 229,118	\$ (29,285)	\$ 199,834	\$ 160,215	\$ 39,619	20%

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Out of Scope Entities						
8 Office of the Comptroller	\$ 4,012	\$ -	\$ 4,012	\$ 3,888	\$ 124	3%
10 The General Court of Justice	31,717	1,794	33,511	30,219	3,293	10%
100 Legislative Assembly of the Commonwealth	11,265	617	11,882	10,425	1,457	12%
106 Public Housing Administration	1,674	(0)	1,674	224	1,450	87%
166 Industrial Development Company	-	-	-	3,391	(3,391)	
176 University of Puerto Rico	41,737	463	42,200	40,694	1,506	4%
193 Office of Government Ethics	867	7	874	830	44	5%
200 Special Independent Prosecutor's Panel	281	-	281	274	7	2%
209 Contributions to Political Parties	-	-	-	-	-	
208 Contributions to the Municipalities	7,952	2,500	10,452	7,753	2,699	26%
220 Correctional Health	3,656	161	3,817	4,736	(919)	-24%
268 Puerto Rico Institute of Statistics	219	0	219	213	6	3%
272 Office of the Inspector General	1,556	0	1,556	1,518	38	2%
289 Energy Commission	-	-	-	-	-	
297 Financial Oversight and Management Board for Puerto Rico	4,956	-	4,956	4,832	124	3%
Total - Out of Scope Entities	\$ 109,892	\$ 5,542	\$ 115,434	\$ 108,995	\$ 6,438	6%

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Recap						
Entities Operating in PRIFAS 7.5	\$ 654,987	\$ 23,113	\$ 678,100	\$ 621,183	\$ 56,917	8%
Core Component Units	\$ 278,260	\$ 13,924	\$ 292,183	\$ 158,728	\$ 133,455	46%
Secondary Component Units	\$ 89,474	\$ 7,709	\$ 97,183	\$ 56,414	\$ 40,769	42%
OMB and Hacienda Custodies	\$ 229,118	\$ (29,285)	\$ 199,834	\$ 160,215	\$ 39,619	20%
Out of Scope Entities	\$ 109,892	\$ 5,542	\$ 115,434	\$ 108,995	\$ 6,438	6%
Total	\$ 1,361,731	\$ 21,002	\$ 1,382,733	\$ 1,105,535	\$ 277,198	20%

Notes:

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

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

Puerto Rico Department of Treasury

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

By Agency¹

For the month of: January-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Entities Operating in PRIFAS 7.5						
11 Puerto Rico Traffic Safety Commission	\$ -	\$ 1	\$ 1	\$ -	\$ 1	100%
15 Office of the Governor	1,398	15	1,413	1,883	(470)	-33%
16 Office of Management and Budget	1,804	29	1,834	1,722	111	6%
18 Planning Board	2,145	8	2,153	1,568	585	27%
21 Emergency and Disaster Management Bureau	714	-	714	478	236	33%
23 Puerto Rico Department of State	1,280	-	1,280	1,877	(597)	-47%
24 Puerto Rico Department of Treasury	18,189	4,304	22,493	10,501	11,992	53%
28 State Elections Commission	3,714	1,416	5,130	2,438	2,693	52%
30 Human Resources Management & Transformation	641	102	743	655	87	12%
31 General Services Administration	2,226	7	2,233	1,961	272	12%
34 Commission of Investigation, Processing and Appeals	41	(0)	41	46	(5)	-12%
37 Civil Rights Commission	72	-	72	54	18	26%
38 Puerto Rico Department of Justice	11,727	83	11,810	12,556	(746)	-6%
40 Puerto Rico Police Bureau	71,035	162	71,197	79,112	(7,914)	-11%
41 Special Investigations Bureau	388	-	388	415	(27)	-7%
42 Puerto Rico Fire Department Bureau	5,258	94	5,352	8,542	(3,190)	-60%
43 Puerto Rico National Guard	1,483	7	1,490	3,679	(2,189)	-147%
45 Department of Public Safety	20,403	100	20,503	19,436	1,068	5%
49 Department of Transportation and Public Works	5,705	(0)	5,705	6,434	(729)	-13%
50 Department of Natural and Environmental Resources	8,473	1,296	9,769	18,391	(8,622)	-88%
55 Puerto Rico Department of Agriculture	3,261	10	3,271	2,302	969	30%
60 Office of the Citizen's Ombudsman	294	3	297	266	31	10%
62 Cooperative Development Commission of Puerto Rico	244	-	244	194	50	21%
66 Puerto Rico Highway Authority	-	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	4,745	408	5,154	5,447	(293)	-6%
68 Puerto Rico Labor Relations Board	86	(0)	86	108	(23)	-26%
69 Puerto Rico Department of Consumer Affairs	1,152	-	1,152	1,324	(172)	-15%
71 Department of Health	46,277	767	47,044	50,149	(3,105)	-7%
78 Department of Housing	2,780	-	2,780	2,921	(141)	-5%
81 Department of Education	218,203	1,603	219,806	148,667	71,139	32%
82 Institute of Puerto Rican Culture	1,504	42	1,546	2,825	(1,279)	-83%
87 Department of Recreation and Sports	2,846	43	2,888	2,536	352	12%
95 Mental Health and Drug Addiction Services Administration	11,483	362	11,844	11,884	(39)	0%
96 Office of the Women's Advocate	417	311	727	349	379	52%
117 Act 70	-	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	323	(0)	323	308	15	5%
122 Secretariat of the Department of the Family	4,113	17	4,130	8,223	(4,093)	-99%
123 Family and Children Administration	17,058	85	17,143	14,478	2,665	16%
124 Child Support Administration (ASUME)	1,403	22	1,425	1,138	287	20%
126 Vocational Rehabilitation Administration	2,134	(0)	2,134	2,662	(528)	-25%
127 Administration for Socioeconomic Development of the Family	8,455	(0)	8,455	7,873	582	7%
133 Administracion de Recursos Naturales	-	-	-	-	-	-
137 Department of Correction and Rehabilitation	34,677	233	34,910	49,968	(15,058)	-43%
139 Parole Board	251	0	251	234	17	7%
143 Office of Protection and Defense for People with Disabilities	91	(0)	91	-	91	100%
152 Elderly and Retired People Advocate Office	281	-	281	101	180	64%
153 Office for People with Disabilities	306	-	306	264	41	14%
155 State Historic Preservation Office of Puerto Rico	181	61	242	370	(128)	-53%
189 Institute of Forensic Science	1,681	117	1,798	2,224	(426)	-24%
221 Medical Emergency Corps Bureau	1,653	-	1,653	1,989	(336)	-20%
231 Office for the Patient's Advocate	169	2	171	137	34	20%
241 Administration for Integral Development of Childhood	709	-	709	796	(87)	-12%
266 Office of Public Safety Affairs	-	-	-	-	-	-
279 Public Service Appeals Commission	227	2	228	212	16	7%
281 Office of the Election Comptroller	261	2	263	252	11	4%
Total - Entities Operating in PRIFAS 7.5	\$ 523,958	\$ 11,715	\$ 535,673	\$ 491,947	\$ 43,726	8%

Puerto Rico Department of Treasury

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

By Agency¹

For the month of: January-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Core Component Units						
70 State Insurance Fund Corporation	\$ -	\$ -	\$ -	\$ -	\$ -	
79 Automobile Accidents Compensation Administration	-	-	-	-	-	
90 Medical Services Administration of Puerto Rico	8,500	865	9,365	4,303	5,062	54%
119 Department of Economic Development & Commerce	2,288	4,721	7,010	1,395	5,615	80%
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	25,298	29,387	54%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	506	-	506	-	506	100%
235 Puerto Rico Housing Finance Corporation	658	-	658	156	502	76%
277 Agricultural Enterprises Development Administration	5,929	18	5,947	826	5,121	86%
285 Puerto Rico Integrated Transit Authority	8,468	123	8,591	5,880	2,711	32%
295 Fiscal Agency & Financial Advisory Authority	4,357	229	4,586	1,503	3,082	67%
303 Convention Center of District Authority	-	-	-	-	-	
Total - Core Component Units	\$ 87,994	\$ 9,653	\$ 97,647	\$ 41,898	\$ 55,749	57%
Secondary Component Units						
22 Office of The Commissioner of Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	
29 Puerto Rico Federal Affairs Administration	263	1	264	164	100	38%
75 Office of the Financial Institutions Commissioner	-	-	-	-	-	
105 Industrial Commission	-	10	10	-	10	100%
109 Puerto Rico School of Plastic Arts	226	2	229	163	66	29%
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	136	1,850	93%
165 Land Authority of Puerto Rico	-	6	6	-	6	100%
167 Integral Development of the "Peninsula de Cantera"	50	-	50	-	50	100%
177 Land Administration of Puerto Rico	-	-	-	-	-	
186 Culebra Conservation and Development Authority	21	-	21	-	21	100%
191 Musical Arts Corporation	439	5	444	401	43	10%
192 Fine Arts Center Corporation	363	2	366	321	45	12%
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	275	170	38%
236 Innovation Fund for Agricultural Development of Puerto Rico	-	-	-	-	-	
238 Ponce Authority (Authority Of The Port Of The Americas)	109	-	109	-	109	100%
264 Corporation for the "Caño Martin Peña" Enlace Project	1,560	0	1,560	143	1,418	91%
265 Roosevelt Roads	911	17	927	238	689	74%
271 Puerto Rico Technology and Innovation Services	7,356	3	7,358	1,008	6,350	86%
276 Puerto Rico Public Private Partnership Authority	4,226	(292)	3,934	1,285	2,649	67%
286 Authority of the Port of Ponce	79	(0)	79	-	79	100%
288 University of Puerto Rico Comprehensive Cancer Center	2,855	1,315	4,170	6,297	(2,127)	-51%
293 Center for Diabetes Research, Education, and Medical Services	79	88	167	62	105	63%
298 Public Service Regulatory Board	736	(0)	736	263	473	64%
310 Municipal Finance Corporation	-	-	-	-	-	
311 Puerto Rico Gaming Commission	193	(0)	193	60	133	69%
312 Retirement Board of the Government of Puerto Rico	4,649	1,517	6,165	3,233	2,932	48%
329 Office of Socioeconomic Development	1,203	3	1,206	-	1,206	100%
TBD1 COFINA	-	-	-	-	-	
Total - Secondary Component Units	\$ 25,931	\$ 4,501	\$ 30,433	\$ 14,049	\$ 16,384	54%

Puerto Rico Department of Treasury

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

By Agency¹

For the month of: January-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
OMB and Hacienda Custodies						
17 Custody of the Office of Management and Budget	\$ 81,919	\$ (27,358)	\$ 54,561	\$ -	\$ 54,561	100%
25 Custody of the Department of the Treasury	116,513	(4,053)	112,460	111,282	1,178	1%
Total - OMB and Hacienda Custodies	\$ 198,432	\$ (31,411)	\$ 167,020	\$ 111,282	\$ 55,739	33%

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Out of Scope Entities						
8 Office of the Comptroller	\$ 4,012	\$ -	\$ 4,012	\$ 3,888	\$ 124	3%
10 The General Court of Justice	30,356	1,794	32,151	30,193	1,957	6%
100 Legislative Assembly of the Commonwealth	11,265	617	11,882	10,425	1,457	12%
106 Public Housing Administration	460	(0)	460	224	236	51%
166 Industrial Development Company	-	-	-	1,501	(1,501)	
176 University of Puerto Rico	41,737	463	42,200	40,694	1,506	4%
193 Office of Government Ethics	867	7	874	830	44	5%
200 Special Independent Prosecutor's Panel	281	-	281	274	7	2%
209 Contributions to Political Parties	-	-	-	-	-	
208 Contributions to the Municipalities	7,952	2,500	10,452	7,753	2,699	26%
220 Correctional Health	3,656	161	3,817	4,736	(919)	-24%
268 Puerto Rico Institute of Statistics	219	0	219	213	6	3%
272 Office of the Inspector General	1,556	0	1,556	1,518	38	2%
289 Energy Commission	-	-	-	-	-	
297 Financial Oversight and Management Board for Puerto Rico	4,956	-	4,956	4,832	124	3%
Total - Out of Scope Entities	\$ 107,317	\$ 5,542	\$ 112,859	\$ 107,080	\$ 5,779	5%

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Recap						
Entities Operating in PRIFAS 7.5	\$ 523,958	\$ 11,715	\$ 535,673	\$ 491,947	\$ 43,726	8%
Core Component Units	87,994	9,653	97,647	41,898	55,749	57%
Secondary Component Units	25,931	4,501	30,433	14,049	16,384	54%
OMB and Hacienda Custodies	198,432	(31,411)	167,020	111,282	55,739	33%
Out of Scope Entities	107,317	5,542	112,859	107,080	5,779	5%
Total	\$ 943,632	\$ -	\$ 943,632	\$ 766,256	\$ 177,376	19%

Notes:

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

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

Puerto Rico Department of Treasury

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

By Agency¹

For the month of: January-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Entities Operating in PRIFAS 7.5						
11 Puerto Rico Traffic Safety Commission	\$ 135	\$ 4	\$ 139	\$ -	\$ 139	100%
15 Office of the Governor	-	32	32	-	32	100%
16 Office of Management and Budget	94	-	94	43	51	55%
18 Planning Board	-	-	-	-	-	-
21 Emergency and Disaster Management Bureau	27	-	27	-	27	100%
23 Puerto Rico Department of State	319	39	358	237	121	34%
24 Puerto Rico Department of Treasury	64,126	-	64,126	79,499	(15,373)	-24%
28 State Elections Commission	-	-	-	-	-	-
30 Human Resources Management & Transformation	83	75	157	68	89	57%
31 General Services Administration	408	2,625	3,033	402	2,631	87%
34 Commission of Investigation, Processing and Appeals	-	-	-	-	-	-
37 Civil Rights Commission	-	-	-	-	-	-
38 Puerto Rico Department of Justice	512	308	820	426	393	48%
40 Puerto Rico Police Bureau	1,393	1,183	2,575	865	1,710	66%
41 Special Investigations Bureau	-	-	-	-	-	-
42 Puerto Rico Fire Department Bureau	1,059	681	1,740	51	1,689	97%
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	16,501	(2,106)	-15%
50 Department of Natural and Environmental Resources	3,831	80	3,911	1,507	2,404	61%
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	15,987	12,119	43%
68 Puerto Rico Labor Relations Board	40	-	40	15	25	61%
69 Puerto Rico Department of Consumer Affairs	157	-	157	74	83	53%
71 Department of Health	12,512	860	13,373	9,959	3,414	26%
78 Department of Housing	1,791	-	1,791	1,771	20	1%
81 Department of Education	1,254	-	1,254	67	1,186	95%
82 Institute of Puerto Rican Culture	101	169	270	-	270	100%
87 Department of Recreation and Sports	1,755	-	1,755	100	1,655	94%
95 Mental Health and Drug Addiction Services Administration	373	-	373	124	249	67%
96 Office of the Women's Advocate	-	-	-	-	-	-
117 Act 70	-	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	-	-	-	-	-	-
122 Secretariat of the Department of the Family	-	-	-	-	-	-
123 Family and Children Administration	-	1	1	-	1	100%
124 Child Support Administration (ASUME)	-	-	-	-	-	-
126 Vocational Rehabilitation Administration	63	-	63	0	63	100%
127 Administration for Socioeconomic Development of the Family	-	-	-	-	-	-
133 Administracion de Recursos Naturales	-	-	-	-	-	-
137 Department of Correction and Rehabilitation	1,848	-	1,848	1,118	729	39%
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	17	822	98%
189 Institute of Forensic Science	40	-	40	-	40	100%
221 Medical Emergency Corps Bureau	591	-	591	336	255	43%
231 Office for the Patient's Advocate	-	-	-	-	-	-
241 Administration for Integral Development of Childhood	-	-	-	-	-	-
266 Office of Public Safety Affairs	-	-	-	-	-	-
279 Public Service Appeals Commission	-	-	-	-	-	-
281 Office of the Election Comptroller	5	-	5	-	5	100%
Total - Entities Operating in PRIFAS 7.5	\$ 131,029	\$ 11,398	\$ 142,427	\$ 129,236	\$ 13,191	9%

Puerto Rico Department of Treasury

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

By Agency¹

For the month of: January-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Core Component Units						
70 State Insurance Fund Corporation	\$ 47,509	\$ -	\$ 47,509	\$ 43,394	\$ 4,115	9%
79 Automobile Accidents Compensation Administration	7,525	-	7,525	5,220	2,305	31%
90 Medical Services Administration of Puerto Rico	11,483	-	11,483	14,598	(3,116)	-27%
119 Department of Economic Development & Commerce	3,922	100	4,022	3,236	786	20%
162 Public Building Authority	10,856	-	10,856	7,318	3,537	33%
168 Puerto Rico Ports Authority	7,841	3,368	11,209	-	11,209	100%
180 Tourism Company	12,399	802	13,201	936	12,265	93%
187 Puerto Rico Health Insurance Administration	59,816	-	59,816	27,565	32,251	54%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	7,105	-	7,105	3,601	3,505	49%
235 Puerto Rico Housing Finance Corporation	7,693	-	7,693	1,394	6,299	82%
277 Agricultural Enterprises Development Administration	6,695	-	6,695	1,298	5,397	81%
285 Puerto Rico Integrated Transit Authority	3,155	-	3,155	2,485	670	21%
295 Fiscal Agency & Financial Advisory Authority	374	-	374	86	288	77%
303 Convention Center of District Authority	3,894	0	3,894	5,698	(1,804)	-46%
Total - Core Component Units	\$ 190,266	\$ 4,270	\$ 194,537	\$ 116,830	\$ 77,706	40%

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Secondary Component Units						
22 Office of The Commissioner of Insurance	\$ 1,054	\$ -	\$ 1,054	\$ 674	\$ 380	36%
29 Puerto Rico Federal Affairs Administration	-	5	5	-	5	100%
75 Office of the Financial Institutions Commissioner	1,109	17	1,126	583	543	48%
105 Industrial Commission	1,771	-	1,771	924	847	48%
109 Puerto Rico School of Plastic Arts	182	-	182	89	93	51%
121 Government Board of the 911 Service	1,683	-	1,683	697	986	59%
138 Institutional Trust of the National Guard of Puerto Rico	622	-	622	545	77	12%
161 Puerto Rico Infrastructure Financing Authority	83	-	83	98	(15)	-18%
165 Land Authority of Puerto Rico	837	-	837	524	313	37%
167 Integral Development of the "Península de Cantera"	17	-	17	-	17	100%
177 Land Administration of Puerto Rico	711	-	711	674	37	5%
186 Culebra Conservation and Development Authority	24	-	24	-	24	100%
191 Musical Arts Corporation	147	128	275	129	146	53%
192 Fine Arts Center Corporation	206	13	219	277	(58)	-27%
195 Economic Development Bank of PR	1,144	-	1,144	819	325	28%
196 Puerto Rico Public Broadcasting Corporation	-	1,478	1,478	586	892	60%
198 Agricultural Insurance Corporation	241	-	241	181	60	25%
215 Puerto Rico Conservatory of Music Corporation	342	-	342	214	128	37%
236 Innovation Fund for Agricultural Development of Puerto Rico	1,164	-	1,164	134	1,030	88%
238 Ponce Authority (Authority Of The Port Of The Americas)	-	-	-	-	-	-
264 Corporation for the "Caño Martin Peña" Enlace Project	-	6	6	2	5	74%
265 Roosevelt Roads	147	-	147	141	6	4%
271 Puerto Rico Technology and Innovation Services	777	-	777	10	767	99%
276 Puerto Rico Public Private Partnership Authority	-	1,246	1,246	-	1,246	100%
286 Authority of the Port of Ponce	172	-	172	-	172	100%
288 University of Puerto Rico Comprehensive Cancer Center	2,784	167	2,951	2,246	705	24%
293 Center for Diabetes Research, Education, and Medical Services	21	-	21	20	1	3%
298 Public Service Regulatory Board	2,571	115	2,686	1,732	954	36%
310 Municipal Finance Corporation	12,466	-	12,466	-	12,466	100%
311 Puerto Rico Gaming Commission	33,021	33	33,054	30,908	2,146	6%
312 Retirement Board of the Government of Puerto Rico	246	-	246	-	246	100%
329 Office of Socioeconomic Development	-	-	-	-	-	-
TBD1 COFINA	-	-	-	157	(157)	-
Total - Secondary Component Units	\$ 63,542	\$ 3,207	\$ 66,750	\$ 42,365	\$ 24,385	37%

Puerto Rico Department of Treasury

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

By Agency¹

For the month of: January-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
OMB and Hacienda Custodies						
17 Custody of the Office of Management and Budget	\$ -	\$ -	\$ -	\$ -	\$ -	
25 Custody of the Department of the Treasury	30,687	2,127	32,813	48,933	(16,120)	-49%
Total - OMB and Hacienda Custodies	\$ 30,687	\$ 2,127	\$ 32,813	\$ 48,933	\$ (16,120)	-49%

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Out of Scope Entities						
8 Office of the Comptroller	\$ -	\$ -	\$ -	\$ -	\$ -	
10 The General Court of Justice	1,360	-	1,360	25	1,335	98%
100 Legislative Assembly of the Commonwealth	-	-	-	-	-	
106 Public Housing Administration	1,214	-	1,214	-	1,214	100%
166 Industrial Development Company	-	-	-	1,890	(1,890)	
176 University of Puerto Rico	-	-	-	-	-	
193 Office of Government Ethics	-	-	-	-	-	
200 Special Independent Prosecutor's Panel	-	-	-	-	-	
209 Contributions to Political Parties	-	-	-	-	-	
208 Contributions to the Municipalities	-	-	-	-	-	
220 Correctional Health	-	-	-	-	-	
268 Puerto Rico Institute of Statistics	-	-	-	-	-	
272 Office of the Inspector General	-	-	-	-	-	
289 Energy Commission	-	-	-	-	-	
297 Financial Oversight and Management Board for Puerto Rico	-	-	-	-	-	
Total - Out of Scope Entities	\$ 2,575	\$ -	\$ 2,575	\$ 1,915	\$ 659	26%

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Recap						
Entities Operating in PRIFAS 7.5	\$ 131,029	\$ 11,398	\$ 142,427	\$ 129,236	\$ 13,191	9%
Core Component Units	190,266	4,270	194,537	116,830	77,706	40%
Secondary Component Units	63,542	3,207	66,750	42,365	24,385	37%
OMB and Hacienda Custodies	30,687	2,127	32,813	48,933	(16,120)	-49%
Out of Scope Entities	2,575	-	2,575	1,915	659	26%
Total	\$ 418,099	\$ 21,002	\$ 439,101	\$ 339,280	\$ 99,822	23%

Notes:

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

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

Puerto Rico Department of Treasury

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

By Agency¹

YTD from 7/1/2023 through 1/31/2024

January-24

(figures in \$000s)

	CapEx Certified Budget	Adjustments & Revisions ²	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
Entities Operating in PRIFAS 7.5					
21 Emergency and Disaster Management Bureau	1,107	-	1,107	3	1,104
23 Puerto Rico Department of State	23	-	23	-	23
24 Puerto Rico Department of Treasury	8,525	-	8,525	3,013	5,512
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	-	85
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	17,429	66,193
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	-	600
Total - Entities Operating in PRIFAS 7.5	\$ 189,772	\$ -	\$ 189,772	\$ 25,195	\$ 164,577

Puerto Rico Department of Treasury

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

By Agency ¹

YTD from 7/1/2023 through 1/31/2024

January-24

(figures in \$000s)

	CapEx Certified Budget	Adjustments & Revisions	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
Core Component Units					
90 Medical Services Administration of Puerto Rico	33,285	-	33,285	808	32,477
162 Public Building Authority	2,051	-	2,051	456	1,595
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	37,006	39,413
Total - Core Component Units	\$ 117,830	\$ -	\$ 117,830	\$ 38,270	\$ 79,560

	CapEx Certified Budget	Adjustments & Revisions	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
Secondary Component Units					
189 Institute of Forensic Science	1,156	-	1,156	1,127	29
264 Corporation for the "Caño Martin Peña" Enlace Project	15,200	-	15,200	-	15,200
265 Roosevelt Roads	9,800	-	9,800	-	9,800
271 Puerto Rico Technology and Innovation Services	8,400	-	8,400	324	8,076
288 University of Puerto Rico Comprehensive Cancer Center	12,400	-	12,400	2,613	9,787
293 Center for Diabetes Research, Education, and Medical Services	287	-	287	-	287
329 Office of Socioeconomic Development	11,500	-	11,500	-	11,500
Total - Secondary Component Units	\$ 58,743	\$ -	\$ 58,743	\$ 4,064	\$ 54,679

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

Puerto Rico Department of Treasury

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

By Agency ¹

YTD from 7/1/2023 through 1/31/2024

January-24

(figures in \$000s)

	CapEx Certified Budget	Adjustments & Revisions	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
Out of Scope Entities					
10 The General Court of Justice	7,502	-	7,502	1,470	6,032
100 Legislative Assembly of the Commonwealth	14,857	-	14,857	16,558	(1,701)
272 Office of the Inspector General	280	-	280	-	280
Total - Out of Scope Entities	\$ 22,639	\$ -	\$ 22,639	\$ 21,769	\$ 870

	CapEx Certified Budget	Adjustments & Revisions	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
Recap					
Entities Operating in PRIFAS 7.5	\$ 189,772	\$ -	\$ 189,772	\$ 25,195	\$ 164,577
Core Component Units	117,830	-	117,830	38,270	79,560
Secondary Component Units	58,743	-	58,743	4,064	54,679
OMB and Hacienda Custodies	157,843	-	157,843	-	157,843
Out of Scope Entities	22,639	-	22,639	21,769	870
Total	\$ 546,827	\$ -	\$ 546,827	\$ 89,298	\$ 457,529

Notes:

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

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

Appendix

Core and Secondary Component Unit Consolidated Actuals by Month

		Q1	Q1	Q1	Q2	Q2	Q2				
		1	2	3	4	5	6	FY24	FY24	FY24	
	GF+SFRF Budget	7/31/2023	8/31/2023	9/30/2023	10/31/2023	11/30/2023	12/31/2023	YTD Totals	Balance \$	Balance %	
Core Component Units											
70	State Insurance Fund Corporation	\$ 570,110	\$ 41,753	\$ 76,943	\$ 34,283	\$ 36,106	\$ 29,349	\$ 35,760	\$ 297,588	\$ 272,522	48%
79	Automobile Accident Compensation Administration	90,297	5,454	5,532	4,325	6,611	5,419	7,834	40,396	49,901	55%
90	Administration of Medical Services of Puerto Rico	250,167	12,309	14,594	15,639	13,775	13,717	20,692	109,628	140,539	56%
119	Department of Economic Development and Commerce	132,384	2,038	5,544	2,996	3,732	4,253	3,611	26,805	105,579	80%
162	Public Buildings Authority	202,369	7,078	9,902	11,887	9,146	13,197	13,252	74,318	128,051	63%
168	Ports Authority	137,994	8,610	8,680	6,654	3,911	1,899	1,935	31,689	106,304	77%
180	Tourism Company	158,415	3,048	3,697	11,613	5,408	4,950	445	30,097	128,318	81%
187	Health Insurance Administration of Puerto Rico	1,374,014	63,448	61,058	140,065	10,380	64,010	64,497	456,321	917,693	67%
188	Corp. of the Cardiovascular Center of Puerto Rico & Caribbean	91,338	5,973	6,846	6,633	6,306	6,720	5,154	41,233	50,105	55%
235	Housing Financing Authority	100,214	1,131	1,069	1,400	6,113	1,313	1,532	14,108	86,106	86%
277	Administration for the Development of Agricultural Enterprises	151,698	2,697	8,175	6,874	12,545	3,185	23,598	59,197	92,501	61%
285	Integrated Transport Authority	140,956	8,749	11,183	7,820	8,749	10,489	8,663	64,018	76,938	55%
295	Financial Advisory Authority and Fiscal Agency of Puerto Rico	59,518	1,537	930	1,280	1,610	1,556	4,753	13,255	46,263	78%
303	District Authority of the Convention Center	46,727	5,569	4,267	5,722	4,982	5,369	7,014	38,619	8,108	17%
Total - Core Component Units											
	\$ 3,506,201	\$ 169,393	\$ 218,421	\$ 257,191	\$ 129,374	\$ 165,425	\$ 198,740	\$ 1,297,273	\$ 2,208,928	63%	
Secondary Component Units											
22	Office of The Commissioner of Insurance	\$ 12,652	\$ 350	\$ 536	\$ 568	\$ 625	\$ 602	\$ 494	\$ 3,849	\$ 8,803	70%
29	Puerto Rico Federal Affairs Administration	3,231	154	165	165	171	174	183	1,176	2,055	64%
75	Office of the Financial Institutions Commissioner	13,513	448	646	747	595	684	588	4,291	9,222	68%
105	Industrial Commission	21,371	928	1,006	1,219	1,692	1,084	1,324	8,177	13,194	62%
109	Puerto Rico School of Plastic Arts	4,930	159	196	249	629	246	358	2,089	2,841	58%
121	Government Board of the 911 Service	20,191	3,424	679	525	1,058	785	738	7,907	12,284	61%
138	Institutional Trust of the National Guard of Puerto Rico	7,460	272	340	294	448	383	440	2,721	4,739	64%
161	Puerto Rico Infrastructure Financing Authority	24,834	174	197	178	185	2,402	719	4,090	20,743	84%
165	Land Authority of Puerto Rico	10,111	813	536	543	572	636	586	4,210	5,901	58%
167	Integral Development of the "Peninsula de Cantera"	805	41	44	-	-	-	-	85	720	89%
177	Land Administration of Puerto Rico	8,531	432	593	529	494	538	400	3,660	4,871	57%
186	Culebra Conservation and Development Authority	539	-	-	-	-	-	-	-	539	100%
191	Musical Arts Corporation	8,636	421	492	506	478	610	514	3,551	5,085	59%
192	Fine Arts Center Corporation	7,014	355	409	421	465	482	448	3,178	3,835	55%
195	Economic Development Bank of PR	13,730	678	1,032	852	916	867	888	6,051	7,679	56%
196	Puerto Rico Public Broadcasting Corporation	17,804	744	1,154	675	675	762	672	5,268	12,536	70%
198	Agricultural Insurance Corporation	2,893	614	297	232	231	235	189	1,980	913	32%
215	Puerto Rico Conservatory of Music Corporation	9,448	496	483	794	658	741	621	4,282	5,166	55%
236	Innovation Fund for Agricultural Development of Puerto Rico	13,968	183	934	399	216	1,117	931	3,914	10,054	72%
238	Ponce Authority (Authority Of The Port Of The Americas)	1,313	-	-	-	-	-	-	-	1,313	100%
264	Corporation for the "Caño Martin Peña" Enlace Project	18,800	108	136	150	158	197	277	1,171	17,629	94%
265	Roosevelt Roads	12,896	66	72	164	206	139	175	1,201	11,695	91%
271	Puerto Rico Technology and Innovation Services	97,625	279	643	956	1,048	35,680	1,735	41,359	56,266	58%
276	Puerto Rico Public Private Partnership Authority	62,162	148	272	295	855	1,148	9,690	13,692	48,470	78%
286	Authority of the Port of Ponce	3,016	23	-	-	-	-	-	23	2,993	99%
288	University of Puerto Rico Comprehensive Cancer Center	85,451	4,181	4,816	5,021	4,962	5,112	6,036	38,671	46,781	55%
293	Center for Diabetes Research, Education, and Medical Services	2,251	57	78	68	65	84	68	502	1,749	78%
298	Public Service Regulatory Board	41,057	1,441	1,091	1,437	1,440	1,305	1,163	9,872	31,185	76%
310	Municipal Finance Corporation	149,588	13	16	19	-	-	-	48	149,540	100%
311	Puerto Rico Gaming Commission	398,967	968	26,057	50,900	27,371	26,549	31,677	194,490	204,477	51%
312	Retirement Board of the Government of Puerto Rico	76,932	1,308	1,956	1,742	2,835	4,041	3,391	18,506	58,426	76%
329	Office of Socioeconomic Development	14,473	209	176	161	180	235	167	1,128	13,345	92%
TBD1	COFINA	-	75	24	33	138	11	14	452	(452)	
Total - Secondary Component Units											
	\$ 1,166,190	\$ 19,562	\$ 45,075	\$ 69,840	\$ 49,365	\$ 86,850	\$ 64,486	\$ 391,592	\$ 774,598	66%	
Core Component Units											
	\$ 3,506,201	\$ 169,393	\$ 218,421	\$ 257,191	\$ 129,374	\$ 165,425	\$ 198,740	\$ 1,297,273	\$ 2,208,928	63%	
Secondary Component Units											
	1,166,190	19,562	45,075	69,840	49,365	86,850	64,486	391,592	774,598	66%	
Combined Component Units Monthly Actuals											
	\$ 4,672,391	\$ 188,955	\$ 263,497	\$ 327,031	\$ 178,739	\$ 252,275	\$ 263,226	\$ 1,688,865	\$ 2,983,526	64%	

**Non-Compliance List
Expenses Reporting**

Entity Code:	Secondary Component Units
167	Integral Development of the "Península de Cantera"
168	Ports Authority
180	Tourism Company of Puerto Rico
* 186	Culebra Conservation and Development Authority
* 286	Authority of the Port of Ponce
310	Municipal Finance Corporation
329	Office of Socioeconomic Development

Notes:

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

**Non-Compliance List
Revenues Reporting**

Entity Code: Secondary Component Units

138	Institutional Trust of the National Guard of Puerto Rico
168	Ports Authority
* 186	Culebra Conservation and Development Authority

Notes:

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

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

As Recorded and Presented by each Entity

Code:	Entity:	Q1	Q1	Q1	Q2	Q2	Q2	Q3	FY24
		1	2	3	4	5	6	7	
		7/31/2023	8/31/2023	9/30/2023	10/31/2023	11/30/2023	12/31/2023	1/31/2024	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	-	4,324
90	Medical Services Administration of Puerto Rico	-	-	-	-	-	-	-	-
109	School of Plastic Arts	38	38	38	38	38	38	38	266
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	-	38	112
138	Institutional Trust of the National Guard of Puerto Rico	3	3	4	3	3	6	5	27
162	Public Building Authority	-	1,987	1,876	1,825	1,874	-	-	7,562
165	Land Authority of Puerto Rico	-	-	-	-	-	-	-	-
166	Industrial Development Company	-	1,232	1,176	1,176	2,512	-	1,127	7,223
168	Puerto Rico Ports Authority	1,914	1,997	2,009	-	-	-	-	5,920
177	Land Administration of Puerto Rico	-	187	179	178	178	194	178	1,094
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	217
188	Cardiovascular Center Corporation of PR and the Caribbean	154	147	143	139	143	144	160	1,030
191	Musical Arts Corporation	34	34	35	35	33	34	34	239
192	Fine Arts Center Corporation	41	41	41	40	41	41	41	286
195	Economic Development Bank of PR	132	135	169	151	173	135	129	1,024
198	Agricultural Insurance Corporation	12	13	11	12	15	15	15	93
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	8,002
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	5,761
		\$ 19,244	\$ 17,057	\$ 17,716	\$ 16,809	\$ 7,497	\$ 12,172	\$ 26,600	\$ 117,094