

DEPARTMENT OF THE  
**TREASURY**

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**Requirement 2(A) Section 1, 2 & 4**  
**Government of Puerto Rico**  
*General and Special Revenue Fund Expenses*  
*Budget to Recorded Expenditures & Variance Reporting*  
*& General Fund Revenue Report*  
*Jul FY25 YTD*

Aug 31, 2024

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## Additional Disclaimers

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

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

## Additional Disclaimers

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

- Budget figures are presented as Certified by the FOMB for FY25 and are adjusted for FOMB-approved reapportionments or adjustments.
- Expense-related journal entry errors were considered as actual expenses, as these can be tied directly to a fund, agency, and spend concept.
- Agency names were obtained from the OMB Budget Module, with the exception of the entities pertaining to the Legislative Assembly and the Maritime Transportation Authority.
- There is no visibility of budget distribution from Agency 17 (appropriations under custody of OMB) to other agencies.
- There are limitations in the reporting from 'PRIFAS 7.5' and from the CUs relating to the identification of expenses by funding source. As a result, some assumptions were made to allocate expenses by fund source and by expense concept.
- Actual results allocations by concept are allocated based on mapping of actual spend at the CUs to each expense concept and fund type.
- The Government is committed to provide and comply with all reporting requirements, and will provide an updated version of the report as information becomes available.
- Efforts are in place to address deficiencies in the proper recording and accounting of PayGo, as issues continue to develop on a monthly basis, as such, the Central Government's primary financial system might be presenting incomplete information.
- Fund 221 'Schoolwide' from the Department of Education, has been excluded from this report, previously reported as SRF, and will be excluded from all reports going forward; as this relates to a combination of General Fund and Federal Funds.
- General Fund Expense Budget presents adjusted figures net of reapportionment transfers as accounted for in PRIFAS, as of the date of this report.

## **Assumptions/Resources:**

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

1. Budget figures are obtained from the FOMB Approved Budget for FY25 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 FY25 revenue forecast was sourced from the Certified Fiscal Plan.
2. The monthly/quarterly FY25 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
168	PORTS	Ports Authority
180	TOURISM	Tourism Company of Puerto Rico
187	ASES	Health Insurance Administration of Puerto Rico
188	CARDIO	Corp. of the Cardiovascular Center of Puerto Rico and the Caribbean
235	HFA	Housing Financing Authority
277	ADEA	Administration for the Development of Agricultural Enterprises
285	PRITA	Puerto Rico Integrated Transport Authority
295	AAFAF	Financial Advisory Authority and Fiscal Agency of Puerto Rico
303	CCDA	District Authority of the Convention Center

**Secondary Component Units:**

- 11 Puerto Rico Traffic Safety Commission
- 22 Office of The Commissioner of Insurance
- 29 Puerto Rico Federal Affairs Administration
- 75 Office of the Financial Institutions Commissioner
- 82 Institute of Puerto Rican Culture
- 105 Industrial Commission
- 109 Puerto Rico School of Plastic Arts
- 121 Government Board of the 911 Service
- 138 Institutional Trust of the National Guard of Puerto Rico
- 161 Puerto Rico Infrastructure Financing Authority
- 165 Land Authority of Puerto Rico
- 167 Integral Development of the "Península de Cantera"
- 177 Land Administration of Puerto Rico
- 184 Solid Waste Authority
- 186 Culebra Conservation and Development Authority
- 189 Institute of Forensic Science
- 191 Musical Arts Corporation
- 192 Fine Arts Center Corporation
- 195 Economic Development Bank of PR
- 196 Puerto Rico Public Broadcasting Corporation
- 198 Agricultural Insurance Corporation
- 215 Puerto Rico Conservatory of Music Corporation
- 236 Innovation Fund for Agricultural Development of Puerto Rico
- 238 Ponce Authority (Authority Of The Port Of The Americas)
- 264 Corporation for the "Caño Martín Peña" Enlace Project
- 265 Redevelopment Authority of Roosevelt Roads
- 271 Puerto Rico Technology and Innovation Services
- 276 Puerto Rico Public Private Partnership Authority
- 286 Authority of the Port of Ponce
- 288 University of Puerto Rico Comprehensive Cancer Center
- 293 Center for Diabetes Research, Education, and Medical Services
- 298 Public Service Regulatory Board
- 310 Municipal Finance Corporation
- 311 Puerto Rico Gaming Commission
- 312 Retirement Board of the Government of Puerto Rico
- 329 Office of Socioeconomic Development
- 299 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
- 163 Puerto Rico Aqueduct and Sewer Authority
- 166 Puerto Rico Industrial Development Company
- 176 University of Puerto Rico
- 193 Government Ethics Board
- 200 Special Independent Prosecutor's Panel
- 208 Contributions to the Municipalities
- 220 Correctional Health Services Corporation
- 222 Oficina de Servicios Legislativos
- 223 Superintendencia del Capitolio
- 224 Comisión Conjunta Sobre Informes Especiales del Contralor
- 225 Estudios de Don. Legislativos
- 268 Puerto Rico Institute of Statistics
- 272 Office of the Inspector General
- 289 Energy Commission
- 292 Independent Office for Consumer Protection
- 297 Financial Oversight and Management Board



**Content:**

<b><u>Page Number:</u></b>	<b><u>Sheet Name:</u></b>	<b><u>Description:</u></b>
1	Cover	Cover
2	Disclaimers	Disclaimers
5	Assumptions	Assumptions
9	Content	List of Schedules and Reports Included in the LIVE file
10	Glossary	Terms and Definitions
13	Executive Summary - Section 1	Executive Summary and General Fund Variance Analysis on Revenues
14	Executive Summary - Section 2	Executive Summary and General Fund Variance Analysis on Expenses
15	GF Revenue YTD	General Fund Revenue Year to Date
16	GF Expenses YTD	General Fund Expenses Year to Date
17	GF Revenue Monthly	General Fund Revenue for the Reporting Month
18	GF Expenses Monthly	General Fund Expenses for the Reporting Month
19	SRF Revenue YTD	SRF Revenue Year-To-Date
22	By Concept - Actuals YTD	FY25 - By Spend Concept Budget-to-Actual Report
23	By Concept - Actuals Monthly	FY25 - By Spend Concept Budget-to-Actual Report
24	CONS - FULL FY BUD & YTD Act	Full Year Budget and YTD Actuals for FY25 General and Special Revenue Fund Expense Budget v. Actual
27	GF - FULL FY BUD & YTD Act	Full Year Budget and YTD Actuals for FY25 General Fund Expense Budget v. Actual
30	SRF - FULL FY BUD & YTD Act	Full Year Budget and YTD Actuals for FY25 Special Revenue Fund Expense Budget v. Actual
33	CONS - YTD BUD & YTD Act	YTD Budget and YTD Actuals for FY25 General and Special Revenue Fund Expense Budget v. Actual
36	GF - YTD BUD & YTD Act	YTD Budget and YTD Actuals for FY25 General Fund Expense Budget v. Actual
39	SRF - YTD BUD & YTD Act	YTD Budget and YTD Actuals for FY25 Special Revenue Fund Expense Budget v. Actual
42	CONS - Monthly BUD & Act	Monthly Budget and Actuals for FY25 General and Special Revenue Fund Expense Budget v. Actual
45	GF - Monthly BUD & Act	Monthly Budget and Actuals for FY25 General Fund Expense Budget v. Actual
48	SRF - Monthly BUD & Act	Monthly Budget and Actuals for FY25 Special Revenue Fund Expense Budget v. Actual
51	Capital Expenditures	Capital Expenditures Schedules for Budget-to-Actual
54	Appendix	Appendix - Additional Information
55	Core and Secondary CU	Consolidated Actuals by Month
56	Core and Secondary CU	Non-Compliance List Expenses
57	Core and Secondary CU	Non-Compliance List Revenues
58	Pay Go Charges Recorded	Recorded Reimbursements to the TSA by CORE and Secondary CUs

## GLOSSARY

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

## GLOSSARY

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

## GLOSSARY

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

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

*YTD FY25 General Fund Revenue - Budget vs. Actual*  
*YTD from 7/1/2023 through 7/31/24*  
*July-24*  
*By Concept*

<b>General Fund Revenue</b>	<b>YTD Budgeted Revenue</b>	<b>YTD Revenue Actuals</b>	<b>(Unfavorable) / Favorable \$</b>	<b>(Unfavorable) / Favorable %</b>	<b>Comments</b>
1 Individual Income Taxes	\$ 162,687	\$ 197,117	\$ 34,430	21.2%	Revenue figures for this report are preliminary and variance results are deemed to be timing-related.
2 Corporate Income Taxes	216,382	351,435	135,053	62.4%	
3 Sales & Use Taxes	127,661	134,420	6,759	5.3%	
4 Act 154 Collections	11,866	7,591	(4,275)	-36.0%	
5 Non-Resident Withholdings	47,124	75,900	28,775	61.1%	
6 Alcoholic Beverages	20,019	25,181	5,162	25.8%	
7 Cigarettes	8,471	10,036	1,564	18.5%	
8 Motor Vehicles	61,039	60,036	(1,004)	-1.6%	
9 Excises on Off-Shore Shipment Rum	10,897	29,530	18,633	171.0%	
10 Partnerships	6,745	12,538	5,793	85.9%	
11 Petroleum Products	29,722	70,609	40,887	137.6%	
12 Other Excise Taxes	9,273	1,602	(7,671)	-82.7%	
13 Other General Fund Revenue	18,969	64,647	45,678	240.8%	
14 Other Tax Revenue	38,114	19,716	(18,398)	-48.3%	
<b>Total General Fund Revenue<sup>1</sup></b>	<b>\$ 768,971</b>	<b>\$ 1,060,357</b>	<b>\$ 291,387</b>	<b>38%</b>	

**Notes:**

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

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

*YTD FY25 General Fund Expenses - Budget vs. Actual*  
*YTD from 7/1/2023 through 7/31/2024*  
*July-24*  
*By Concept*

	YTD Budget	YTD Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %	Comments
1 Payroll	307,724	\$ 208,634	\$ 99,090	32%	Mainly driven by slower recording of actual results in the Department of Education (\$65M) and Police Bureau (\$8M), along with (\$18M) under custody of OMB.
2 Facilities	39,601	5,892	33,709	85%	Mainly driven by a slower recording of actual results in the Department of Education (\$13M), Police Bureau (\$4M), Department of Correction (\$4M), and Department of Health (\$3M), along with timing of disbursements across other agencies.
3 Purchased Services	47,578	13,053	34,525	73%	Due to a slower recording of actual results in the Department of Education (\$6M) and Department of Correction (\$5M), along with funds under OMB Custody (\$4M) and timing of disbursements across other agencies including the General Court of Justice (\$4M) and Department of Natural Resources (\$2M).
4 Donations and Subsidies	17,751	19,649	(1,898)	-11%	Variance is deemed to be timing-related at this point in time due concentration of disbursements by the Legislative Assembly for donations to public, semi-public, private, and not-for-profit institutions.
5 Transportation	7,445	421	7,024	94%	Balance is due to funds under OMB Custody (\$4M), along with slower recording of actuals by the Department of Education (\$3M).
6 Professional Services	38,682	10,463	28,219	73%	Mainly driven by slower recording of actual results in the Department of Education (\$9M) and Department of Health (\$2M). Other drivers include timing of disbursements in ASSMCA (\$2M), Dept. of Treasury (\$2M), Public Private Partnership Authority (\$2), among others.
7 Other Operating	18,740	5,418	13,323	71%	Mainly driven by timing of disbursements across agencies including PR Technology and Innovation Services (\$4M), ASSMCA (\$2M), and Department of Education (\$2M).
8 Capital Expenditures	20,815	96	20,719	100%	Mostly due to a slowdown in disbursements of projects across agencies.
9 Payments of current & prior period obligations	52,106	52,106	0	0%	GOs payment for the month was fully processed and completed in accordance with the required terms.
10 Materials and Supplies	6,526	1,977	4,548	70%	Mainly driven by delayed recording of actual results across agencies. The Department of Education (\$1M), Department of Health (\$.9M), Puerto Rico Police Bureau (\$.5M) are the largest contributors.
11 Equipment Purchases	2,776	143	2,633	95%	Mainly driven by delayed recording of actual results across agencies, with the Department of Education (\$.6M), Police Bureau (\$.5M), and the Department of Treasury (\$.4M) being the largest contributors.
12 Media and Advertisements	825	11	814	99%	Mainly driven by funds assigned to the State Elections Commission (\$300K) which have not been disbursed, along with timing of disbursements across agencies.
13 Social Wellbeing for Puerto Rico	139,460	60,329	79,131	57%	Variance is largely due to timing of disbursements in ASES (\$61M), along with funds under Treasury Custody (\$13M).
14 Appropriations to non-governmental entities	27,784	18,367	9,417	34%	Mainly driven by delayed recording of actual results by various agencies, with the Department of Education (\$4M), and the Department of Health (\$1M) being the largest contributors.
30 PayGo	175,959	174,720	1,239	1%	
81 Undistributed Appropriations	44,087	11,392	32,695	74%	Balance mostly pertains to funds under the custody of OMB (\$30M).
82 Federal Fund Matching	13,793	1,053	12,739	92%	Balance mostly pertains to funds under the custody of OMB (\$9M).
89 Prior Period Debts	222	7	214	97%	Mainly driven by timing of disbursements in the Department of Health (\$200K).
98 Budgetary Reserve	-	-	-		
<b>Subtotal General Fund Expenditures</b>	<b>\$ 961,871</b>	<b>\$ 583,731</b>	<b>\$ 378,140</b>	<b>39%</b>	
<b>Non-Governmental Expenses included in the Certified Budget<sup>2</sup></b>					
9 Payments of current & prior period obligations	5,351	-	5,351	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	8,027	-	8,027	100.0%	
<b>Subtotal Non-Governmental</b>	<b>\$ 13,378</b>	<b>\$ -</b>	<b>\$ 13,378</b>	<b>100%</b>	
<b>Total General Fund Expenditures</b>	<b>\$ 975,249</b>	<b>\$ 583,731</b>	<b>\$ 391,518</b>	<b>40%</b>	

**Notes :**

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

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

**Puerto Rico Department of Treasury**  
 YTD FY25 General Fund Budget vs. Actual  
 YTD from 7/1/2023 through 7/31/2024  
 July-24  
 By Concept

(figures in \$000s)

General Fund Revenue	FY25 Certified Budget		YTD Budgeted Revenue	Actual	Variance		
	Revenue Forecast	Adjustments & Revisions		Reforecast	YTD Revenue Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
1 Individual Income Taxes	\$ 2,800,576	\$ -	\$ 2,800,576	\$ 162,687	\$ 197,117	\$ 34,430	21.2%
2 Corporate Income Taxes	3,323,486	-	3,323,486	216,382	351,435	135,053	62.4%
3 Sales & Use Taxes	2,907,148	-	2,907,148	127,661	134,420	6,759	
4 Act 154 Collections	123,620	-	123,620	11,866	7,591	(4,275)	-36.0%
5 Non-Resident Withholdings	897,735	-	897,735	47,124	75,900	28,775	61.1%
6 Alcoholic Beverages	298,581	-	298,581	20,019	25,181	5,162	25.8%
7 Cigarettes	68,024	-	68,024	8,471	10,036	1,564	18.5%
8 Motor Vehicles	757,648	-	757,648	61,039	60,036	(1,004)	-1.6%
9 Excises on Off-Shore Shipment Rum	205,301	-	205,301	10,897	29,530	18,633	171.0%
10 Partnerships	398,323	-	398,323	6,745	12,538	5,793	
11 Petroleum Products	506,915	-	506,915	29,722	70,609	40,887	
12 Other Excise Taxes	54,924	-	54,924	9,273	1,602	(7,671)	-82.7%
13 Other General Fund Revenue	881,349	-	881,349	18,969	64,647	45,678	240.8%
14 Other Tax Revenue	434,288	-	434,288	38,114	19,716	(18,398)	-48.3%
i. FEDE Portion of Corp Income Taxes and Non-Resident Withholdings	-	-	-	-	-	-	
ii. Excise Taxes on Off-Shore Shipments Rum	171,189	-	171,189	16,061	-	(16,061)	-100.0%
iii. Cigarette Excise Taxes	32,858	-	32,858	2,707	2,620	(87)	-3.2%
iv. Cigarette Excise Taxes (transferred PRITA net of 5% management fee)	35,100	-	35,100	3,018	2,850	(168)	-5.6%
Petroleum Products (Crudita) Excise Tax - AFI	-	-	-	-	-	-	
Petroleum Products (Crudita) Excise Tax - HTA	-	-	-	-	-	-	
Gas Oil and Diesel Excise Taxes	-	-	-	-	-	-	
Gasoline Excise Tax Revenue	-	-	-	-	-	-	
Vehicle License Fees (\$15 Portion)	-	-	-	-	-	-	
Vehicle License Fees (\$25 Portion)	-	-	-	-	-	-	
Other HTA (tolls paid at tax office)	-	-	-	-	-	-	
CRIM Property Tax Inflows	-	-	-	-	-	-	
v. FAM & Cine	164,807	-	164,807	13,294	14,246	952	7.2%
vi. PRCCDA	30,334	-	30,334	3,033	-	(3,033)	-100.0%
vii. Green Energy Initiative	-	-	-	-	-	-	
viii. Export Development	-	-	-	-	-	-	
ix. Development Funds	-	-	-	-	-	-	
<b>Total General Fund Revenue<sup>1</sup></b>	<b>\$ 13,657,919</b>	<b>\$ -</b>	<b>\$ 13,657,919</b>	<b>\$ 768,971</b>	<b>\$ 1,060,357</b>	<b>\$ 291,387</b>	<b>38%</b>

**Puerto Rico Department of Treasury**  
YTD FY25 General Fund Budget vs. Actual  
YTD from 7/1/2023 through 7/31/2024  
July-24  
By Concept

General Fund Expenses	Expense Budget	Adjustments & Revisions <sup>2</sup>	Revised Budget	YTD Budget	YTD Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
1 Payroll	\$ 3,697,015	\$ (4,329)	\$ 3,692,686	\$ 307,724	\$ 208,634	\$ 99,090	32%
2 Facilities	473,467	1,740	475,207	39,601	5,892	33,709	85%
3 Purchased Services	570,226	710	570,936	47,578	13,053	34,525	73%
4 Donations and Subsidies	213,008	-	213,008	17,751	19,649	(1,898)	-11%
5 Transportation	89,274	70	89,344	7,445	421	7,024	94%
6 Professional Services	463,091	1,091	464,182	38,682	10,463	28,219	73%
7 Other Operating	224,820	62	224,882	18,740	5,418	13,323	71%
8 Capital Expenditures	249,775	-	249,775	20,815	96	20,719	100%
9 Payments of current & prior period obligations	1,014,271	-	1,014,271	52,106	52,106	0	0%
10 Materials and Supplies	77,965	341	78,306	6,526	1,977	4,548	70%
11 Equipment Purchases	33,193	115	33,308	2,776	143	2,633	95%
12 Media and Advertisements	7,006	2,894	9,900	825	11	814	99%
13 Social Wellbeing for Puerto Rico	1,674,111	(589)	1,673,522	139,460	60,329	79,131	57%
14 Appropriations to non-governmental entities	1,304,476	(750)	1,303,726	27,784	18,367	9,417	34%
30 PayGo	2,111,510	-	2,111,510	175,959	174,720	1,239	1%
81 Undistributed Appropriations	530,393	(1,355)	529,038	44,087	11,392	32,695	74%
82 Federal Fund Matching	165,513	-	165,513	13,793	1,053	12,739	92%
89 Prior Period Debts	2,658	-	2,658	222	7	214	97%
98 Budgetary Reserve	-	-	-	-	-	-	-
<b>Subtotal General Fund Expenditures</b>	<b>\$ 12,901,772</b>	<b>\$ (0)</b>	<b>\$ 12,901,772</b>	<b>\$ 961,871</b>	<b>\$ 583,731</b>	<b>\$ 378,140</b>	<b>39%</b>

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

9 Payments of current & prior period obligations	64,212	-	64,212	5,351	-	5,351	100.0%
13 Social Wellbeing for Puerto Rico	96,318	-	96,318	8,027	-	8,027	100.0%
<b>Subtotal Non-Governmental</b>	<b>\$ 160,530</b>	<b>\$ -</b>	<b>\$ 160,530</b>	<b>\$ 13,378</b>	<b>\$ -</b>	<b>\$ 13,378</b>	<b>100%</b>
<b>Total General Fund Expenditures</b>	<b>\$ 13,062,302</b>	<b>\$ (0)</b>	<b>\$ 13,062,302</b>	<b>\$ 975,249</b>	<b>\$ 583,731</b>	<b>\$ 391,518</b>	<b>40%</b>

**Notes :**

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

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

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



**Puerto Rico Department of Treasury**  
**Monthly FY25 General Fund Budget vs. Actual**  
**Month: Jul-24**  
**Period: 1**

(figures in \$000s)

General Fund Revenue	FY25 Certified Budget			Actual		Variance	
	Revenue Forecast	Adjustments & Revisions	Reforecast	Monthly Budget	Monthly Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
1 Individual Income Taxes	\$ 2,800,576	\$ -	\$ 2,800,576	\$ 162,687	\$ 197,117	\$ 34,430	21.2%
2 Corporate Income Taxes	3,323,486	-	3,323,486	216,382	351,435	135,053	62.4%
3 Sales & Use Taxes	2,907,148	-	2,907,148	127,661	134,420	6,759	5.3%
4 Act 154 Collections	123,620	-	123,620	11,866	7,591	(4,275)	-36.0%
5 Non-Resident Withholdings	897,735	-	897,735	47,124	75,900	28,775	61.1%
6 Alcoholic Beverages	298,581	-	298,581	20,019	25,181	5,162	25.8%
7 Cigarettes	68,024	-	68,024	8,471	10,036	1,564	18.5%
8 Motor Vehicles	757,648	-	757,648	61,039	60,036	(1,004)	-1.6%
9 Excises on Off-Shore Shipment Rum	205,301	-	205,301	10,897	29,530	18,633	171.0%
10 Partnerships	398,323	-	398,323	6,745	12,538	5,793	85.9%
11 Petroleum Products	506,915	-	506,915	29,722	70,609	40,887	137.6%
12 Other Excise Taxes	54,924	-	54,924	9,273	1,602	(7,671)	-82.7%
13 Other General Fund Revenue	881,349	-	881,349	18,969	64,647	45,678	240.8%
14 Other Tax Revenue	434,288	-	434,288	38,114	19,716	(18,398)	-48.3%
i. FEDE Portion of Corp Income Taxes and Non-Resident Withholdings	-	-	-	-	-	-	-
ii. Excise Taxes on Off-Shore Shipments Rum	171,189	-	171,189	16,061	-	(16,061)	-100.0%
iii. Cigarette Excise Taxes	32,858	-	32,858	2,707	2,620	(87)	-3.2%
iv. Cigarette Excise Taxes (transferred PRITA net of 5% management fee)	35,100	-	35,100	3,018	2,850	(168)	-5.6%
Petroleum Products (Crudita) Excise Tax - AFI	-	-	-	-	-	-	-
Petroleum Products (Crudita) Excise Tax - HTA	-	-	-	-	-	-	-
Gas Oil and Diesel Excise Taxes	-	-	-	-	-	-	-
Gasoline Excise Tax Revenue	-	-	-	-	-	-	-
Vehicle License Fees (\$15 Portion)	-	-	-	-	-	-	-
Vehicle License Fees (\$25 Portion)	-	-	-	-	-	-	-
Other HTA (tolls paid at tax office)	-	-	-	-	-	-	-
CRIM Property Tax Inflows	-	-	-	-	-	-	-
v. FAM & Cine	164,807	-	164,807	13,294	14,246	952	7.2%
vi. PRCCDA	30,334	-	30,334	3,033	-	(3,033)	-100.0%
vii. Green Energy Initiative	-	-	-	-	-	-	-
viii. Export Development	-	-	-	-	-	-	-
ix. Development Funds	-	-	-	-	-	-	-
<b>Total General Fund Revenue<sup>1</sup></b>	<b>\$ 13,657,919</b>	<b>\$ -</b>	<b>\$ 13,657,919</b>	<b>\$ 768,971</b>	<b>\$ 1,060,357</b>	<b>\$ 291,387</b>	<b>38%</b>

**Puerto Rico Department of Treasury**  
*Monthly FY25 General Fund Budget vs. Actual*  
 Month: Jul-24  
 Period: 1

(figures in \$000s)

General Fund Expenses	Expense Budget	Adjustments & Revisions <sup>2</sup>	Revised Budget	Monthly Budget	Monthly Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
1 Payroll	\$ 3,697,015	\$ (4,329)	\$ 3,692,686	\$ 307,724	\$ 208,634	\$ 99,090	32%
2 Facilities	473,467	1,740	475,207	39,601	5,892	33,709	85%
3 Purchased Services	570,226	710	570,936	47,578	13,053	34,525	73%
4 Donations and Subsidies	213,008	-	213,008	17,751	19,649	(1,898)	-11%
5 Transportation	89,274	70	89,344	7,445	421	7,024	94%
6 Professional Services	463,091	1,091	464,182	38,682	10,463	28,219	73%
7 Other Operating	224,820	62	224,882	18,740	5,418	13,323	71%
8 Capital Expenditures	249,775	-	249,775	20,815	96	20,719	100%
9 Payments of current & prior period obligations	1,014,271	-	1,014,271	52,106	52,106	0	0%
10 Materials and Supplies	77,965	341	78,306	6,526	1,977	4,548	70%
11 Equipment Purchases	33,193	115	33,308	2,776	143	2,633	95%
12 Media and Advertisements	7,006	2,894	9,900	825	11	814	99%
13 Social Wellbeing for Puerto Rico	1,674,111	(589)	1,673,522	139,460	60,329	79,131	57%
14 Appropriations to non-governmental entities	1,304,476	(750)	1,303,726	27,784	18,367	9,417	34%
30 PayGo	2,111,510	-	2,111,510	175,959	174,720	1,239	1%
81 Undistributed Appropriations	530,393	(1,355)	529,038	44,087	11,392	32,695	74%
82 Federal Fund Matching	165,513	-	165,513	13,793	1,053	12,739	92%
89 Prior Period Debts	2,658	-	2,658	222	7	214	97%
98 Budgetary Reserve	-	-	-	-	-	-	-
<b>Subtotal General Fund Expenditures</b>	<b>\$ 12,901,772</b>	<b>\$ (0)</b>	<b>\$ 12,901,772</b>	<b>\$ 961,871</b>	<b>\$ 583,731</b>	<b>\$ 378,140</b>	<b>39%</b>
<b>Non-Governmental Expenses included in the Certified Budget<sup>3</sup></b>							
9 Payments of current & prior period obligations	64,212	-	64,212	5,351	-	5,351	100.0%
13 Social Wellbeing for Puerto Rico	96,318	-	96,318	8,027	-	8,027	100.0%
<b>Subtotal Non-Governmental</b>	<b>\$ 160,530</b>	<b>\$ -</b>	<b>\$ 160,530</b>	<b>\$ 13,378</b>	<b>\$ -</b>	<b>\$ 13,378</b>	<b>100%</b>
<b>Total General Fund Expenditures</b>	<b>\$ 13,062,302</b>	<b>\$ (0)</b>	<b>\$ 13,062,302</b>	<b>\$ 975,249</b>	<b>\$ 583,731</b>	<b>\$ 391,518</b>	<b>40%</b>

**Notes:**

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

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

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**Puerto Rico Department of Treasury**

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

By Agency

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

July-24

(figures in \$000s)

	Revised Budget	YTD Budget	YTD Total Revenue <sup>1</sup>	Over / (Under) Performance
<b>Entities Operating in PRIFAS 7.5</b>				
15 Office of the Governor	\$ -	\$ -	\$ -	\$ -
16 Office of Management and Budget	1,199	100	-	(100)
18 Planning Board	-	-	-	-
21 Emergency and Disaster Management Bureau	341	28	-	(28)
23 Puerto Rico Department of State	4,563	380	394	13
24 Puerto Rico Department of Treasury	804,027	67,002	52,963	(14,039)
28 State Elections Commission	-	-	-	-
30 Human Resources Management & Transformation	1,741	145	460	315
31 General Services Administration	5,270	439	165	(275)
34 Commission of Investigation, Processing and Appeals	-	-	-	-
37 Civil Rights Commission	-	-	-	-
38 Puerto Rico Department of Justice	6,519	543	553	10
40 Puerto Rico Police Bureau	18,488	1,541	340	(1,201)
41 Special Investigations Bureau	-	-	-	-
42 Puerto Rico Fire Department Bureau	14,689	1,224	107	(1,117)
43 Puerto Rico National Guard	-	-	-	-
45 Department of Public Safety	222	19	-	(19)
49 Department of Transportation and Public Works	132,479	11,040	6,046	(4,994)
50 Department of Natural and Environmental Resources	46,525	3,877	2,183	(1,694)
55 Puerto Rico Department of Agriculture	3,430	286	661	375
60 Office of the Citizen's Ombudsman	-	-	-	-
62 Cooperative Development Commission of Puerto Rico	-	-	-	-
66 Puerto Rico Highway Authority	-	-	0	0
67 Puerto Rico Department of Labor and Human Resources	307,018	25,585	43,064	17,479
68 Puerto Rico Labor Relations Board	462	39	225	187
69 Puerto Rico Department of Consumer Affairs	1,996	166	100	(67)
71 Department of Health	174,367	14,531	6,426	(8,104)
78 Department of Housing	26,497	2,208	1,590	(618)
81 Department of Education	9,281	773	-	(773)
87 Department of Recreation and Sports	21,976	1,831	358	(1,474)
95 Mental Health and Drug Addiction Services Administration	6,322	527	499	(27)
120 Veteran's Advocate Office of Puerto Rico	-	-	-	-
122 Secretariat of the Department of the Family	-	-	-	-
124 Child Support Administration (ASUME)	-	-	-	-
126 Vocational Rehabilitation Administration	802	67	0	(67)
137 Department of Correction and Rehabilitation	23,271	1,939	169	(1,770)
155 State Historic Preservation Office of Puerto Rico	1,158	97	58	(39)
221 Medical Emergency Bureau	7,970	664	341	(323)
231 Office for the Patient's Advocate	-	-	-	-
281 Office of the Election Comptroller	-	-	-	-
<b>Total - Entities Operating in PRIFAS 7.5</b>	<b>\$ 1,620,613</b>	<b>\$ 135,051</b>	<b>\$ 116,700</b>	<b>\$ (18,351)</b>

**Puerto Rico Department of Treasury**

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

By Agency

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

July-24

(figures in \$000s)

	Revised Budget	YTD Budget	YTD Total Revenue	Over / (Under) Performance
<b>Core Component Units</b>				
70 State Insurance Fund Corporation	\$ 581,943	\$ 48,495	\$ -	\$ (48,495)
79 Automobile Accidents Compensation Administration	102,442	8,537	8,759	222
90 Medical Services Administration of Puerto Rico	145,703	12,142	12,030	(112)
119 Department of Economic Development & Commerce	50,341	4,195	4,849	654
162 Public Building Authority	150,746	12,562	18,497	5,935
168 Puerto Rico Ports Authority	83,487	6,957	-	(6,957)
180 Tourism Company	150,597	12,550	12,146	(404)
187 Puerto Rico Health Insurance Administration	181,633	15,136	-	(15,136)
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	90,212	7,518	8,740	1,222
235 Puerto Rico Housing Finance Corporation	96,358	8,030	2,419	(5,611)
277 Agricultural Enterprises Development Administration	93,706	7,809	8,202	393
285 Puerto Rico Integrated Transit Authority	39,510	3,293	102	(3,191)
295 Fiscal Agency & Financial Advisory Authority	8,585	715	631	(85)
303 Convention Center of District Authority	48,762	4,064	-	(4,064)
<b>Total - Core Component Units</b>	<b>\$ 1,824,025</b>	<b>\$ 152,002</b>	<b>\$ 76,375</b>	<b>\$ (75,627)</b>
<b>Secondary Component Units</b>				
11 Puerto Rico Traffic Safety Commission	\$ 1,864	\$ 155	\$ -	\$ (155)
22 Office of The Commissioner of Insurance	13,092	1,091	914	(177)
75 Office of the Financial Institutions Commissioner	15,413	1,284	3,661	2,377
82 Institute of Puerto Rican Culture	1,633	136	-	(136)
105 Industrial Commission	22,831	1,903	11	(1,891)
109 Puerto Rico School of Plastic Arts	2,319	193	30	(163)
121 Government Board of the 911 Service	21,954	1,830	2,334	505
138 Institutional Trust of the National Guard of Puerto Rico	7,902	659	712	54
161 Puerto Rico Infrastructure Financing Authority	1,138	95	7	(88)
165 Land Authority of Puerto Rico	12,545	1,045	726	(319)
167 Integral Development of the "Península de Cantera"	228	19	-	(19)
177 Land Administration of Puerto Rico	9,073	756	864	108
186 Culebra Conservation and Development Authority	303	25	-	(25)
189 Institute of Forensic Science	506	42	-	(42)
191 Musical Arts Corporation	1,888	157	43	(114)
192 Fine Arts Center Corporation	2,634	220	363	144
195 Economic Development Bank of PR	14,289	1,191	887	(304)
196 Puerto Rico Public Broadcasting Corporation	340	28	478	450
198 Agricultural Insurance Corporation	3,300	275	-	(275)
215 Puerto Rico Conservatory of Music Corporation	4,354	363	151	(212)
236 Innovation Fund for Agricultural Development of Puerto Rico	13,665	1,139	864	(275)
265 Roosevelt Roads	1,860	155	79	(76)
271 Puerto Rico Technology and Innovation Services	9,732	811	-	(811)
286 Authority of the Port of Ponce	2,162	180	-	(180)
288 University of Puerto Rico Comprehensive Cancer Center	47,253	3,938	3,759	(179)
293 Center for Diabetes Research, Education, and Medical Services	267	22	61	39
298 Public Service Regulatory Board	31,828	2,652	2,993	341
310 Municipal Finance Corporation	222,110	18,509	-	(18,509)
311 Puerto Rico Gaming Commission	437,290	36,441	14,690	(21,751)
312 Retirement Board of the Government of Puerto Rico	3,315	276	2	(274)
<b>Total - Secondary Component Units</b>	<b>\$ 907,088</b>	<b>\$ 75,591</b>	<b>\$ 33,629</b>	<b>\$ (41,961)</b>

**Puerto Rico Department of Treasury**

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

By Agency

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

July-24

(figures in \$000s)

	Revised Budget	YTD Budget	YTD Total Revenue	Over / (Under) Performance
<b>OMB and Hacienda Custodies</b>				
17 Custody of the Office of Management and Budget	\$ -	\$ -	\$ -	\$ -
25 Custody of the Department of the Treasury	481,217	40,101	15,918	(24,183)
<b>Total - OMB and Hacienda Custodies</b>	<b>\$ 481,217</b>	<b>\$ 40,101</b>	<b>\$ 15,918</b>	<b>\$ (24,183)</b>

	Revised Budget	YTD Budget	YTD Total Revenue	Over / (Under) Performance
<b>Out of Scope Entities</b>				
8 Office of the Comptroller	\$ -	\$ -	\$ -	\$ -
10 The General Court of Justice	17,453	1,454	-	(1,454)
100 Legislative Assembly of the Commonwealth	-	-	-	-
106 Public Housing Administration	15,523	1,294	-	(1,294)
163 Puerto Rico Aqueduct and Sewer Authority	-	-	-	-
166 Industrial Development Company	-	-	5,385	5,385
176 University of Puerto Rico	-	-	6	6
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	-	-	-	-
<b>Total - Out of Scope Entities</b>	<b>\$ 32,976</b>	<b>\$ 2,748</b>	<b>\$ 5,391</b>	<b>\$ 2,643</b>

	Revised Budget	YTD Budget	YTD Total Revenue	Over / (Under) Performance
<b>Recap</b>				
Entities Operating in PRIFAS 7.5	\$ 1,620,613	\$ 135,051	\$ 116,700	\$ (18,351)
Core Component Units	1,824,025	152,002	76,375	(75,627)
Secondary Component Units	907,088	75,591	33,629	(41,961)
OMB and Hacienda Custodies	481,217	40,101	15,918	(24,183)
Out of Scope Entities	32,976	2,748	5,391	2,643
<b>Total</b>	<b>\$ 4,865,919</b>	<b>\$ 405,493</b>	<b>\$ 248,013</b>	<b>\$ (157,481)</b>

**Notes:**

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

**Puerto Rico Department of Treasury**

FY25 - By Concept Budget-to-Actual Report

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

All Entities Included in the Commonwealth Budget

Jul FY25 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions <sup>2</sup>	Revised Budget	Total YTD Actuals	Total Remaining Balance
1 Payroll	\$ 4,441,091	\$ (4,329)	\$ 4,436,762	\$ 253,981	\$ 4,182,780
2 Facilities	565,485	1,740	567,225	7,442	559,783
3 Purchased Services	997,652	710	998,362	21,869	976,493
4 Donations and Subsidies	247,319	-	247,319	20,021	227,298
5 Transportation	105,430	70	105,500	576	104,923
6 Professional Services	734,673	1,091	735,764	15,066	720,699
7 Other Operating	448,668	412	449,080	11,886	437,194
8 Capital Expenditures	258,636	-	258,636	96	258,540
9 Payments of current and prior period obligations	1,014,271	-	1,014,271	52,106	962,165
10 Materials and Supplies	207,230	341	207,571	6,004	201,567
11 Equipment Purchases	77,042	115	77,157	404	76,753
12 Media and Advertisements	31,772	2,894	34,666	1,831	32,834
13 Social Wellbeing for Puerto Rico	2,409,642	(589)	2,409,053	65,537	2,343,516
14 Appropriations to non-governmental entities	1,759,247	(750)	1,758,497	37,404	1,721,093
30 PayGo	2,648,551	-	2,648,551	217,543	2,431,008
81 Undistributed Appropriations	1,637,414	(1,355)	1,636,059	50,468	1,585,591
82 Federal Fund Matching	173,825	-	173,825	1,056	172,769
89 Prior Period Debts	9,393	-	9,393	100	9,293
98 Budgetary Reserve	-	-	-	-	-
<b>Subtotal Expenditures</b>	<b>\$ 17,767,341</b>	<b>\$ 350</b>	<b>\$ 17,767,691</b>	<b>\$ 763,393</b>	<b>\$ 17,004,298</b>

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

9 Payments of current & prior period obligations	64,212	-	64,212	-	64,212
13 Social Wellbeing for Puerto Rico	96,318	-	96,318	-	96,318
<b>Subtotal Non-Governmental</b>	<b>\$ 160,530</b>	<b>\$ -</b>	<b>\$ 160,530</b>	<b>\$ -</b>	<b>\$ 160,530</b>
<b>Total Expenditures</b>	<b>\$ 17,927,871</b>	<b>\$ 350</b>	<b>\$ 17,928,221</b>	<b>\$ 763,393</b>	<b>\$ 17,164,828</b>

**Notes:**

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

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

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

**Puerto Rico Department of Treasury**

FY25 - By Concept Budget-to-Actual Report

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

All Entities Included in the Commonwealth Budget

July-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions <sup>2</sup>	Revised Budget	Total Monthly Actuals	Total (Unfavorable) / Favorable \$
1 Payroll	\$ 370,091	\$ (361)	\$ 369,730	\$ 253,981	\$ 115,749
2 Facilities	47,124	145	47,269	7,442	39,827
3 Purchased Services	83,138	59	83,197	21,869	61,328
4 Donations and Subsidies	20,610	-	20,610	20,021	589
5 Transportation	8,786	6	8,792	576	8,215
6 Professional Services	61,223	91	61,314	15,066	46,248
7 Other Operating	37,389	34	37,423	11,886	25,537
8 Capital Expenditures	21,553	-	21,553	96	21,457
9 Payments of current & prior period obligations	52,106	-	52,106	52,106	0
10 Materials and Supplies	17,269	28	17,298	6,004	11,293
11 Equipment Purchases	6,420	10	6,430	404	6,026
12 Media and Advertisements	2,648	241	2,889	1,831	1,057
13 Social Wellbeing for Puerto Rico	200,804	(49)	200,754	65,537	135,217
14 Appropriations to non-governmental entities	65,744	(63)	65,682	37,404	28,278
30 PayGo	220,713	-	220,713	217,543	3,170
81 Undistributed Appropriations	136,451	(113)	136,338	50,468	85,870
82 Federal Fund Matching	14,485	-	14,485	1,056	13,429
89 Prior Period Debts	783	-	783	100	682
98 Budgetary Reserve	-	-	-	-	-
<b>Subtotal Expenditures</b>	<b>\$ 1,367,335</b>	<b>\$ 29</b>	<b>\$ 1,367,365</b>	<b>\$ 763,393</b>	<b>\$ 603,972</b>

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

9 Payments of current & prior period obligations	5,351	-	5,351	-	5,351
13 Social Wellbeing for Puerto Rico	8,027	-	8,027	-	8,027
<b>Subtotal Non-Governmental</b>	<b>\$ 13,378</b>	<b>\$ -</b>	<b>\$ 13,378</b>	<b>\$ -</b>	<b>\$ 13,378</b>
<b>Total Expenditures</b>	<b>\$ 1,380,713</b>	<b>\$ 29</b>	<b>\$ 1,380,742</b>	<b>\$ 763,393</b>	<b>\$ 617,349</b>

**Notes:**

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

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

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

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

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

July-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions <sup>2</sup>	Revised Budget	YTD Actual Expenses	Remaining Balance
<b>Entities Operating in PRIFAS 7.5</b>					
15 Office of the Governor	\$ 28,109	\$ -	\$ 28,109	\$ 902	\$ 27,207
16 Office of Management and Budget	22,678	589	23,267	1,234	22,032
18 Planning Board	18,664	-	18,664	949	17,715
21 Emergency and Disaster Management Bureau	8,818	-	8,818	221	8,597
23 Puerto Rico Department of State	20,932	-	20,932	473	20,459
24 Puerto Rico Department of Treasury	1,017,978	-	1,017,978	53,021	964,957
28 State Elections Commission	61,484	2,105	63,589	1,589	62,000
30 Human Resources Management & Transformation	12,083	-	12,083	639	11,444
31 General Services Administration	29,923	-	29,923	1,062	28,861
34 Commission of Investigation, Processing and Appeals	524	-	524	34	490
37 Civil Rights Commission	882	-	882	46	836
38 Puerto Rico Department of Justice	155,332	-	155,332	14,930	140,402
40 Puerto Rico Police Bureau	889,718	-	889,718	54,742	834,976
41 Special Investigations Bureau	5,756	-	5,756	420	5,336
42 Puerto Rico Fire Department Bureau	86,730	-	86,730	6,808	79,922
43 Puerto Rico National Guard	20,950	-	20,950	1,059	19,891
45 Shared Services within Department of Public Safety	271,015	-	271,015	20,191	250,824
49 Department of Transportation and Public Works	209,960	-	209,960	5,824	204,136
50 Department of Natural and Environmental Resources	175,937	-	175,937	4,517	171,420
55 Puerto Rico Department of Agriculture	41,663	-	41,663	13,720	27,943
60 Office of the Citizen's Ombudsman	3,842	-	3,842	249	3,593
62 Cooperative Development Commission of Puerto Rico	3,020	-	3,020	133	2,887
66 Puerto Rico Highway Authority	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	355,024	-	355,024	4,470	350,554
68 Puerto Rico Labor Relations Board	1,507	-	1,507	93	1,414
69 Puerto Rico Department of Consumer Affairs	16,087	-	16,087	1,089	14,998
71 Department of Health	675,435	-	675,435	25,391	650,044
78 Department of Housing	53,814	-	53,814	2,035	51,779
81 Department of Education	2,878,955	-	2,878,955	133,877	2,745,078
87 Department of Recreation and Sports	59,436	-	59,436	2,051	57,385
94 Employees Association of the Commonwealth	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	4,053	-	4,053	71	3,982
122 Secretariat of the Department of the Family	48,107	-	48,107	2,814	45,293
123 Family and Children Administration	214,886	-	214,886	6,538	208,348
124 Child Support Administration (ASUME)	17,234	-	17,234	748	16,486
126 Vocational Rehabilitation Administration	29,134	-	29,134	895	28,239
127 Administration for Socioeconomic Development of the Family	102,631	-	102,631	5,879	96,752
133 Administracion de Recursos Naturales	-	-	-	-	-
137 Department of Correction and Rehabilitation	437,167	-	437,167	24,564	412,603
139 Parole Board	3,164	-	3,164	215	2,949
143 Office of Protection and Defense for People with Disabilities	1,044	-	1,044	13	1,031
152 Elderly and Retired People Advocate Office	3,689	-	3,689	97	3,592
153 Office for People with Disabilities	3,936	-	3,936	215	3,721
155 State Historic Preservation Office of Puerto Rico	9,967	-	9,967	98	9,869
221 Medical Emergency Corps Bureau	29,387	-	29,387	1,804	27,583
231 Office for the Patient's Advocate	2,095	-	2,095	128	1,967
241 Administration for Integral Development of Childhood	13,588	-	13,588	459	13,129
266 Office of Public Safety Affairs	-	-	-	-	-
279 Public Service Appeals Commission	2,814	-	2,814	205	2,609
281 Office of the Election Comptroller	3,065	-	3,065	121	2,944
<b>Total - Entities Operating in PRIFAS 7.5</b>	<b>\$ 8,214,923</b>	<b>\$ 2,694</b>	<b>\$ 8,217,617</b>	<b>\$ 402,910</b>	<b>\$ 7,814,707</b>



**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

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

July-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
<b>Core Component Units</b>					
70 State Insurance Fund Corporation	\$ 581,943	\$ -	\$ 581,943	\$ 40,200	\$ 541,743
79 Automobile Accidents Compensation Administration	102,442	-	102,442	3,048	99,394
90 Medical Services Administration of Puerto Rico	248,480	-	248,480	20,368	228,112
119 Department of Economic Development & Commerce	75,106	-	75,106	5,805	69,301
162 Public Building Authority	150,746	-	150,746	7,895	142,851
168 Puerto Rico Ports Authority	83,487	-	83,487	2,101	81,386
180 Tourism Company	150,597	-	150,597	11,552	139,045
187 Puerto Rico Health Insurance Administration	928,707	-	928,707	32	928,675
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	95,012	-	95,012	5,252	89,760
235 Puerto Rico Housing Finance Corporation	104,561	-	104,561	1,096	103,465
277 Agricultural Enterprises Development Administration	167,284	-	167,284	9,782	157,502
285 Puerto Rico Integrated Transit Authority	150,574	-	150,574	9,281	141,293
295 Fiscal Agency & Financial Advisory Authority	45,754	-	45,754	842	44,912
303 Convention Center of District Authority	48,762	-	48,762	4,754	44,008
<b>Total - Core Component Units</b>	<b>\$ 2,933,455</b>	<b>\$ -</b>	<b>\$ 2,933,455</b>	<b>\$ 122,009</b>	<b>\$ 2,811,446</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
<b>Secondary Component Units</b>					
11 Puerto Rico Traffic Safety Commission	\$ 1,864	\$ -	\$ 1,864	\$ 100	\$ 1,764
22 Office of The Commissioner of Insurance	13,092	-	13,092	489	12,603
29 Puerto Rico Federal Affairs Administration	3,227	-	3,227	194	3,033
75 Office of the Financial Institutions Commissioner	15,413	-	15,413	674	14,739
82 Institute of Puerto Rican Culture	19,932	350	20,282	267	20,015
105 Industrial Commission	22,831	-	22,831	1,272	21,559
109 Puerto Rico School of Plastic Arts	5,308	-	5,308	183	5,125
121 Government Board of the 911 Service	21,954	-	21,954	760	21,194
138 Institutional Trust of the National Guard of Puerto Rico	7,902	-	7,902	334	7,568
161 Puerto Rico Infrastructure Financing Authority	3,371	-	3,371	174	3,197
165 Land Authority of Puerto Rico	12,545	-	12,545	897	11,648
167 Integral Development of the "Península de Cantera"	827	-	827	-	827
177 Land Administration of Puerto Rico	9,073	-	9,073	360	8,713
186 Culebra Conservation and Development Authority	557	-	557	1	556
189 Institute of Forensic Science	22,079	-	22,079	159	21,920
191 Musical Arts Corporation	7,393	-	7,393	416	6,977
192 Fine Arts Center Corporation	11,063	-	11,063	421	10,642
195 Economic Development Bank of PR	14,289	-	14,289	796	13,493
196 Puerto Rico Public Broadcasting Corporation	340	-	340	669	(329)
198 Agricultural Insurance Corporation	3,300	-	3,300	247	3,053
215 Puerto Rico Conservatory of Music Corporation	13,243	-	13,243	671	12,572
236 Innovation Fund for Agricultural Development of Puerto Rico	13,665	-	13,665	134	13,531
238 Ponce Authority (Authority Of The Port Of The Americas)	1,225	-	1,225	84	1,141
264 Corporation for the "Caño Martin Peña" Enlace Project	3,582	-	3,582	114	3,468
265 Roosevelt Roads	2,982	-	2,982	68	2,914
271 Puerto Rico Technology and Innovation Services	83,076	-	83,076	355	82,721
276 Puerto Rico Public Private Partnership Authority	28,268	-	28,268	174	28,094
286 Authority of the Port of Ponce	2,878	-	2,878	24	2,854
288 University of Puerto Rico Comprehensive Cancer Center	64,770	10,700	75,470	2,639	72,831
293 Center for Diabetes Research, Education, and Medical Services	1,070	-	1,070	64	1,006
298 Public Service Regulatory Board	40,587	-	40,587	1,261	39,326
299 COFINA	-	-	-	77	(77)
310 Municipal Finance Corporation	222,110	-	222,110	-	222,110
311 Puerto Rico Gaming Commission	439,572	-	439,572	1,141	438,431
312 Retirement Board of the Government of Puerto Rico	58,914	-	58,914	2,036	56,878
329 Office of Socioeconomic Development	5,846	-	5,846	203	5,643
<b>Total - Secondary Component Units</b>	<b>\$ 1,178,148</b>	<b>\$ 11,050</b>	<b>\$ 1,189,198</b>	<b>\$ 17,458</b>	<b>\$ 1,171,740</b>

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

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

July-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
<b>OMB and Hacienda Custodies</b>					
17 Custody of the Office of Management and Budget	\$ 1,074,494	\$ (14,144)	\$ 1,060,350	\$ -	\$ 1,060,350
25 Custody of the Department of the Treasury	3,167,279	750	3,168,029	104,130	3,063,899
<b>Total - OMB and Hacienda Custodies</b>	<b>\$ 4,241,773</b>	<b>\$ (13,394)</b>	<b>\$ 4,228,379</b>	<b>\$ 104,130</b>	<b>\$ 4,124,250</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
<b>Out of Scope Entities</b>					
8 Office of the Comptroller	\$ 48,296	\$ -	\$ 48,296	\$ 3,944	\$ 44,352
10 The General Court of Justice	416,880	-	416,880	24,492	392,388
100 Legislative Assembly of the Commonwealth	145,952	-	145,952	28,004	117,948
106 Public Housing Administration	21,366	-	21,366	234	21,132
113 CRIM	-	-	-	-	-
166 Industrial Development Company	-	-	-	414	(414)
176 University of Puerto Rico	500,883	-	500,883	40,697	460,186
193 Office of Government Ethics	10,238	-	10,238	819	9,419
200 Special Independent Prosecutor's Panel	3,672	-	3,672	288	3,384
209 Contributions to Political Parties	14,000	-	14,000	2,000	12,000
208 Contributions to the Municipalities	61,536	-	61,536	5,000	56,536
212 COSSEC	-	-	-	-	-
220 Correctional Health	54,348	-	54,348	4,331	50,017
268 Puerto Rico Institute of Statistics	2,877	-	2,877	234	2,643
272 Office of the Inspector General	20,123	-	20,123	1,604	18,519
289 Energy Commission	-	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	59,401	-	59,401	4,826	54,575
<b>Total - Out of Scope Entities</b>	<b>\$ 1,359,572</b>	<b>\$ -</b>	<b>\$ 1,359,572</b>	<b>\$ 116,886</b>	<b>\$ 1,242,686</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
<b>Recap</b>					
Entities Operating in PRIFAS 7.5	\$ 8,214,923	\$ 2,694	\$ 8,217,617	\$ 402,910	\$ 7,814,707
Core Component Units	2,933,455	-	2,933,455	122,009	2,811,446
Secondary Component Units	1,178,148	11,050	1,189,198	17,458	1,171,740
OMB and Hacienda Custodies	4,241,773	(13,394)	4,228,379	104,130	4,124,250
Out of Scope Entities	1,359,572	-	1,359,572	116,886	1,242,686
<b>Total</b>	<b>\$ 17,927,871</b>	<b>\$ 350</b>	<b>\$ 17,928,221</b>	<b>\$ 763,393</b>	<b>\$ 17,164,828</b>

**Notes:**

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

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

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

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

July-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions <sup>2</sup>	Revised Budget	YTD Actual Expenses	Remaining Balance
<b>Entities Operating in PRIFAS 7.5</b>					
15 Office of the Governor	\$ 28,109	\$ -	\$ 28,109	\$ 902	\$ 27,207
16 Office of Management and Budget	21,479	589	22,068	1,234	20,833
18 Planning Board	18,664	-	18,664	949	17,715
21 Emergency and Disaster Management Bureau	8,477	-	8,477	221	8,256
23 Puerto Rico Department of State	16,369	-	16,369	472	15,897
24 Puerto Rico Department of Treasury	213,951	-	213,951	11,321	202,630
28 State Elections Commission	61,484	2,105	63,589	1,589	62,000
30 Human Resources Management & Transformation	10,342	-	10,342	639	9,703
31 General Services Administration	24,653	-	24,653	1,062	23,591
34 Commission of Investigation, Processing and Appeals	524	-	524	34	490
37 Civil Rights Commission	882	-	882	46	836
38 Puerto Rico Department of Justice	148,813	-	148,813	14,930	133,883
40 Puerto Rico Police Bureau	871,230	-	871,230	54,742	816,488
41 Special Investigations Bureau	5,756	-	5,756	420	5,336
42 Puerto Rico Fire Department Bureau	72,041	-	72,041	6,808	65,233
43 Puerto Rico National Guard	20,950	-	20,950	1,059	19,891
45 Shared Services within Department of Public Safety	270,793	-	270,793	20,191	250,602
49 Department of Transportation and Public Works	77,481	-	77,481	4,129	73,352
50 Department of Natural and Environmental Resources	129,412	-	129,412	4,311	125,101
55 Puerto Rico Department of Agriculture	38,233	-	38,233	13,720	24,513
60 Office of the Citizen's Ombudsman	3,842	-	3,842	249	3,593
62 Cooperative Development Commission of Puerto Rico	3,020	-	3,020	133	2,887
66 Puerto Rico Highway Authority	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	48,006	-	48,006	4,359	43,647
68 Puerto Rico Labor Relations Board	1,045	-	1,045	93	952
69 Puerto Rico Department of Consumer Affairs	14,091	-	14,091	1,046	13,045
71 Department of Health	501,068	-	501,068	25,287	475,781
78 Department of Housing	27,317	-	27,317	2,035	25,282
81 Department of Education	2,869,674	-	2,869,674	133,877	2,735,797
87 Department of Recreation and Sports	37,460	-	37,460	2,051	35,409
95 Mental Health and Drug Addiction Services Administration	151,151	-	151,151	6,098	145,053
96 Office of the Women's Advocate	5,233	-	5,233	179	5,054
94 Employees Association of the Commonwealth	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	4,053	-	4,053	71	3,982
122 Secretariat of the Department of the Family	48,107	-	48,107	2,814	45,293
123 Family and Children Administration	214,886	-	214,886	6,538	208,348
124 Child Support Administration (ASUME)	17,234	-	17,234	748	16,486
126 Vocational Rehabilitation Administration	28,332	-	28,332	895	27,437
127 Administration for Socioeconomic Development of the Family	102,631	-	102,631	5,879	96,752
133 Administracion de Recursos Naturales	-	-	-	-	-
137 Department of Correction and Rehabilitation	413,896	-	413,896	24,541	389,355
139 Parole Board	3,164	-	3,164	215	2,949
143 Office of Protection and Defense for People with Disabilities	1,044	-	1,044	13	1,031
152 Elderly and Retired People Advocate Office	3,689	-	3,689	97	3,592
153 Office for People with Disabilities	3,936	-	3,936	215	3,721
155 State Historic Preservation Office of Puerto Rico	8,809	-	8,809	98	8,711
221 Medical Emergency Corps Bureau	21,417	-	21,417	1,804	19,613
231 Office for the Patient's Advocate	2,095	-	2,095	128	1,967
241 Administration for Integral Development of Childhood	13,588	-	13,588	459	13,129
266 Office of Security Public Affairs	-	-	-	-	-
279 Public Service Appeals Commission	2,814	-	2,814	205	2,609
281 Office of the Election Comptroller	3,065	-	3,065	121	2,944
<b>Total - Entities Operating in PRIFAS 7.5</b>	<b>\$ 6,594,310</b>	<b>\$ 2,694</b>	<b>\$ 6,597,004</b>	<b>\$ 359,026</b>	<b>\$ 6,237,978</b>

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

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

July-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
<b>Core Component Units</b>					
70 State Insurance Fund Corporation	\$ -	\$ -	\$ -	\$ -	\$ -
79 Automobile Accidents Compensation Administration	-	-	-	-	-
90 Medical Services Administration of Puerto Rico	102,777	-	102,777	7,369	95,408
119 Department of Economic Development & Commerce	24,765	-	24,765	3,531	21,234
162 Public Building Authority	-	-	-	-	-
168 Puerto Rico Ports Authority	-	-	-	-	-
180 Tourism Company	-	-	-	-	-
187 Puerto Rico Health Insurance Administration	747,074	-	747,074	32	747,042
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	4,800	-	4,800	-	4,800
235 Puerto Rico Housing Finance Corporation	8,203	-	8,203	98	8,105
277 Agricultural Enterprises Development Administration	73,578	-	73,578	5,437	68,141
285 Puerto Rico Integrated Transit Authority	111,064	-	111,064	6,200	104,864
295 Fiscal Agency & Financial Advisory Authority	37,169	-	37,169	842	36,327
303 Convention Center of District Authority	-	-	-	-	-
<b>Total - Core Component Units</b>	<b>\$ 1,109,430</b>	<b>\$ -</b>	<b>\$ 1,109,430</b>	<b>\$ 23,509</b>	<b>\$ 1,085,921</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
<b>Secondary Component Units</b>					
11 Puerto Rico Traffic Safety Commission	\$ -	\$ -	\$ -	\$ -	\$ -
22 Office of The Commissioner of Insurance	-	-	-	-	-
29 Puerto Rico Federal Affairs Administration	3,227	-	3,227	194	3,033
75 Office of the Financial Institutions Commissioner	-	-	-	-	-
82 Institute of Puerto Rican Culture	18,649	-	18,649	267	18,382
105 Industrial Commission	-	-	-	-	-
109 Puerto Rico School of Plastic Arts	2,989	-	2,989	139	2,850
121 Government Board of the 911 Service	-	-	-	-	-
138 Institutional Trust of the National Guard of Puerto Rico	-	-	-	-	-
161 Puerto Rico Infrastructure Financing Authority	2,233	-	2,233	163	2,070
165 Land Authority of Puerto Rico	-	-	-	-	-
167 Integral Development of the "Península de Cantera"	599	-	599	-	599
177 Land Administration of Puerto Rico	-	-	-	-	-
186 Culebra Conservation and Development Authority	254	-	254	1	253
189 Institute of Forensic Science	21,573	-	21,573	159	21,414
191 Musical Arts Corporation	5,505	-	5,505	408	5,097
192 Fine Arts Center Corporation	8,429	-	8,429	292	8,137
195 Economic Development Bank of PR	-	-	-	-	-
196 Puerto Rico Public Broadcasting Corporation	-	-	-	-	-
198 Agricultural Insurance Corporation	-	-	-	-	-
215 Puerto Rico Conservatory of Music Corporation	8,889	-	8,889	531	8,358
236 Innovation Fund for Agricultural Development of Puerto Rico	-	-	-	-	-
238 Ponce Authority (Authority Of The Port Of The Americas)	1,225	-	1,225	84	1,141
264 Corporation for the "Caño Martin Peña" Enlace Project	3,582	-	3,582	114	3,468
265 Roosevelt Roads	1,122	-	1,122	32	1,090
271 Puerto Rico Technology and Innovation Services	73,344	-	73,344	355	72,989
276 Puerto Rico Public Private Partnership Authority	28,268	-	28,268	174	28,094
286 Authority of the Port of Ponce	716	-	716	24	692
288 University of Puerto Rico Comprehensive Cancer Center	17,517	10,700	28,217	1,482	26,735
293 Center for Diabetes Research, Education, and Medical Services	803	-	803	45	758
298 Public Service Regulatory Board	8,759	-	8,759	767	7,992
299 COFINA	-	-	-	-	-
310 Municipal Finance Corporation	-	-	-	-	-
311 Puerto Rico Gaming Commission	2,282	-	2,282	181	2,101
312 Retirement Board of the Government of Puerto Rico	55,599	-	55,599	2,036	53,563
329 Office of Socioeconomic Development	5,846	-	5,846	203	5,643
<b>Total - Secondary Component Units</b>	<b>\$ 271,410</b>	<b>\$ 10,700</b>	<b>\$ 282,110</b>	<b>\$ 7,651</b>	<b>\$ 274,459</b>

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

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

July-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
<b>OMB and Hacienda Custodies</b>					
17 Custody of the Office of Management and Budget	\$ 1,074,494	\$ (14,144)	\$ 1,060,350	\$ -	\$ 1,060,350
25 Custody of the Department of the Treasury	2,686,062	750	2,686,812	77,072	2,609,740
<b>Total - OMB and Hacienda Custodies</b>	<b>\$ 3,760,556</b>	<b>\$ (13,394)</b>	<b>\$ 3,747,162</b>	<b>\$ 77,072</b>	<b>\$ 3,670,090</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
<b>Out of Scope Entities</b>					
8 Office of the Comptroller	\$ 48,296	\$ -	\$ 48,296	\$ 3,944	\$ 44,352
10 The General Court of Justice	399,427	-	399,427	24,492	374,935
100 Legislative Assembly of the Commonwealth	145,952	-	145,952	28,004	117,948
106 Public Housing Administration	5,843	-	5,843	234	5,609
113 CRIM	-	-	-	-	-
166 Industrial Development Company	-	-	-	-	-
176 University of Puerto Rico	500,883	-	500,883	40,697	460,186
193 Office of Government Ethics	10,238	-	10,238	819	9,419
200 Special Independent Prosecutor's Panel	3,672	-	3,672	288	3,384
209 Contributions to Political Parties	14,000	-	14,000	2,000	12,000
208 Contributions to the Municipalities	61,536	-	61,536	5,000	56,536
212 COSSEC	-	-	-	-	-
220 Correctional Health	54,348	-	54,348	4,331	50,017
268 Puerto Rico Institute of Statistics	2,877	-	2,877	234	2,643
272 Office of the Inspector General	20,123	-	20,123	1,604	18,519
289 Energy Commission	-	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	59,401	-	59,401	4,826	54,575
<b>Total - Out of Scope Entities</b>	<b>\$ 1,326,596</b>	<b>\$ -</b>	<b>\$ 1,326,596</b>	<b>\$ 116,472</b>	<b>\$ 1,210,124</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
<b>Recap</b>					
Entities Operating in PRIFAS 7.5	\$ 6,594,310	\$ 2,694	\$ 6,597,004	\$ 359,026	\$ 6,237,978
Core Component Units	1,109,430	-	1,109,430	23,509	1,085,921
Secondary Component Units	271,410	10,700	282,110	7,651	274,459
OMB and Hacienda Custodies	3,760,556	(13,394)	3,747,162	77,072	3,670,090
Out of Scope Entities	1,326,596	-	1,326,596	116,472	1,210,124
<b>Total</b>	<b>\$ 13,062,302</b>	<b>\$ -</b>	<b>\$ 13,062,302</b>	<b>\$ 583,731</b>	<b>\$ 12,478,571</b>

**Notes:**

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

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

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

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

July-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions <sup>2</sup>	Revised Budget	YTD Actual Expenses	Remaining Balance
<b>Entities Operating in PRIFAS 7.5</b>					
15 Office of the Governor	\$ -	\$ -	\$ -	\$ -	\$ -
16 Office of Management and Budget	1,199	-	1,199	-	1,199
18 Planning Board	-	-	-	-	-
21 Emergency and Disaster Management Bureau	341	-	341	-	341
23 Puerto Rico Department of State	4,563	-	4,563	0	4,563
24 Puerto Rico Department of Treasury	804,027	-	804,027	41,700	762,327
28 State Elections Commission	-	-	-	-	-
30 Human Resources Management & Transformation	1,741	-	1,741	-	1,741
31 General Services Administration	5,270	-	5,270	-	5,270
34 Commission of Investigation, Processing and Appeals	-	-	-	-	-
37 Civil Rights Commission	-	-	-	-	-
38 Puerto Rico Department of Justice	6,519	-	6,519	-	6,519
40 Puerto Rico Police Bureau	18,488	-	18,488	-	18,488
41 Special Investigations Bureau	-	-	-	-	-
42 Puerto Rico Fire Department Bureau	14,689	-	14,689	-	14,689
43 Puerto Rico National Guard	-	-	-	-	-
45 Shared Services within Department of Public Safety	222	-	222	-	222
49 Department of Transportation and Public Works	132,479	-	132,479	1,695	130,784
50 Department of Natural and Environmental Resources	46,525	-	46,525	207	46,318
55 Puerto Rico Department of Agriculture	3,430	-	3,430	-	3,430
60 Office of the Citizen's Ombudsman	-	-	-	-	-
62 Cooperative Development Commission of Puerto Rico	-	-	-	-	-
66 Puerto Rico Highway Authority	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	307,018	-	307,018	111	306,907
68 Puerto Rico Labor Relations Board	462	-	462	-	462
69 Puerto Rico Department of Consumer Affairs	1,996	-	1,996	43	1,953
71 Department of Health	174,367	-	174,367	104	174,263
78 Department of Housing	26,497	-	26,497	-	26,497
81 Department of Education	9,281	-	9,281	-	9,281
87 Department of Recreation and Sports	21,976	-	21,976	-	21,976
95 Mental Health and Drug Addiction Services Administration	6,322	-	6,322	-	6,322
96 Office of the Women's Advocate	-	-	-	-	-
94 Employees Association of the Commonwealth	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	-	-	-	-	-
122 Secretariat of the Department of the Family	-	-	-	-	-
123 Family and Children Administration	-	-	-	-	-
124 Child Support Administration (ASUME)	-	-	-	-	-
126 Vocational Rehabilitation Administration	802	-	802	-	802
127 Administration for Socioeconomic Development of the Family	-	-	-	-	-
133 Administracion de Recursos Naturales	-	-	-	-	-
137 Department of Correction and Rehabilitation	23,271	-	23,271	23	23,248
139 Parole Board	-	-	-	-	-
143 Office of Protection and Defense for People with Disabilities	-	-	-	-	-
152 Elderly and Retired People Advocate Office	-	-	-	-	-
153 Office for People with Disabilities	-	-	-	-	-
155 State Historic Preservation Office of Puerto Rico	1,158	-	1,158	-	1,158
221 Medical Emergency Corps Bureau	7,970	-	7,970	-	7,970
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	-	-	-	-	-
<b>Total - Entities Operating in PRIFAS 7.5</b>	<b>\$ 1,620,613</b>	<b>\$ -</b>	<b>\$ 1,620,613</b>	<b>\$ 43,884</b>	<b>\$ 1,576,729</b>

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

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

July-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
<b>Core Component Units</b>					
70 State Insurance Fund Corporation	\$ 581,943	\$ -	\$ 581,943	\$ 40,200	\$ 541,743
79 Automobile Accidents Compensation Administration	102,442	-	102,442	3,048	99,394
90 Medical Services Administration of Puerto Rico	145,703	-	145,703	12,999	132,704
119 Department of Economic Development & Commerce	50,341	-	50,341	2,274	48,067
162 Public Building Authority	150,746	-	150,746	7,895	142,851
168 Puerto Rico Ports Authority	83,487	-	83,487	2,101	81,386
180 Tourism Company	150,597	-	150,597	11,552	139,045
187 Puerto Rico Health Insurance Administration	181,633	-	181,633	-	181,633
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	90,212	-	90,212	5,252	84,960
235 Puerto Rico Housing Finance Corporation	96,358	-	96,358	998	95,360
277 Agricultural Enterprises Development Administration	93,706	-	93,706	4,345	89,361
285 Puerto Rico Integrated Transit Authority	39,510	-	39,510	3,081	36,429
295 Fiscal Agency & Financial Advisory Authority	8,585	-	8,585	-	8,585
303 Convention Center of District Authority	48,762	-	48,762	4,754	44,008
<b>Total - Core Component Units</b>	<b>\$ 1,824,025</b>	<b>\$ -</b>	<b>\$ 1,824,025</b>	<b>\$ 98,500</b>	<b>\$ 1,725,525</b>
<b>Secondary Component Units</b>					
11 Puerto Rico Traffic Safety Commission	\$ 1,864	\$ -	\$ 1,864	\$ 100	\$ 1,764
22 Office of The Commissioner of Insurance	13,092	-	13,092	489	12,603
29 Puerto Rico Federal Affairs Administration	-	-	-	-	-
75 Office of the Financial Institutions Commissioner	15,413	-	15,413	674	14,739
82 Institute of Puerto Rican Culture	1,283	350	1,633	-	1,633
105 Industrial Commission	22,831	-	22,831	1,272	21,559
109 Puerto Rico School of Plastic Arts	2,319	-	2,319	44	2,275
121 Government Board of the 911 Service	21,954	-	21,954	760	21,194
138 Institutional Trust of the National Guard of Puerto Rico	7,902	-	7,902	334	7,568
161 Puerto Rico Infrastructure Financing Authority	1,138	-	1,138	11	1,127
165 Land Authority of Puerto Rico	12,545	-	12,545	897	11,648
167 Integral Development of the "Península de Cantera"	228	-	228	-	228
177 Land Administration of Puerto Rico	9,073	-	9,073	360	8,713
186 Culebra Conservation and Development Authority	303	-	303	-	303
189 Institute of Forensic Science	506	-	506	-	506
191 Musical Arts Corporation	1,888	-	1,888	8	1,880
192 Fine Arts Center Corporation	2,634	-	2,634	129	2,505
195 Economic Development Bank of PR	14,289	-	14,289	796	13,493
196 Puerto Rico Public Broadcasting Corporation	340	-	340	669	(329)
198 Agricultural Insurance Corporation	3,300	-	3,300	247	3,053
215 Puerto Rico Conservatory of Music Corporation	4,354	-	4,354	140	4,214
236 Innovation Fund for Agricultural Development of Puerto Rico	13,665	-	13,665	134	13,531
238 Ponce Authority (Authority Of The Port Of The Americas)	-	-	-	-	-
264 Corporation for the "Caño Martin Peña" Enlace Project	-	-	-	-	-
265 Roosevelt Roads	1,860	-	1,860	36	1,824
271 Puerto Rico Technology and Innovation Services	9,732	-	9,732	-	9,732
276 Puerto Rico Public Private Partnership Authority	-	-	-	-	-
286 Authority of the Port of Ponce	2,162	-	2,162	-	2,162
288 University of Puerto Rico Comprehensive Cancer Center	47,253	-	47,253	1,156	46,097
293 Center for Diabetes Research, Education, and Medical Services	267	-	267	19	248
299 COFINA	-	-	-	77	(77)
298 Public Service Regulatory Board	31,828	-	31,828	494	31,334
310 Municipal Finance Corporation	222,110	-	222,110	-	222,110
311 Puerto Rico Gaming Commission	437,290	-	437,290	960	436,330
312 Retirement Board of the Government of Puerto Rico	3,315	-	3,315	-	3,315
329 Office of Socioeconomic Development	-	-	-	-	-
<b>Total - Secondary Component Units</b>	<b>\$ 906,738</b>	<b>\$ 350</b>	<b>\$ 907,088</b>	<b>\$ 9,807</b>	<b>\$ 897,281</b>

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

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

July-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
<b>OMB and Hacienda Custodies</b>					
17 Custody of the Office of Management and Budget	\$ -	\$ -	\$ -	\$ -	\$ -
25 Custody of the Department of the Treasury	481,217	-	481,217	27,058	454,159
<b>Total - OMB and Hacienda Custodies</b>	<b>\$ 481,217</b>	<b>\$ -</b>	<b>\$ 481,217</b>	<b>\$ 27,058</b>	<b>\$ 454,159</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
<b>Out of Scope Entities</b>					
8 Office of the Comptroller	\$ -	\$ -	\$ -	\$ -	\$ -
10 The General Court of Justice	17,453	-	17,453	-	17,453
100 Legislative Assembly of the Commonwealth	-	-	-	-	-
106 Public Housing Administration	15,523	-	15,523	-	15,523
113 CRIM	-	-	-	-	-
166 Industrial Development Company	-	-	-	414	(414)
176 University of Puerto Rico	-	-	-	-	-
193 Office of Government Ethics	-	-	-	-	-
200 Special Independent Prosecutor's Panel	-	-	-	-	-
209 Contributions to Political Parties	-	-	-	-	-
208 Contributions to the Municipalities	-	-	-	-	-
212 COSSEC	-	-	-	-	-
220 Correctional Health	-	-	-	-	-
268 Puerto Rico Institute of Statistics	-	-	-	-	-
272 Office of the Inspector General	-	-	-	-	-
289 Energy Commission	-	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	-	-	-	-	-
<b>Total - Out of Scope Entities</b>	<b>\$ 32,976</b>	<b>\$ -</b>	<b>\$ 32,976</b>	<b>\$ 414</b>	<b>\$ 32,562</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
<b>Recap</b>					
Entities Operating in PRIFAS 7.5	\$ 1,620,613	\$ -	\$ 1,620,613	\$ 43,884	\$ 1,576,729
Core Component Units	1,824,025	-	1,824,025	98,500	1,725,525
Secondary Component Units	906,738	350	907,088	9,807	897,281
OMB and Hacienda Custodies	481,217	-	481,217	27,058	454,159
Out of Scope Entities	32,976	-	32,976	414	32,562
<b>Total</b>	<b>\$ 4,865,569</b>	<b>\$ 350</b>	<b>\$ 4,865,919</b>	<b>\$ 179,662</b>	<b>\$ 4,686,257</b>

**Notes:**

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

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



**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

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

Jul FY25 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions <sup>2</sup>	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Entities Operating in PRIFAS 7.5</b>						
15 Office of the Governor	\$ 2,342	\$ -	\$ 2,342	\$ 902	\$ 1,441	61%
16 Office of Management and Budget	1,890	49	1,939	1,234	705	36%
18 Planning Board	1,555	-	1,555	949	607	39%
21 Emergency and Disaster Management Bureau	735	-	735	221	514	70%
23 Puerto Rico Department of State	1,744	-	1,744	473	1,271	73%
24 Puerto Rico Department of Treasury	84,832	-	84,832	53,021	31,810	37%
28 State Elections Commission	5,124	175	5,299	1,589	3,710	70%
30 Human Resources Management & Transformation	1,007	-	1,007	639	368	37%
31 General Services Administration	2,494	-	2,494	1,062	1,432	57%
34 Commission of Investigation, Processing and Appeals	44	-	44	34	9	21%
37 Civil Rights Commission	74	-	74	46	28	38%
38 Puerto Rico Department of Justice	12,944	-	12,944	14,930	(1,985)	-15%
40 Puerto Rico Police Bureau	74,143	-	74,143	54,742	19,401	26%
41 Special Investigations Bureau	480	-	480	420	60	12%
42 Puerto Rico Fire Department Bureau	7,228	-	7,228	6,808	419	6%
43 Puerto Rico National Guard	1,746	-	1,746	1,059	687	39%
45 Department of Public Safety	22,585	-	22,585	20,191	2,394	11%
49 Department of Transportation and Public Works	17,497	-	17,497	5,824	11,672	67%
50 Department of Natural and Environmental Resources	14,072	-	14,072	4,517	9,554	68%
55 Puerto Rico Department of Agriculture	3,472	-	3,472	13,720	(10,249)	-295%
60 Office of the Citizen's Ombudsman	320	-	320	249	71	22%
62 Cooperative Development Commission of Puerto Rico	252	-	252	133	119	47%
66 Puerto Rico Highway Authority	-	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	29,585	-	29,585	4,470	25,115	85%
68 Puerto Rico Labor Relations Board	126	-	126	93	32	26%
69 Puerto Rico Department of Consumer Affairs	1,341	-	1,341	1,089	252	19%
71 Department of Health	56,286	-	56,286	25,391	30,895	55%
78 Department of Housing	4,485	-	4,485	2,035	2,449	55%
81 Department of Education	239,913	-	239,913	133,877	106,036	44%
87 Department of Recreation and Sports	4,953	-	4,953	2,051	2,902	59%
95 Mental Health and Drug Addiction Services Administration	13,123	-	13,123	6,098	7,025	54%
96 Office of the Women's Advocate	436	-	436	179	257	59%
94 Employees Association of the Commonwealth	-	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	338	-	338	71	267	79%
122 Secretariat of the Department of the Family	4,009	-	4,009	2,814	1,195	30%
123 Family and Children Administration	17,907	-	17,907	6,538	11,369	63%
124 Child Support Administration (ASUME)	1,436	-	1,436	748	688	48%
126 Vocational Rehabilitation Administration	2,428	-	2,428	895	1,533	63%
127 Administration for Socioeconomic Development of the Family	8,553	-	8,553	5,879	2,674	31%
133 Administracion de Recursos Naturales	-	-	-	-	-	-
137 Department of Correction and Rehabilitation	36,431	-	36,431	24,564	11,867	33%
139 Parole Board	264	-	264	215	48	18%
143 Office of Protection and Defense for People with Disabilities	87	-	87	13	74	85%
152 Elderly and Retired People Advocate Office	307	-	307	97	211	69%
153 Office for People with Disabilities	328	-	328	215	113	35%
155 State Historic Preservation Office of Puerto Rico	831	-	831	98	733	88%
221 Medical Emergency Corps Bureau	2,449	-	2,449	1,804	645	26%
231 Office for the Patient's Advocate	175	-	175	128	47	27%
241 Administration for Integral Development of Childhood	1,132	-	1,132	459	674	59%
266 Office of Public Safety Affairs	-	-	-	-	-	-
279 Public Service Appeals Commission	235	-	235	205	30	13%
281 Office of the Election Comptroller	255	-	255	121	134	53%
<b>Total - Entities Operating in PRIFAS 7.5</b>	<b>\$ 683,987</b>	<b>\$ 224</b>	<b>\$ 684,212</b>	<b>\$ 402,910</b>	<b>\$ 281,302</b>	<b>41%</b>

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

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

Jul FY25 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Core Component Units</b>						
70 State Insurance Fund Corporation	\$ 48,495	\$ -	\$ 48,495	\$ 40,200	\$ 8,295	17%
79 Automobile Accidents Compensation Administration	8,537	-	8,537	3,048	5,488	64%
90 Medical Services Administration of Puerto Rico	20,707	-	20,707	20,368	338	2%
119 Department of Economic Development & Commerce	6,259	-	6,259	5,805	454	7%
162 Public Building Authority	12,562	-	12,562	7,895	4,667	37%
168 Puerto Rico Ports Authority	6,957	-	6,957	2,101	4,856	70%
180 Tourism Company	12,550	-	12,550	11,552	997	8%
187 Puerto Rico Health Insurance Administration	77,392	-	77,392	32	77,361	100%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	7,918	-	7,918	5,252	2,666	34%
235 Puerto Rico Housing Finance Corporation	8,713	-	8,713	1,096	7,618	87%
277 Agricultural Enterprises Development Administration	13,940	-	13,940	9,782	4,158	30%
285 Puerto Rico Integrated Transit Authority	12,548	-	12,548	9,281	3,267	26%
295 Fiscal Agency & Financial Advisory Authority	3,813	-	3,813	842	2,971	78%
303 Convention Center of District Authority	4,064	-	4,064	4,754	(691)	-17%
<b>Total - Core Component Units</b>	<b>\$ 244,455</b>	<b>\$ -</b>	<b>\$ 244,455</b>	<b>\$ 122,009</b>	<b>\$ 122,445</b>	<b>50%</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Secondary Component Units</b>						
11 Puerto Rico Traffic Safety Commission	\$ 155	\$ -	\$ 155	\$ 100	\$ 55	36%
22 Office of The Commissioner of Insurance	1,091	-	1,091	489	602	55%
29 Puerto Rico Federal Affairs Administration	269	-	269	194	75	28%
75 Office of the Financial Institutions Commissioner	1,284	-	1,284	674	611	48%
82 Institute of Puerto Rican Culture	1,661	29	1,690	267	1,423	84%
105 Industrial Commission	1,903	-	1,903	1,272	631	33%
109 Puerto Rico School of Plastic Arts	442	-	442	183	259	59%
121 Government Board of the 911 Service	1,830	-	1,830	760	1,069	58%
138 Institutional Trust of the National Guard of Puerto Rico	659	-	659	334	325	49%
161 Puerto Rico Infrastructure Financing Authority	281	-	281	174	107	38%
165 Land Authority of Puerto Rico	1,045	-	1,045	897	148	14%
167 Integral Development of the "Peninsula de Cantera"	69	-	69	-	69	100%
177 Land Administration of Puerto Rico	756	-	756	360	396	52%
186 Culebra Conservation and Development Authority	46	-	46	1	46	98%
189 Institute of Forensic Science	1,840	-	1,840	159	1,681	91%
191 Musical Arts Corporation	616	-	616	416	200	32%
192 Fine Arts Center Corporation	922	-	922	421	501	54%
195 Economic Development Bank of PR	1,191	-	1,191	796	395	33%
196 Puerto Rico Public Broadcasting Corporation	28	-	28	669	(641)	-2261%
198 Agricultural Insurance Corporation	275	-	275	247	28	10%
215 Puerto Rico Conservatory of Music Corporation	1,104	-	1,104	671	432	39%
236 Innovation Fund for Agricultural Development of Puerto Rico	1,139	-	1,139	134	1,005	88%
238 Ponce Authority (Authority Of The Port Of The Americas)	102	-	102	84	18	18%
264 Corporation for the "Caño Martin Peña" Enlace Project	299	-	299	114	184	62%
265 Roosevelt Roads	249	-	249	68	181	73%
271 Puerto Rico Technology and Innovation Services	6,923	-	6,923	355	6,568	95%
276 Puerto Rico Public Private Partnership Authority	2,356	-	2,356	174	2,181	93%
286 Authority of the Port of Ponce	240	-	240	24	215	90%
288 University of Puerto Rico Comprehensive Cancer Center	5,398	892	6,289	2,639	3,650	58%
293 Center for Diabetes Research, Education, and Medical Services	89	-	89	64	25	28%
298 Public Service Regulatory Board	3,382	-	3,382	1,261	2,121	63%
299 COFINA	-	-	-	77	(77)	
310 Municipal Finance Corporation	18,509	-	18,509	-	18,509	100%
311 Puerto Rico Gaming Commission	36,631	-	36,631	1,141	35,490	97%
312 Retirement Board of the Government of Puerto Rico	4,910	-	4,910	2,036	2,873	59%
329 Office of Socioeconomic Development	487	-	487	203	284	58%
<b>Total - Secondary Component Units</b>	<b>\$ 98,179</b>	<b>\$ 921</b>	<b>\$ 99,100</b>	<b>\$ 17,458</b>	<b>\$ 81,642</b>	<b>82%</b>

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

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

Jul FY25 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>OMB and Hacienda Custodies</b>						
17 Custody of the Office of Management and Budget	\$ 89,541	\$ (1,179)	\$ 88,363	\$ -	\$ 88,363	100%
25 Custody of the Department of the Treasury	137,876	63	137,938	104,130	33,808	25%
<b>Total - OMB and Hacienda Custodies</b>	<b>\$ 227,417</b>	<b>\$ (1,116)</b>	<b>\$ 226,301</b>	<b>\$ 104,130</b>	<b>\$ 122,171</b>	<b>54%</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Out of Scope Entities</b>						
8 Office of the Comptroller	\$ 4,025	\$ -	\$ 4,025	\$ 3,944	\$ 81	2%
10 The General Court of Justice	34,740	-	34,740	24,492	10,248	29%
100 Legislative Assembly of the Commonwealth	12,163	-	12,163	28,004	(15,841)	-130%
106 Public Housing Administration	1,781	-	1,781	234	1,546	87%
113 CRIM	-	-	-	-	-	-
166 Industrial Development Company	-	-	-	414	(414)	-
176 University of Puerto Rico	41,740	-	41,740	40,697	1,044	3%
193 Office of Government Ethics	853	-	853	819	34	4%
200 Special Independent Prosecutor's Panel	306	-	306	288	18	6%
209 Contributions to Political Parties	1,167	-	1,167	2,000	(833)	-71%
208 Contributions to the Municipalities	5,128	-	5,128	5,000	128	3%
212 COSSEC	-	-	-	-	-	-
220 Correctional Health	4,529	-	4,529	4,331	198	4%
268 Puerto Rico Institute of Statistics	240	-	240	234	6	3%
272 Office of the Inspector General	1,677	-	1,677	1,604	73	4%
289 Energy Commission	-	-	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	4,950	-	4,950	4,826	124	2%
<b>Total - Out of Scope Entities</b>	<b>\$ 113,298</b>	<b>\$ -</b>	<b>\$ 113,298</b>	<b>\$ 116,886</b>	<b>\$ (3,589)</b>	<b>-3%</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Recap</b>						
Entities Operating in PRIFAS 7.5	\$ 683,987	\$ 224	\$ 684,212	\$ 402,910	\$ 281,302	41%
Core Component Units	244,455	-	244,455	122,009	122,445	50%
Secondary Component Units	98,179	921	99,100	17,458	81,642	82%
OMB and Hacienda Custodies	227,417	(1,116)	226,301	104,130	122,171	54%
Out of Scope Entities	113,298	-	113,298	116,886	(3,589)	-3%
<b>Total</b>	<b>\$ 1,367,335</b>	<b>\$ 29</b>	<b>\$ 1,367,365</b>	<b>\$ 763,393</b>	<b>\$ 603,972</b>	<b>44%</b>

**Notes:**

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

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

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

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

Jul FY25 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions <sup>2</sup>	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Entities Operating in PRIFAS 7.5</b>						
15 Office of the Governor	\$ 2,342	\$ -	\$ 2,342	\$ 902	\$ 1,441	61%
16 Office of Management and Budget	1,790	49	1,839	1,234	605	33%
18 Planning Board	1,555	-	1,555	949	607	39%
21 Emergency and Disaster Management Bureau	706	-	706	221	485	69%
23 Puerto Rico Department of State	1,364	-	1,364	472	892	65%
24 Puerto Rico Department of Treasury	17,829	-	17,829	11,321	6,509	37%
28 State Elections Commission	5,124	175	5,299	1,589	3,710	70%
30 Human Resources Management & Transformation	862	-	862	639	223	26%
31 General Services Administration	2,054	-	2,054	1,062	992	48%
34 Commission of Investigation, Processing and Appeals	44	-	44	34	9	21%
37 Civil Rights Commission	74	-	74	46	28	38%
38 Puerto Rico Department of Justice	12,401	-	12,401	14,930	(2,528)	-20%
40 Puerto Rico Police Bureau	72,603	-	72,603	54,742	17,860	25%
41 Special Investigations Bureau	480	-	480	420	60	12%
42 Puerto Rico Fire Department Bureau	6,003	-	6,003	6,808	(805)	-13%
43 Puerto Rico National Guard	1,746	-	1,746	1,059	687	39%
45 Department of Public Safety	22,566	-	22,566	20,191	2,375	11%
49 Department of Transportation and Public Works	6,457	-	6,457	4,129	2,328	36%
50 Department of Natural and Environmental Resources	10,195	-	10,195	4,311	5,884	58%
55 Puerto Rico Department of Agriculture	3,186	-	3,186	13,720	(10,534)	-331%
60 Office of the Citizen's Ombudsman	320	-	320	249	71	22%
62 Cooperative Development Commission of Puerto Rico	252	-	252	133	119	47%
66 Puerto Rico Highway Authority	-	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	4,001	-	4,001	4,359	(358)	-9%
68 Puerto Rico Labor Relations Board	87	-	87	93	(6)	-7%
69 Puerto Rico Department of Consumer Affairs	1,174	-	1,174	1,046	129	11%
71 Department of Health	41,756	-	41,756	25,287	16,469	39%
78 Department of Housing	2,276	-	2,276	2,035	241	11%
81 Department of Education	239,140	-	239,140	133,877	105,262	44%
87 Department of Recreation and Sports	3,122	-	3,122	2,051	1,071	34%
95 Mental Health and Drug Addiction Services Administration	12,596	-	12,596	6,098	6,498	52%
96 Office of the Women's Advocate	436	-	436	179	257	59%
94 Employees Association of the Commonwealth	-	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	338	-	338	71	267	79%
122 Secretariat of the Department of the Family	4,009	-	4,009	2,814	1,195	30%
123 Family and Children Administration	17,907	-	17,907	6,538	11,369	63%
124 Child Support Administration (ASUME)	1,436	-	1,436	748	688	48%
126 Vocational Rehabilitation Administration	2,361	-	2,361	895	1,466	62%
127 Administration for Socioeconomic Development of the Family	8,553	-	8,553	5,879	2,674	31%
133 Administracion de Recursos Naturales	-	-	-	-	-	-
137 Department of Correction and Rehabilitation	34,491	-	34,491	24,541	9,950	29%
139 Parole Board	264	-	264	215	48	18%
143 Office of Protection and Defense for People with Disabilities	87	-	87	13	74	85%
152 Elderly and Retired People Advocate Office	307	-	307	97	211	69%
153 Office for People with Disabilities	328	-	328	215	113	35%
155 State Historic Preservation Office of Puerto Rico	734	-	734	98	636	87%
221 Medical Emergency Corps Bureau	1,785	-	1,785	1,804	(20)	-1%
231 Office for the Patient's Advocate	175	-	175	128	47	27%
241 Administration for Integral Development of Childhood	1,132	-	1,132	459	674	59%
266 Office of Public Safety Affairs	-	-	-	-	-	-
279 Public Service Appeals Commission	235	-	235	205	30	13%
281 Office of the Election Comptroller	255	-	255	121	134	53%
<b>Total - Entities Operating in PRIFAS 7.5</b>	<b>\$ 548,936</b>	<b>\$ 224</b>	<b>\$ 549,161</b>	<b>\$ 359,026</b>	<b>\$ 190,134</b>	<b>35%</b>

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

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

Jul FY25 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Core Component Units</b>						
70 State Insurance Fund Corporation	\$ -	\$ -	\$ -	\$ -	\$ -	
79 Automobile Accidents Compensation Administration	-	-	-	-	-	
90 Medical Services Administration of Puerto Rico	8,565	-	8,565	7,369	1,196	14%
119 Department of Economic Development & Commerce	2,064	-	2,064	3,531	(1,467)	-71%
162 Public Building Authority	-	-	-	-	-	
168 Puerto Rico Ports Authority	-	-	-	-	-	
180 Tourism Company	-	-	-	-	-	
187 Puerto Rico Health Insurance Administration	62,256	-	62,256	32	62,224	100%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	400	-	400	-	400	100%
235 Puerto Rico Housing Finance Corporation	684	-	684	98	586	86%
277 Agricultural Enterprises Development Administration	6,132	-	6,132	5,437	694	11%
285 Puerto Rico Integrated Transit Authority	9,255	-	9,255	6,200	3,055	33%
295 Fiscal Agency & Financial Advisory Authority	3,097	-	3,097	842	2,255	73%
303 Convention Center of District Authority	-	-	-	-	-	
<b>Total - Core Component Units</b>	<b>\$ 92,453</b>	<b>\$ -</b>	<b>\$ 92,453</b>	<b>\$ 23,509</b>	<b>\$ 68,943</b>	<b>75%</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Secondary Component Units</b>						
11 Puerto Rico Traffic Safety Commission	\$ -	\$ -	\$ -	\$ -	\$ -	
22 Office of The Commissioner of Insurance	-	-	-	-	-	
29 Puerto Rico Federal Affairs Administration	269	-	269	194	75	28%
75 Office of the Financial Institutions Commissioner	-	-	-	-	-	
82 Institute of Puerto Rican Culture	1,554	-	1,554	267	1,287	83%
105 Industrial Commission	-	-	-	-	-	
109 Puerto Rico School of Plastic Arts	249	-	249	139	110	44%
121 Government Board of the 911 Service	-	-	-	-	-	
138 Institutional Trust of the National Guard of Puerto Rico	-	-	-	-	-	
161 Puerto Rico Infrastructure Financing Authority	186	-	186	163	23	13%
165 Land Authority of Puerto Rico	-	-	-	-	-	
167 Integral Development of the "Peninsula de Cantera"	50	-	50	-	50	100%
177 Land Administration of Puerto Rico	-	-	-	-	-	
186 Culebra Conservation and Development Authority	21	-	21	1	20	97%
189 Institute of Forensic Science	1,798	-	1,798	159	1,639	91%
191 Musical Arts Corporation	459	-	459	408	51	11%
192 Fine Arts Center Corporation	702	-	702	292	410	58%
195 Economic Development Bank of PR	-	-	-	-	-	
196 Puerto Rico Public Broadcasting Corporation	-	-	-	-	-	
198 Agricultural Insurance Corporation	-	-	-	-	-	
215 Puerto Rico Conservatory of Music Corporation	741	-	741	531	210	28%
236 Innovation Fund for Agricultural Development of Puerto Rico	-	-	-	-	-	
238 Ponce Authority (Authority Of The Port Of The Americas)	102	-	102	84	18	18%
264 Corporation for the "Caño Martin Peña" Enlace Project	299	-	299	114	184	62%
265 Roosevelt Roads	94	-	94	32	62	66%
271 Puerto Rico Technology and Innovation Services	6,112	-	6,112	355	5,757	94%
276 Puerto Rico Public Private Partnership Authority	2,356	-	2,356	174	2,181	93%
286 Authority of the Port of Ponce	60	-	60	24	35	59%
288 University of Puerto Rico Comprehensive Cancer Center	1,460	892	2,351	1,482	869	37%
293 Center for Diabetes Research, Education, and Medical Services	67	-	67	45	22	33%
298 Public Service Regulatory Board	730	-	730	767	(37)	-5%
299 COFINA	-	-	-	-	-	
310 Municipal Finance Corporation	-	-	-	-	-	
311 Puerto Rico Gaming Commission	190	-	190	181	9	5%
312 Retirement Board of the Government of Puerto Rico	4,633	-	4,633	2,036	2,597	56%
329 Office of Socioeconomic Development	487	-	487	203	284	58%
<b>Total - Secondary Component Units</b>	<b>\$ 22,618</b>	<b>\$ 892</b>	<b>\$ 23,509</b>	<b>\$ 7,651</b>	<b>\$ 15,858</b>	<b>67%</b>

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

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

Jul FY25 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>OMB and Hacienda Custodies</b>						
17 Custody of the Office of Management and Budget	\$ 89,541	\$ (1,179)	\$ 88,363	\$ -	\$ 88,363	100%
25 Custody of the Department of the Treasury	97,774	63	97,837	77,072	20,765	21%
<b>Total - OMB and Hacienda Custodies</b>	<b>\$ 187,316</b>	<b>\$ (1,116)</b>	<b>\$ 186,199</b>	<b>\$ 77,072</b>	<b>\$ 109,127</b>	<b>59%</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Out of Scope Entities</b>						
8 Office of the Comptroller	\$ 4,025	\$ -	\$ 4,025	\$ 3,944	\$ 81	2%
10 The General Court of Justice	33,286	-	33,286	24,492	8,794	26%
100 Legislative Assembly of the Commonwealth	12,163	-	12,163	28,004	(15,841)	-130%
106 Public Housing Administration	487	-	487	234	253	52%
113 CRIM	-	-	-	-	-	-
166 Industrial Development Company	-	-	-	-	-	-
176 University of Puerto Rico	41,740	-	41,740	40,697	1,044	3%
193 Office of Government Ethics	853	-	853	819	34	4%
200 Special Independent Prosecutor's Panel	306	-	306	288	18	6%
209 Contributions to Political Parties	1,167	-	1,167	2,000	(833)	-71%
208 Contributions to the Municipalities	5,128	-	5,128	5,000	128	3%
212 COSSEC	-	-	-	-	-	-
220 Correctional Health	4,529	-	4,529	4,331	198	4%
268 Puerto Rico Institute of Statistics	240	-	240	234	6	3%
272 Office of the Inspector General	1,677	-	1,677	1,604	73	4%
289 Energy Commission	-	-	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	4,950	-	4,950	4,826	124	2%
<b>Total - Out of Scope Entities</b>	<b>\$ 110,550</b>	<b>\$ -</b>	<b>\$ 110,550</b>	<b>\$ 116,472</b>	<b>\$ (5,923)</b>	<b>-5%</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Recap</b>						
Entities Operating in PRIFAS 7.5	\$ 548,936	\$ 224	\$ 549,161	\$ 359,026	\$ 190,134	35%
Core Component Units	92,453	-	92,453	23,509	68,943	75%
Secondary Component Units	22,618	892	23,509	7,651	15,858	67%
OMB and Hacienda Custodies	187,316	(1,116)	186,199	77,072	109,127	59%
Out of Scope Entities	110,550	-	110,550	116,472	(5,923)	-5%
<b>Total</b>	<b>\$ 961,871</b>	<b>\$ 0</b>	<b>\$ 961,871</b>	<b>\$ 583,731</b>	<b>\$ 378,140</b>	<b>39%</b>

**Notes:**

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

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

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

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

Jul FY25 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions <sup>2</sup>	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Entities Operating in PRIFAS 7.5</b>						
15 Office of the Governor	\$ -	\$ -	\$ -	\$ -	\$ -	
16 Office of Management and Budget	100	-	100	-	100	100%
18 Planning Board	-	-	-	-	-	
21 Emergency and Disaster Management Bureau	28	-	28	-	28	100%
23 Puerto Rico Department of State	380	-	380	0	380	100%
24 Puerto Rico Department of Treasury	67,002	-	67,002	41,700	25,302	38%
28 State Elections Commission	-	-	-	-	-	
30 Human Resources Management & Transformation	145	-	145	-	145	100%
31 General Services Administration	439	-	439	-	439	100%
34 Commission of Investigation, Processing and Appeals	-	-	-	-	-	
37 Civil Rights Commission	-	-	-	-	-	
38 Puerto Rico Department of Justice	543	-	543	-	543	100%
40 Puerto Rico Police Bureau	1,541	-	1,541	-	1,541	100%
41 Special Investigations Bureau	-	-	-	-	-	
42 Puerto Rico Fire Department Bureau	1,224	-	1,224	-	1,224	100%
43 Puerto Rico National Guard	-	-	-	-	-	
45 Department of Public Safety	19	-	19	-	19	100%
49 Department of Transportation and Public Works	11,040	-	11,040	1,695	9,345	85%
50 Department of Natural and Environmental Resources	3,877	-	3,877	207	3,671	95%
55 Puerto Rico Department of Agriculture	286	-	286	-	286	100%
60 Office of the Citizen's Ombudsman	-	-	-	-	-	
62 Cooperative Development Commission of Puerto Rico	-	-	-	-	-	
66 Puerto Rico Highway Authority	-	-	-	-	-	
67 Puerto Rico Department of Labor and Human Resources	25,585	-	25,585	111	25,474	100%
68 Puerto Rico Labor Relations Board	39	-	39	-	39	100%
69 Puerto Rico Department of Consumer Affairs	166	-	166	43	123	74%
71 Department of Health	14,531	-	14,531	104	14,426	99%
78 Department of Housing	2,208	-	2,208	-	2,208	100%
81 Department of Education	773	-	773	-	773	100%
87 Department of Recreation and Sports	1,831	-	1,831	-	1,831	100%
95 Mental Health and Drug Addiction Services Administration	527	-	527	-	527	100%
96 Office of the Women's Advocate	-	-	-	-	-	
94 Employees Association of the Commonwealth	-	-	-	-	-	
120 Veteran's Advocate Office of Puerto Rico	-	-	-	-	-	
122 Secretariat of the Department of the Family	-	-	-	-	-	
123 Family and Children Administration	-	-	-	-	-	
124 Child Support Administration (ASUME)	-	-	-	-	-	
126 Vocational Rehabilitation Administration	67	-	67	-	67	100%
127 Administration for Socioeconomic Development of the Family	-	-	-	-	-	
133 Administracion de Recursos Naturales	-	-	-	-	-	
137 Department of Correction and Rehabilitation	1,939	-	1,939	23	1,917	99%
139 Parole Board	-	-	-	-	-	
143 Office of Protection and Defense for People with Disabilities	-	-	-	-	-	
152 Elderly and Retired People Advocate Office	-	-	-	-	-	
153 Office for People with Disabilities	-	-	-	-	-	
155 State Historic Preservation Office of Puerto Rico	97	-	97	-	97	100%
221 Medical Emergency Corps Bureau	664	-	664	-	664	100%
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	-	-	-	-	-	
<b>Total - Entities Operating in PRIFAS 7.5</b>	<b>\$ 135,051</b>	<b>\$ -</b>	<b>\$ 135,051</b>	<b>\$ 43,884</b>	<b>\$ 91,167</b>	<b>68%</b>

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

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

Jul FY25 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Core Component Units</b>						
70 State Insurance Fund Corporation	\$ 48,495	\$ -	\$ 48,495	\$ 40,200	\$ 8,295	17%
79 Automobile Accidents Compensation Administration	8,537	-	8,537	3,048	5,488	64%
90 Medical Services Administration of Puerto Rico	12,142	-	12,142	12,999	(857)	-7%
119 Department of Economic Development & Commerce	4,195	-	4,195	2,274	1,921	46%
162 Public Building Authority	12,562	-	12,562	7,895	4,667	37%
168 Puerto Rico Ports Authority	6,957	-	6,957	2,101	4,856	70%
180 Tourism Company	12,550	-	12,550	11,552	997	8%
187 Puerto Rico Health Insurance Administration	15,136	-	15,136	-	15,136	100%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	7,518	-	7,518	5,252	2,266	30%
235 Puerto Rico Housing Finance Corporation	8,030	-	8,030	998	7,032	88%
277 Agricultural Enterprises Development Administration	7,809	-	7,809	4,345	3,464	44%
285 Puerto Rico Integrated Transit Authority	3,293	-	3,293	3,081	212	6%
295 Fiscal Agency & Financial Advisory Authority	715	-	715	-	715	100%
303 Convention Center of District Authority	4,064	-	4,064	4,754	(691)	-17%
<b>Total - Core Component Units</b>	<b>\$ 152,002</b>	<b>\$ -</b>	<b>\$ 152,002</b>	<b>\$ 98,500</b>	<b>\$ 53,502</b>	<b>35%</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Secondary Component Units</b>						
11 Puerto Rico Traffic Safety Commission	\$ 155	\$ -	\$ 155	\$ 100	\$ 55	36%
22 Office of The Commissioner of Insurance	1,091	-	1,091	489	602	55%
29 Puerto Rico Federal Affairs Administration	-	-	-	-	-	-
75 Office of the Financial Institutions Commissioner	1,284	-	1,284	674	611	48%
82 Institute of Puerto Rican Culture	107	29	136	-	136	100%
105 Industrial Commission	1,903	-	1,903	1,272	631	33%
109 Puerto Rico School of Plastic Arts	193	-	193	44	149	77%
121 Government Board of the 911 Service	1,830	-	1,830	760	1,069	58%
138 Institutional Trust of the National Guard of Puerto Rico	659	-	659	334	325	49%
161 Puerto Rico Infrastructure Financing Authority	95	-	95	11	84	88%
165 Land Authority of Puerto Rico	1,045	-	1,045	897	148	14%
167 Integral Development of the "Peninsula de Cantera"	19	-	19	-	19	100%
177 Land Administration of Puerto Rico	756	-	756	360	396	52%
186 Culebra Conservation and Development Authority	25	-	25	-	25	100%
189 Institute of Forensic Science	42	-	42	-	42	100%
191 Musical Arts Corporation	157	-	157	8	149	95%
192 Fine Arts Center Corporation	220	-	220	129	91	41%
195 Economic Development Bank of PR	1,191	-	1,191	796	395	33%
196 Puerto Rico Public Broadcasting Corporation	28	-	28	669	(641)	-2261%
198 Agricultural Insurance Corporation	275	-	275	247	28	10%
215 Puerto Rico Conservatory of Music Corporation	363	-	363	140	223	61%
236 Innovation Fund for Agricultural Development of Puerto Rico	1,139	-	1,139	134	1,005	88%
238 Ponce Authority (Authority Of The Port Of The Americas)	-	-	-	-	-	-
264 Corporation for the "Caño Martin Peña" Enlace Project	-	-	-	-	-	-
265 Roosevelt Roads	155	-	155	36	119	77%
271 Puerto Rico Technology and Innovation Services	811	-	811	-	811	100%
276 Puerto Rico Public Private Partnership Authority	-	-	-	-	-	-
286 Authority of the Port of Ponce	180	-	180	-	180	100%
288 University of Puerto Rico Comprehensive Cancer Center	3,938	-	3,938	1,156	2,781	71%
293 Center for Diabetes Research, Education, and Medical Services	22	-	22	19	3	15%
298 Public Service Regulatory Board	2,652	-	2,652	494	2,158	81%
299 COFINA	-	-	-	77	(77)	-
310 Municipal Finance Corporation	18,509	-	18,509	-	18,509	100%
311 Puerto Rico Gaming Commission	36,441	-	36,441	960	35,481	97%
312 Retirement Board of the Government of Puerto Rico	276	-	276	-	276	100%
329 Office of Socioeconomic Development	-	-	-	-	-	-
<b>Total - Secondary Component Units</b>	<b>\$ 75,562</b>	<b>\$ 29</b>	<b>\$ 75,591</b>	<b>\$ 9,807</b>	<b>\$ 65,784</b>	<b>87%</b>



**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

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

Jul FY25 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>OMB and Hacienda Custodies</b>						
17 Custody of the Office of Management and Budget	\$ -	\$ -	\$ -	\$ -	\$ -	
25 Custody of the Department of the Treasury	40,101	-	40,101	27,058	13,044	33%
<b>Total - OMB and Hacienda Custodies</b>	<b>\$ 40,101</b>	<b>\$ -</b>	<b>\$ 40,101</b>	<b>\$ 27,058</b>	<b>\$ 13,044</b>	<b>33%</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Out of Scope Entities</b>						
8 Office of the Comptroller	\$ -	\$ -	\$ -	\$ -	\$ -	
10 The General Court of Justice	1,454	-	1,454	-	1,454	100%
100 Legislative Assembly of the Commonwealth	-	-	-	-	-	
106 Public Housing Administration	1,294	-	1,294	-	1,294	100%
113 CRIM	-	-	-	-	-	
166 Industrial Development Company	-	-	-	414	(414)	
176 University of Puerto Rico	-	-	-	-	-	
193 Office of Government Ethics	-	-	-	-	-	
200 Special Independent Prosecutor's Panel	-	-	-	-	-	
209 Contributions to Political Parties	-	-	-	-	-	
208 Contributions to the Municipalities	-	-	-	-	-	
212 COSSEC	-	-	-	-	-	
220 Correctional Health	-	-	-	-	-	
268 Puerto Rico Institute of Statistics	-	-	-	-	-	
272 Office of the Inspector General	-	-	-	-	-	
289 Energy Commission	-	-	-	-	-	
297 Financial Oversight and Management Board for Puerto Rico	-	-	-	-	-	
<b>Total - Out of Scope Entities</b>	<b>\$ 2,748</b>	<b>\$ -</b>	<b>\$ 2,748</b>	<b>\$ 414</b>	<b>\$ 2,334</b>	<b>85%</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Recap</b>						
Entities Operating in PRIFAS 7.5	\$ 135,051	\$ -	\$ 135,051	\$ 43,884	\$ 91,167	68%
Core Component Units	152,002	-	152,002	98,500	53,502	35%
Secondary Component Units	75,562	29	75,591	9,807	65,784	87%
OMB and Hacienda Custodies	40,101	-	40,101	27,058	13,044	33%
Out of Scope Entities	2,748	-	2,748	414	2,334	85%
<b>Total</b>	<b>\$ 405,464</b>	<b>\$ 29</b>	<b>\$ 405,493</b>	<b>\$ 179,662</b>	<b>\$ 225,831</b>	<b>56%</b>

**Notes:**

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

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

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

For the month of: July-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions <sup>2</sup>	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Entities Operating in PRIFAS 7.5</b>						
15 Office of the Governor	\$ 2,342	\$ -	\$ 2,342	\$ 902	\$ 1,441	61%
16 Office of Management and Budget	1,890	49	1,939	1,234	705	36%
18 Planning Board	1,555	-	1,555	949	607	39%
21 Emergency and Disaster Management Bureau	735	-	735	221	514	70%
23 Puerto Rico Department of State	1,744	-	1,744	473	1,271	73%
24 Puerto Rico Department of Treasury	84,832	-	84,832	53,021	31,810	37%
28 State Elections Commission	5,124	175	5,299	1,589	3,710	70%
30 Human Resources Management & Transformation	1,007	-	1,007	639	368	37%
31 General Services Administration	2,494	-	2,494	1,062	1,432	57%
34 Commission of Investigation, Processing and Appeals	44	-	44	34	9	21%
37 Civil Rights Commission	74	-	74	46	28	38%
38 Puerto Rico Department of Justice	12,944	-	12,944	14,930	(1,985)	-15%
40 Puerto Rico Police Bureau	74,143	-	74,143	54,742	19,401	26%
41 Special Investigations Bureau	480	-	480	420	60	12%
42 Puerto Rico Fire Department Bureau	7,228	-	7,228	6,808	419	6%
43 Puerto Rico National Guard	1,746	-	1,746	1,059	687	39%
45 Department of Public Safety	22,585	-	22,585	20,191	2,394	11%
49 Department of Transportation and Public Works	17,497	-	17,497	5,824	11,672	67%
50 Department of Natural and Environmental Resources	14,072	-	14,072	4,517	9,554	68%
55 Puerto Rico Department of Agriculture	3,472	-	3,472	13,720	(10,249)	-295%
60 Office of the Citizen's Ombudsman	320	-	320	249	71	22%
62 Cooperative Development Commission of Puerto Rico	252	-	252	133	119	47%
66 Puerto Rico Highway Authority	-	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	29,585	-	29,585	4,470	25,115	85%
68 Puerto Rico Labor Relations Board	126	-	126	93	32	26%
69 Puerto Rico Department of Consumer Affairs	1,341	-	1,341	1,089	252	19%
71 Department of Health	56,286	-	56,286	25,391	30,895	55%
78 Department of Housing	4,485	-	4,485	2,035	2,449	55%
81 Department of Education	239,913	-	239,913	133,877	106,036	44%
87 Department of Recreation and Sports	4,953	-	4,953	2,051	2,902	59%
95 Mental Health and Drug Addiction Services Administration	13,123	-	13,123	6,098	7,025	54%
96 Office of the Women's Advocate	436	-	436	179	257	59%
94 Employees Association of the Commonwealth	-	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	338	-	338	71	267	79%
122 Secretariat of the Department of the Family	4,009	-	4,009	2,814	1,195	30%
123 Family and Children Administration	17,907	-	17,907	6,538	11,369	63%
124 Child Support Administration (ASUME)	1,436	-	1,436	748	688	48%
126 Vocational Rehabilitation Administration	2,428	-	2,428	895	1,533	63%
127 Administration for Socioeconomic Development of the Family	8,553	-	8,553	5,879	2,674	31%
133 Administracion de Recursos Naturales	-	-	-	-	-	-
137 Department of Correction and Rehabilitation	36,431	-	36,431	24,564	11,867	33%
139 Parole Board	264	-	264	215	48	18%
143 Office of Protection and Defense for People with Disabilities	87	-	87	13	74	85%
152 Elderly and Retired People Advocate Office	307	-	307	97	211	69%
153 Office for People with Disabilities	328	-	328	215	113	35%
155 State Historic Preservation Office of Puerto Rico	831	-	831	98	733	88%
221 Medical Emergency Corps Bureau	2,449	-	2,449	1,804	645	26%
231 Office for the Patient's Advocate	175	-	175	128	47	27%
241 Administration for Integral Development of Childhood	1,132	-	1,132	459	674	59%
266 Office of Public Safety Affairs	-	-	-	-	-	-
279 Public Service Appeals Commission	235	-	235	205	30	13%
281 Office of the Election Comptroller	255	-	255	121	134	53%
<b>Total - Entities Operating in PRIFAS 7.5</b>	<b>\$ 683,987</b>	<b>\$ 224</b>	<b>\$ 684,212</b>	<b>\$ 402,910</b>	<b>\$ 281,302</b>	<b>41%</b>

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

For the month of: July-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Core Component Units</b>						
70 State Insurance Fund Corporation	\$ 48,495	\$ -	\$ 48,495	\$ 40,200	\$ 8,295	17%
79 Automobile Accidents Compensation Administration	8,537	-	8,537	3,048	5,488	64%
90 Medical Services Administration of Puerto Rico	20,707	-	20,707	20,368	338	2%
119 Department of Economic Development & Commerce	6,259	-	6,259	5,805	454	7%
162 Public Building Authority	12,562	-	12,562	7,895	4,667	37%
168 Puerto Rico Ports Authority	6,957	-	6,957	2,101	4,856	70%
180 Tourism Company	12,550	-	12,550	11,552	997	8%
187 Puerto Rico Health Insurance Administration	77,392	-	77,392	32	77,361	100%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	7,918	-	7,918	5,252	2,666	34%
235 Puerto Rico Housing Finance Corporation	8,713	-	8,713	1,096	7,618	87%
277 Agricultural Enterprises Development Administration	13,940	-	13,940	9,782	4,158	30%
285 Puerto Rico Integrated Transit Authority	12,548	-	12,548	9,281	3,267	26%
295 Fiscal Agency & Financial Advisory Authority	3,813	-	3,813	842	2,971	78%
303 Convention Center of District Authority	4,064	-	4,064	4,754	(691)	-17%
<b>Total - Core Component Units</b>	<b>\$ 244,455</b>	<b>\$ -</b>	<b>\$ 244,455</b>	<b>\$ 122,009</b>	<b>\$ 122,445</b>	<b>50%</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Secondary Component Units</b>						
11 Puerto Rico Traffic Safety Commission	\$ 155	\$ -	\$ 155	\$ 100	\$ 55	36%
22 Office of The Commissioner of Insurance	1,091	-	1,091	489	602	55%
29 Puerto Rico Federal Affairs Administration	269	-	269	194	75	28%
75 Office of the Financial Institutions Commissioner	1,284	-	1,284	674	611	48%
82 Institute of Puerto Rican Culture	1,661	29	1,690	267	1,423	84%
105 Industrial Commission	1,903	-	1,903	1,272	631	33%
109 Puerto Rico School of Plastic Arts	442	-	442	183	259	59%
121 Government Board of the 911 Service	1,830	-	1,830	760	1,069	58%
138 Institutional Trust of the National Guard of Puerto Rico	659	-	659	334	325	49%
161 Puerto Rico Infrastructure Financing Authority	281	-	281	174	107	38%
165 Land Authority of Puerto Rico	1,045	-	1,045	897	148	14%
167 Integral Development of the "Peninsula de Cantera"	69	-	69	-	69	100%
177 Land Administration of Puerto Rico	756	-	756	360	396	52%
186 Culebra Conservation and Development Authority	46	-	46	1	46	98%
189 Institute of Forensic Science	1,840	-	1,840	159	1,681	91%
191 Musical Arts Corporation	616	-	616	416	200	32%
192 Fine Arts Center Corporation	922	-	922	421	501	54%
195 Economic Development Bank of PR	1,191	-	1,191	796	395	33%
196 Puerto Rico Public Broadcasting Corporation	28	-	28	669	(641)	-2261%
198 Agricultural Insurance Corporation	275	-	275	247	28	10%
215 Puerto Rico Conservatory of Music Corporation	1,104	-	1,104	671	432	39%
236 Innovation Fund for Agricultural Development of Puerto Rico	1,139	-	1,139	134	1,005	88%
238 Ponce Authority (Authority Of The Port Of The Americas)	102	-	102	84	18	18%
264 Corporation for the "Caño Martin Peña" Enlace Project	299	-	299	114	184	62%
265 Roosevelt Roads	249	-	249	68	181	73%
271 Puerto Rico Technology and Innovation Services	6,923	-	6,923	355	6,568	95%
276 Puerto Rico Public Private Partnership Authority	2,356	-	2,356	174	2,181	93%
286 Authority of the Port of Ponce	240	-	240	24	215	90%
288 University of Puerto Rico Comprehensive Cancer Center	5,398	892	6,289	2,639	3,650	58%
293 Center for Diabetes Research, Education, and Medical Services	89	-	89	64	25	28%
298 Public Service Regulatory Board	3,382	-	3,382	1,261	2,121	63%
299 COFINA	-	-	-	77	(77)	
310 Municipal Finance Corporation	18,509	-	18,509	-	18,509	100%
311 Puerto Rico Gaming Commission	36,631	-	36,631	1,141	35,490	97%
312 Retirement Board of the Government of Puerto Rico	4,910	-	4,910	2,036	2,873	59%
329 Office of Socioeconomic Development	487	-	487	203	284	58%
<b>Total - Secondary Component Units</b>	<b>\$ 98,179</b>	<b>\$ 921</b>	<b>\$ 99,100</b>	<b>\$ 17,458</b>	<b>\$ 81,642</b>	<b>82%</b>

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

For the month of: July-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>OMB and Hacienda Custodies</b>						
17 Custody of the Office of Management and Budget	\$ 89,541	\$ (1,179)	\$ 88,363	\$ -	\$ 88,363	100%
25 Custody of the Department of the Treasury	137,876	63	137,938	104,130	33,808	25%
<b>Total - OMB and Hacienda Custodies</b>	<b>\$ 227,417</b>	<b>\$ (1,116)</b>	<b>\$ 226,301</b>	<b>\$ 104,130</b>	<b>\$ 122,171</b>	<b>54%</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Out of Scope Entities</b>						
8 Office of the Comptroller	\$ 4,025	\$ -	\$ 4,025	\$ 3,944	\$ 81	2%
10 The General Court of Justice	34,740	-	34,740	24,492	10,248	29%
100 Legislative Assembly of the Commonwealth	12,163	-	12,163	28,004	(15,841)	-130%
106 Public Housing Administration	1,781	-	1,781	234	1,546	87%
113 CRIM	-	-	-	-	-	-
166 Industrial Development Company	-	-	-	414	(414)	-
176 University of Puerto Rico	41,740	-	41,740	40,697	1,044	3%
193 Office of Government Ethics	853	-	853	819	34	4%
200 Special Independent Prosecutor's Panel	306	-	306	288	18	6%
209 Contributions to Political Parties	1,167	-	1,167	2,000	(833)	-71%
208 Contributions to the Municipalities	5,128	-	5,128	5,000	128	3%
212 COSSEC	-	-	-	-	-	-
220 Correctional Health	4,529	-	4,529	4,331	198	4%
268 Puerto Rico Institute of Statistics	240	-	240	234	6	3%
272 Office of the Inspector General	1,677	-	1,677	1,604	73	4%
289 Energy Commission	-	-	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	4,950	-	4,950	4,826	124	2%
<b>Total - Out of Scope Entities</b>	<b>\$ 113,298</b>	<b>\$ -</b>	<b>\$ 113,298</b>	<b>\$ 116,886</b>	<b>\$ (3,589)</b>	<b>-3%</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Recap</b>						
Entities Operating in PRIFAS 7.5	\$ 683,987	\$ 224	\$ 684,212	\$ 402,910	\$ 281,302	41%
Core Component Units	\$ 244,455	\$ -	\$ 244,455	122,009	122,445	50%
Secondary Component Units	\$ 98,179	\$ 921	\$ 99,100	17,458	81,642	82%
OMB and Hacienda Custodies	\$ 227,417	\$ (1,116)	\$ 226,301	104,130	122,171	54%
Out of Scope Entities	\$ 113,298	\$ -	\$ 113,298	116,886	(3,589)	-3%
<b>Total</b>	<b>\$ 1,367,335</b>	<b>\$ 29</b>	<b>\$ 1,367,365</b>	<b>\$ 763,393</b>	<b>\$ 603,972</b>	<b>44%</b>

**Notes:**

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

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

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

For the month of: July-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions <sup>2</sup>	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Entities Operating in PRIFAS 7.5</b>						
15 Office of the Governor	\$ 2,342	\$ -	\$ 2,342	\$ 902	\$ 1,441	61%
16 Office of Management and Budget	1,790	49	1,839	1,234	605	33%
18 Planning Board	1,555	-	1,555	949	607	39%
21 Emergency and Disaster Management Bureau	706	-	706	221	485	69%
23 Puerto Rico Department of State	1,364	-	1,364	472	892	65%
24 Puerto Rico Department of Treasury	17,829	-	17,829	11,321	6,509	37%
28 State Elections Commission	5,124	175	5,299	1,589	3,710	70%
30 Human Resources Management & Transformation	862	-	862	639	223	26%
31 General Services Administration	2,054	-	2,054	1,062	992	48%
34 Commission of Investigation, Processing and Appeals	44	-	44	34	9	21%
37 Civil Rights Commission	74	-	74	46	28	38%
38 Puerto Rico Department of Justice	12,401	-	12,401	14,930	(2,528)	-20%
40 Puerto Rico Police Bureau	72,603	-	72,603	54,742	17,860	25%
41 Special Investigations Bureau	480	-	480	420	60	12%
42 Puerto Rico Fire Department Bureau	6,003	-	6,003	6,808	(805)	-13%
43 Puerto Rico National Guard	1,746	-	1,746	1,059	687	39%
45 Department of Public Safety	22,566	-	22,566	20,191	2,375	11%
49 Department of Transportation and Public Works	6,457	-	6,457	4,129	2,328	36%
50 Department of Natural and Environmental Resources	10,195	-	10,195	4,311	5,884	58%
55 Puerto Rico Department of Agriculture	3,186	-	3,186	13,720	(10,534)	-311%
60 Office of the Citizen's Ombudsman	320	-	320	249	71	22%
62 Cooperative Development Commission of Puerto Rico	252	-	252	133	119	47%
66 Puerto Rico Highway Authority	-	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	4,001	-	4,001	4,359	(358)	-9%
68 Puerto Rico Labor Relations Board	87	-	87	93	(6)	-7%
69 Puerto Rico Department of Consumer Affairs	1,174	-	1,174	1,046	129	11%
71 Department of Health	41,756	-	41,756	25,287	16,469	39%
78 Department of Housing	2,276	-	2,276	2,035	241	11%
81 Department of Education	239,140	-	239,140	133,877	105,262	44%
87 Department of Recreation and Sports	3,122	-	3,122	2,051	1,071	34%
95 Mental Health and Drug Addiction Services Administration	12,596	-	12,596	6,098	6,498	52%
96 Office of the Women's Advocate	436	-	436	179	257	59%
94 Employees Association of the Commonwealth	-	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	338	-	338	71	267	79%
122 Secretariat of the Department of the Family	4,009	-	4,009	2,814	1,195	30%
123 Family and Children Administration	17,907	-	17,907	6,538	11,369	63%
124 Child Support Administration (ASUME)	1,436	-	1,436	748	688	48%
126 Vocational Rehabilitation Administration	2,361	-	2,361	895	1,466	62%
127 Administration for Socioeconomic Development of the Family	8,553	-	8,553	5,879	2,674	31%
133 Administracion de Recursos Naturales	-	-	-	-	-	-
137 Department of Correction and Rehabilitation	34,491	-	34,491	24,541	9,950	29%
139 Parole Board	264	-	264	215	48	18%
143 Office of Protection and Defense for People with Disabilities	87	-	87	13	74	85%
152 Elderly and Retired People Advocate Office	307	-	307	97	211	69%
153 Office for People with Disabilities	328	-	328	215	113	35%
155 State Historic Preservation Office of Puerto Rico	734	-	734	98	636	87%
221 Medical Emergency Corps Bureau	1,785	-	1,785	1,804	(20)	-1%
231 Office for the Patient's Advocate	175	-	175	128	47	27%
241 Administration for Integral Development of Childhood	1,132	-	1,132	459	674	59%
266 Office of Public Safety Affairs	-	-	-	-	-	-
279 Public Service Appeals Commission	235	-	235	205	30	13%
281 Office of the Election Comptroller	255	-	255	121	134	53%
<b>Total - Entities Operating in PRIFAS 7.5</b>	<b>\$ 548,936</b>	<b>\$ 224</b>	<b>\$ 549,161</b>	<b>\$ 359,026</b>	<b>\$ 190,134</b>	<b>35%</b>

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

For the month of: July-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Core Component Units</b>						
70 State Insurance Fund Corporation	\$ -	\$ -	\$ -	\$ -	\$ -	
79 Automobile Accidents Compensation Administration	-	-	-	-	-	
90 Medical Services Administration of Puerto Rico	8,565	-	8,565	7,369	1,196	14%
119 Department of Economic Development & Commerce	2,064	-	2,064	3,531	(1,467)	-71%
162 Public Building Authority	-	-	-	-	-	
168 Puerto Rico Ports Authority	-	-	-	-	-	
180 Tourism Company	-	-	-	-	-	
187 Puerto Rico Health Insurance Administration	62,256	-	62,256	32	62,224	100%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	400	-	400	-	400	100%
235 Puerto Rico Housing Finance Corporation	684	-	684	98	586	86%
277 Agricultural Enterprises Development Administration	6,132	-	6,132	5,437	694	11%
285 Puerto Rico Integrated Transit Authority	9,255	-	9,255	6,200	3,055	33%
295 Fiscal Agency & Financial Advisory Authority	3,097	-	3,097	842	2,255	73%
303 Convention Center of District Authority	-	-	-	-	-	
<b>Total - Core Component Units</b>	<b>\$ 92,453</b>	<b>\$ -</b>	<b>\$ 92,453</b>	<b>\$ 23,509</b>	<b>\$ 68,943</b>	<b>75%</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Secondary Component Units</b>						
11 Puerto Rico Traffic Safety Commission	\$ -	\$ -	\$ -	\$ -	\$ -	
22 Office of The Commissioner of Insurance	-	-	-	-	-	
29 Puerto Rico Federal Affairs Administration	269	-	269	194	75	28%
75 Office of the Financial Institutions Commissioner	-	-	-	-	-	
82 Institute of Puerto Rican Culture	1,554	-	1,554	267	1,287	83%
105 Industrial Commission	-	-	-	-	-	
109 Puerto Rico School of Plastic Arts	249	-	249	139	110	44%
121 Government Board of the 911 Service	-	-	-	-	-	
138 Institutional Trust of the National Guard of Puerto Rico	-	-	-	-	-	
161 Puerto Rico Infrastructure Financing Authority	186	-	186	163	23	13%
165 Land Authority of Puerto Rico	-	-	-	-	-	
167 Integral Development of the "Peninsula de Cantera"	50	-	50	-	50	100%
177 Land Administration of Puerto Rico	-	-	-	-	-	
186 Culebra Conservation and Development Authority	21	-	21	1	20	97%
189 Institute of Forensic Science	1,798	-	1,798	159	1,639	91%
191 Musical Arts Corporation	459	-	459	408	51	11%
192 Fine Arts Center Corporation	702	-	702	292	410	58%
195 Economic Development Bank of PR	-	-	-	-	-	
196 Puerto Rico Public Broadcasting Corporation	-	-	-	-	-	
198 Agricultural Insurance Corporation	-	-	-	-	-	
215 Puerto Rico Conservatory of Music Corporation	741	-	741	531	210	28%
236 Innovation Fund for Agricultural Development of Puerto Rico	-	-	-	-	-	
238 Ponce Authority (Authority Of The Port Of The Americas)	102	-	102	84	18	18%
264 Corporation for the "Caño Martin Peña" Enlace Project	299	-	299	114	184	62%
265 Roosevelt Roads	94	-	94	32	62	66%
271 Puerto Rico Technology and Innovation Services	6,112	-	6,112	355	5,757	94%
276 Puerto Rico Public Private Partnership Authority	2,356	-	2,356	174	2,181	93%
286 Authority of the Port of Ponce	60	-	60	24	35	59%
288 University of Puerto Rico Comprehensive Cancer Center	1,460	892	2,351	1,482	869	37%
293 Center for Diabetes Research, Education, and Medical Services	67	-	67	45	22	33%
298 Public Service Regulatory Board	730	-	730	767	(37)	-5%
299 COFINA	-	-	-	-	-	
310 Municipal Finance Corporation	-	-	-	-	-	
311 Puerto Rico Gaming Commission	190	-	190	181	9	5%
312 Retirement Board of the Government of Puerto Rico	4,633	-	4,633	2,036	2,597	56%
329 Office of Socioeconomic Development	487	-	487	203	284	58%
<b>Total - Secondary Component Units</b>	<b>\$ 22,618</b>	<b>\$ 892</b>	<b>\$ 23,509</b>	<b>\$ 7,651</b>	<b>\$ 15,858</b>	<b>67%</b>

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

For the month of: July-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>OMB and Hacienda Custodies</b>						
17 Custody of the Office of Management and Budget	\$ 89,541	\$ (1,179)	\$ 88,363	\$ -	\$ 88,363	100%
25 Custody of the Department of the Treasury	97,774	63	97,837	77,072	20,765	21%
<b>Total - OMB and Hacienda Custodies</b>	<b>\$ 187,316</b>	<b>\$ (1,116)</b>	<b>\$ 186,199</b>	<b>\$ 77,072</b>	<b>\$ 109,127</b>	<b>59%</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Out of Scope Entities</b>						
8 Office of the Comptroller	\$ 4,025	\$ -	\$ 4,025	\$ 3,944	\$ 81	2%
10 The General Court of Justice	33,286	-	33,286	24,492	8,794	26%
100 Legislative Assembly of the Commonwealth	12,163	-	12,163	28,004	(15,841)	-130%
106 Public Housing Administration	487	-	487	234	253	52%
113 CRIM	-	-	-	-	-	-
166 Industrial Development Company	-	-	-	-	-	-
176 University of Puerto Rico	41,740	-	41,740	40,697	1,044	3%
193 Office of Government Ethics	853	-	853	819	34	4%
200 Special Independent Prosecutor's Panel	306	-	306	288	18	6%
209 Contributions to Political Parties	1,167	-	1,167	2,000	(833)	-71%
208 Contributions to the Municipalities	5,128	-	5,128	5,000	128	3%
212 COSSEC	-	-	-	-	-	-
220 Correctional Health	4,529	-	4,529	4,331	198	4%
268 Puerto Rico Institute of Statistics	240	-	240	234	6	3%
272 Office of the Inspector General	1,677	-	1,677	1,604	73	4%
289 Energy Commission	-	-	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	4,950	-	4,950	4,826	124	2%
<b>Total - Out of Scope Entities</b>	<b>\$ 110,550</b>	<b>\$ -</b>	<b>\$ 110,550</b>	<b>\$ 116,472</b>	<b>\$ (5,923)</b>	<b>-5%</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Recap</b>						
Entities Operating in PRIFAS 7.5	\$ 548,936	\$ 224	\$ 549,161	\$ 359,026	\$ 190,134	35%
Core Component Units	92,453	-	92,453	23,509	68,943	75%
Secondary Component Units	22,618	892	23,509	7,651	15,858	67%
OMB and Hacienda Custodies	187,316	(1,116)	186,199	77,072	109,127	59%
Out of Scope Entities	110,550	-	110,550	116,472	(5,923)	-5%
<b>Total</b>	<b>\$ 961,871</b>	<b>\$ 0</b>	<b>\$ 961,871</b>	<b>\$ 583,731</b>	<b>\$ 378,140</b>	<b>39%</b>

**Notes:**

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

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

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

For the month of: July-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions <sup>2</sup>	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Entities Operating in PRIFAS 7.5</b>						
15 Office of the Governor	\$ -	\$ -	\$ -	\$ -	\$ -	
16 Office of Management and Budget	100	-	100	-	100	100%
18 Planning Board	-	-	-	-	-	
21 Emergency and Disaster Management Bureau	28	-	28	-	28	100%
23 Puerto Rico Department of State	380	-	380	0	380	100%
24 Puerto Rico Department of Treasury	67,002	-	67,002	41,700	25,302	38%
28 State Elections Commission	-	-	-	-	-	
30 Human Resources Management & Transformation	145	-	145	-	145	100%
31 General Services Administration	439	-	439	-	439	100%
34 Commission of Investigation, Processing and Appeals	-	-	-	-	-	
37 Civil Rights Commission	-	-	-	-	-	
38 Puerto Rico Department of Justice	543	-	543	-	543	100%
40 Puerto Rico Police Bureau	1,541	-	1,541	-	1,541	100%
41 Special Investigations Bureau	-	-	-	-	-	
42 Puerto Rico Fire Department Bureau	1,224	-	1,224	-	1,224	100%
43 Puerto Rico National Guard	-	-	-	-	-	
45 Department of Public Safety	19	-	19	-	19	100%
49 Department of Transportation and Public Works	11,040	-	11,040	1,695	9,345	85%
50 Department of Natural and Environmental Resources	3,877	-	3,877	207	3,671	95%
55 Puerto Rico Department of Agriculture	286	-	286	-	286	100%
60 Office of the Citizen's Ombudsman	-	-	-	-	-	
62 Cooperative Development Commission of Puerto Rico	-	-	-	-	-	
66 Puerto Rico Highway Authority	-	-	-	-	-	
67 Puerto Rico Department of Labor and Human Resources	25,585	-	25,585	111	25,474	100%
68 Puerto Rico Labor Relations Board	39	-	39	-	39	100%
69 Puerto Rico Department of Consumer Affairs	166	-	166	43	123	74%
71 Department of Health	14,531	-	14,531	104	14,426	99%
78 Department of Housing	2,208	-	2,208	-	2,208	100%
81 Department of Education	773	-	773	-	773	100%
87 Department of Recreation and Sports	1,831	-	1,831	-	1,831	100%
95 Mental Health and Drug Addiction Services Administration	527	-	527	-	527	100%
96 Office of the Women's Advocate	-	-	-	-	-	
94 Employees Association of the Commonwealth	-	-	-	-	-	
120 Veteran's Advocate Office of Puerto Rico	-	-	-	-	-	
122 Secretariat of the Department of the Family	-	-	-	-	-	
123 Family and Children Administration	-	-	-	-	-	
124 Child Support Administration (ASUME)	-	-	-	-	-	
126 Vocational Rehabilitation Administration	67	-	67	-	67	100%
127 Administration for Socioeconomic Development of the Family	-	-	-	-	-	
133 Administracion de Recursos Naturales	-	-	-	-	-	
137 Department of Correction and Rehabilitation	1,939	-	1,939	23	1,917	99%
139 Parole Board	-	-	-	-	-	
143 Office of Protection and Defense for People with Disabilities	-	-	-	-	-	
152 Elderly and Retired People Advocate Office	-	-	-	-	-	
153 Office for People with Disabilities	-	-	-	-	-	
155 State Historic Preservation Office of Puerto Rico	97	-	97	-	97	100%
221 Medical Emergency Corps Bureau	664	-	664	-	664	100%
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	-	-	-	-	-	
<b>Total - Entities Operating in PRIFAS 7.5</b>	<b>\$ 135,051</b>	<b>\$ -</b>	<b>\$ 135,051</b>	<b>\$ 43,884</b>	<b>\$ 91,167</b>	<b>68%</b>



**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

For the month of: July-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Core Component Units</b>						
70 State Insurance Fund Corporation	\$ 48,495	\$ -	\$ 48,495	\$ 40,200	\$ 8,295	17%
79 Automobile Accidents Compensation Administration	8,537	-	8,537	3,048	5,488	64%
90 Medical Services Administration of Puerto Rico	12,142	-	12,142	12,999	(857)	-7%
119 Department of Economic Development & Commerce	4,195	-	4,195	2,274	1,921	46%
162 Public Building Authority	12,562	-	12,562	7,895	4,667	37%
168 Puerto Rico Ports Authority	6,957	-	6,957	2,101	4,856	70%
180 Tourism Company	12,550	-	12,550	11,552	997	8%
187 Puerto Rico Health Insurance Administration	15,136	-	15,136	-	15,136	100%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	7,518	-	7,518	5,252	2,266	30%
235 Puerto Rico Housing Finance Corporation	8,030	-	8,030	998	7,032	88%
277 Agricultural Enterprises Development Administration	7,809	-	7,809	4,345	3,464	44%
285 Puerto Rico Integrated Transit Authority	3,293	-	3,293	3,081	212	6%
295 Fiscal Agency & Financial Advisory Authority	715	-	715	-	715	100%
303 Convention Center of District Authority	4,064	-	4,064	4,754	(691)	-17%
<b>Total - Core Component Units</b>	<b>\$ 152,002</b>	<b>\$ -</b>	<b>\$ 152,002</b>	<b>\$ 98,500</b>	<b>\$ 53,502</b>	<b>35%</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Secondary Component Units</b>						
11 Puerto Rico Traffic Safety Commission	\$ 155	\$ -	\$ 155	\$ 100	\$ 55	36%
22 Office of The Commissioner of Insurance	1,091	-	1,091	489	602	55%
29 Puerto Rico Federal Affairs Administration	-	-	-	-	-	-
75 Office of the Financial Institutions Commissioner	1,284	-	1,284	674	611	48%
82 Institute of Puerto Rican Culture	107	29	136	-	136	100%
105 Industrial Commission	1,903	-	1,903	1,272	631	33%
109 Puerto Rico School of Plastic Arts	193	-	193	44	149	77%
121 Government Board of the 911 Service	1,830	-	1,830	760	1,069	58%
138 Institutional Trust of the National Guard of Puerto Rico	659	-	659	334	325	49%
161 Puerto Rico Infrastructure Financing Authority	95	-	95	11	84	88%
165 Land Authority of Puerto Rico	1,045	-	1,045	897	148	14%
167 Integral Development of the "Peninsula de Cantera"	19	-	19	-	19	100%
177 Land Administration of Puerto Rico	756	-	756	360	396	52%
186 Culebra Conservation and Development Authority	25	-	25	-	25	100%
189 Institute of Forensic Science	42	-	42	-	42	100%
191 Musical Arts Corporation	157	-	157	8	149	95%
192 Fine Arts Center Corporation	220	-	220	129	91	41%
195 Economic Development Bank of PR	1,191	-	1,191	796	395	33%
196 Puerto Rico Public Broadcasting Corporation	28	-	28	669	(641)	-2261%
198 Agricultural Insurance Corporation	275	-	275	247	28	10%
215 Puerto Rico Conservatory of Music Corporation	363	-	363	140	223	61%
236 Innovation Fund for Agricultural Development of Puerto Rico	1,139	-	1,139	134	1,005	88%
238 Ponce Authority (Authority Of The Port Of The Americas)	-	-	-	-	-	-
264 Corporation for the "Caño Martin Peña" Enlace Project	-	-	-	-	-	-
265 Roosevelt Roads	155	-	155	36	119	77%
271 Puerto Rico Technology and Innovation Services	811	-	811	-	811	100%
276 Puerto Rico Public Private Partnership Authority	-	-	-	-	-	-
286 Authority of the Port of Ponce	180	-	180	-	180	100%
288 University of Puerto Rico Comprehensive Cancer Center	3,938	-	3,938	1,156	2,781	71%
293 Center for Diabetes Research, Education, and Medical Services	22	-	22	19	3	15%
298 Public Service Regulatory Board	2,652	-	2,652	494	2,158	81%
299 COFINA	-	-	-	77	(77)	-
310 Municipal Finance Corporation	18,509	-	18,509	-	18,509	100%
311 Puerto Rico Gaming Commission	36,441	-	36,441	960	35,481	97%
312 Retirement Board of the Government of Puerto Rico	276	-	276	-	276	100%
329 Office of Socioeconomic Development	-	-	-	-	-	-
<b>Total - Secondary Component Units</b>	<b>\$ 75,562</b>	<b>\$ 29</b>	<b>\$ 75,591</b>	<b>\$ 9,807</b>	<b>\$ 65,784</b>	<b>87%</b>

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

For the month of: July-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>OMB and Hacienda Custodies</b>						
17 Custody of the Office of Management and Budget	\$ -	\$ -	\$ -	\$ -	\$ -	
25 Custody of the Department of the Treasury	40,101	-	40,101	27,058	13,044	33%
<b>Total - OMB and Hacienda Custodies</b>	<b>\$ 40,101</b>	<b>\$ -</b>	<b>\$ 40,101</b>	<b>\$ 27,058</b>	<b>\$ 13,044</b>	<b>33%</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Out of Scope Entities</b>						
8 Office of the Comptroller	\$ -	\$ -	\$ -	\$ -	\$ -	
10 The General Court of Justice	1,454	-	1,454	-	1,454	100%
100 Legislative Assembly of the Commonwealth	-	-	-	-	-	
106 Public Housing Administration	1,294	-	1,294	-	1,294	100%
113 CRIM	-	-	-	-	-	
166 Industrial Development Company	-	-	-	414	(414)	
176 University of Puerto Rico	-	-	-	-	-	
193 Office of Government Ethics	-	-	-	-	-	
200 Special Independent Prosecutor's Panel	-	-	-	-	-	
209 Contributions to Political Parties	-	-	-	-	-	
208 Contributions to the Municipalities	-	-	-	-	-	
212 COSSEC	-	-	-	-	-	
220 Correctional Health	-	-	-	-	-	
268 Puerto Rico Institute of Statistics	-	-	-	-	-	
272 Office of the Inspector General	-	-	-	-	-	
289 Energy Commission	-	-	-	-	-	
297 Financial Oversight and Management Board for Puerto Rico	-	-	-	-	-	
<b>Total - Out of Scope Entities</b>	<b>\$ 2,748</b>	<b>\$ -</b>	<b>\$ 2,748</b>	<b>\$ 414</b>	<b>\$ 2,334</b>	<b>85%</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Recap</b>						
Entities Operating in PRIFAS 7.5	\$ 135,051	\$ -	\$ 135,051	\$ 43,884	\$ 91,167	68%
Core Component Units	152,002	-	152,002	98,500	53,502	35%
Secondary Component Units	75,562	29	75,591	9,807	65,784	87%
OMB and Hacienda Custodies	40,101	-	40,101	27,058	13,044	33%
Out of Scope Entities	2,748	-	2,748	414	2,334	85%
<b>Total</b>	<b>\$ 405,464</b>	<b>\$ 29</b>	<b>\$ 405,493</b>	<b>\$ 179,662</b>	<b>\$ 225,831</b>	<b>56%</b>

**Notes:**

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

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

**Puerto Rico Department of Treasury**

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

By Agency <sup>1</sup>

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

July-24

(figures in \$000s)

	CapEx Certified Budget	Adjustments & Revisions <sup>2</sup>	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
<b>Entities Operating in PRIFAS 7.5</b>					
15 Office of the Governor	11,800	-	11,800	-	11,800
28 State Elections Commission	1,748	-	1,748	-	1,748
31 General Services Administration	4,000	-	4,000	-	4,000
40 Puerto Rico Police Bureau	6,600	-	6,600	-	6,600
45 Department of Public Safety	500	-	500	-	500
49 Department of Transportation and Public Works	15,000	-	15,000	-	15,000
50 Department of Natural and Environmental Resources	4,710	-	4,710	-	4,710
69 Puerto Rico Department of Consumer Affairs	155	-	155	-	155
71 Department of Health	9,000	-	9,000	-	9,000
87 Department of Recreation and Sports	200	-	200	-	200
95 Mental Health and Drug Addiction Services Administration	415	-	415	-	415
143 Office of Protection and Defense for People with Disabilities	73	-	73	-	73
155 State Historic Preservation Office of Puerto Rico	5,469	-	5,469	-	5,469
221 Medical Emergency Corps Bureau	100	-	100	-	100
<b>Total - Entities Operating in PRIFAS 7.5</b>	<b>\$ 59,770</b>	<b>\$ -</b>	<b>\$ 59,770</b>	<b>\$ -</b>	<b>\$ 59,770</b>

**Puerto Rico Department of Treasury**

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

By Agency <sup>1</sup>

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

July-24

(figures in \$000s)

	CapEx Certified Budget	Adjustments & Revisions	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
<b>Core Component Units</b>					
79 Automobile Accidents Compensation Administration	6,802	-	6,802	-	6,802
90 Medical Services Administration of Puerto Rico	8,700	-	8,700	-	8,700
119 Department of Economic Development & Commerce	1,350	-	1,350	-	1,350
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	4,800	-	4,800	-	4,800
285 Puerto Rico Integrated Transit Authority	45,791	-	45,791	96	45,695
<b>Total - Core Component Units</b>	<b>\$ 67,443</b>	<b>\$ -</b>	<b>\$ 67,443</b>	<b>\$ 96</b>	<b>\$ 67,347</b>

	CapEx Certified Budget	Adjustments & Revisions	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
<b>Secondary Component Units</b>					
82 Institute of Puerto Rican Culture	-	-	-	-	-
189 Institute of Forensic Science	1,200	-	1,200	-	1,200
192 Fine Arts Center Corporation	4,193	-	4,193	-	4,193
311 Puerto Rico Gaming Commission	2,059	-	2,059	-	2,059
<b>Total - Secondary Component Units</b>	<b>\$ 7,452</b>	<b>\$ -</b>	<b>\$ 7,452</b>	<b>\$ -</b>	<b>\$ 7,452</b>

	CapEx Certified Budget	Adjustments & Revisions	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
<b>OMB and Hacienda Custodies</b>					
17 Custody of the Office of Management and Budget	\$ 88,514	\$ -	\$ 88,514	\$ -	\$ 88,514
<b>Total - OMB and Hacienda Custodies</b>	<b>\$ 88,514</b>	<b>\$ -</b>	<b>\$ 88,514</b>	<b>\$ -</b>	<b>\$ 88,514</b>

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

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

July-24

(figures in \$000s)

	CapEx Certified Budget	Adjustments & Revisions	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
<b>Out of Scope Entities</b>					
10 The General Court of Justice	13,723	-	13,723	-	13,723
100 Legislative Assembly of the Commonwealth	21,225	-	21,225	-	21,225
200 Special Independent Prosecutor's Panel	119	-	119	-	119
272 Office of the Inspector General	390	-	390	-	390
<b>Total - Out of Scope Entities</b>	<b>\$ 35,457</b>	<b>\$ -</b>	<b>\$ 35,457</b>	<b>\$ -</b>	<b>\$ 35,457</b>

	CapEx Certified Budget	Adjustments & Revisions	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
<b>Recap</b>					
Entities Operating in PRIFAS 7.5	\$ 59,770	\$ -	\$ 59,770	\$ -	\$ 59,770
Core Component Units	67,443	-	67,443	96	67,347
Secondary Component Units	7,452	-	7,452	-	7,452
OMB and Hacienda Custodies	88,514	-	88,514	-	88,514
Out of Scope Entities	35,457	-	35,457	-	35,457
<b>Total</b>	<b>\$ 258,636</b>	<b>\$ -</b>	<b>\$ 258,636</b>	<b>\$ 96</b>	<b>\$ 258,540</b>

**Notes:**

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

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

# Appendix

Core and Secondary Component Unit Consolidated Actuals by Month

	GF+SRF Budget	Q1	FY25		FY25	
		7/31/2024	YTD Totals	Balance \$	Balance %	
<b>Core Component Units</b>						
70 State Insurance Fund Corporation	\$ 581,943	\$ 40,200	\$ 40,200	\$ 541,743	93%	
79 Automobile Accident Compensation Administration	102,442	3,048	3,048	99,394	97%	
90 Administration of Medical Services of Puerto Rico	248,480	20,368	20,368	228,112	92%	
119 Department of Economic Development and Commerce	75,106	5,805	5,805	69,301	92%	
162 Public Buildings Authority	150,746	7,895	7,895	142,851	95%	
168 Ports Authority	83,487	2,101	2,101	81,386	97%	
180 Tourism Company	150,597	11,552	11,552	139,045	92%	
187 Health Insurance Administration of Puerto Rico	928,707	32	32	928,675	100%	
188 Corp. of the Cardiovascular Center of Puerto Rico & Caribbean	95,012	5,252	5,252	89,760	94%	
235 Housing Financing Authority	104,561	1,096	1,096	103,465	99%	
277 Administration for the Development of Agricultural Enterprises	167,284	9,782	9,782	157,502	94%	
285 Integrated Transport Authority	150,574	9,281	9,281	141,293	94%	
295 Financial Advisory Authority and Fiscal Agency of Puerto Rico	45,754	842	842	44,912	98%	
303 District Authority of the Convention Center	48,762	4,754	4,754	44,008	90%	
<b>Total - Core Component Units</b>	<b>\$ 2,933,455</b>	<b>\$ 122,009</b>	<b>\$ 122,009</b>	<b>\$ 2,811,446</b>	<b>96%</b>	
<b>Secondary Component Units</b>						
11 Puerto Rico Traffic Safety Commission	\$ 1,864	\$ 100	\$ 100	\$ 1,764	95%	
22 Office of The Commissioner of Insurance	13,092	489	489	12,603	96%	
29 Puerto Rico Federal Affairs Administration	3,227	194	194	3,033	94%	
75 Office of the Financial Institutions Commissioner	15,413	674	674	14,739	96%	
82 Institute of Puerto Rican Culture	20,282	267	267	20,015	99%	
105 Industrial Commission	22,831	1,272	1,272	21,559	94%	
109 Puerto Rico School of Plastic Arts	5,308	183	183	5,125	97%	
121 Government Board of the 911 Service	21,954	760	760	21,194	97%	
138 Institutional Trust of the National Guard of Puerto Rico	7,902	334	334	7,568	96%	
161 Puerto Rico Infrastructure Financing Authority	3,371	174	174	3,197	95%	
165 Land Authority of Puerto Rico	12,545	897	897	11,648	93%	
167 Integral Development of the "Peninsula de Cantera"	827	-	-	827	100%	
177 Land Administration of Puerto Rico	9,073	360	360	8,713	96%	
186 Culebra Conservation and Development Authority	557	1	1	556	100%	
189 Institute of Forensic Science	22,079	159	159	21,920	99%	
191 Musical Arts Corporation	7,393	416	416	6,977	94%	
192 Fine Arts Center Corporation	11,063	421	421	10,642	96%	
195 Economic Development Bank of PR	14,289	796	796	13,493	94%	
196 Puerto Rico Public Broadcasting Corporation	340	669	669	(329)	-97%	
198 Agricultural Insurance Corporation	3,300	247	247	3,053	93%	
215 Puerto Rico Conservatory of Music Corporation	13,243	671	671	12,572	95%	
236 Innovation Fund for Agricultural Development of Puerto Rico	13,665	134	134	13,531	99%	
238 Ponce Authority (Authority Of The Port Of The Americas)	1,225	84	84	1,141	93%	
264 Corporation for the "Caño Martin Peña" Enlace Project	3,582	114	114	3,468	97%	
265 Roosevelt Roads	2,982	68	68	2,914	98%	
271 Puerto Rico Technology and Innovation Services	83,076	355	355	82,721	100%	
276 Puerto Rico Public Private Partnership Authority	28,268	174	174	28,094	99%	
286 Authority of the Port of Ponce	2,878	24	24	2,854	99%	
288 University of Puerto Rico Comprehensive Cancer Center	75,470	2,639	2,639	72,831	97%	
293 Center for Diabetes Research, Education, and Medical Services	1,070	64	64	1,006	94%	
298 Public Service Regulatory Board	40,587	1,261	1,261	39,326	97%	
299 COFINA	-	77	77	(77)		
310 Municipal Finance Corporation	222,110	-	-	222,110	100%	
311 Puerto Rico Gaming Commission	439,572	1,141	1,141	438,431	100%	
312 Retirement Board of the Government of Puerto Rico	58,914	2,036	2,036	56,878	97%	
329 Office of Socioeconomic Development	5,846	203	203	5,643	97%	
<b>Total - Secondary Component Units</b>	<b>\$ 1,189,198</b>	<b>\$ 17,458</b>	<b>\$ 17,458</b>	<b>\$ 1,171,740</b>	<b>99%</b>	
Core Component Units	\$ 2,933,455	\$ 122,009	\$ 122,009	\$ 2,811,446	96%	
Secondary Component Units	1,189,198	17,458	17,458	1,171,740	99%	
<b>Combined Component Units Monthly Actuals</b>	<b>\$ 4,122,653</b>	<b>\$ 139,467</b>	<b>\$ 139,467</b>	<b>\$ 3,983,186</b>	<b>97%</b>	

**Non-Compliance List  
FY25 Expenses Reporting**

<b>Entity Code</b>	<b>Component Unit</b>	<b>Latest FY25 Submission</b>
82	Institute of Puerto Rican Culture	N/A
167	Integral Development of the "Península de Cantera"	N/A
168	Ports Authority	N/A
186	Culebra Conservation and Development Authority	N/A
187	Health Insurance Administration of Puerto Rico	N/A
189	Institute of Forensic Science	N/A
286	Authority of the Port of Ponce	N/A
310	Municipal Finance Corporation	N/A
329	Office of Socioeconomic Development	N/A

**Notes:**

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



**Non-Compliance List**  
**FY25 Revenues Reporting**

<b>Entity Code</b>	<b>Component Unit</b>	<b>Latest FY25 Submission</b>
70	State Insurance Fund Corporation	N/A
79	Automobile Accident Compensation Administration	N/A
82	Institute of Puerto Rican Culture	N/A
168	Ports Authority	N/A
186	Culebra Conservation and Development Authority	N/A
187	Health Insurance Administration of Puerto Rico	N/A
189	Institute of Forensic Science	N/A

**Notes:**

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

**FY25 - Pay Go Charges Paid Back to the TSA by Core and Secondary CUs**

As Recorded and Presented by each Entity

<b>Code:</b>	<b>Entity:</b>	Q1	FY25
		<b>7/31/2024</b>	<b>YTD Totals</b>
22	Office of The Commissioner of Insurance	\$ -	\$ -
70	State Insurance Fund Corporation	-	-
79	Automobile Accidents Compensation Administration	1,099	<b>1,099</b>
90	Medical Services Administration of Puerto Rico	165	<b>165</b>
109	School of Plastic Arts	-	-
119	Department of Economic Development and Commerce	-	-
121	Government Board of the 911 Service	-	-
138	Institutional Trust of the National Guard of Puerto Rico	4	<b>4</b>
162	Public Building Authority	-	-
165	Land Authority of Puerto Rico	-	-
166	Industrial Development Company	-	-
168	Puerto Rico Ports Authority	-	-
177	Land Administration of Puerto Rico	-	-
180	Tourism Company of Puerto Rico	-	-
187	Health Insurance Administration of Puerto Rico	-	-
188	Cardiovascular Center Corporation of PR and the Caribbean	-	-
191	Musical Arts Corporation	-	-
192	Fine Arts Center Corporation	54	<b>54</b>
195	Economic Development Bank of PR	129	<b>129</b>
198	Agricultural Insurance Corporation	15	<b>15</b>
215	Puerto Rico Conservatory of Music Corporation	328	<b>328</b>
235	Puerto Rico Housing Finance Authority	-	-
277	Agricultural Enterprises Development Administration	-	-
285	Puerto Rico Integrated Transit Authority	1,135	<b>1,135</b>
295	Fiscal Agency & Financial Advisory Authority	-	-
298	Retirement Board of the Government of Puerto Rico	5,892	<b>5,892</b>
311	Puerto Rico Gaming Commission	-	-
312	Government Employees and Judiciary Retirement System	836	<b>836</b>
		<b>\$ 9,657</b>	<b>\$ 9,657</b>