

DEPARTMENT OF THE TREASURY
GOVERNMENT OF PUERTO RICO



Requirement 2(A) Section 1, 2 & 4
Government of Puerto Rico
General and Special Revenue Fund Expenses
Budget to Recorded Expenditures & Variance Reporting
& General Fund Revenue Report
Jun FY24 YTD

Monday, February 10, 2025

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

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

Additional Disclaimers

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

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

Assumptions/Resources:

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

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

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

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

General Fund Expenses: PRIFAS

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

Special Revenue Fund Expenses: PRIFAS

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

Federal Fund Expenses: PRIFAS

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

General, Special Revenue and Federal Fund Expenses: Component Units

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

Core Component Units:

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

Secondary Component Units:

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

Out of Scope Entities

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

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

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GLOSSARY

Term	Definition
AAFAF	Puerto Rico Fiscal Agency and Financial Advisory Authority.
ACAA	Automobile Accident Compensation Administration, an agency of the Commonwealth of Puerto Rico.
ADEA	Puerto Rico Administration for the Development of Agricultural Enterprises, a public corporation and a component unit of the Commonwealth of Puerto Rico.
AMA	Metropolitan Autobus Authority.
A/P	Accounts payable.
A/R	Accounts receivable.
ASEM	Puerto Rico Medical Services Administration, a public corporation and a component unit of the Commonwealth of Puerto Rico.
ASES	Puerto Rico Health Insurance Administration, a public corporation and a component unit of the Commonwealth of Puerto Rico.
ATI	Puerto Rico Integrated Transit Authority.
ATM	Maritime Transportation Authority.
BBA	Bi-Partisan Budget Act of 2018.
BDE	Economic Development Bank of Puerto Rico.
BPPR	Banco Popular Puerto Rico.
CapEx	Capital Expenditures.
Cardio	Cardiovascular Center of Puerto Rico and the Caribbean, a public corporation and a component unit of the Commonwealth of Puerto Rico.
CCDA	Puerto Rico Convention Center District Authority, a public corporation and a component unit of the Commonwealth of Puerto Rico.
CDBG	Community Development Block Grant – Disaster Recovery (CDBG – DR) is a program responsible to ensure decent affordable housing opportunities and provision of services, community assistance, and to expansion and conserve jobs.
CM	Conway MacKenzie, Inc.
CMS	Clinical Medical Services provides an Integrated Home Health Delivery System consisting of Durable Medical Equipment, Respiratory Equipment, Home Health, Orthotics, Prosthetics and Home Infusion Services.
Component Unit (CU)	Public corporation of the Commonwealth of Puerto Rico.
CRIM	Center for the Collection of Municipal Revenues rendering fiscal services in favor of the Municipalities and has the responsibility to notify, assess, collect, receive and distribute the public funds from the property tax, the state subsidy, funds from the Electronic Lottery, and any other funds that are disposed by law for the benefit of the Municipalities of Puerto Rico.
CST	Commission para la Seguridad en el Tránsito; the Commission for Traffic Safety.
DDEC	Puerto Rico Department of Economic Development and Commerce, a public corporation and a component unit of the Commonwealth of Puerto Rico.
Disaster-Related Disbursements	Expenditures related to the damages caused from hurricanes Irma, Maria, and Fiona.
Disaster-Related Receipts	Federal emergency funds, insurance related to hurricanes Irma, Maria, and Fiona.
DMO	Direct Marketing Organization.
DTPR, Hacienda	Puerto Rico Department of Treasury.
EBT	Electronic Benefit Transfer compensation payment system providing direct access to workers' compensation benefits for injured workers.
EHR	Electronic Health Records.
FEDE	Special Fund for Economic Development, affiliated with PRIDCO.
FEMA	Federal Emergency Management Agency coordinates the federal government's role in preparing for, preventing, mitigating the effects of, responding to, and recovering from all domestic disasters, whether natural or man-made, including acts of terror.

GLOSSARY

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

GLOSSARY

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

Puerto Rico Department of Treasury
Full Year Budget for FY 2024 - General Fund
Evolution from Certified to Adjusted
June-24

(figures in \$000s)



* FY24 General Fund Budget was amended from \$12,739,879,000 to \$13,092,879,000 on February 2, 2024, to include an appropriation of \$353,000,000 to fund the Settlement Agreement with the GDB Debt Recovery Authority and to set aside funds for other transportation needs.

** Refer to page 72 for details on FOMB letter dated June 14, 2024.

Puerto Rico Department of Treasury
Executive Summary - Section 1

YTD FY24 General Fund Revenue - Budget vs. Actual
YTD from 7/1/2023 through 6/30/2024
June-24
By Concept

General Fund Revenue	YTD Budgeted Revenue	YTD Revenue Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %	Comments
1 Individual Income Taxes	\$ 2,603,800	\$ 2,615,528	\$ 11,728	0.5%	Individual Income Taxes are affected by disbursements from the Earned Income Tax Incentive as approved by FOMB. This represents a total amount of \$250M which have been disbursed and/or are obligated as of the date of this report.
2 Corporate Income Taxes	3,237,594	3,349,668	112,074	3.5%	
3 Partnership Income Taxes	419,914	363,918	(55,995)	-13.3%	
4 Non-Resident Withholdings	922,441	984,967	62,526	6.8%	
5 Alcoholic Beverages	293,136	280,038	(13,098)	-4.5%	
6 Cigarettes	90,061	66,984	(23,077)	-25.6%	
7 Motor Vehicles	493,330	705,101	211,771	42.9%	Motor vehicles' sales continue outperforming including the truck category and high cost units.
8 Excises on Off-Shore Shipment Rum	210,139	211,536	1,397	0.7%	
9 Other General Fund Revenue	2,046,940	1,701,210	(345,729)	-16.9%	Unfavorable variance in Other Excise Tax Collections is offset by higher than expected revenues across other categories including SUT Collections, ACT 154 Collections, and Other Tax Revenue.
10 SUT Collections (excl. PSTBA, FAM & CINE)	2,691,804	2,979,183	287,378	10.7%	
11 Act 154 Collections	73,113	134,216	61,104	83.6%	
12 Other Tax Revenue	442,196	478,923	36,726	8.3%	
Total General Fund Revenue¹	\$ 13,524,468	\$ 13,871,273	\$ 346,805	3%	

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

YTD FY24 General Fund Expenses - Budget vs. Actual

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June-24

By Concept

	YTD Budget	YTD Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %	Comments
1 Payroll	3,377,234	\$ 3,203,257	\$ 173,977	5%	Mainly driven by (\$105M) under OMB Custody which are mostly approved for use during FY25 for the implementation of Civil Service Reform, AFSCME Increases and Bonuses, and PREPA Mobility. Additionally, some agencies have reported delays in recruiting for vacant positions including ASEM (\$5M), the Retirement Board (\$5M), and DTOP (\$4M), among others.
2 Facilities	461,539	424,394	37,145	8%	Mainly driven by funds under the custody of OMB (\$19M) for PREPA & PRASA Utility Reserves. Other drivers include the Department of Consumer Affairs (\$4M) and PR Technology and Innovation Services (\$4M), along with reported delays in billing reported by various agencies.
3 Purchased Services	513,373	467,085	46,288	9%	Remaining balances mainly driven by Department of Public Works (\$9M), ASEM (\$7M), PR Technology & Innovation Services (\$5M), Police Bureau (\$4M), ADSEF (\$2M), Department of Treasury (\$2M), and PR Housing Financing Corporation (\$2M). Additionally, multiple agencies have reported delays in billing for this concept.
4 Donations and Subsidies	187,100	156,909	30,191	16%	Mainly driven by balances in the Family and Children Administration (\$16M) which have approved fund extensions for use during FY25. Additionally, the Department of Health has unused funds of (\$12M).
5 Transportation	26,538	24,083	2,455	9%	The main contributors are the State Elections Commission (\$1M), Police Bureau (\$0.3M), Dept. of Health (\$0.2M), and DDEC (\$0.2M).
6 Professional Services	719,340	552,550	166,790	23%	Mainly driven by funds under Treasury Custody (\$76M) and Department of Treasury (\$9M), which are approved for use during FY25. Other drivers include the Public Private Partnership Authority (\$20M), PRITS (\$12M) and AAFAF (\$11M); these agencies confirmed that the majority of these funds were committed. Additionally, a surplus in Medical Services Administration (\$9M) remains due to delays in recruiting and increased turnover.
7 Other Operating	820,294	725,306	94,988	12%	Primarily driven by funds under OMB Custody (\$68M) with approved fund extensions for use during FY25: UPR Milestone Incentive Reserve (\$48M) and "to support transportation needs" of the Commonwealth (\$20M). Additionally, funds under the Police Bureau (\$6M) are partially approved for use during FY25. Remaining balance under Puerto Rico Technology and Innovation Services (\$13M) is expected to be a surplus due to an unfinalized software licensing contract.
8 Capital Expenditures	513,551	192,201	321,349	63%	Mostly due to a slowdown in disbursements of projects across agencies. The majority of these funds are under OMB Custody (\$48M), Dept. of Health (\$66M), PR Infrastructure Financing Authority (\$35M), Dept. of Treasury (\$32M), ASEM (\$32M), PR Integrated Transit Authority (\$22M), Martin Peña (\$14M), Office of Socioeconomic Development (\$12M), and Roosevelt Roads (\$10M). It is important to note that most CapEx funds are approved for use in subsequent periods and total fund extensions (\$250M+) were initially granted for FY24 balances.
9 Payments of current & prior period obligations	1,214,687	1,214,664	23	0%	
10 Materials and Supplies	115,623	107,116	8,507	7%	The largest contributors are Puerto Rico Police Bureau (\$2M) which are approved for use during FY25, Department of Health (\$2M), Department of Correction (\$1M), and Department of Natural Resources (\$1M).
11 Equipment Purchases	77,565	61,666	15,899	20%	Mainly driven by the Department of Treasury (\$8M), PR Technology and Innovation Services (\$1M), and Police Bureau (\$1M). Additionally, fund extensions were approved for use during FY25.
12 Media and Advertisements	7,807	5,672	2,135	27%	Primarily driven by ADSEF (\$1M) which has funds approved for use during FY25.
13 Social Wellbeing for Puerto Rico	1,836,464	1,621,840	214,624	12%	Mostly comprised of funds under the custody of OMB & Treasury (\$99M combined), an additional (\$62M) allocated to the Retirement Board for employer contributions to the Police Retirement Act 106 Defined Contribution Plan in accordance with the POA, and the Department of Economic Development (\$45M) related to incentives - all approved for use during FY25. These are offset by funds assigned to the Municipal Development Fund which are classified as a separate budget item for the purposes of this report.
14 Appropriations to non-governmental entities	1,277,661	1,260,253	17,408	1%	
30 PayGo	2,102,136	2,015,722	86,414	4%	
81 Undistributed Appropriations	321,156	209,317	111,839	35%	Remaining balance pertains mostly to budget increase approved in Joint Resolution dated 6/14/2024 for the "Spending reserve for current liabilities" and are approved for use during FY25. Main drivers include OMB Custody (\$62M), Police Bureau (\$15M), Department of Transportation (\$11M), State Elections Commission (\$6M), and AAFAF (\$5M).
82 Federal Fund Matching	184,114	62,919	121,195	66%	Mostly comprised of funds in the PR Public Partnership Authority (\$116M) which were approved by custody transfer for the matching of Federal Funds in the Public Assistance Programs, Individual Assistance Program, and Hazard Mitigation Program for the emergency declarations approved for use during FY25.
89 Prior Period Debts	32,681	29,835	2,846	9%	
98 Budgetary Reserve	130,000	-	130,000	100%	The full amount pertains to the appropriation "For the replenishment of appropriation 'Emergency Reserve required in the Fiscal Plan'" as approved in the Joint Resolution dated 6/14/2024. These funds are approved for use in subsequent periods.
Subtotal General Fund Expenditures	\$ 13,918,863	\$ 12,334,789	\$ 1,584,074	11%	Expense figures in this report are preliminary, as some agencies are still revising numbers for FY24. Additionally, fund extensions have been approved for a significant portion of this balance, allowing the use of these funds in subsequent periods.

Non-Governmental Expenses included in the Certified Budget ³

9 Payments of current & prior period obligations	68,000	-	68,000	100.0%	
13 Social Wellbeing for Puerto Rico	98,221	-	98,221	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.
Subtotal Non-Governmental	\$ 166,221	\$ -	\$ 166,221	100%	
Total General Fund Expenditures	\$ 14,085,084	\$ 12,334,789	\$ 1,750,295	12%	

Notes :

- (1) General Fund Revenue figures are preliminary and subject to adjustments and reconciliations.
- (2) Other Undistributed Appropriations pertain to Legislative Branch's cash transfers being recorded in PRIFAS as other spend concept that deviates from the Certified Budget.
- (3) These concepts do not pass through General Fund as expense although they were included as such in the Certified Budget. Thus, they were adjusted herein for comparison purposes.

Puerto Rico Department of Treasury
YTD FY24 General Fund Budget vs. Actual
YTD from 7/1/2023 through 6/30/2024
June-24
By Concept

(figures in \$000s)

General Fund Revenue	FY24 Certified Budget			YTD Budgeted Revenue	Actual YTD Revenue Actuals	Variance	
	Revenue Forecast	Adjustments & Revisions	Reforecast			(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
1 Individual Income Taxes	\$ 2,603,800	\$ -	\$ 2,603,800	\$ 2,603,800	\$ 2,615,528	\$ 11,728	0.5%
2 Corporate Income Taxes	3,237,594	-	3,237,594	3,237,594	3,349,668	112,074	3.5%
3 Partnership Income Taxes	419,914	-	419,914	419,914	363,918	(55,995)	-13.3%
4 Non-Resident Withholdings	922,441	-	922,441	922,441	984,967	62,526	6.8%
5 Alcoholic Beverages	293,136	-	293,136	293,136	280,038	(13,098)	-4.5%
6 Cigarettes	90,061	-	90,061	90,061	66,984	(23,077)	-25.6%
7 Motor Vehicles	493,330	-	493,330	493,330	705,101	211,771	42.9%
8 Excises on Off-Shore Shipment Rum	210,139	-	210,139	210,139	211,536	1,397	0.7%
9 Other General Fund Revenue	2,046,940	-	2,046,940	2,046,940	1,701,210	(345,729)	-16.9%
10 SUT Collections (excl. PSTBA, FAM & CINE)	2,691,804	-	2,691,804	2,691,804	2,979,183	287,378	10.7%
11 Act 154 Collections	73,113	-	73,113	73,113	134,216	61,104	83.6%
12 Other Tax Revenue	442,196	-	442,196	442,196	478,923	36,726	8.3%
i. FEDE Portion of Corp Income Taxes and Non-Resident Withholdings	44,736	-	44,736	44,736	88,610	43,874	98.1%
ii. Excise Taxes on Off-Shore Shipments Rum	167,338	-	167,338	167,338	142,652	(24,685)	-14.8%
iii. Cigarette Excise Taxes	32,858	-	32,858	32,858	30,477	(2,381)	-7.2%
iv. Cigarette Excise Taxes (transferred PRITA net of 5% management fee)	29,734	-	29,734	29,734	33,149	3,416	11.5%
v. FAM & Cine	153,159	-	153,159	153,159	169,742	16,583	10.8%
vi. Cruise Ship Incentives (From Slot Machine Revenue)	-	-	-	-	-	-	-
vii. Green Energy Initiative	3,912	-	3,912	3,912	3,994	82	2.1%
viii. Export Development	7,125	-	7,125	7,125	6,808	(316)	-4.4%
ix. Development Funds	3,335	-	3,335	3,335	3,490	154	4.6%
Total General Fund Revenue¹	\$ 13,524,468	\$ -	\$ 13,524,468	\$ 13,524,468	\$ 13,871,273	\$ 346,805	3%

Puerto Rico Department of Treasury
YTD FY24 General Fund Budget vs. Actual
YTD from 7/1/2023 through 6/30/2024
June-24
By Concept

General Fund Expenses	Certified Budget	Adjustments & Revisions ²	Revised Budget	YTD Budget	YTD Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
1 Payroll	\$ 3,588,137	\$ (210,903)	\$ 3,377,234	\$ 3,377,234	\$ 3,203,257	\$ 173,977	5%
2 Facilities	460,407	1,132	461,539	461,539	424,394	37,145	8%
3 Purchased Services	418,042	95,331	513,373	513,373	467,085	46,288	9%
4 Donations and Subsidies	215,378	(28,278)	187,100	187,100	156,909	30,191	16%
5 Transportation	15,119	11,419	26,538	26,538	24,083	2,455	9%
6 Professional Services	552,283	167,057	719,340	719,340	552,550	166,790	23%
7 Other Operating	302,350	517,944	820,294	820,294	725,306	94,988	12%
8 Capital Expenditures	497,805	15,746	513,551	513,551	192,201	321,349	63%
9 Payments of current & prior period obligations	1,108,787	105,900	1,214,687	1,214,687	1,214,664	23	0%
10 Materials and Supplies	72,290	43,333	115,623	115,623	107,116	8,507	7%
11 Equipment Purchases	30,736	46,829	77,565	77,565	61,666	15,899	20%
12 Media and Advertisements	3,838	3,969	7,807	7,807	5,672	2,135	27%
13 Social Wellbeing for Puerto Rico	1,627,053	209,411	1,836,464	1,836,464	1,621,840	214,624	12%
14 Appropriations to non-governmental entities	1,264,769	12,892	1,277,661	1,277,661	1,260,253	17,408	1%
30 PayGo	2,099,910	2,226	2,102,136	2,102,136	2,015,722	86,414	4%
81 Undistributed Appropriations	253,194	67,962	321,156	321,156	209,317	111,839	35%
82 Federal Fund Matching	74,870	109,244	184,114	184,114	62,919	121,195	66%
89 Prior Period Debts	1,751	30,930	32,681	32,681	29,835	2,846	9%
98 Budgetary Reserve	-	130,000	130,000	130,000	-	130,000	100%
Subtotal General Fund Expenditures	\$ 12,586,719	\$ 1,332,144	\$ 13,918,863	\$ 13,918,863	\$ 12,334,789	\$ 1,584,074	11%

Non-Governmental Expenses included in the Certified Budget⁴

9 Payments of current & prior period obligations	61,264	6,736	68,000	68,000	-	68,000	100.0%
13 Social Wellbeing for Puerto Rico	91,896	6,325	98,221	98,221	-	98,221	100.0%
Subtotal Non-Governmental	\$ 153,160	\$ 13,061	\$ 166,221	\$ 166,221	\$ -	\$ 166,221	100%
Total General Fund Expenditures	\$ 12,739,879	\$ 1,345,205	\$ 14,085,084	\$ 14,085,084	\$ 12,334,789	\$ 1,750,295	12%

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
Quarterly FY24 General Fund Budget v. Actual
 Quarter:
 Q4

By Concept
(figures in \$000s)

General Fund Revenue	FY24 Certified Budget			Actual		Variance	
	Revenue Forecast	Adjustments & Revisions	Reforecast	Quarterly Budget	Quarterly Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
1 Individual Income Taxes	\$ 2,603,800	\$ -	\$ 2,603,800	\$ 879,617	\$ 702,981	\$ (176,636)	-20.1%
2 Corporate Income Taxes	3,237,594	-	3,237,594	1,406,126	1,335,682	(70,444)	-5.0%
3 Partnership Income Taxes	419,914	-	419,914	164,389	139,479	(24,909)	-15.2%
4 Non-Resident Withholdings	922,441	-	922,441	242,878	257,685	14,808	6.1%
5 Alcoholic Beverages	293,136	-	293,136	78,735	70,982	(7,753)	-9.8%
6 Cigarettes	90,061	-	90,061	22,230	21,378	(852)	-3.8%
7 Motor Vehicles	493,330	-	493,330	136,976	183,605	46,629	34.0%
8 Excises on Off-Shore Shipment Rum	210,139	-	210,139	57,003	55,948	(1,056)	-1.9%
9 Other General Fund Revenue	2,046,940	-	2,046,940	524,660	434,770	(89,890)	-17.1%
10 SUT Collections (excl. PSTBA, FAM & CINE)	2,691,804	-	2,691,804	819,636	922,608	102,972	12.6%
11 Act 154 Collections	73,113	-	73,113	18,523	33,741	15,218	82.2%
11 Other Tax Revenue	442,196	-	442,196	135,101	127,133	(7,968)	-5.9%
i. FEDE Portion of Corp Income Taxes and Non-Resident Withholdings	44,736	-	44,736	18,150	31,036	12,886	71.0%
ii. Excise Taxes on Off-Shore Shipments Rum	167,338	-	167,338	56,245	30,652	(25,593)	-45.5%
iii. Cigarette Excise Taxes	32,858	-	32,858	8,280	7,861	(420)	-5.1%
iv. Cigarette Excise Taxes (transferred PRITA net of 5% management fee)	29,734	-	29,734	7,433	8,550	1,117	15.0%
v. FAM & Cine	153,159	-	153,159	39,492	45,751	6,259	15.8%
vi. Cruise Ship Incentives (From Slot Machine Revenue)	-	-	-	-	-	-	-
vii. Green Energy Initiative	3,912	-	3,912	1,125	2,360	1,235	109.8%
viii. Export Development	7,125	-	7,125	2,791	542	(2,249)	-80.6%
ix. Development Funds	3,335	-	3,335	1,584	381	(1,202)	-75.9%
Total General Fund Revenue¹	\$ 13,524,468	\$ -	\$ 13,524,468	\$ 4,485,874	\$ 4,285,992	\$ (199,882)	-4%

Puerto Rico Department of Treasury
Quarterly FY24 General Fund Budget v. Actual
 Quarter:
 Q4

By Concept

General Fund Expenses	Expense Budget	Adjustments & Revisions ²	Revised Budget	Quarterly Budget	Quarterly Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
1 Payroll	\$ 3,588,137	\$ (210,903)	\$ 3,377,234	\$ 844,309	\$ 904,788	\$ (60,480)	-7%
2 Facilities	460,407	1,132	461,539	115,385	139,551	(24,167)	-21%
3 Purchased Services	418,042	95,331	513,373	128,343	209,873	(81,530)	-64%
4 Donations and Subsidies	215,378	(28,278)	187,100	46,775	52,742	(5,967)	-13%
5 Transportation	15,119	11,419	26,538	6,634	17,039	(10,405)	-157%
6 Professional Services	552,283	167,057	719,340	179,835	267,816	(87,981)	-49%
7 Other Operating	302,350	517,944	820,294	205,074	272,894	(67,820)	-33%
8 Capital Expenditures	497,805	15,746	513,551	128,388	83,496	44,892	35%
9 Payments of current & prior period obligations	1,108,787	105,900	1,214,687	303,672	522,494	(218,822)	-72%
10 Materials and Supplies	72,290	43,333	115,623	28,906	61,916	(33,010)	-114%
11 Equipment Purchases	30,736	46,829	77,565	19,391	42,561	(23,170)	-119%
12 Media and Advertisements	3,838	3,969	7,807	1,952	4,505	(2,553)	-131%
13 Social Wellbeing for Puerto Rico	1,627,053	209,411	1,836,464	459,116	643,546	(184,430)	-40%
14 Appropriations to non-governmental entities	1,264,769	12,892	1,277,661	319,415	1,017,472	(698,056)	-219%
30 PayGo	2,099,910	2,226	2,102,136	525,534	509,974	15,560	3%
81 Undistributed Appropriations	253,194	67,962	321,156	80,289	55,833	24,456	30%
82 Federal Fund Matching	74,870	109,244	184,114	46,028	20,301	25,727	56%
89 Prior Period Debts	1,751	30,930	32,681	8,170	22,957	(14,787)	-181%
98 Budgetary Reserve	-	130,000	130,000	32,500	-	32,500	100%
700 Other Undistributed Appropriations ³	-	-	-	-	-	-	-
Subtotal General Fund Expenditures	\$ 12,586,719	\$ 1,332,144	\$ 13,918,863	\$ 3,479,716	\$ 4,849,758	\$ (1,370,042)	-39%

Non-Governmental Expenses included in the Certified Budget⁴

9 Payments of current & prior period obligations	61,264	6,736	68,000	17,000	-	17,000	100.0%
13 Social Wellbeing for Puerto Rico	91,896	6,325	98,221	24,555	-	24,555	100.0%
Subtotal Non-Governmental	\$ 153,160	\$ 13,061	\$ 166,221	\$ 41,555	\$ -	\$ 41,555	100%
Total General Fund Expenditures	\$ 12,739,879	\$ 1,345,205	\$ 14,085,084	\$ 3,521,271	\$ 4,849,758	\$ (1,328,487)	-38%

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) Other Undistributed Appropriations pertain to Legislative Branch's cash transfers being recorded in PRIFAS as other spend concept that deviates from the Certified Budget.
- (4) These concepts do not pass through General Fund as expense although they were included as such in the Certified Budget. Thus, they were adjusted herein for comparison purposes.

Puerto Rico Department of Treasury
Monthly FY24 General Fund Budget vs. Actual
 Month: Jun-24
 Period: 12

(figures in \$000s)

	FY24 Certified Budget			Actual		Variance	
	Revenue Forecast	Adjustments & Revisions	Reforecast	Monthly Budget	Monthly Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
General Fund Revenue							
1 Individual Income Taxes	\$ 2,603,800	\$ -	\$ 2,603,800	\$ 213,624	\$ 116,253	\$ (97,372)	-45.6%
2 Corporate Income Taxes	3,237,594	-	3,237,594	497,824	654,490	156,666	31.5%
3 Partnership Income Taxes	419,914	-	419,914	57,522	46,627	(10,894)	-18.9%
4 Non-Resident Withholdings	922,441	-	922,441	74,344	75,017	673	0.9%
5 Alcoholic Beverages	293,136	-	293,136	31,551	23,857	(7,695)	-24.4%
6 Cigarettes	90,061	-	90,061	6,935	644	(6,292)	-90.7%
7 Motor Vehicles	493,330	-	493,330	45,166	54,114	8,948	19.8%
8 Excises on Off-Shore Shipment Rum	210,139	-	210,139	24,615	21,898	(2,717)	-11.0%
9 Other General Fund Revenue	2,046,940	-	2,046,940	152,193	129,976	(22,218)	-14.6%
10 SUT Collections (excl. PSTBA, FAM & CINE)	2,691,804	-	2,691,804	280,504	348,915	68,411	24.4%
11 Act 154 Collections	73,113	-	73,113	6,744	13,274	6,529	96.8%
12 Other Tax Revenue	442,196	-	442,196	46,721	57,737	11,016	23.6%
i. FEDE Portion of Corp Income Taxes and Non-Resident Withholdings	44,736	-	44,736	8,164	31,036	22,871	280.1%
ii. Excise Taxes on Off-Shore Shipments Rum	167,338	-	167,338	16,954	-	(16,954)	-100.0%
iii. Cigarette Excise Taxes	32,858	-	32,858	2,760	2,620	(140)	-5.1%
iv. Cigarette Excise Taxes (transferred PRITA net of 5% management fee)	29,734	-	29,734	2,478	2,850	372	15.0%
v. FAM & Cine	153,159	-	153,159	14,092	17,948	3,855	27.4%
vi. Cruise Ship Incentives (From Slot Machine Revenue)	-	-	-	-	-	-	
vii. Green Energy Initiative	3,912	-	3,912	498	2,360	1,862	374.0%
viii. Export Development	7,125	-	7,125	1,606	542	(1,065)	-66.3%
ix. Development Funds	3,335	-	3,335	168	381	213	127.2%
Total General Fund Revenue¹	\$ 13,524,468	\$ -	\$ 13,524,468	\$ 1,437,744	\$ 1,542,800	\$ 105,057	7%

Puerto Rico Department of Treasury
Monthly FY24 General Fund Budget vs. Actual
 Month: Jun-24
 Period: 12

(figures in \$000s)

General Fund Expenses	Expense Budget	Adjustments & Revisions ²	Revised Budget	Monthly Budget	Monthly Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
1 Payroll	\$ 3,588,137	\$ (210,903)	\$ 3,377,234	\$ 281,436	\$ 219,691	\$ 61,745	22%
2 Facilities	460,407	1,132	461,539	38,462	16,065	22,397	58%
3 Purchased Services	418,042	95,331	513,373	42,781	98,007	(55,225)	-129%
4 Donations and Subsidies	215,378	(28,278)	187,100	15,592	13,127	2,464	16%
5 Transportation	15,119	11,419	26,538	2,211	13,980	(11,768)	-532%
6 Professional Services	552,283	167,057	719,340	59,945	78,131	(18,186)	-30%
7 Other Operating	302,350	517,944	820,294	68,358	17,247	51,111	75%
8 Capital Expenditures	497,805	15,746	513,551	42,796	14,765	28,031	65%
9 Payments of current & prior period obligations	1,108,787	105,900	1,214,687	101,224	7,077	94,147	93%
10 Materials and Supplies	72,290	43,333	115,623	9,635	10,870	(1,234)	-13%
11 Equipment Purchases	30,736	46,829	77,565	6,464	18,232	(11,769)	-182%
12 Media and Advertisements	3,838	3,969	7,807	651	475	175	27%
13 Social Wellbeing for Puerto Rico	1,627,053	209,411	1,836,464	153,039	377,921	(224,882)	-147%
14 Appropriations to non-governmental entities	1,264,769	12,892	1,277,661	106,472	35,744	70,728	66%
30 PayGo	2,099,910	2,226	2,102,136	175,178	158,000	17,178	10%
81 Undistributed Appropriations	253,194	67,962	321,156	26,763	14,549	12,214	46%
82 Federal Fund Matching	74,870	109,244	184,114	15,343	10,922	4,420	29%
89 Prior Period Debts	1,751	30,930	32,681	2,723	4,745	(2,021)	-74%
98 Budgetary Reserve	-	130,000	130,000	10,833	-	10,833	100%
Subtotal General Fund Expenditures	\$ 12,586,719	\$ 1,332,144	\$ 13,918,863	\$ 1,159,905	\$ 1,109,548	\$ 50,357	4%
Non-Governmental Expenses included in the Certified Budget⁴							
9 Payments of current & prior period obligations	61,264	6,736	68,000	5,667	-	5,667	100.0%
13 Social Wellbeing for Puerto Rico	91,896	6,325	98,221	8,185	-	8,185	100.0%
Subtotal Non-Governmental	\$ 153,160	\$ 13,061	\$ 166,221	\$ 13,852	\$ -	\$ 13,852	100%
Total General Fund Expenditures	\$ 12,739,879	\$ 1,345,205	\$ 14,085,084	\$ 1,173,757	\$ 1,109,548	\$ 64,209	5%

Notes :

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

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

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

Puerto Rico Department of Treasury

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

By Agency

YTD from 7/1/2023 through 6/30/2024

(figures in \$000s)

	Revised Budget	YTD Budget	YTD Total Revenue ¹	Over / (Under) Performance
Entities Operating in PRIFAS 7.5				
15 Office of the Governor	\$ 6,017	\$ 6,017	\$ 277	\$ (5,740)
16 Office of Management and Budget	2,858	2,858	1,280	(1,578)
18 Planning Board	-	-	279	279
21 Emergency and Disaster Management Bureau	327	327	31	(296)
23 Puerto Rico Department of State	4,626	4,626	11,012	6,386
24 Puerto Rico Department of Treasury	806,040	806,040	573,891	(232,149)
30 Human Resources Management & Transformation	3,219	3,219	3,824	605
31 General Services Administration	36,397	36,397	32,238	(4,159)
38 Puerto Rico Department of Justice	10,626	10,626	12,525	1,899
40 Puerto Rico Police Bureau	72,447	72,447	24,533	(47,914)
42 Puerto Rico Fire Department Bureau	36,108	36,108	23,235	(12,873)
45 Department of Public Safety	4,518	4,518	222	(4,296)
49 Department of Transportation and Public Works	180,078	180,078	167,272	(12,806)
50 Department of Natural and Environmental Resources	52,563	52,563	25,237	(27,326)
55 Puerto Rico Department of Agriculture	3,212	3,212	2,363	(849)
66 Puerto Rico Highway Authority	-	-	33,118	33,118
67 Puerto Rico Department of Labor and Human Resources	343,517	343,517	340,652	(2,865)
68 Puerto Rico Labor Relations Board	480	480	470	(10)
69 Puerto Rico Department of Consumer Affairs	1,881	1,881	1,938	57
71 Department of Health	167,381	167,381	281,164	113,783
78 Department of Housing	22,698	22,698	13,378	(9,320)
81 Department of Education	15,042	15,042	9,148	(5,894)
87 Department of Recreation and Sports	21,306	21,306	17,604	(3,702)
95 Mental Health and Drug Addiction Services Administration	4,479	4,479	3,806	(673)
122 Secretariat of the Department of the Family	-	-	5	5
123 Family and Children Administration	12	12	12	(0)
124 Child Support Administration (ASUME)	-	-	10	10
126 Vocational Rehabilitation Administration	752	752	457	(295)
127 Administration for Socioeconomic Development of the Family	12	12	14	2
137 Department of Correction and Rehabilitation	26,330	26,330	13,373	(12,957)
155 State Historic Preservation Office of Puerto Rico	10,073	10,073	9,668	(405)
221 Medical Emergency Bureau	9,533	9,533	9,125	(408)
281 Office of the Election Comptroller	65	65	182	117
Total - Entities Operating in PRIFAS 7.5	\$ 1,842,597	\$ 1,842,597	\$ 1,612,341	\$ (230,256)

Puerto Rico Department of Treasury

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

By Agency

YTD from 7/1/2023 through 6/30/2024

(figures in \$000s)

	Revised Budget	YTD Budget	YTD Total Revenue	Over / (Under) Performance
Core Component Units				
70 State Insurance Fund Corporation	\$ 576,828	\$ 576,828	\$ 823,227	\$ 246,399
79 Automobile Accidents Compensation Administration	90,297	90,297	89,259	(1,038)
90 Medical Services Administration of Puerto Rico	137,792	137,792	140,628	2,836
119 Department of Economic Development & Commerce	68,269	68,269	201,581	133,312
162 Public Building Authority	161,438	161,438	178,829	17,391
168 Puerto Rico Ports Authority	276,132	276,132	90,715	(185,418)
180 Tourism Company	168,782	168,782	196,274	27,492
187 Puerto Rico Health Insurance Administration	717,794	717,794	712,199	(5,595)
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	85,263	85,263	88,791	3,528
235 Puerto Rico Housing Finance Corporation	92,314	92,314	16,282	(76,032)
277 Agricultural Enterprises Development Administration	80,334	80,334	75,255	(5,079)
285 Puerto Rico Integrated Transit Authority	37,861	37,861	39,422	1,561
295 Fiscal Agency & Financial Advisory Authority	4,862	4,862	8,179	3,317
303 Convention Center of District Authority	46,727	46,727	68,288	21,561
Total - Core Component Units	\$ 2,544,693	\$ 2,544,693	\$ 2,728,928	\$ 184,235
Secondary Component Units				
11 Puerto Rico Traffic Safety Commission	\$ 1,664	\$ 1,664	\$ 1,680	\$ 16
22 Office of The Commissioner of Insurance	12,652	12,652	12,720	68
29 Puerto Rico Federal Affairs Administration	365	365	-	(365)
75 Office of the Financial Institutions Commissioner	13,513	13,513	46,675	33,162
82 Institute of Puerto Rican Culture	3,237	3,237	-	(3,237)
105 Industrial Commission	21,258	21,258	21,257	(1)
109 Puerto Rico School of Plastic Arts	2,681	2,681	2,594	(87)
121 Government Board of the 911 Service	27,629	27,629	26,632	(997)
138 Institutional Trust of the National Guard of Puerto Rico	7,460	7,460	8,797	1,337
161 Puerto Rico Infrastructure Financing Authority	19,088	19,088	46	(19,043)
165 Land Authority of Puerto Rico	11,617	11,617	12,410	793
167 Integral Development of the "Peninsula de Cantera"	207	207	-	(207)
177 Land Administration of Puerto Rico	8,531	8,531	18,471	9,940
186 Culebra Conservation and Development Authority	285	285	-	(285)
189 Institute of Forensic Science	1,039	1,039	-	(1,039)
191 Musical Arts Corporation	3,305	3,305	1,979	(1,326)
192 Fine Arts Center Corporation	2,627	2,627	3,539	912
195 Economic Development Bank of PR	13,730	13,730	109,589	95,859
196 Puerto Rico Public Broadcasting Corporation	17,731	17,731	7,575	(10,156)
198 Agricultural Insurance Corporation	3,248	3,248	-	(3,248)
215 Puerto Rico Conservatory of Music Corporation	4,105	4,105	3,537	(568)
236 Innovation Fund for Agricultural Development of Puerto Rico	13,968	13,968	13,652	(316)
264 Corporation for the "Caño Martin Peña" Enlace Project	76	76	-	(76)
265 Roosevelt Roads	1,767	1,767	1,520	(247)
271 Puerto Rico Technology and Innovation Services	9,326	9,326	7,463	(1,863)
276 Puerto Rico Public Private Partnership Authority	24,954	24,954	-	(24,954)
286 Authority of the Port of Ponce	2,064	2,064	-	(2,064)
288 University of Puerto Rico Comprehensive Cancer Center	35,412	35,412	29,445	(5,967)
293 Center for Diabetes Research, Education, and Medical Services	247	247	352	105
298 Public Service Regulatory Board	32,226	32,226	32,573	347
310 Municipal Finance Corporation	222,830	222,830	190,650	(32,180)
311 Puerto Rico Gaming Commission	396,652	396,652	402,510	5,858
312 Retirement Board of the Government of Puerto Rico	2,947	2,947	643	(2,304)
329 Office of Socioeconomic Development	-	-	-	-
TBD1 COFINA	-	-	-	-
Total - Secondary Component Units	\$ 918,441	\$ 918,441	\$ 956,309	\$ 37,867

Puerto Rico Department of Treasury

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

By Agency

YTD from 7/1/2023 through 6/30/2024

(figures in \$000s)

	Revised Budget	YTD Budget	YTD Total Revenue	Over / (Under) Performance
OMB and Hacienda Custodies				
17 Custody of the Office of Management and Budget	\$ 337,245	\$ 337,245	\$ -	\$ (337,245)
25 Custody of the Department of the Treasury	416,395	416,395	474,045	57,650
Total - OMB and Hacienda Custodies	\$ 753,640	\$ 753,640	\$ 474,045	\$ (279,595)

	Revised Budget	YTD Budget	YTD Total Revenue	Over / (Under) Performance
Out of Scope Entities				
8 Office of the Comptroller	\$ -	\$ -	\$ -	\$ -
10 The General Court of Justice	16,325	16,325	12,950	(3,375)
100 Legislative Assembly of the Commonwealth	-	-	-	-
106 Public Housing Administration	14,569	14,569	-	(14,569)
166 Industrial Development Company	3,005	3,005	-	(3,005)
176 University of Puerto Rico	-	-	-	-
193 Office of Government Ethics	-	-	-	-
200 Special Independent Prosecutor's Panel	-	-	-	-
209 Contributions to Political Parties	-	-	115	115
208 Contributions to the Municipalities	-	-	-	-
220 Correctional Health	-	-	-	-
268 Puerto Rico Institute of Statistics	-	-	-	-
272 Office of the Inspector General	-	-	-	-
289 Energy Commission	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	-	-	-	-
Total - Out of Scope Entities	\$ 33,899	\$ 33,899	\$ 13,065	\$ (20,834)

	Revised Budget	YTD Budget	YTD Total Revenue	Over / (Under) Performance
Recap				
Entities Operating in PRIFAS 7.5	\$ 1,842,597	\$ 1,842,597	\$ 1,612,341	\$ (230,256)
Core Component Units	2,544,693	2,544,693	2,728,928	184,235
Secondary Component Units	918,441	918,441	956,309	37,867
OMB and Hacienda Custodies	753,640	753,640	474,045	(279,595)
Out of Scope Entities	33,899	33,899	13,065	(20,834)
Total	\$ 6,093,271	\$ 6,093,271	\$ 5,784,688	\$ (308,582)

Notes:

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

Puerto Rico Department of Treasury

FY24 - By Concept Budget-to-Actual Report

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

All Entities Included in the Commonwealth Budget

Jun FY24 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	Total YTD Actuals	Total Remaining Balance
1 Payroll	\$ 4,292,093	\$ (199,856)	\$ 4,092,237	\$ 3,820,332	\$ 271,905
2 Facilities	566,580	33,890	600,470	537,023	63,447
3 Purchased Services	741,795	198,132	939,927	811,056	128,870
4 Donations and Subsidies	246,584	(30,626)	215,958	176,327	39,631
5 Transportation	32,399	12,133	44,532	35,900	8,632
6 Professional Services	776,203	218,213	994,416	768,880	225,535
7 Other Operating	495,715	570,765	1,066,480	1,231,754	(165,273)
8 Capital Expenditures	545,671	64,623	610,294	212,668	397,625
9 Payments of current and prior period obligations	1,108,787	105,900	1,214,687	1,214,664	23
10 Materials and Supplies	190,282	55,104	245,386	193,605	51,781
11 Equipment Purchases	93,303	48,645	141,948	74,581	67,367
12 Media and Advertisements	37,252	(4,796)	32,456	23,339	9,117
13 Social Wellbeing for Puerto Rico	2,778,144	276,988	3,055,132	2,788,339	266,793
14 Appropriations to non-governmental entities	1,586,649	26,524	1,613,173	1,566,654	46,519
30 PayGo	2,621,388	5,488	2,626,876	2,517,311	109,565
81 Undistributed Appropriations	1,391,419	664,472	2,055,891	989,312	1,066,579
82 Federal Fund Matching	89,680	108,526	198,206	65,525	132,681
89 Prior Period Debts	9,962	124,103	134,065	84,714	49,351
98 Budgetary Reserve	-	130,000	130,000	-	130,000
Subtotal Expenditures	\$ 17,603,906	\$ 2,408,228	\$ 20,012,134	\$ 17,111,985	\$ 2,900,149

Non-Governmental Expenses included in the Certified Budget³

9 Payments of current & prior period obligations	61,264	6,736	68,000	-	68,000
13 Social Wellbeing for Puerto Rico	91,896	6,325	98,221	-	98,221
Subtotal Non-Governmental	\$ 153,160	\$ 13,061	\$ 166,221	\$ -	\$ 166,221
Total Expenditures	\$ 17,757,066	\$ 2,421,289	\$ 20,178,355	\$ 17,111,985	\$ 3,066,370

Notes:

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

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

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

Puerto Rico Department of Treasury

FY24 - By Concept Budget-to-Actual Report

Quarterly Budget and Quarterly Actuals for FY24 General and Special Revenue Fund Expense Budget v. Actual¹

All Entities Included in the Commonwealth Budget

Q4

(figures in \$000s)

	Certified Budget	Adjustments & Revisions²	Revised Budget	Total Q Actuals	Total Remaining Balance
1 Payroll	\$ 1,073,023	\$ (49,964)	\$ 1,023,059	\$ 1,079,528	\$ (56,469)
2 Facilities	141,645	8,473	150,118	191,430	(41,312)
3 Purchased Services	185,449	49,533	234,982	354,094	(119,113)
4 Donations and Subsidies	61,646	(7,657)	53,989	64,402	(10,413)
5 Transportation	8,100	3,033	11,133	21,411	(10,278)
6 Professional Services	194,051	54,553	248,604	367,220	(118,616)
7 Other Operating	123,929	142,691	266,620	655,342	(388,722)
8 Capital Expenditures	136,418	16,156	152,573	103,499	49,074
9 Payments of current and prior period obligations	277,197	26,475	303,672	522,494	(218,822)
10 Materials and Supplies	47,571	13,776	61,347	93,691	(32,344)
11 Equipment Purchases	23,326	12,161	35,487	49,628	(14,141)
12 Media and Advertisements	9,313	(1,199)	8,114	11,219	(3,105)
13 Social Wellbeing for Puerto Rico	694,536	69,247	763,783	1,186,152	(422,369)
14 Appropriations to non-governmental entities	396,662	6,631	403,293	1,108,327	(705,033)
30 PayGo	655,347	1,372	656,719	643,956	12,763
81 Undistributed Appropriations	347,855	166,118	513,973	282,650	231,322
82 Federal Fund Matching	22,420	27,131	49,551	22,128	27,423
89 Prior Period Debts	2,491	31,026	33,516	31,216	2,300
98 Budgetary Reserve	-	32,500	32,500	-	32,500
700 Other Undistributed Appropriations	-	-	-	-	-
Subtotal Expenditures	\$ 4,400,977	\$ 602,057	\$ 5,003,033	\$ 6,788,388	\$ (1,785,354)

Non-Governmental Expenses included in the Certified Budget³

9 Payments of current & prior period obligations	15,316	1,684	17,000	-	17,000
13 Social Wellbeing for Puerto Rico	22,974	1,581	24,555	-	24,555
Subtotal Non-Governmental	\$ 38,290	\$ 3,265	\$ 41,555	\$ -	\$ 41,555
Total Expenditures	\$ 4,439,267	\$ 605,322	\$ 5,044,589	\$ 6,788,388	\$ (1,743,799)

Notes:

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

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

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

Puerto Rico Department of Treasury

FY24 - By Concept Budget-to-Actual Report

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

All Entities Included in the Commonwealth Budget

Jun-2024

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	Total Monthly Actuals	Total (Unfavorable) / Favorable \$
1 Payroll	\$ 357,674	\$ (16,655)	\$ 341,020	\$ 297,617	\$ 43,403
2 Facilities	47,215	2,824	50,039	32,907	17,132
3 Purchased Services	61,816	16,511	78,327	142,085	(63,758)
4 Donations and Subsidies	20,549	(2,552)	17,996	18,912	(916)
5 Transportation	2,700	1,011	3,711	15,868	(12,157)
6 Professional Services	64,684	18,184	82,868	115,481	(32,613)
7 Other Operating	41,310	47,564	88,873	44,088	44,785
8 Capital Expenditures	45,473	5,385	50,858	33,181	17,677
9 Payments of current & prior period obligations	92,399	8,825	101,224	7,077	94,147
10 Materials and Supplies	15,857	4,592	20,449	22,953	(2,504)
11 Equipment Purchases	7,775	4,054	11,829	20,432	(8,603)
12 Media and Advertisements	3,104	(400)	2,705	2,887	(182)
13 Social Wellbeing for Puerto Rico	231,512	23,082	254,594	770,596	(516,001)
14 Appropriations to non-governmental entities	132,221	2,210	134,431	70,303	64,128
30 PayGo	218,449	457	218,906	205,631	13,275
81 Undistributed Appropriations	115,952	55,373	171,324	115,589	55,735
82 Federal Fund Matching	7,473	9,044	16,517	12,622	3,895
89 Prior Period Debts	830	10,342	11,172	6,227	4,945
98 Budgetary Reserve	-	10,833	10,833	-	10,833
Subtotal Expenditures	\$ 1,466,992	\$ 200,686	\$ 1,667,678	\$ 1,934,455	\$ (266,777)

Non-Governmental Expenses included in the Certified Budget³

9 Payments of current & prior period obligations	5,105	561	5,667	-	5,667
13 Social Wellbeing for Puerto Rico	7,658	527	8,185	-	8,185
Subtotal Non-Governmental	\$ 12,763	\$ 1,088	\$ 13,852	\$ -	\$ 13,852
Total Expenditures	\$ 1,479,756	\$ 201,774	\$ 1,681,530	\$ 1,934,455	\$ (252,926)

Notes:

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

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

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

Puerto Rico Department of Treasury

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

By Agency¹

YTD from 7/1/2023 through 6/30/2024

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	YTD Actual Expenses	Remaining Balance
Entities Operating in PRIFAS 7.5					
15 Office of the Governor	\$ 16,773	\$ 6,237	\$ 23,010	\$ 16,148	\$ 6,862
16 Office of Management and Budget	22,783	2,519	25,302	19,019	6,282
18 Planning Board	25,741	858	26,599	23,928	2,671
21 Emergency and Disaster Management Bureau	8,896	655	9,551	4,886	4,665
23 Puerto Rico Department of State	19,187	750	19,937	18,082	1,854
24 Puerto Rico Department of Treasury	987,777	133,024	1,120,801	825,416	295,386
28 State Elections Commission	44,571	17,382	61,953	49,219	12,734
30 Human Resources Management & Transformation	8,678	3,374	12,052	9,584	2,468
31 General Services Administration	31,610	31,897	63,507	51,857	11,650
34 Commission of Investigation, Processing and Appeals	489	49	538	510	27
37 Civil Rights Commission	867	(9)	858	726	132
38 Puerto Rico Department of Justice	146,864	7,342	154,206	145,085	9,121
40 Puerto Rico Police Bureau	869,136	72,587	941,723	857,813	83,910
41 Special Investigations Bureau	4,658	589	5,247	5,269	(22)
42 Puerto Rico Fire Department Bureau	75,806	24,935	100,741	80,571	20,170
43 Puerto Rico National Guard	17,795	3,658	21,453	18,990	2,464
45 Shared Services within Department of Public Safety	247,792	3,768	251,560	234,304	17,256
49 Department of Transportation and Public Works	186,137	81,768	267,905	200,485	67,420
50 Department of Natural and Environmental Resources	154,722	37,853	192,575	144,845	47,730
55 Puerto Rico Department of Agriculture	42,343	1,242	43,585	38,293	5,291
60 Office of the Citizen's Ombudsman	3,523	72	3,595	3,465	131
62 Cooperative Development Commission of Puerto Rico	2,924	59	2,983	2,423	560
66 Puerto Rico Highway Authority	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	394,164	17,609	411,773	253,529	158,244
68 Puerto Rico Labor Relations Board	1,506	13	1,519	1,299	220
69 Puerto Rico Department of Consumer Affairs	15,703	260	15,963	14,267	1,696
71 Department of Health	705,473	83,366	788,839	655,745	133,094
78 Department of Housing	54,853	(568)	54,285	40,567	13,718
81 Department of Education	2,633,476	68,224	2,701,700	2,673,576	28,124
87 Department of Recreation and Sports	55,209	7,958	63,167	54,683	8,484
95 Mental Health and Drug Addiction Services Administration	142,270	5,409	147,679	130,154	17,525
96 Office of the Women's Advocate	4,999	3,857	8,856	6,961	1,895
120 Veteran's Advocate Office of Puerto Rico	3,877	19	3,896	2,594	1,302
122 Secretariat of the Department of the Family	49,351	1,847	51,198	47,160	4,038
123 Family and Children Administration	204,701	6,769	211,470	192,583	18,887
124 Child Support Administration (ASUME)	16,841	3,064	19,905	15,768	4,136
126 Vocational Rehabilitation Administration	26,359	1,518	27,877	26,598	1,278
127 Administration for Socioeconomic Development of the Family	101,465	6,452	107,917	93,945	13,972
133 Administracion de Recursos Naturales	-	-	-	-	-
137 Department of Correction and Rehabilitation	438,294	12,804	451,098	416,999	34,099
139 Parole Board	3,011	90	3,101	2,871	230
143 Office of Protection and Defense for People with Disabilities	1,097	(231)	866	293	573
152 Elderly and Retired People Advocate Office	3,366	28	3,394	3,317	77
153 Office for People with Disabilities	3,666	602	4,268	2,479	1,789
155 State Historic Preservation Office of Puerto Rico	3,270	10,383	13,653	12,987	666
221 Medical Emergency Corps Bureau	26,931	3,165	30,096	26,603	3,492
231 Office for the Patient's Advocate	2,030	21	2,051	1,846	205
241 Administration for Integral Development of Childhood	8,508	620	9,128	8,021	1,107
266 Office of Public Safety Affairs	-	-	-	-	-
279 Public Service Appeals Commission	2,722	25	2,747	2,696	51
281 Office of the Election Comptroller	3,192	28	3,220	3,243	(24)
Total - Entities Operating in PRIFAS 7.5	\$ 7,825,406	\$ 663,937	\$ 8,489,343	\$ 7,441,702	\$ 1,047,641

Puerto Rico Department of Treasury

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

By Agency¹

YTD from 7/1/2023 through 6/30/2024

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Core Component Units					
70 State Insurance Fund Corporation	\$ 570,110	\$ 6,718	\$ 576,828	\$ 476,492	\$ 100,336
79 Automobile Accidents Compensation Administration	90,297	-	90,297	79,976	10,321
90 Medical Services Administration of Puerto Rico	239,791	25,227	265,018	210,148	54,870
119 Department of Economic Development & Commerce	74,524	141,754	216,278	134,633	81,645
162 Public Building Authority	161,489	72,050	233,539	174,025	59,514
168 Puerto Rico Ports Authority	94,091	185,529	279,620	98,657	180,962
180 Tourism Company	148,790	19,992	168,782	143,428	25,354
187 Puerto Rico Health Insurance Administration	1,374,014	106,309	1,480,323	1,370,124	110,199
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	91,338	549	91,887	68,408	23,479
235 Puerto Rico Housing Finance Corporation	100,214	-	100,214	21,831	78,383
277 Agricultural Enterprises Development Administration	151,483	(1,357)	150,126	148,887	1,238
285 Puerto Rico Integrated Transit Authority	139,475	15,454	154,929	124,274	30,655
295 Fiscal Agency & Financial Advisory Authority	56,775	7,856	64,631	43,442	21,190
303 Convention Center of District Authority	46,727	0	46,727	65,846	(19,119)
Total - Core Component Units	\$ 3,339,118	\$ 580,079	\$ 3,919,197	\$ 3,160,169	\$ 759,028
Secondary Component Units					
11 Puerto Rico Traffic Safety Commission	\$ 1,616	\$ 67	\$ 1,683	\$ 1,456	\$ 227
22 Office of The Commissioner of Insurance	12,652	5	12,657	9,654	3,003
29 Puerto Rico Federal Affairs Administration	3,161	407	3,568	2,740	828
75 Office of the Financial Institutions Commissioner	13,313	206	13,519	9,444	4,075
82 Institute of Puerto Rican Culture	19,249	3,386	22,635	17,839	4,796
105 Industrial Commission	21,257	115	21,372	20,223	1,148
109 Puerto Rico School of Plastic Arts	4,900	440	5,340	4,151	1,189
121 Government Board of the 911 Service	20,191	7,469	27,660	24,135	3,524
138 Institutional Trust of the National Guard of Puerto Rico	7,460	-	7,460	4,666	2,794
161 Puerto Rico Infrastructure Financing Authority	3,229	55,953	59,182	5,347	53,835
165 Land Authority of Puerto Rico	10,039	3,300	13,339	10,062	3,276
167 Integral Development of the "Península de Cantera"	805	-	805	714	91
177 Land Administration of Puerto Rico	8,531	0	8,531	6,783	1,748
186 Culebra Conservation and Development Authority	539	(19)	520	7	513
189 Institute of Forensic Science	20,655	2,809	23,464	21,970	1,494
191 Musical Arts Corporation	7,033	3,729	10,762	7,819	2,943
192 Fine Arts Center Corporation	6,834	576	7,410	6,203	1,207
195 Economic Development Bank of PR	13,730	-	13,730	10,611	3,119
196 Puerto Rico Public Broadcasting Corporation	-	17,804	17,804	9,179	8,625
198 Agricultural Insurance Corporation	2,893	355	3,248	2,976	272
215 Puerto Rico Conservatory of Music Corporation	9,229	2,947	12,176	8,913	3,262
236 Innovation Fund for Agricultural Development of Puerto Rico	13,968	-	13,968	10,011	3,957
238 Ponce Authority (Authority Of The Port Of The Americas)	1,313	3	1,316	1,010	306
264 Corporation for the "Caño Martin Peña" Enlace Project	18,724	76	18,800	3,349	15,451
265 Roosevelt Roads	12,694	202	12,896	2,650	10,246
271 Puerto Rico Technology and Innovation Services	97,595	9,046	106,641	53,007	53,634
276 Puerto Rico Public Private Partnership Authority	50,708	129,281	179,989	26,915	153,073
286 Authority of the Port of Ponce	3,016	16	3,032	292	2,740
288 University of Puerto Rico Comprehensive Cancer Center	67,673	19,743	87,416	81,656	5,759
293 Center for Diabetes Research, Education, and Medical Services	1,190	1,064	2,254	850	1,404
298 Public Service Regulatory Board	39,682	1,104	40,786	23,780	17,006
310 Municipal Finance Corporation	149,588	73,242	222,830	186,959	35,871
311 Puerto Rico Gaming Commission	398,566	407	398,973	377,682	21,291
312 Retirement Board of the Government of Puerto Rico	58,731	87,473	146,204	72,490	73,714
329 Office of Socioeconomic Development	14,439	2,551	16,990	4,530	12,460
TBD1 COFINA	-	-	-	-	-
Total - Secondary Component Units	\$ 1,115,203	\$ 423,756	\$ 1,538,959	\$ 1,030,077	\$ 508,882

Puerto Rico Department of Treasury

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

By Agency¹

YTD from 7/1/2023 through 6/30/2024

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
OMB and Hacienda Custodies					
17 Custody of the Office of Management and Budget	\$ 983,023	\$ (178,497)	\$ 804,526	\$ -	\$ 804,526
25 Custody of the Department of the Treasury	3,175,614	768,368	3,943,982	4,026,475	(82,493)
Total - OMB and Hacienda Custodies	\$ 4,158,637	\$ 589,871	\$ 4,748,508	\$ 4,026,475	\$ 722,034

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Out of Scope Entities					
8 Office of the Comptroller	\$ 48,148	\$ (202)	\$ 47,946	\$ 47,845	\$ 101
10 The General Court of Justice	380,601	35,659	416,260	407,922	8,339
100 Legislative Assembly of the Commonwealth	135,185	18,993	154,178	153,967	211
106 Public Housing Administration	20,091	162	20,253	4,482	15,771
113 CRIM	-	-	-	-	-
166 Industrial Development Company	-	3,005	3,005	-	3,005
176 University of Puerto Rico	500,847	62,065	562,912	562,912	0
193 Office of Government Ethics	10,401	(90)	10,311	10,230	81
200 Special Independent Prosecutor's Panel	3,376	11	3,387	3,387	-
209 Contributions to Political Parties	-	-	-	-	-
208 Contributions to the Municipalities	95,419	33,362	128,781	128,781	-
212 COSSEC	-	-	-	-	-
220 Correctional Health	43,870	10,456	54,326	53,078	1,248
268 Puerto Rico Institute of Statistics	2,627	6	2,633	2,633	-
272 Office of the Inspector General	18,671	218	18,889	18,859	30
289 Energy Commission	-	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	59,466	-	59,466	59,466	-
Total - Out of Scope Entities	\$ 1,318,702	\$ 163,645	\$ 1,482,347	\$ 1,453,562	\$ 28,786

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Recap					
Entities Operating in PRIFAS 7.5	\$ 7,825,406	\$ 663,937	\$ 8,489,343	\$ 7,441,702	\$ 1,047,641
Core Component Units	3,339,118	580,079	3,919,197	3,160,169	759,028
Secondary Component Units	1,115,203	423,756	1,538,959	1,030,077	508,882
OMB and Hacienda Custodies	4,158,637	589,871	4,748,508	4,026,475	722,034
Out of Scope Entities	1,318,702	163,645	1,482,347	1,453,562	28,786
Total	\$ 17,757,066	\$ 2,421,289	\$ 20,178,355	\$ 17,111,985	\$ 3,066,370

Notes:

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

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

Puerto Rico Department of Treasury

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

By Agency¹

YTD from 7/1/2023 through 6/30/2024

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	YTD Actual Expenses	Remaining Balance
Entities Operating in PRIFAS 7.5					
15 Office of the Governor	\$ 16,773	\$ 220	\$ 16,993	\$ 15,911	\$ 1,083
16 Office of Management and Budget	21,652	792	22,444	18,326	4,118
18 Planning Board	25,741	858	26,599	23,928	2,671
21 Emergency and Disaster Management Bureau	8,569	655	9,224	4,886	4,338
23 Puerto Rico Department of State	15,358	(47)	15,311	14,772	539
24 Puerto Rico Department of Treasury	218,268	96,493	314,761	252,216	62,544
28 State Elections Commission	44,571	17,382	61,953	49,219	12,734
30 Human Resources Management & Transformation	7,686	1,147	8,833	7,753	1,080
31 General Services Administration	26,713	397	27,110	20,385	6,725
34 Commission of Investigation, Processing and Appeals	489	49	538	510	27
37 Civil Rights Commission	867	(9)	858	726	132
38 Puerto Rico Department of Justice	140,724	2,856	143,580	137,964	5,616
40 Puerto Rico Police Bureau	852,423	16,853	869,276	841,184	28,091
41 Special Investigations Bureau	4,658	589	5,247	5,269	(22)
42 Puerto Rico Fire Department Bureau	63,095	1,538	64,633	63,451	1,181
43 Puerto Rico National Guard	17,795	3,658	21,453	18,990	2,464
45 Shared Services within Department of Public Safety	244,840	2,202	247,042	234,113	12,929
49 Department of Transportation and Public Works	68,454	19,372	87,826	59,947	27,879
50 Department of Natural and Environmental Resources	108,755	31,257	140,012	124,844	15,168
55 Puerto Rico Department of Agriculture	39,131	1,242	40,373	37,165	3,207
60 Office of the Citizen's Ombudsman	3,523	72	3,595	3,465	131
62 Cooperative Development Commission of Puerto Rico	2,924	59	2,983	2,423	560
66 Puerto Rico Highway Authority	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	56,944	11,312	68,256	58,114	10,142
68 Puerto Rico Labor Relations Board	1,026	13	1,039	1,020	19
69 Puerto Rico Department of Consumer Affairs	13,822	260	14,082	12,732	1,350
71 Department of Health	555,328	66,130	621,458	519,916	101,542
78 Department of Housing	33,357	(1,770)	31,587	27,253	4,334
81 Department of Education	2,618,434	68,224	2,686,658	2,666,075	20,582
87 Department of Recreation and Sports	34,150	7,711	41,861	37,201	4,659
95 Mental Health and Drug Addiction Services Administration	137,791	5,409	143,200	126,697	16,503
96 Office of the Women's Advocate	4,999	3,857	8,856	6,961	1,895
94 Employees Association of the Commonwealth	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	3,877	19	3,896	2,594	1,302
122 Secretariat of the Department of the Family	49,351	1,847	51,198	47,160	4,038
123 Family and Children Administration	204,701	6,758	211,459	192,574	18,885
124 Child Support Administration (ASUME)	16,841	3,064	19,905	15,768	4,136
126 Vocational Rehabilitation Administration	25,607	1,518	27,125	26,147	978
127 Administration for Socioeconomic Development of the Family	101,465	6,440	107,905	93,945	13,961
133 Administracion de Recursos Naturales	-	-	-	-	-
137 Department of Correction and Rehabilitation	416,120	8,648	424,768	405,080	19,687
139 Parole Board	3,011	90	3,101	2,871	230
143 Office of Protection and Defense for People with Disabilities	1,097	(231)	866	293	573
152 Elderly and Retired People Advocate Office	3,366	28	3,394	3,317	77
153 Office for People with Disabilities	3,666	602	4,268	2,479	1,789
155 State Historic Preservation Office of Puerto Rico	2,175	1,404	3,579	3,350	229
221 Medical Emergency Corps Bureau	19,835	727	20,562	20,738	(176)
231 Office for the Patient's Advocate	2,030	21	2,051	1,846	205
241 Administration for Integral Development of Childhood	8,508	620	9,128	8,021	1,107
266 Office of Security Public Affairs	-	-	-	-	-
279 Public Service Appeals Commission	2,722	25	2,747	2,696	51
281 Office of the Election Comptroller	3,127	28	3,155	3,178	(24)
Total - Entities Operating in PRIFAS 7.5	\$ 6,256,359	\$ 390,387	\$ 6,646,746	\$ 6,225,474	\$ 421,272

Puerto Rico Department of Treasury

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

By Agency¹

YTD from 7/1/2023 through 6/30/2024

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Core Component Units					
70 State Insurance Fund Corporation	\$ -	\$ -	\$ -	\$ -	\$ -
79 Automobile Accidents Compensation Administration	-	-	-	-	-
90 Medical Services Administration of Puerto Rico	101,999	25,227	127,226	72,582	54,643
119 Department of Economic Development & Commerce	27,460	120,549	148,009	97,460	50,549
162 Public Building Authority	31,221	40,880	72,101	68,590	3,511
168 Puerto Rico Ports Authority	-	3,487	3,487	-	3,487
180 Tourism Company	-	-	-	-	-
187 Puerto Rico Health Insurance Administration	656,220	106,309	762,529	652,330	110,199
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	6,075	549	6,624	2,607	4,017
235 Puerto Rico Housing Finance Corporation	7,900	-	7,900	2,080	5,820
277 Agricultural Enterprises Development Administration	71,149	(1,357)	69,792	69,701	90
285 Puerto Rico Integrated Transit Authority	101,614	15,454	117,068	89,676	27,392
295 Fiscal Agency & Financial Advisory Authority	52,285	7,484	59,769	41,894	17,875
303 Convention Center of District Authority	-	-	-	-	-
Total - Core Component Units	\$ 1,055,923	\$ 318,581	\$ 1,374,504	\$ 1,096,920	\$ 277,584

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Secondary Component Units					
11 Puerto Rico Traffic Safety Commission	\$ -	\$ 19	\$ 19	\$ 16	\$ 3
22 Office of The Commissioner of Insurance	-	5	5	-	5
29 Puerto Rico Federal Affairs Administration	3,161	42	3,203	2,740	463
75 Office of the Financial Institutions Commissioner	-	6	6	-	6
82 Institute of Puerto Rican Culture	18,043	1,355	19,398	17,839	1,559
105 Industrial Commission	-	114	114	-	114
109 Puerto Rico School of Plastic Arts	2,716	(57)	2,659	2,286	373
121 Government Board of the 911 Service	-	31	31	-	31
138 Institutional Trust of the National Guard of Puerto Rico	-	-	-	-	-
161 Puerto Rico Infrastructure Financing Authority	2,230	37,864	40,094	4,653	35,441
165 Land Authority of Puerto Rico	-	1,722	1,722	-	1,722
167 Integral Development of the "Península de Cantera"	598	-	598	575	23
177 Land Administration of Puerto Rico	-	-	-	-	-
186 Culebra Conservation and Development Authority	254	(19)	235	7	228
189 Institute of Forensic Science	20,174	2,251	22,425	21,970	455
191 Musical Arts Corporation	5,270	2,187	7,457	5,427	2,030
192 Fine Arts Center Corporation	4,357	426	4,783	4,290	493
195 Economic Development Bank of PR	-	-	-	-	-
196 Puerto Rico Public Broadcasting Corporation	-	73	73	73	-
198 Agricultural Insurance Corporation	-	-	-	-	-
215 Puerto Rico Conservatory of Music Corporation	5,124	2,947	8,071	5,411	2,659
236 Innovation Fund for Agricultural Development of Puerto Rico	-	-	-	-	-
238 Ponce Authority (Authority Of The Port Of The Americas)	1,313	3	1,316	1,010	306
264 Corporation for the "Caño Martin Peña" Enlace Project	18,724	-	18,724	3,313	15,411
265 Roosevelt Roads	10,927	202	11,129	1,216	9,913
271 Puerto Rico Technology and Innovation Services	88,269	9,046	97,315	51,225	46,090
276 Puerto Rico Public Private Partnership Authority	50,708	104,327	155,035	17,465	137,570
286 Authority of the Port of Ponce	952	16	968	292	676
288 University of Puerto Rico Comprehensive Cancer Center	34,261	17,743	52,004	46,245	5,758
293 Center for Diabetes Research, Education, and Medical Services	943	1,064	2,007	626	1,381
298 Public Service Regulatory Board	8,831	(271)	8,560	8,096	464
310 Municipal Finance Corporation	-	-	-	-	-
311 Puerto Rico Gaming Commission	2,315	6	2,321	1,744	577
312 Retirement Board of the Government of Puerto Rico	55,784	87,473	143,257	71,562	71,695
329 Office of Socioeconomic Development	14,439	2,551	16,990	4,530	12,460
TBD1 COFINA	-	-	-	-	-
Total - Secondary Component Units	\$ 349,393	\$ 271,125	\$ 620,518	\$ 272,612	\$ 347,906

Puerto Rico Department of Treasury

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

By Agency¹

YTD from 7/1/2023 through 6/30/2024

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
OMB and Hacienda Custodies					
17 Custody of the Office of Management and Budget	\$ 983,023	\$ (515,742)	\$ 467,281	\$ -	\$ 467,281
25 Custody of the Department of the Treasury	2,807,373	720,214	3,527,587	3,298,612	228,974
Total - OMB and Hacienda Custodies	\$ 3,790,396	\$ 204,472	\$ 3,994,868	\$ 3,298,612	\$ 696,256

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Out of Scope Entities					
8 Office of the Comptroller	\$ 48,148	\$ (202)	\$ 47,946	\$ 47,845	\$ 101
10 The General Court of Justice	364,276	35,659	399,935	395,531	4,405
100 Legislative Assembly of the Commonwealth	135,185	18,993	154,178	153,967	211
106 Public Housing Administration	5,522	162	5,684	4,482	1,202
113 CRIM	-	-	-	-	-
166 Industrial Development Company	-	-	-	-	-
176 University of Puerto Rico	500,847	62,065	562,912	562,912	0
193 Office of Government Ethics	10,401	(90)	10,311	10,230	81
200 Special Independent Prosecutor's Panel	3,376	11	3,387	3,387	-
209 Contributions to Political Parties	-	-	-	-	-
208 Contributions to the Municipalities	95,419	33,362	128,781	128,781	-
212 COSSEC	-	-	-	-	-
220 Correctional Health	43,870	10,456	54,326	53,078	1,248
268 Puerto Rico Institute of Statistics	2,627	6	2,633	2,633	-
272 Office of the Inspector General	18,671	218	18,889	18,859	30
289 Energy Commission	-	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	59,466	-	59,466	59,466	-
Total - Out of Scope Entities	\$ 1,287,808	\$ 160,640	\$ 1,448,448	\$ 1,441,170	\$ 7,278

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Recap					
Entities Operating in PRIFAS 7.5	\$ 6,256,359	\$ 390,387	\$ 6,646,746	\$ 6,225,474	\$ 421,272
Core Component Units	1,055,923	318,581	1,374,504	1,096,920	277,584
Secondary Component Units	349,393	271,125	620,518	272,612	347,906
OMB and Hacienda Custodies	3,790,396	204,472	3,994,868	3,298,612	696,256
Out of Scope Entities	1,287,808	160,640	1,448,448	1,441,170	7,278
Total	\$ 12,739,879	\$ 1,345,205	\$ 14,085,084	\$ 12,334,789	\$ 1,750,295

Notes:

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

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

Puerto Rico Department of Treasury

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

By Agency¹

YTD from 7/1/2023 through 6/30/2024

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	YTD Actual Expenses	Remaining Balance
Entities Operating in PRIFAS 7.5					
15 Office of the Governor	\$ -	\$ 6,017	\$ 6,017	\$ 237	\$ 5,779
16 Office of Management and Budget	1,131	1,727	2,858	694	2,164
18 Planning Board	-	-	-	-	-
21 Emergency and Disaster Management Bureau	327	-	327	-	327
23 Puerto Rico Department of State	3,829	797	4,626	3,310	1,315
24 Puerto Rico Department of Treasury	769,509	36,531	806,040	573,199	232,841
28 State Elections Commission	-	-	-	-	-
30 Human Resources Management & Transformation	992	2,227	3,219	1,831	1,388
31 General Services Administration	4,897	31,500	36,397	31,473	4,924
34 Commission of Investigation, Processing and Appeals	-	-	-	-	-
37 Civil Rights Commission	-	-	-	-	-
38 Puerto Rico Department of Justice	6,140	4,486	10,626	7,120	3,505
40 Puerto Rico Police Bureau	16,713	55,734	72,447	16,628	55,819
41 Special Investigations Bureau	-	-	-	-	-
42 Puerto Rico Fire Department Bureau	12,711	23,397	36,108	17,119	18,989
43 Puerto Rico National Guard	-	-	-	-	-
45 Shared Services within Department of Public Safety	2,952	1,566	4,518	191	4,327
49 Department of Transportation and Public Works	117,683	62,395	180,078	140,537	39,541
50 Department of Natural and Environmental Resources	45,967	6,596	52,563	20,001	32,562
55 Puerto Rico Department of Agriculture	3,212	-	3,212	1,128	2,084
60 Office of the Citizen's Ombudsman	-	-	-	-	-
62 Cooperative Development Commission of Puerto Rico	-	-	-	-	-
66 Puerto Rico Highway Authority	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	337,220	6,297	343,517	195,415	148,102
68 Puerto Rico Labor Relations Board	480	-	480	280	200
69 Puerto Rico Department of Consumer Affairs	1,881	-	1,881	1,535	346
71 Department of Health	150,145	17,236	167,381	135,830	31,551
78 Department of Housing	21,496	1,202	22,698	13,314	9,384
81 Department of Education	15,042	-	15,042	7,500	7,542
87 Department of Recreation and Sports	21,059	247	21,306	17,481	3,825
95 Mental Health and Drug Addiction Services Administration	4,479	-	4,479	3,458	1,021
96 Office of the Women's Advocate	-	-	-	-	-
94 Employees Association of the Commonwealth	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	-	-	-	-	-
122 Secretariat of the Department of the Family	-	-	-	-	-
123 Family and Children Administration	-	12	12	10	2
124 Child Support Administration (ASUME)	-	-	-	-	-
126 Vocational Rehabilitation Administration	752	-	752	452	300
127 Administration for Socioeconomic Development of the Family	-	12	12	-	12
133 Administracion de Recursos Naturales	-	-	-	-	-
137 Department of Correction and Rehabilitation	22,174	4,156	26,330	11,918	14,412
139 Parole Board	-	-	-	-	-
143 Office of Protection and Defense for People with Disabilities	-	-	-	-	-
152 Elderly and Retired People Advocate Office	-	-	-	-	-
153 Office for People with Disabilities	-	-	-	-	-
155 State Historic Preservation Office of Puerto Rico	1,095	8,978	10,073	9,637	437
221 Medical Emergency Corps Bureau	7,096	2,437	9,533	5,865	3,668
231 Office for the Patient's Advocate	-	-	-	-	-
241 Administration for Integral Development of Childhood	-	-	-	-	-
266 Office of Public Safety Affairs	-	-	-	-	-
279 Public Service Appeals Commission	-	-	-	-	-
281 Office of the Election Comptroller	65	-	65	65	-
Total - Entities Operating in PRIFAS 7.5	\$ 1,569,047	\$ 273,550	\$ 1,842,597	\$ 1,216,228	\$ 626,369

Puerto Rico Department of Treasury

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

By Agency¹

YTD from 7/1/2023 through 6/30/2024

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Core Component Units					
70 State Insurance Fund Corporation	\$ 570,110	\$ 6,718	\$ 576,828	\$ 476,492	\$ 100,336
79 Automobile Accidents Compensation Administration	90,297	-	90,297	79,976	10,321
90 Medical Services Administration of Puerto Rico	137,792	-	137,792	137,566	226
119 Department of Economic Development & Commerce	47,064	21,205	68,269	37,173	31,096
162 Public Building Authority	130,268	31,170	161,438	105,435	56,003
168 Puerto Rico Ports Authority	94,091	182,041	276,132	98,657	177,475
180 Tourism Company	148,790	19,992	168,782	143,428	25,354
187 Puerto Rico Health Insurance Administration	717,794	-	717,794	717,794	-
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	85,263	-	85,263	65,801	19,462
235 Puerto Rico Housing Finance Corporation	92,314	-	92,314	19,751	72,563
277 Agricultural Enterprises Development Administration	80,334	-	80,334	79,186	1,148
285 Puerto Rico Integrated Transit Authority	37,861	-	37,861	34,598	3,263
295 Fiscal Agency & Financial Advisory Authority	4,490	372	4,862	1,547	3,314
303 Convention Center of District Authority	46,727	0	46,727	65,846	(19,119)
Total - Core Component Units	\$ 2,283,195	\$ 261,498	\$ 2,544,693	\$ 2,063,249	\$ 481,444
Secondary Component Units					
11 Puerto Rico Traffic Safety Commission	\$ 1,616	\$ 48	\$ 1,664	\$ 1,440	\$ 224
22 Office of The Commissioner of Insurance	12,652	(0)	12,652	9,654	2,998
29 Puerto Rico Federal Affairs Administration	-	365	365	-	365
75 Office of the Financial Institutions Commissioner	13,313	200	13,513	9,444	4,069
82 Institute of Puerto Rican Culture	1,206	2,031	3,237	-	3,237
105 Industrial Commission	21,257	1	21,258	20,223	1,034
109 Puerto Rico School of Plastic Arts	2,184	497	2,681	1,865	816
121 Government Board of the 911 Service	20,191	7,438	27,629	24,135	3,493
138 Institutional Trust of the National Guard of Puerto Rico	7,460	-	7,460	4,666	2,794
161 Puerto Rico Infrastructure Financing Authority	999	18,089	19,088	694	18,394
165 Land Authority of Puerto Rico	10,039	1,578	11,617	10,062	1,555
167 Integral Development of the "Península de Cantera"	207	-	207	139	68
177 Land Administration of Puerto Rico	8,531	0	8,531	6,783	1,748
186 Culebra Conservation and Development Authority	285	-	285	-	285
189 Institute of Forensic Science	481	558	1,039	-	1,039
191 Musical Arts Corporation	1,763	1,542	3,305	2,392	913
192 Fine Arts Center Corporation	2,477	150	2,627	1,913	714
195 Economic Development Bank of PR	13,730	-	13,730	10,611	3,119
196 Puerto Rico Public Broadcasting Corporation	-	17,731	17,731	9,106	8,625
198 Agricultural Insurance Corporation	2,893	355	3,248	2,976	272
215 Puerto Rico Conservatory of Music Corporation	4,105	(0)	4,105	3,502	603
236 Innovation Fund for Agricultural Development of Puerto Rico	13,968	-	13,968	10,011	3,957
238 Ponce Authority (Authority Of The Port Of The Americas)	-	-	-	-	-
264 Corporation for the "Caño Martin Peña" Enlace Project	-	76	76	37	39
265 Roosevelt Roads	1,767	-	1,767	1,434	333
271 Puerto Rico Technology and Innovation Services	9,326	-	9,326	1,782	7,544
276 Puerto Rico Public Private Partnership Authority	-	24,954	24,954	9,450	15,504
286 Authority of the Port of Ponce	2,064	-	2,064	-	2,064
288 University of Puerto Rico Comprehensive Cancer Center	33,412	2,000	35,412	35,411	1
293 Center for Diabetes Research, Education, and Medical Services	247	-	247	224	23
298 Public Service Regulatory Board	30,851	1,375	32,226	15,684	16,542
310 Municipal Finance Corporation	149,588	73,242	222,830	186,959	35,871
311 Puerto Rico Gaming Commission	396,251	401	396,652	375,938	20,714
312 Retirement Board of the Government of Puerto Rico	2,947	-	2,947	928	2,019
329 Office of Socioeconomic Development	-	-	-	-	-
TBD1 COFINA	-	-	-	-	-
Total - Secondary Component Units	\$ 765,810	\$ 152,631	\$ 918,441	\$ 757,465	\$ 160,976

Puerto Rico Department of Treasury

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

By Agency¹

YTD from 7/1/2023 through 6/30/2024

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
OMB and Hacienda Custodies					
17 Custody of the Office of Management and Budget	\$ -	\$ 337,245	\$ 337,245	\$ -	\$ 337,245
25 Custody of the Department of the Treasury	368,241	48,154	416,395	727,862	(311,467)
Total - OMB and Hacienda Custodies	\$ 368,241	\$ 385,399	\$ 753,640	\$ 727,862	\$ 25,778

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Out of Scope Entities					
8 Office of the Comptroller	\$ -	\$ -	\$ -	\$ -	\$ -
10 The General Court of Justice	16,325	0	16,325	12,391	3,934
100 Legislative Assembly of the Commonwealth	-	-	-	-	-
106 Public Housing Administration	14,569	-	14,569	-	14,569
113 CRIM	-	-	-	-	-
166 Industrial Development Company	-	3,005	3,005	-	3,005
176 University of Puerto Rico	-	-	-	-	-
193 Office of Government Ethics	-	-	-	-	-
200 Special Independent Prosecutor's Panel	-	-	-	-	-
209 Contributions to Political Parties	-	-	-	-	-
208 Contributions to the Municipalities	-	-	-	-	-
212 COSSEC	-	-	-	-	-
220 Correctional Health	-	-	-	-	-
268 Puerto Rico Institute of Statistics	-	-	-	-	-
272 Office of the Inspector General	-	-	-	-	-
289 Energy Commission	-	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	-	-	-	-	-
Total - Out of Scope Entities	\$ 30,894	\$ 3,005	\$ 33,899	\$ 12,391	\$ 21,508

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Recap					
Entities Operating in PRIFAS 7.5	\$ 1,569,047	\$ 273,550	\$ 1,842,597	\$ 1,216,228	\$ 626,369
Core Component Units	2,283,195	261,498	2,544,693	2,063,249	481,444
Secondary Component Units	765,810	152,631	918,441	757,465	160,976
OMB and Hacienda Custodies	368,241	385,399	753,640	727,862	25,778
Out of Scope Entities	30,894	3,005	33,899	12,391	21,508
Total	\$ 5,017,187	\$ 1,076,084	\$ 6,093,271	\$ 4,777,196	\$ 1,316,074

Notes:

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

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

Puerto Rico Department of Treasury

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

By Agency¹

YTD from 7/1/2023 through 6/30/2024

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Entities Operating in PRIFAS 7.5						
15 Office of the Governor	\$ 16,773	\$ 6,237	\$ 23,010	\$ 16,148	\$ 6,862	30%
16 Office of Management and Budget	22,783	2,519	25,302	19,019	6,282	25%
18 Planning Board	25,741	858	26,599	23,928	2,671	10%
21 Emergency and Disaster Management Bureau	8,896	655	9,551	4,886	4,665	49%
23 Puerto Rico Department of State	19,187	750	19,937	18,082	1,854	9%
24 Puerto Rico Department of Treasury	987,777	133,024	1,120,801	825,416	295,386	26%
28 State Elections Commission	44,571	17,382	61,953	49,219	12,734	21%
30 Human Resources Management & Transformation	8,678	3,374	12,052	9,584	2,468	20%
31 General Services Administration	31,610	31,897	63,507	51,857	11,650	18%
34 Commission of Investigation, Processing and Appeals	489	49	538	510	27	5%
37 Civil Rights Commission	867	(9)	858	726	132	15%
38 Puerto Rico Department of Justice	146,864	7,342	154,206	145,085	9,121	6%
40 Puerto Rico Police Bureau	869,136	72,587	941,723	857,813	83,910	9%
41 Special Investigations Bureau	4,658	589	5,247	5,269	(22)	0%
42 Puerto Rico Fire Department Bureau	75,806	24,935	100,741	80,571	20,170	20%
43 Puerto Rico National Guard	17,795	3,658	21,453	18,990	2,464	11%
45 Department of Public Safety	247,792	3,768	251,560	234,304	17,256	7%
49 Department of Transportation and Public Works	186,137	81,768	267,905	200,485	67,420	25%
50 Department of Natural and Environmental Resources	154,722	37,853	192,575	144,845	47,730	25%
55 Puerto Rico Department of Agriculture	42,343	1,242	43,585	38,293	5,291	12%
60 Office of the Citizen's Ombudsman	3,523	72	3,595	3,465	131	4%
62 Cooperative Development Commission of Puerto Rico	2,924	59	2,983	2,423	560	19%
66 Puerto Rico Highway Authority	-	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	394,164	17,609	411,773	253,529	158,244	38%
68 Puerto Rico Labor Relations Board	1,506	13	1,519	1,299	220	14%
69 Puerto Rico Department of Consumer Affairs	15,703	260	15,963	14,267	1,696	11%
71 Department of Health	705,473	83,366	788,839	655,745	133,094	17%
78 Department of Housing	54,853	(568)	54,285	40,567	13,718	25%
81 Department of Education	2,633,476	68,224	2,701,700	2,673,576	28,124	1%
87 Department of Recreation and Sports	55,209	7,958	63,167	54,683	8,484	13%
95 Mental Health and Drug Addiction Services Administration	142,270	5,409	147,679	130,154	17,525	12%
96 Office of the Women's Advocate	4,999	3,857	8,856	6,961	1,895	21%
94 Employees Association of the Commonwealth	-	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	3,877	19	3,896	2,594	1,302	33%
122 Secretariat of the Department of the Family	49,351	1,847	51,198	47,160	4,038	8%
123 Family and Children Administration	204,701	6,769	211,470	192,583	18,887	9%
124 Child Support Administration (ASUME)	16,841	3,064	19,905	15,768	4,136	21%
126 Vocational Rehabilitation Administration	26,359	1,518	27,877	26,598	1,278	5%
127 Administration for Socioeconomic Development of the Family	101,465	6,452	107,917	93,945	13,972	13%
133 Administracion de Recursos Naturales	-	-	-	-	-	-
137 Department of Correction and Rehabilitation	438,294	12,804	451,098	416,999	34,099	8%
139 Parole Board	3,011	90	3,101	2,871	230	7%
143 Office of Protection and Defense for People with Disabilities	1,097	(231)	866	293	573	66%
152 Elderly and Retired People Advocate Office	3,366	28	3,394	3,317	77	2%
153 Office for People with Disabilities	3,666	602	4,268	2,479	1,789	42%
155 State Historic Preservation Office of Puerto Rico	3,270	10,383	13,653	12,987	666	5%
221 Medical Emergency Corps Bureau	26,931	3,165	30,096	26,603	3,492	12%
231 Office for the Patient's Advocate	2,030	21	2,051	1,846	205	10%
241 Administration for Integral Development of Childhood	8,508	620	9,128	8,021	1,107	12%
266 Office of Public Safety Affairs	-	-	-	-	-	-
279 Public Service Appeals Commission	2,722	25	2,747	2,696	51	2%
281 Office of the Election Comptroller	3,192	28	3,220	3,243	(24)	-1%
Total - Entities Operating in PRIFAS 7.5	\$ 7,825,406	\$ 663,937	\$ 8,489,343	\$ 7,441,702	\$ 1,047,641	12%

Puerto Rico Department of Treasury

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

By Agency¹

YTD from 7/1/2023 through 6/30/2024

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Core Component Units						
70 State Insurance Fund Corporation	\$ 570,110	\$ 6,718	\$ 576,828	\$ 476,492	\$ 100,336	17%
79 Automobile Accidents Compensation Administration	90,297	-	90,297	79,976	10,321	11%
90 Medical Services Administration of Puerto Rico	239,791	25,227	265,018	210,148	54,870	21%
119 Department of Economic Development & Commerce	74,524	141,754	216,278	134,633	81,645	38%
162 Public Building Authority	161,489	72,050	233,539	174,025	59,514	25%
168 Puerto Rico Ports Authority	94,091	185,529	279,620	98,657	180,962	65%
180 Tourism Company	148,790	19,992	168,782	143,428	25,354	15%
187 Puerto Rico Health Insurance Administration	1,374,014	106,309	1,480,323	1,370,124	110,199	7%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	91,338	549	91,887	68,408	23,479	26%
235 Puerto Rico Housing Finance Corporation	100,214	-	100,214	21,831	78,383	78%
277 Agricultural Enterprises Development Administration	151,483	(1,357)	150,126	148,887	1,238	1%
285 Puerto Rico Integrated Transit Authority	139,475	15,454	154,929	124,274	30,655	20%
295 Fiscal Agency & Financial Advisory Authority	56,775	7,856	64,631	43,442	21,190	33%
303 Convention Center of District Authority	46,727	0	46,727	65,846	(19,119)	-41%
Total - Core Component Units	\$ 3,339,118	\$ 580,079	\$ 3,919,197	\$ 3,160,169	\$ 759,028	19%

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Secondary Component Units						
11 Puerto Rico Traffic Safety Commission	\$ 1,616	\$ 67	\$ 1,683	\$ 1,456	\$ 227	13%
22 Office of The Commissioner of Insurance	12,652	5	12,657	9,654	3,003	24%
29 Puerto Rico Federal Affairs Administration	3,161	407	3,568	2,740	828	23%
75 Office of the Financial Institutions Commissioner	13,313	206	13,519	9,444	4,075	30%
82 Institute of Puerto Rican Culture	18,043	1,355	19,398	17,839	1,559	8%
105 Industrial Commission	21,257	115	21,372	20,223	1,148	5%
109 Puerto Rico School of Plastic Arts	4,900	440	5,340	4,151	1,189	22%
121 Government Board of the 911 Service	20,191	7,469	27,660	24,135	3,524	13%
138 Institutional Trust of the National Guard of Puerto Rico	7,460	-	7,460	4,666	2,794	37%
161 Puerto Rico Infrastructure Financing Authority	3,229	55,953	59,182	5,347	53,835	91%
165 Land Authority of Puerto Rico	10,039	3,300	13,339	10,062	3,276	25%
167 Integral Development of the "Peninsula de Cantera"	805	-	805	714	91	11%
177 Land Administration of Puerto Rico	8,531	0	8,531	6,783	1,748	20%
186 Culebra Conservation and Development Authority	539	(19)	520	7	513	99%
189 Institute of Forensic Science	20,174	2,251	22,425	21,970	455	2%
191 Musical Arts Corporation	7,033	3,729	10,762	7,819	2,943	27%
192 Fine Arts Center Corporation	6,834	576	7,410	6,203	1,207	16%
195 Economic Development Bank of PR	13,730	-	13,730	10,611	3,119	23%
196 Puerto Rico Public Broadcasting Corporation	-	17,804	17,804	9,179	8,625	48%
198 Agricultural Insurance Corporation	2,893	355	3,248	2,976	272	8%
215 Puerto Rico Conservatory of Music Corporation	9,229	2,947	12,176	8,913	3,262	27%
236 Innovation Fund for Agricultural Development of Puerto Rico	13,968	-	13,968	10,011	3,957	28%
238 Ponce Authority (Authority Of The Port Of The Americas)	1,313	3	1,316	1,010	306	23%
264 Corporation for the "Caño Martin Peña" Enlace Project	18,724	76	18,800	3,349	15,451	82%
265 Roosevelt Roads	12,694	202	12,896	2,650	10,246	79%
271 Puerto Rico Technology and Innovation Services	97,595	9,046	106,641	53,007	53,634	50%
276 Puerto Rico Public Private Partnership Authority	50,708	129,281	179,989	26,915	153,073	85%
286 Authority of the Port of Ponce	3,016	16	3,032	292	2,740	90%
288 University of Puerto Rico Comprehensive Cancer Center	67,673	19,743	87,416	81,656	5,759	7%
293 Center for Diabetes Research, Education, and Medical Services	1,190	1,064	2,254	850	1,404	62%
298 Public Service Regulatory Board	39,682	1,104	40,786	23,780	17,006	42%
310 Municipal Finance Corporation	149,588	73,242	222,830	186,959	35,871	16%
311 Puerto Rico Gaming Commission	398,566	407	398,973	377,682	21,291	5%
312 Retirement Board of the Government of Puerto Rico	58,731	87,473	146,204	72,490	73,714	50%
329 Office of Socioeconomic Development	14,439	2,551	16,990	4,530	12,460	73%
TBD1 COFINA	-	-	-	-	-	-
Total - Secondary Component Units	\$ 1,113,516	\$ 421,167	\$ 1,534,683	\$ 1,030,077	\$ 504,606	33%

Puerto Rico Department of Treasury

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

By Agency¹

YTD from 7/1/2023 through 6/30/2024

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
OMB and Hacienda Custodies						
17 Custody of the Office of Management and Budget	\$ 983,023	\$ (178,497)	\$ 804,526	\$ -	\$ 804,526	100%
25 Custody of the Department of the Treasury	3,175,614	768,368	3,943,982	4,026,475	(82,493)	-2%
Total - OMB and Hacienda Custodies	\$ 4,158,637	\$ 589,871	\$ 4,748,508	\$ 4,026,475	\$ 722,034	15%
Out of Scope Entities						
8 Office of the Comptroller	\$ 48,148	\$ (202)	\$ 47,946	\$ 47,845	\$ 101	0%
10 The General Court of Justice	380,601	35,659	416,260	407,922	8,339	2%
100 Legislative Assembly of the Commonwealth	135,185	18,993	154,178	153,967	211	0%
106 Public Housing Administration	20,091	162	20,253	4,482	15,771	78%
113 CRIM	-	-	-	-	-	-
166 Industrial Development Company	-	3,005	3,005	-	3,005	100%
176 University of Puerto Rico	500,847	62,065	562,912	562,912	0	0%
193 Office of Government Ethics	10,401	(90)	10,311	10,230	81	1%
200 Special Independent Prosecutor's Panel	3,376	11	3,387	3,387	-	0%
209 Contributions to Political Parties	-	-	-	-	-	-
208 Contributions to the Municipalities	95,419	33,362	128,781	128,781	-	0%
212 COSSEC	-	-	-	-	-	-
220 Correctional Health	43,870	10,456	54,326	53,078	1,248	2%
268 Puerto Rico Institute of Statistics	2,627	6	2,633	2,633	-	0%
272 Office of the Inspector General	18,671	218	18,889	18,859	30	0%
289 Energy Commission	-	-	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	59,466	-	59,466	59,466	-	0%
Total - Out of Scope Entities	\$ 1,318,702	\$ 163,645	\$ 1,482,347	\$ 1,453,562	\$ 28,786	2%
Recap						
Entities Operating in PRIFAS 7.5	\$ 7,825,406	\$ 663,937	\$ 8,489,343	\$ 7,441,702	\$ 1,047,641	12%
Core Component Units	3,339,118	580,079	3,919,197	3,160,169	759,028	19%
Secondary Component Units	1,113,516	421,167	1,534,683	1,030,077	504,606	33%
OMB and Hacienda Custodies	4,158,637	589,871	4,748,508	4,026,475	722,034	15%
Out of Scope Entities	1,318,702	163,645	1,482,347	1,453,562	28,786	2%
Total	\$ 17,755,379	\$ 2,418,699	\$ 20,174,078	\$ 17,111,985	\$ 3,062,093	15%

Notes:

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

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

Puerto Rico Department of Treasury

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

By Agency¹

YTD from 7/1/2023 through 6/30/2024

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Entities Operating in PRIFAS 7.5						
15 Office of the Governor	\$ 16,773	\$ 220	\$ 16,993	\$ 15,911	\$ 1,083	6%
16 Office of Management and Budget	21,652	792	22,444	18,326	4,118	18%
18 Planning Board	25,741	858	26,599	23,928	2,671	10%
21 Emergency and Disaster Management Bureau	8,569	655	9,224	4,886	4,338	47%
23 Puerto Rico Department of State	15,358	(47)	15,311	14,772	539	4%
24 Puerto Rico Department of Treasury	218,268	96,493	314,761	252,216	62,544	20%
28 State Elections Commission	44,571	17,382	61,953	49,219	12,734	21%
30 Human Resources Management & Transformation	7,686	1,147	8,833	7,753	1,080	12%
31 General Services Administration	26,713	397	27,110	20,385	6,725	25%
34 Commission of Investigation, Processing and Appeals	489	49	538	510	27	5%
37 Civil Rights Commission	867	(9)	858	726	132	15%
38 Puerto Rico Department of Justice	140,724	2,856	143,580	137,964	5,616	4%
40 Puerto Rico Police Bureau	852,423	16,853	869,276	841,184	28,091	3%
41 Special Investigations Bureau	4,658	589	5,247	5,269	(22)	0%
42 Puerto Rico Fire Department Bureau	63,095	1,538	64,633	63,451	1,181	2%
43 Puerto Rico National Guard	17,795	3,658	21,453	18,990	2,464	11%
45 Department of Public Safety	244,840	2,202	247,042	234,113	12,929	5%
49 Department of Transportation and Public Works	68,454	19,372	87,826	59,947	27,879	32%
50 Department of Natural and Environmental Resources	108,755	31,257	140,012	124,844	15,168	11%
55 Puerto Rico Department of Agriculture	39,131	1,242	40,373	37,165	3,207	8%
60 Office of the Citizen's Ombudsman	33,523	72	3,595	3,465	131	4%
62 Cooperative Development Commission of Puerto Rico	2,924	59	2,983	2,423	560	19%
66 Puerto Rico Highway Authority	-	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	56,944	11,312	68,256	58,114	10,142	15%
68 Puerto Rico Labor Relations Board	1,026	13	1,039	1,020	19	2%
69 Puerto Rico Department of Consumer Affairs	13,822	260	14,082	12,732	1,350	10%
71 Department of Health	555,328	66,130	621,458	519,916	101,542	16%
78 Department of Housing	33,357	(1,770)	31,587	27,253	4,334	14%
81 Department of Education	2,618,434	68,224	2,686,658	2,666,075	20,582	1%
87 Department of Recreation and Sports	34,150	7,711	41,861	37,201	4,659	11%
95 Mental Health and Drug Addiction Services Administration	137,791	5,409	143,200	126,697	16,503	12%
96 Office of the Women's Advocate	4,999	3,857	8,856	6,961	1,895	21%
94 Employees Association of the Commonwealth	-	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	3,877	19	3,896	2,594	1,302	33%
122 Secretariat of the Department of the Family	49,351	1,847	51,198	47,160	4,038	8%
123 Family and Children Administration	204,701	6,758	211,459	192,574	18,885	9%
124 Child Support Administration (ASUME)	16,841	3,064	19,905	15,768	4,136	21%
126 Vocational Rehabilitation Administration	25,607	1,518	27,125	26,147	978	4%
127 Administration for Socioeconomic Development of the Family	101,465	6,440	107,905	93,945	13,961	13%
133 Administracion de Recursos Naturales	-	-	-	-	-	-
137 Department of Correction and Rehabilitation	416,120	8,648	424,768	405,080	19,687	5%
139 Parole Board	3,011	90	3,101	2,871	230	7%
143 Office of Protection and Defense for People with Disabilities	1,097	(231)	866	293	573	66%
152 Elderly and Retired People Advocate Office	3,366	28	3,394	3,317	77	2%
153 Office for People with Disabilities	3,666	602	4,268	2,479	1,789	42%
155 State Historic Preservation Office of Puerto Rico	2,175	1,404	3,579	3,350	229	6%
221 Medical Emergency Corps Bureau	19,835	727	20,562	20,738	(176)	-1%
231 Office for the Patient's Advocate	2,030	21	2,051	1,846	205	10%
241 Administration for Integral Development of Childhood	8,508	620	9,128	8,021	1,107	12%
266 Office of Public Safety Affairs	-	-	-	-	-	-
279 Public Service Appeals Commission	2,722	25	2,747	2,696	51	2%
281 Office of the Election Comptroller	3,127	28	3,155	3,178	(24)	-1%
Total - Entities Operating in PRIFAS 7.5	\$ 6,256,359	\$ 390,387	\$ 6,646,746	\$ 6,225,474	\$ 421,272	6%

Puerto Rico Department of Treasury

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

By Agency¹

YTD from 7/1/2023 through 6/30/2024

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Core Component Units						
70 State Insurance Fund Corporation	\$ -	\$ -	\$ -	\$ -	\$ -	
79 Automobile Accidents Compensation Administration	-	-	-	-	-	
90 Medical Services Administration of Puerto Rico	101,999	25,227	127,226	72,582	54,643	43%
119 Department of Economic Development & Commerce	27,460	120,549	148,009	97,460	50,549	34%
162 Public Building Authority	31,221	40,880	72,101	68,590	3,511	5%
168 Puerto Rico Ports Authority	-	3,487	3,487	-	3,487	100%
180 Tourism Company	-	-	-	-	-	
187 Puerto Rico Health Insurance Administration	656,220	106,309	762,529	652,330	110,199	14%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	6,075	549	6,624	2,607	4,017	61%
235 Puerto Rico Housing Finance Corporation	7,900	-	7,900	2,080	5,820	74%
277 Agricultural Enterprises Development Administration	71,149	(1,357)	69,792	69,701	90	0%
285 Puerto Rico Integrated Transit Authority	101,614	15,454	117,068	89,676	27,392	23%
295 Fiscal Agency & Financial Advisory Authority	52,285	7,484	59,769	41,894	17,875	30%
303 Convention Center of District Authority	-	-	-	-	-	
Total - Core Component Units	\$ 1,055,923	\$ 318,581	\$ 1,374,504	\$ 1,096,920	\$ 277,584	20%
Secondary Component Units						
11 Puerto Rico Traffic Safety Commission	\$ -	\$ 19	\$ 19	\$ 16	\$ 3	17%
22 Office of The Commissioner of Insurance	-	5	5	-	5	100%
29 Puerto Rico Federal Affairs Administration	3,161	42	3,203	2,740	463	14%
75 Office of the Financial Institutions Commissioner	-	6	6	-	6	100%
82 Institute of Puerto Rican Culture	18,043	1,355	19,398	17,839	1,559	8%
105 Industrial Commission	-	114	114	-	114	100%
109 Puerto Rico School of Plastic Arts	2,716	(57)	2,659	2,286	373	14%
121 Government Board of the 911 Service	-	31	31	-	31	100%
138 Institutional Trust of the National Guard of Puerto Rico	-	-	-	-	-	
161 Puerto Rico Infrastructure Financing Authority	2,230	37,864	40,094	4,653	35,441	88%
165 Land Authority of Puerto Rico	-	1,722	1,722	-	1,722	100%
167 Integral Development of the "Peninsula de Cantera"	598	-	598	575	23	4%
177 Land Administration of Puerto Rico	-	-	-	-	-	
186 Culebra Conservation and Development Authority	254	(19)	235	7	228	97%
189 Institute of Forensic Science	20,174	2,251	22,425	21,970	455	2%
191 Musical Arts Corporation	5,270	2,187	7,457	5,427	2,030	27%
192 Fine Arts Center Corporation	4,357	426	4,783	4,290	493	10%
195 Economic Development Bank of PR	-	-	-	-	-	
196 Puerto Rico Public Broadcasting Corporation	-	73	73	73	-	0%
198 Agricultural Insurance Corporation	-	-	-	-	-	
215 Puerto Rico Conservatory of Music Corporation	5,124	2,947	8,071	5,411	2,659	33%
236 Innovation Fund for Agricultural Development of Puerto Rico	-	-	-	-	-	
238 Ponce Authority (Authority Of The Port Of The Americas)	1,313	3	1,316	1,010	306	23%
264 Corporation for the "Caño Martin Peña" Enlace Project	18,724	-	18,724	3,313	15,411	82%
265 Roosevelt Roads	10,927	202	11,129	1,216	9,913	89%
271 Puerto Rico Technology and Innovation Services	88,269	9,046	97,315	51,225	46,090	47%
276 Puerto Rico Public Private Partnership Authority	50,708	104,327	155,035	17,465	137,570	89%
286 Authority of the Port of Ponce	952	16	968	292	676	70%
288 University of Puerto Rico Comprehensive Cancer Center	34,261	17,743	52,004	46,245	5,758	11%
293 Center for Diabetes Research, Education, and Medical Services	943	1,064	2,007	626	1,381	69%
298 Public Service Regulatory Board	8,831	(271)	8,560	8,096	464	5%
310 Municipal Finance Corporation	-	-	-	-	-	
311 Puerto Rico Gaming Commission	2,315	6	2,321	1,744	577	25%
312 Retirement Board of the Government of Puerto Rico	55,784	87,473	143,257	71,562	71,695	50%
329 Office of Socioeconomic Development	14,439	2,551	16,990	4,530	12,460	73%
TBD1 COFINA	-	-	-	-	-	
Total - Secondary Component Units	\$ 349,393	\$ 271,125	\$ 620,518	\$ 272,612	\$ 347,906	56%

Puerto Rico Department of Treasury

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

By Agency¹

YTD from 7/1/2023 through 6/30/2024

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
OMB and Hacienda Custodies						
17 Custody of the Office of Management and Budget	\$ 983,023	\$ (515,742)	\$ 467,281	\$ -	\$ 467,281	100%
25 Custody of the Department of the Treasury	2,807,373	720,214	3,527,587	3,298,612	228,974	6%
Total - OMB and Hacienda Custodies	\$ 3,790,396	\$ 204,472	\$ 3,994,868	\$ 3,298,612	\$ 696,256	17%

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Out of Scope Entities						
8 Office of the Comptroller	\$ 48,148	\$ (202)	\$ 47,946	\$ 47,845	\$ 101	0%
10 The General Court of Justice	364,276	35,659	399,935	395,531	4,405	1%
100 Legislative Assembly of the Commonwealth	135,185	18,993	154,178	153,967	211	0%
106 Public Housing Administration	5,522	162	5,684	4,482	1,202	21%
113 CRIM	-	-	-	-	-	-
166 Industrial Development Company	-	-	-	-	-	-
176 University of Puerto Rico	500,847	62,065	562,912	562,912	0	0%
193 Office of Government Ethics	10,401	(90)	10,311	10,230	81	1%
200 Special Independent Prosecutor's Panel	3,376	11	3,387	3,387	-	0%
209 Contributions to Political Parties	-	-	-	-	-	-
208 Contributions to the Municipalities	95,419	33,362	128,781	128,781	-	0%
212 COSSEC	-	-	-	-	-	-
220 Correctional Health	43,870	10,456	54,326	53,078	1,248	2%
268 Puerto Rico Institute of Statistics	2,627	6	2,633	2,633	-	0%
272 Office of the Inspector General	18,671	218	18,889	18,859	30	0%
289 Energy Commission	-	-	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	59,466	-	59,466	59,466	-	0%
Total - Out of Scope Entities	\$ 1,287,808	\$ 160,640	\$ 1,448,448	\$ 1,441,170	\$ 7,278	1%

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Recap						
Entities Operating in PRIFAS 7.5	\$ 6,256,359	\$ 390,387	\$ 6,646,746	\$ 6,225,474	\$ 421,272	6%
Core Component Units	1,055,923	318,581	1,374,504	1,096,920	277,584	20%
Secondary Component Units	349,393	271,125	620,518	272,612	347,906	56%
OMB and Hacienda Custodies	3,790,396	204,472	3,994,868	3,298,612	696,256	17%
Out of Scope Entities	1,287,808	160,640	1,448,448	1,441,170	7,278	1%
Total	\$ 12,739,879	\$ 1,345,205	\$ 14,085,084	\$ 12,334,789	\$ 1,750,295	12%

Notes:

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

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

Puerto Rico Department of Treasury

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

By Agency¹

YTD from 7/1/2023 through 6/30/2024

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Entities Operating in PRIFAS 7.5						
15 Office of the Governor	\$ -	\$ 6,017	\$ 6,017	\$ 237	\$ 5,779	96%
16 Office of Management and Budget	1,131	1,727	2,858	694	2,164	76%
18 Planning Board	-	-	-	-	-	-
21 Emergency and Disaster Management Bureau	327	-	327	-	327	100%
23 Puerto Rico Department of State	3,829	797	4,626	3,310	1,315	28%
24 Puerto Rico Department of Treasury	769,509	36,531	806,040	573,199	232,841	29%
28 State Elections Commission	-	-	-	-	-	-
30 Human Resources Management & Transformation	992	2,227	3,219	1,831	1,388	43%
31 General Services Administration	4,897	31,500	36,397	31,473	4,924	14%
34 Commission of Investigation, Processing and Appeals	-	-	-	-	-	-
37 Civil Rights Commission	-	-	-	-	-	-
38 Puerto Rico Department of Justice	6,140	4,486	10,626	7,120	3,505	33%
40 Puerto Rico Police Bureau	16,713	55,734	72,447	16,628	55,819	77%
41 Special Investigations Bureau	-	-	-	-	-	-
42 Puerto Rico Fire Department Bureau	12,711	23,397	36,108	17,119	18,989	53%
43 Puerto Rico National Guard	-	-	-	-	-	-
45 Department of Public Safety	2,952	1,566	4,518	191	4,327	96%
49 Department of Transportation and Public Works	117,683	62,395	180,078	140,537	39,541	22%
50 Department of Natural and Environmental Resources	45,967	6,596	52,563	20,001	32,562	62%
55 Puerto Rico Department of Agriculture	3,212	-	3,212	1,128	2,084	65%
60 Office of the Citizen's Ombudsman	-	-	-	-	-	-
62 Cooperative Development Commission of Puerto Rico	-	-	-	-	-	-
66 Puerto Rico Highway Authority	-	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	337,220	6,297	343,517	195,415	148,102	43%
68 Puerto Rico Labor Relations Board	480	-	480	280	200	42%
69 Puerto Rico Department of Consumer Affairs	1,881	-	1,881	1,535	346	18%
71 Department of Health	150,145	17,236	167,381	135,830	31,551	19%
78 Department of Housing	21,496	1,202	22,698	13,314	9,384	41%
81 Department of Education	15,042	-	15,042	7,500	7,542	50%
87 Department of Recreation and Sports	21,059	247	21,306	17,481	3,825	18%
95 Mental Health and Drug Addiction Services Administration	4,479	-	4,479	3,458	1,021	23%
96 Office of the Women's Advocate	-	-	-	-	-	-
94 Employees Association of the Commonwealth	-	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	-	-	-	-	-	-
122 Secretariat of the Department of the Family	-	-	-	-	-	-
123 Family and Children Administration	-	12	12	10	2	18%
124 Child Support Administration (ASUME)	-	-	-	-	-	-
126 Vocational Rehabilitation Administration	752	-	752	452	300	40%
127 Administration for Socioeconomic Development of the Family	-	12	12	-	12	100%
133 Administracion de Recursos Naturales	-	-	-	-	-	-
137 Department of Correction and Rehabilitation	22,174	4,156	26,330	11,918	14,412	55%
139 Parole Board	-	-	-	-	-	-
143 Office of Protection and Defense for People with Disabilities	-	-	-	-	-	-
152 Elderly and Retired People Advocate Office	-	-	-	-	-	-
153 Office for People with Disabilities	-	-	-	-	-	-
155 State Historic Preservation Office of Puerto Rico	1,095	8,978	10,073	9,637	437	4%
221 Medical Emergency Corps Bureau	7,096	2,437	9,533	5,865	3,668	38%
231 Office for the Patient's Advocate	-	-	-	-	-	-
241 Administration for Integral Development of Childhood	-	-	-	-	-	-
266 Office of Public Safety Affairs	-	-	-	-	-	-
279 Public Service Appeals Commission	-	-	-	-	-	-
281 Office of the Election Comptroller	65	-	65	65	-	0%
Total - Entities Operating in PRIFAS 7.5	\$ 1,569,047	\$ 273,550	\$ 1,842,597	\$ 1,216,228	\$ 626,369	34%

Puerto Rico Department of Treasury

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

By Agency¹

YTD from 7/1/2023 through 6/30/2024

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Core Component Units						
70 State Insurance Fund Corporation	\$ 570,110	\$ 6,718	\$ 576,828	\$ 476,492	\$ 100,336	17%
79 Automobile Accidents Compensation Administration	90,297	-	90,297	79,976	10,321	11%
90 Medical Services Administration of Puerto Rico	137,792	-	137,792	137,566	226	0%
119 Department of Economic Development & Commerce	47,064	21,205	68,269	37,173	31,096	46%
162 Public Building Authority	130,268	31,170	161,438	105,435	56,003	35%
168 Puerto Rico Ports Authority	94,091	182,041	276,132	98,657	177,475	64%
180 Tourism Company	148,790	19,992	168,782	143,428	25,354	15%
187 Puerto Rico Health Insurance Administration	717,794	-	717,794	717,794	-	0%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	85,263	-	85,263	65,801	19,462	23%
235 Puerto Rico Housing Finance Corporation	92,314	-	92,314	19,751	72,563	79%
277 Agricultural Enterprises Development Administration	80,334	-	80,334	79,186	1,148	1%
285 Puerto Rico Integrated Transit Authority	37,861	-	37,861	34,598	3,263	9%
295 Fiscal Agency & Financial Advisory Authority	4,490	372	4,862	1,547	3,314	68%
303 Convention Center of District Authority	46,727	0	46,727	65,846	(19,119)	-41%
Total - Core Component Units	\$ 2,283,195	\$ 261,498	\$ 2,544,693	\$ 2,063,249	\$ 481,444	19%
Secondary Component Units						
11 Puerto Rico Traffic Safety Commission	\$ 1,616	\$ 48	\$ 1,664	\$ 1,440	\$ 224	13%
22 Office of The Commissioner of Insurance	12,652	(0)	12,652	9,654	2,998	24%
29 Puerto Rico Federal Affairs Administration	-	365	365	-	365	100%
75 Office of the Financial Institutions Commissioner	13,313	200	13,513	9,444	4,069	30%
82 Institute of Puerto Rican Culture	-	-	-	-	-	-
105 Industrial Commission	21,257	1	21,258	20,223	1,034	5%
109 Puerto Rico School of Plastic Arts	2,184	497	2,681	1,865	816	30%
121 Government Board of the 911 Service	20,191	7,438	27,629	24,135	3,493	13%
138 Institutional Trust of the National Guard of Puerto Rico	7,460	-	7,460	4,666	2,794	37%
161 Puerto Rico Infrastructure Financing Authority	999	18,089	19,088	694	18,394	96%
165 Land Authority of Puerto Rico	10,039	1,578	11,617	10,062	1,555	13%
167 Integral Development of the "Peninsula de Cantera"	207	-	207	139	68	33%
177 Land Administration of Puerto Rico	8,531	0	8,531	6,783	1,748	20%
186 Culebra Conservation and Development Authority	285	-	285	-	285	100%
189 Institute of Forensic Science	-	-	-	-	-	-
191 Musical Arts Corporation	1,763	1,542	3,305	2,392	913	28%
192 Fine Arts Center Corporation	2,477	150	2,627	1,913	714	27%
195 Economic Development Bank of PR	13,730	-	13,730	10,611	3,119	23%
196 Puerto Rico Public Broadcasting Corporation	-	17,731	17,731	9,106	8,625	49%
198 Agricultural Insurance Corporation	2,893	355	3,248	2,976	272	8%
215 Puerto Rico Conservatory of Music Corporation	4,105	(0)	4,105	3,502	603	15%
236 Innovation Fund for Agricultural Development of Puerto Rico	13,968	-	13,968	10,011	3,957	28%
238 Ponce Authority (Authority Of The Port Of The Americas)	-	-	-	-	-	-
264 Corporation for the "Caño Martin Peña" Enlace Project	-	76	76	37	39	52%
265 Roosevelt Roads	1,767	-	1,767	1,434	333	19%
271 Puerto Rico Technology and Innovation Services	9,326	-	9,326	1,782	7,544	81%
276 Puerto Rico Public Private Partnership Authority	-	24,954	24,954	9,450	15,504	62%
286 Authority of the Port of Ponce	2,064	-	2,064	-	2,064	100%
288 University of Puerto Rico Comprehensive Cancer Center	33,412	2,000	35,412	35,411	1	0%
293 Center for Diabetes Research, Education, and Medical Services	247	-	247	224	23	9%
298 Public Service Regulatory Board	30,851	1,375	32,226	15,684	16,542	51%
310 Municipal Finance Corporation	149,588	73,242	222,830	186,959	35,871	16%
311 Puerto Rico Gaming Commission	396,251	401	396,652	375,938	20,714	5%
312 Retirement Board of the Government of Puerto Rico	2,947	-	2,947	928	2,019	69%
329 Office of Socioeconomic Development	-	-	-	-	-	-
TBD1 COFINA	-	-	-	-	-	-
Total - Secondary Component Units	\$ 764,123	\$ 150,041	\$ 914,164	\$ 757,465	\$ 156,699	17%

Puerto Rico Department of Treasury

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

By Agency¹

YTD from 7/1/2023 through 6/30/2024

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
OMB and Hacienda Custodies						
17 Custody of the Office of Management and Budget	\$ -	\$ 337,245	\$ 337,245	\$ -	\$ 337,245	100%
25 Custody of the Department of the Treasury	368,241	48,154	416,395	727,862	(311,467)	-75%
Total - OMB and Hacienda Custodies	\$ 368,241	\$ 385,399	\$ 753,640	\$ 727,862	\$ 25,778	3%
Out of Scope Entities						
8 Office of the Comptroller	\$ -	\$ -	\$ -	\$ -	\$ -	
10 The General Court of Justice	16,325	0	16,325	12,391	3,934	24%
100 Legislative Assembly of the Commonwealth	-	-	-	-	-	
106 Public Housing Administration	14,569	-	14,569	-	14,569	100%
113 CRIM	-	-	-	-	-	
166 Industrial Development Company	-	3,005	3,005	-	3,005	100%
176 University of Puerto Rico	-	-	-	-	-	
193 Office of Government Ethics	-	-	-	-	-	
200 Special Independent Prosecutor's Panel	-	-	-	-	-	
209 Contributions to Political Parties	-	-	-	-	-	
208 Contributions to the Municipalities	-	-	-	-	-	
212 COSSEC	-	-	-	-	-	
220 Correctional Health	-	-	-	-	-	
268 Puerto Rico Institute of Statistics	-	-	-	-	-	
272 Office of the Inspector General	-	-	-	-	-	
289 Energy Commission	-	-	-	-	-	
297 Financial Oversight and Management Board for Puerto Rico	-	-	-	-	-	
Total - Out of Scope Entities	\$ 30,894	\$ 3,005	\$ 33,899	\$ 12,391	\$ 21,508	63%
Recap						
Entities Operating in PRIFAS 7.5	\$ 1,569,047	\$ 273,550	\$ 1,842,597	\$ 1,216,228	\$ 626,369	34%
Core Component Units	2,283,195	261,498	2,544,693	2,063,249	481,444	19%
Secondary Component Units	764,123	150,041	914,164	757,465	156,699	17%
OMB and Hacienda Custodies	368,241	385,399	753,640	727,862	25,778	3%
Out of Scope Entities	30,894	3,005	33,899	12,391	21,508	63%
Total	\$ 5,015,500	\$ 1,073,494	\$ 6,088,994	\$ 4,777,196	\$ 1,311,798	22%

Notes:

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

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

Puerto Rico Department of Treasury

Quarterly Budget and Quarterly Actual Results for FY24 General and Special Revenue Fund Budget v. Actual

By Agency¹

Quarterly:

Q4

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Entities Operating in PRIFAS 7.5						
15 Office of the Governor	\$ 4,193	\$ 1,559	\$ 5,752	\$ 4,685	1,067	19%
16 Office of Management and Budget	5,696	630	6,325	5,389	936	15%
18 Planning Board	6,435	214	6,650	12,960	(6,310)	-95%
21 Emergency and Disaster Management Bureau	2,224	164	2,388	1,675	712	30%
23 Puerto Rico Department of State	4,797	187	4,984	5,132	(148)	-3%
24 Puerto Rico Department of Treasury	246,944	33,256	280,200	273,619	6,581	2%
28 State Elections Commission	11,143	4,345	15,488	27,596	(12,108)	-78%
30 Human Resources Management & Transformation	2,170	844	3,013	2,808	205	7%
31 General Services Administration	7,903	7,974	15,877	28,392	(12,515)	-79%
34 Commission of Investigation, Processing and Appeals	122	12	134	170	(36)	-27%
37 Civil Rights Commission	217	(2)	215	233	(19)	-9%
38 Puerto Rico Department of Justice	36,716	1,835	38,551	45,842	(7,291)	-19%
40 Puerto Rico Police Bureau	217,284	18,147	235,431	238,158	(2,727)	-1%
41 Special Investigations Bureau	1,165	147	1,312	1,321	(9)	-1%
42 Puerto Rico Fire Department Bureau	18,952	6,234	25,185	17,834	7,351	29%
43 Puerto Rico National Guard	4,449	915	5,363	4,066	1,297	24%
45 Department of Public Safety	61,948	942	62,890	58,085	4,805	8%
49 Department of Transportation and Public Works	46,534	20,442	66,976	79,259	(12,283)	-18%
50 Department of Natural and Environmental Resources	38,681	9,463	48,144	56,208	(8,065)	-17%
55 Puerto Rico Department of Agriculture	10,586	310	10,896	7,671	3,225	30%
60 Office of the Citizen's Ombudsman	881	18	899	936	(37)	-4%
62 Cooperative Development Commission of Puerto Rico	731	15	746	682	64	9%
66 Puerto Rico Highway Authority	-	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	98,541	4,402	102,943	74,660	28,284	27%
68 Puerto Rico Labor Relations Board	377	3	380	326	53	14%
69 Puerto Rico Department of Consumer Affairs	3,926	65	3,991	3,742	249	6%
71 Department of Health	176,368	20,842	197,210	255,282	(58,072)	-29%
78 Department of Housing	13,713	(142)	13,571	12,764	807	6%
81 Department of Education	658,369	17,056	675,425	960,130	(284,705)	-42%
87 Department of Recreation and Sports	13,802	1,989	15,792	25,541	(9,749)	-62%
95 Mental Health and Drug Addiction Services Administration	35,568	1,352	36,920	42,187	(5,268)	-14%
96 Office of the Women's Advocate	1,250	964	2,214	3,813	(1,599)	-72%
117 Act 70	-	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	969	5	974	788	186	19%
122 Secretariat of the Department of the Family	12,338	462	12,799	9,499	3,300	26%
123 Family and Children Administration	51,175	1,692	52,868	62,553	(9,685)	-18%
124 Child Support Administration (ASUME)	4,210	766	4,976	4,663	313	6%
126 Vocational Rehabilitation Administration	6,590	379	6,969	6,937	32	0%
127 Administration for Socioeconomic Development of the Family	25,366	1,613	26,979	30,587	(3,608)	-13%
133 Administracion de Recursos Naturales	-	-	-	-	-	-
137 Department of Correction and Rehabilitation	109,574	3,201	112,774	114,522	(1,747)	-2%
139 Parole Board	753	22	775	798	(23)	-3%
143 Office of Protection and Defense for People with Disabilities	274	(58)	217	124	92	43%
152 Elderly and Retired People Advocate Office	842	7	849	2,100	(1,252)	-148%
153 Office for People with Disabilities	917	151	1,067	672	395	37%
155 State Historic Preservation Office of Puerto Rico	818	2,596	3,413	10,377	(6,964)	-204%
221 Medical Emergency Corps Bureau	6,733	791	7,524	10,220	(2,696)	-36%
231 Office for the Patient's Advocate	508	5	513	549	(36)	-7%
241 Administration for Integral Development of Childhood	2,127	155	2,282	3,209	(927)	-41%
266 Office of Public Safety Affairs	-	-	-	-	-	-
279 Public Service Appeals Commission	681	6	687	730	(43)	-6%
281 Office of the Election Comptroller	798	7	805	1,071	(266)	-33%
Total - Entities Operating in PRIFAS 7.5	\$ 1,956,352	\$ 165,984	\$ 2,122,336	\$ 2,510,567	\$ (388,232)	-18%

Puerto Rico Department of Treasury

Quarterly Budget and Quarterly Actual Results for FY24 General and Special Revenue Fund Budget v. Actual

By Agency¹

Quarterly:

Q4

	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Core Component Units						
70 State Insurance Fund Corporation	\$ 142,528	\$ 1,680	\$ 144,207	\$ 110,167	34,040	24%
79 Automobile Accidents Compensation Administration	22,574	-	22,574	21,773	802	4%
90 Medical Services Administration of Puerto Rico	59,948	6,307	66,254	54,836	11,418	17%
119 Department of Economic Development & Commerce	18,631	35,438	54,069	33,394	20,675	38%
162 Public Building Authority	40,372	18,013	58,385	35,532	22,853	39%
163 Puerto Rico Aqueduct and Sewer Authority	-	-	-	-	-	-
168 Puerto Rico Ports Authority	23,523	46,382	69,905	61,934	7,971	11%
180 Tourism Company	37,198	4,998	42,195	55,358	(13,162)	-31%
187 Puerto Rico Health Insurance Administration	343,504	26,577	370,081	769,012	(398,931)	-108%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	22,835	137	22,972	17,616	5,356	23%
235 Puerto Rico Housing Finance Corporation	25,054	-	25,054	5,322	19,732	79%
277 Agricultural Enterprises Development Administration	37,871	(339)	37,531	56,210	(18,679)	-50%
285 Puerto Rico Integrated Transit Authority	34,869	3,863	38,732	26,700	12,032	31%
295 Fiscal Agency & Financial Advisory Authority	14,194	1,964	16,158	23,909	(7,752)	-48%
303 Convention Center of District Authority	11,682	0	11,682	17,242	(5,560)	-48%
Total - Core Component Units	\$ 834,780	\$ 145,020	\$ 979,799	\$ 1,289,005	\$ (309,206)	-32%
Secondary Component Units						
11 Puerto Rico Traffic Safety Commission	\$ 404	\$ 17	\$ 421	\$ 400	21	5%
22 Office of The Commissioner of Insurance	3,163	1	3,164	3,486	(322)	-10%
29 Puerto Rico Federal Affairs Administration	790	102	892	760	132	15%
75 Office of the Financial Institutions Commissioner	3,328	51	3,380	2,548	832	25%
82 Institute of Puerto Rican Culture	4,812	847	5,659	4,666	992	18%
105 Industrial Commission	5,314	29	5,343	5,838	(495)	-9%
109 Puerto Rico School of Plastic Arts	1,225	110	1,335	1,161	174	13%
121 Government Board of the 911 Service	5,048	1,867	6,915	14,949	(8,034)	-116%
138 Institutional Trust of the National Guard of Puerto Rico	1,865	-	1,865	1,218	647	35%
161 Puerto Rico Infrastructure Financing Authority	807	13,988	14,796	739	14,057	95%
165 Land Authority of Puerto Rico	2,510	825	3,335	2,614	720	22%
167 Integral Development of the "Península de Cantera"	201	-	201	251	(49)	-24%
177 Land Administration of Puerto Rico	2,133	0	2,133	2,158	(25)	-1%
186 Culebra Conservation and Development Authority	135	(5)	130	2	128	99%
189 Institute of Forensic Science	5,164	702	5,866	5,663	204	3%
191 Musical Arts Corporation	1,758	932	2,690	2,480	210	8%
192 Fine Arts Center Corporation	1,709	144	1,853	1,879	(26)	-1%
195 Economic Development Bank of PR	3,433	-	3,433	3,011	421	12%
196 Puerto Rico Public Broadcasting Corporation	-	4,451	4,451	2,568	1,883	42%
198 Agricultural Insurance Corporation	723	89	812	674	138	17%
215 Puerto Rico Conservatory of Music Corporation	2,307	737	3,044	2,306	738	24%
236 Innovation Fund for Agricultural Development of Puerto Rico	3,492	-	3,492	5,502	(2,010)	-58%
238 Ponce Authority (Authority Of The Port Of The Americas)	328	1	329	232	97	30%
264 Corporation for the "Caño Martín Peña" Enlace Project	4,681	19	4,700	1,813	2,887	61%
265 Roosevelt Roads	3,174	50	3,224	1,020	2,204	68%
271 Puerto Rico Technology and Innovation Services	24,399	2,261	26,660	8,141	18,519	69%
276 Puerto Rico Public Private Partnership Authority	12,677	32,320	44,997	9,052	35,945	80%
286 Authority of the Port of Ponce	754	4	758	67	691	91%
288 University of Puerto Rico Comprehensive Cancer Center	16,918	4,936	21,854	26,317	(4,463)	-20%
293 Center for Diabetes Research, Education, and Medical Services	298	266	564	211	353	63%
298 Public Service Regulatory Board	9,921	276	10,196	6,579	3,617	35%
310 Municipal Finance Corporation	37,397	18,311	55,708	47,239	8,468	15%
311 Puerto Rico Gaming Commission	99,642	102	99,743	123,719	(23,976)	-24%
312 Retirement Board of the Government of Puerto Rico	14,683	21,868	36,551	41,282	(4,731)	-13%
329 Office of Socioeconomic Development	3,610	638	4,248	976	3,272	77%
TBD1 COFINA	-	-	-	-	-	-
Total - Secondary Component Units	\$ 278,801	\$ 105,939	\$ 384,740	\$ 331,521	\$ 53,219	14%

Puerto Rico Department of Treasury

Quarterly Budget and Quarterly Actual Results for FY24 General and Special Revenue Fund Budget v. Actual

By Agency¹

Quarterly:

Q4

	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
OMB and Hacienda Custodies						
17 Custody of the Office of Management and Budget	\$ 245,756	\$ (44,624)	\$ 201,132	\$ -	201,132	100%
25 Custody of the Department of the Treasury	793,904	192,092	985,995	2,232,931	(1,246,935)	-126%
Total - OMB and Hacienda Custodies	\$ 1,039,659	\$ 147,468	\$ 1,187,127	\$ 2,232,931	\$ (1,045,804)	-88%

	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Out of Scope Entities						
8 Office of the Comptroller	\$ 12,037	\$ (51)	\$ 11,986	\$ 12,718	(731)	-6%
10 The General Court of Justice	95,150	8,915	104,065	118,852	(14,787)	-14%
100 Legislative Assembly of the Commonwealth	33,796	4,748	38,545	38,907	(363)	-1%
106 Public Housing Administration	5,023	41	5,063	2,418	2,645	52%
113 CRIM	-	-	-	-	-	-
166 Industrial Development Company	-	751	751	-	751	100%
176 University of Puerto Rico	125,212	15,516	140,728	182,895	(42,167)	-30%
193 Office of Government Ethics	2,600	(23)	2,578	2,714	(136)	-5%
200 Special Independent Prosecutor's Panel	844	3	847	916	(70)	-8%
209 Contributions to Political Parties	-	-	-	-	-	-
208 Contributions to the Municipalities	23,855	8,341	32,195	29,006	3,189	10%
212 COSSEC	-	-	-	-	-	-
220 Correctional Health	10,968	2,614	13,581	14,046	(464)	-3%
268 Puerto Rico Institute of Statistics	657	1	658	706	(48)	-7%
272 Office of the Inspector General	4,668	55	4,722	5,204	(482)	-10%
289 Energy Commission	-	-	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	14,867	-	14,867	15,981	(1,115)	-8%
Total - Out of Scope Entities	\$ 329,676	\$ 40,911	\$ 370,587	\$ 424,364	\$ (53,777)	-15%

	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Recap						
Entities Operating in PRIFAS 7.5	\$ 1,956,352	\$ 165,984	\$ 2,122,336	\$ 2,510,567	\$ (388,232)	-18%
Core Component Units	834,780	145,020	979,799	1,289,005	(309,206)	-32%
Secondary Component Units	278,801	105,939	384,740	331,521	53,219	14%
OMB and Hacienda Custodies	1,039,659	147,468	1,187,127	2,232,931	(1,045,804)	-88%
Out of Scope Entities	329,676	40,911	370,587	424,364	(53,777)	-15%
Total	\$ 4,439,267	\$ 605,322	\$ 5,044,589	\$ 6,788,388	\$ (1,743,799)	-35%

Notes:

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

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

Puerto Rico Department of Treasury

Quarterly Budget and Quarterly Actual Results for FY24 General Fund Expense Budget v. Actual

By Agency¹

Quarterly:

Q4

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Entities Operating in PRIFAS 7.5						
15 Office of the Governor	\$ 4,193	\$ 55	\$ 4,248	\$ 4,448	(200)	-5%
16 Office of Management and Budget	5,413	198	5,611	5,140	471	8%
18 Planning Board	6,435	214	6,650	12,960	(6,310)	-95%
21 Emergency and Disaster Management Bureau	2,142	164	2,306	1,675	631	27%
23 Puerto Rico Department of State	3,840	(12)	3,828	4,131	(303)	-8%
24 Puerto Rico Department of Treasury	54,567	24,123	78,690	121,935	(43,245)	-55%
28 State Elections Commission	11,143	4,345	15,488	27,596	(12,108)	-78%
30 Human Resources Management & Transformation	1,922	287	2,208	1,988	220	10%
31 General Services Administration	6,678	99	6,778	6,451	327	5%
34 Commission of Investigation, Processing and Appeals	122	12	134	170	(36)	-27%
37 Civil Rights Commission	217	(2)	215	233	(19)	-9%
38 Puerto Rico Department of Justice	35,181	714	35,895	40,992	(5,097)	-14%
40 Puerto Rico Police Bureau	213,106	4,213	217,319	228,222	(10,903)	-5%
41 Special Investigations Bureau	1,165	147	1,312	1,321	(9)	-1%
42 Puerto Rico Fire Department Bureau	15,774	384	16,158	3,231	12,927	80%
43 Puerto Rico National Guard	4,449	915	5,363	4,066	1,297	24%
45 Department of Public Safety	61,210	550	61,760	58,038	3,722	6%
49 Department of Transportation and Public Works	17,114	4,843	21,957	14,632	7,325	33%
50 Department of Natural and Environmental Resources	27,189	7,814	35,003	45,085	(10,082)	-29%
55 Puerto Rico Department of Agriculture	9,783	310	10,093	7,016	3,077	30%
60 Office of the Citizen's Ombudsman	881	18	899	936	(37)	-4%
62 Cooperative Development Commission of Puerto Rico	731	15	746	682	64	9%
66 Puerto Rico Highway Authority	-	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	14,236	2,828	17,064	15,148	1,916	11%
68 Puerto Rico Labor Relations Board	257	3	260	252	8	3%
69 Puerto Rico Department of Consumer Affairs	3,456	65	3,520	3,156	364	10%
71 Department of Health	138,832	16,533	155,365	190,805	(35,441)	-23%
78 Department of Housing	8,339	(443)	7,897	7,197	700	9%
81 Department of Education	654,609	17,056	671,664	953,052	(281,388)	-42%
87 Department of Recreation and Sports	8,538	1,928	10,465	10,497	(31)	0%
95 Mental Health and Drug Addiction Services Administration	34,448	1,352	35,800	39,904	(4,104)	-11%
96 Office of the Women's Advocate	1,250	964	2,214	3,813	(1,599)	-72%
117 Act 70	-	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	969	5	974	788	186	19%
122 Secretariat of the Department of the Family	12,338	462	12,799	9,499	3,300	26%
123 Family and Children Administration	51,175	1,689	52,865	62,553	(9,688)	-18%
124 Child Support Administration (ASUME)	4,210	766	4,976	4,663	313	6%
126 Vocational Rehabilitation Administration	6,402	379	6,781	6,487	294	4%
127 Administration for Socioeconomic Development of the Family	25,366	1,610	26,976	30,587	(3,611)	-13%
133 Administracion de Recursos Naturales	-	-	-	-	-	-
137 Department of Correction and Rehabilitation	104,030	2,162	106,192	110,289	(4,097)	-4%
139 Parole Board	753	22	775	798	(23)	-3%
143 Office of Protection and Defense for People with Disabilities	274	(58)	217	124	92	43%
152 Elderly and Retired People Advocate Office	842	7	849	2,100	(1,252)	-148%
153 Office for People with Disabilities	917	151	1,067	672	395	37%
155 State Historic Preservation Office of Puerto Rico	544	351	895	993	(98)	-11%
221 Medical Emergency Corps Bureau	4,959	182	5,141	7,240	(2,099)	-41%
231 Office for the Patient's Advocate	508	5	513	549	(36)	-7%
241 Administration for Integral Development of Childhood	2,127	155	2,282	3,209	(927)	-41%
266 Office of Public Safety Affairs	-	-	-	-	-	-
279 Public Service Appeals Commission	681	6	687	730	(43)	-6%
281 Office of the Election Comptroller	782	7	789	1,006	(218)	-28%
Total - Entities Operating in PRIFAS 7.5	\$ 1,564,090	\$ 97,597	\$ 1,661,686	\$ 2,057,058	\$ (395,372)	-24%

Puerto Rico Department of Treasury

Quarterly Budget and Quarterly Actual Results for FY24 General Fund Expense Budget v. Actual

By Agency¹

Quarterly:

Q4

	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Core Component Units						
70 State Insurance Fund Corporation	\$ -	\$ -	\$ -	\$ -	-	-
79 Automobile Accidents Compensation Administration	-	-	-	-	-	-
90 Medical Services Administration of Puerto Rico	25,500	6,307	31,806	16,871	14,935	47%
119 Department of Economic Development & Commerce	6,865	30,137	37,002	21,576	15,426	42%
162 Public Building Authority	7,805	10,220	18,025	7,610	10,415	58%
163 Puerto Rico Aqueduct and Sewer Authority	-	-	-	-	-	-
168 Puerto Rico Ports Authority	-	872	872	-	872	100%
180 Tourism Company	-	-	-	-	-	-
187 Puerto Rico Health Insurance Administration	164,055	26,577	190,632	364,997	(174,365)	-91%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	1,519	137	1,656	394	1,262	76%
235 Puerto Rico Housing Finance Corporation	1,975	-	1,975	526	1,449	73%
277 Agricultural Enterprises Development Administration	17,787	(339)	17,448	25,996	(8,548)	-49%
285 Puerto Rico Integrated Transit Authority	25,404	3,863	29,267	17,177	12,090	41%
295 Fiscal Agency & Financial Advisory Authority	13,071	1,871	14,942	22,962	(8,020)	-54%
303 Convention Center of District Authority	-	-	-	-	-	-
Total - Core Component Units	\$ 263,981	\$ 79,645	\$ 343,626	\$ 478,110	\$ (134,484)	-39%
Secondary Component Units						
11 Puerto Rico Traffic Safety Commission	\$ -	\$ 5	\$ 5	\$ -	5	100%
22 Office of The Commissioner of Insurance	-	1	1	-	1	100%
29 Puerto Rico Federal Affairs Administration	790	11	801	760	40	5%
75 Office of the Financial Institutions Commissioner	-	1	1	-	1	100%
82 Institute of Puerto Rican Culture	4,511	339	4,849	4,666	183	4%
105 Industrial Commission	-	29	29	-	29	100%
109 Puerto Rico School of Plastic Arts	679	(14)	665	551	114	17%
121 Government Board of the 911 Service	-	8	8	-	8	100%
138 Institutional Trust of the National Guard of Puerto Rico	-	-	-	-	-	-
161 Puerto Rico Infrastructure Financing Authority	558	9,466	10,023	497	9,526	95%
165 Land Authority of Puerto Rico	-	430	430	-	430	100%
167 Integral Development of the "Península de Cantera"	150	-	150	197	(48)	-32%
177 Land Administration of Puerto Rico	-	-	-	-	-	-
186 Culebra Conservation and Development Authority	64	(5)	59	2	57	97%
189 Institute of Forensic Science	5,044	563	5,606	5,663	(56)	-1%
191 Musical Arts Corporation	1,318	547	1,864	1,397	467	25%
192 Fine Arts Center Corporation	1,089	107	1,196	1,120	76	6%
195 Economic Development Bank of PR	-	-	-	-	-	-
196 Puerto Rico Public Broadcasting Corporation	-	18	18	-	18	100%
198 Agricultural Insurance Corporation	-	-	-	-	-	-
215 Puerto Rico Conservatory of Music Corporation	1,281	737	2,018	1,317	701	35%
236 Innovation Fund for Agricultural Development of Puerto Rico	-	-	-	-	-	-
238 Ponce Authority (Authority Of The Port Of The Americas)	328	1	329	232	97	30%
264 Corporation for the "Caño Martín Peña" Enlace Project	4,681	-	4,681	1,798	2,883	62%
265 Roosevelt Roads	2,732	50	2,782	384	2,398	86%
271 Puerto Rico Technology and Innovation Services	22,067	2,261	24,329	7,296	17,033	70%
276 Puerto Rico Public Private Partnership Authority	12,677	26,082	38,759	9,052	29,706	77%
286 Authority of the Port of Ponce	238	4	242	67	175	72%
288 University of Puerto Rico Comprehensive Cancer Center	8,565	4,436	13,001	13,317	(316)	-2%
293 Center for Diabetes Research, Education, and Medical Services	236	266	502	151	351	70%
298 Public Service Regulatory Board	2,208	(68)	2,140	2,165	(25)	-1%
310 Municipal Finance Corporation	-	-	-	-	-	-
311 Puerto Rico Gaming Commission	579	2	580	729	(149)	-26%
312 Retirement Board of the Government of Puerto Rico	13,946	21,868	35,814	40,622	(4,808)	-13%
329 Office of Socioeconomic Development	3,610	638	4,248	976	3,272	77%
TBD1 COFINA	-	-	-	-	-	-
Total - Secondary Component Units	\$ 87,348	\$ 67,781	\$ 155,130	\$ 92,959	\$ 62,170	40%

Puerto Rico Department of Treasury

Quarterly Budget and Quarterly Actual Results for FY24 General Fund Expense Budget v. Actual

By Agency¹

Quarterly:

Q4

	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
OMB and Hacienda Custodies						
17 Custody of the Office of Management and Budget	\$ 245,756	\$ (128,935)	\$ 116,820	\$ -	116,820	100%
25 Custody of the Department of the Treasury	701,843	180,053	881,897	1,800,521	(918,624)	-104%
Total - OMB and Hacienda Custodies	\$ 947,599	\$ 51,118	\$ 998,717	\$ 1,800,521	\$ (801,804)	-80%

	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Out of Scope Entities						
8 Office of the Comptroller	\$ 12,037	\$ (51)	\$ 11,986	\$ 12,718	(731)	-6%
10 The General Court of Justice	91,069	8,915	99,984	115,598	(15,614)	-16%
100 Legislative Assembly of the Commonwealth	33,796	4,748	38,545	38,907	(363)	-1%
106 Public Housing Administration	1,381	41	1,421	2,418	(997)	-70%
113 CRIM	-	-	-	-	-	-
166 Industrial Development Company	-	-	-	-	-	-
176 University of Puerto Rico	125,212	15,516	140,728	182,895	(42,167)	-30%
193 Office of Government Ethics	2,600	(23)	2,578	2,714	(136)	-5%
200 Special Independent Prosecutor's Panel	844	3	847	916	(70)	-8%
209 Contributions to Political Parties	-	-	-	-	-	-
208 Contributions to the Municipalities	23,855	8,341	32,195	29,006	3,189	10%
212 COSSEC	-	-	-	-	-	-
220 Correctional Health	10,968	2,614	13,581	14,046	(464)	-3%
268 Puerto Rico Institute of Statistics	657	1	658	706	(48)	-7%
272 Office of the Inspector General	4,668	55	4,722	5,204	(482)	-10%
289 Energy Commission	-	-	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	14,867	-	14,867	15,981	(1,115)	-8%
Total - Out of Scope Entities	\$ 321,952	\$ 40,160	\$ 362,112	\$ 421,110	\$ (58,998)	-16%

	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Recap						
Entities Operating in PRIFAS 7.5	\$ 1,564,090	\$ 97,597	\$ 1,661,686	\$ 2,057,058	\$ (395,372)	-24%
Core Component Units	263,981	79,645	343,626	478,110	(134,484)	-39%
Secondary Component Units	87,348	67,781	155,130	92,959	62,170	40%
OMB and Hacienda Custodies	947,599	51,118	998,717	1,800,521	(801,804)	-80%
Out of Scope Entities	321,952	40,160	362,112	421,110	(58,998)	-16%
Total	\$ 3,184,970	\$ 336,301	\$ 3,521,271	\$ 4,849,758	\$ (1,328,487)	-38%

Notes:

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

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

Puerto Rico Department of Treasury

Quarterly Budget and Quarterly Actual Results for FY24 Special Revenue Fund Expense Budget v. Actual

By Agency¹

Quarterly:

Q4

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Entities Operating in PRIFAS 7.5						
15 Office of the Governor	\$ -	\$ 1,504	\$ 1,504	\$ 237	1,267	84%
16 Office of Management and Budget	283	432	714	250	465	65%
18 Planning Board	-	-	-	-	-	-
21 Emergency and Disaster Management Bureau	82	-	82	-	82	100%
23 Puerto Rico Department of State	957	199	1,156	1,001	155	13%
24 Puerto Rico Department of Treasury	192,377	9,133	201,510	151,684	49,826	25%
28 State Elections Commission	-	-	-	-	-	-
30 Human Resources Management & Transformation	248	557	805	820	(15)	-2%
31 General Services Administration	1,224	7,875	9,099	21,941	(12,842)	-141%
34 Commission of Investigation, Processing and Appeals	-	-	-	-	-	-
37 Civil Rights Commission	-	-	-	-	-	-
38 Puerto Rico Department of Justice	1,535	1,121	2,656	4,851	(2,194)	-83%
40 Puerto Rico Police Bureau	4,178	13,934	18,112	9,936	8,176	45%
41 Special Investigations Bureau	-	-	-	-	-	-
42 Puerto Rico Fire Department Bureau	3,178	5,849	9,027	14,603	(5,576)	-62%
43 Puerto Rico National Guard	-	-	-	-	-	-
45 Department of Public Safety	738	392	1,130	47	1,082	96%
49 Department of Transportation and Public Works	29,421	15,599	45,020	64,628	(19,608)	-44%
50 Department of Natural and Environmental Resources	11,492	1,649	13,141	11,123	2,017	15%
55 Puerto Rico Department of Agriculture	803	-	803	655	148	18%
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	84,305	1,574	85,879	59,512	26,368	31%
68 Puerto Rico Labor Relations Board	120	-	120	75	45	38%
69 Puerto Rico Department of Consumer Affairs	470	-	470	586	(115)	-25%
71 Department of Health	37,536	4,309	41,845	64,477	(22,632)	-54%
78 Department of Housing	5,374	301	5,675	5,567	108	2%
81 Department of Education	3,761	-	3,761	7,077	(3,317)	-88%
87 Department of Recreation and Sports	5,265	62	5,326	15,044	(9,718)	-182%
95 Mental Health and Drug Addiction Services Administration	1,120	-	1,120	2,283	(1,164)	-104%
96 Office of the Women's Advocate	-	-	-	-	-	-
117 Act 70	-	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	-	-	-	-	-	-
122 Secretariat of the Department of the Family	-	-	-	-	-	-
123 Family and Children Administration	-	3	3	-	3	100%
124 Child Support Administration (ASUME)	-	-	-	-	-	-
126 Vocational Rehabilitation Administration	188	-	188	450	(262)	-139%
127 Administration for Socioeconomic Development of the Family	-	3	3	-	3	100%
133 Administracion de Recursos Naturales	-	-	-	-	-	-
137 Department of Correction and Rehabilitation	5,544	1,039	6,582	4,233	2,350	36%
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	274	2,245	2,518	9,384	(6,866)	-273%
221 Medical Emergency Corps Bureau	1,774	609	2,383	2,980	(597)	-25%
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	16	-	16	65	(49)	-300%
Total - Entities Operating in PRIFAS 7.5	\$ 392,262	\$ 68,388	\$ 460,649	\$ 453,509	\$ 7,140	2%

Puerto Rico Department of Treasury

Quarterly Budget and Quarterly Actual Results for FY24 Special Revenue Fund Expense Budget v. Actual

By Agency¹

Quarterly:

Q4

	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Core Component Units						
70 State Insurance Fund Corporation	\$ 142,528	\$ 1,680	\$ 144,207	\$ 110,167	34,040	24%
79 Automobile Accidents Compensation Administration	22,574	-	22,574	21,773	802	4%
90 Medical Services Administration of Puerto Rico	34,448	-	34,448	37,965	(3,517)	-10%
119 Department of Economic Development & Commerce	11,766	5,301	17,067	11,818	5,249	31%
162 Public Building Authority	32,567	7,793	40,360	27,922	12,437	31%
163 Puerto Rico Aqueduct and Sewer Authority	-	-	-	-	-	-
168 Puerto Rico Ports Authority	23,523	45,510	69,033	61,934	7,100	10%
180 Tourism Company	37,198	4,998	42,195	55,358	(13,162)	-31%
187 Puerto Rico Health Insurance Administration	179,449	-	179,449	404,015	(224,567)	-125%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	21,316	-	21,316	17,222	4,094	19%
235 Puerto Rico Housing Finance Corporation	23,079	-	23,079	4,796	18,283	79%
277 Agricultural Enterprises Development Administration	20,084	-	20,084	30,214	(10,130)	-50%
285 Puerto Rico Integrated Transit Authority	9,465	-	9,465	9,523	(58)	-1%
295 Fiscal Agency & Financial Advisory Authority	1,123	93	1,215	947	268	22%
303 Convention Center of District Authority	11,682	0	11,682	17,242	(5,560)	-48%
Total - Core Component Units	\$ 570,799	\$ 65,375	\$ 636,173	\$ 810,895	\$ (174,722)	-27%
Secondary Component Units						
11 Puerto Rico Traffic Safety Commission	\$ 404	\$ 12	\$ 416	\$ 400	16	4%
22 Office of The Commissioner of Insurance	3,163	(0)	3,163	3,486	(323)	-10%
29 Puerto Rico Federal Affairs Administration	-	91	91	-	91	100%
75 Office of the Financial Institutions Commissioner	3,328	50	3,378	2,548	831	25%
82 Institute of Puerto Rican Culture	302	508	809	-	809	100%
105 Industrial Commission	5,314	0	5,314	5,838	(524)	-10%
109 Puerto Rico School of Plastic Arts	546	124	670	610	60	9%
121 Government Board of the 911 Service	5,048	1,859	6,907	14,949	(8,042)	-116%
138 Institutional Trust of the National Guard of Puerto Rico	1,865	-	1,865	1,218	647	35%
161 Puerto Rico Infrastructure Financing Authority	250	4,522	4,772	242	4,530	95%
165 Land Authority of Puerto Rico	2,510	395	2,904	2,614	290	10%
167 Integral Development of the "Península de Cantera"	52	-	52	54	(2)	-3%
177 Land Administration of Puerto Rico	2,133	0	2,133	2,158	(25)	-1%
186 Culebra Conservation and Development Authority	71	-	71	-	71	100%
189 Institute of Forensic Science	120	140	260	-	260	100%
191 Musical Arts Corporation	441	385	826	1,083	(257)	-31%
192 Fine Arts Center Corporation	619	38	657	759	(102)	-16%
195 Economic Development Bank of PR	3,433	-	3,433	3,011	421	12%
196 Puerto Rico Public Broadcasting Corporation	-	4,433	4,433	2,568	1,865	42%
198 Agricultural Insurance Corporation	723	89	812	674	138	17%
215 Puerto Rico Conservatory of Music Corporation	1,026	(0)	1,026	989	38	4%
236 Innovation Fund for Agricultural Development of Puerto Rico	3,492	-	3,492	5,502	(2,010)	-58%
238 Ponce Authority (Authority Of The Port Of The Americas)	-	-	-	-	-	-
264 Corporation for the "Caño Martín Peña" Enlace Project	-	19	19	15	4	21%
265 Roosevelt Roads	442	-	442	636	(194)	-44%
271 Puerto Rico Technology and Innovation Services	2,332	-	2,332	845	1,487	64%
276 Puerto Rico Public Private Partnership Authority	-	6,238	6,238	-	6,238	100%
286 Authority of the Port of Ponce	516	-	516	-	516	100%
288 University of Puerto Rico Comprehensive Cancer Center	8,353	500	8,853	13,000	(4,147)	-47%
293 Center for Diabetes Research, Education, and Medical Services	62	-	62	60	2	3%
298 Public Service Regulatory Board	7,713	344	8,057	4,414	3,643	45%
310 Municipal Finance Corporation	37,397	18,311	55,708	47,239	8,468	15%
311 Puerto Rico Gaming Commission	99,063	100	99,163	122,990	(23,827)	-24%
312 Retirement Board of the Government of Puerto Rico	737	-	737	660	77	10%
329 Office of Socioeconomic Development	-	-	-	-	-	-
TBD1 COFINA	-	-	-	-	-	-
Total - Secondary Component Units	\$ 191,453	\$ 38,158	\$ 229,610	\$ 238,562	\$ (8,951)	-4%

Puerto Rico Department of Treasury

Quarterly Budget and Quarterly Actual Results for FY24 Special Revenue Fund Expense Budget v. Actual

By Agency¹

Quarterly:

Q4

	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
OMB and Hacienda Custodies						
17 Custody of the Office of Management and Budget	\$ -	\$ 84,311	\$ 84,311	\$ -	84,311	100%
25 Custody of the Department of the Treasury	92,060	12,039	104,099	432,410	(328,311)	-315%
Total - OMB and Hacienda Custodies	\$ 92,060	\$ 96,350	\$ 188,410	\$ 432,410	\$ (244,000)	-130%

	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Out of Scope Entities						
8 Office of the Comptroller	\$ -	\$ -	\$ -	\$ -	-	-
10 The General Court of Justice	4,081	0	4,081	3,254	827	20%
100 Legislative Assembly of the Commonwealth	-	-	-	-	-	-
106 Public Housing Administration	3,642	-	3,642	-	3,642	100%
113 CRIM	-	-	-	-	-	-
166 Industrial Development Company	-	751	751	-	751	100%
176 University of Puerto Rico	-	-	-	-	-	-
193 Office of Government Ethics	-	-	-	-	-	-
200 Special Independent Prosecutor's Panel	-	-	-	-	-	-
209 Contributions to Political Parties	-	-	-	-	-	-
208 Contributions to the Municipalities	-	-	-	-	-	-
212 COSSEC	-	-	-	-	-	-
220 Correctional Health	-	-	-	-	-	-
268 Puerto Rico Institute of Statistics	-	-	-	-	-	-
272 Office of the Inspector General	-	-	-	-	-	-
289 Energy Commission	-	-	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	-	-	-	-	-	-
Total - Out of Scope Entities	\$ 7,724	\$ 751	\$ 8,475	\$ 3,254	\$ 5,221	62%

	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Recap						
Entities Operating in PRIFAS 7.5	\$ 392,262	\$ 68,388	\$ 460,649	\$ 453,509	\$ 7,140	2%
Core Component Units	570,799	65,375	636,173	810,895	(174,722)	-27%
Secondary Component Units	191,453	38,158	229,610	238,562	(8,951)	-4%
OMB and Hacienda Custodies	92,060	96,350	188,410	432,410	(244,000)	-130%
Out of Scope Entities	7,724	751	8,475	3,254	5,221	62%
Total	\$ 1,254,297	\$ 269,021	\$ 1,523,318	\$ 1,938,630	\$ (415,312)	-27%

Notes:

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

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

Puerto Rico Department of Treasury

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

By Agency¹

For the month of: June-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Entities Operating in PRIFAS 7.5						
15 Office of the Governor	\$ 1,398	\$ 520	\$ 1,917	\$ 1,745	\$ 172	9%
16 Office of Management and Budget	1,899	210	2,108	1,549	560	27%
18 Planning Board	2,145	71	2,217	8,988	(6,771)	-305%
21 Emergency and Disaster Management Bureau	741	55	796	456	340	43%
23 Puerto Rico Department of State	1,599	62	1,661	2,237	(575)	-35%
24 Puerto Rico Department of Treasury	82,315	11,085	93,400	110,289	(16,889)	-18%
28 State Elections Commission	3,714	1,448	5,163	6,346	(1,184)	-23%
30 Human Resources Management & Transformation	723	281	1,004	765	239	24%
31 General Services Administration	2,634	2,658	5,292	6,549	(1,257)	-24%
34 Commission of Investigation, Processing and Appeals	41	4	45	45	0	1%
37 Civil Rights Commission	72	(1)	72	52	19	27%
38 Puerto Rico Department of Justice	12,239	612	12,850	17,525	(4,675)	-36%
40 Puerto Rico Police Bureau	72,428	6,049	78,477	29,119	49,358	63%
41 Special Investigations Bureau	388	49	437	422	15	4%
42 Puerto Rico Fire Department Bureau	6,317	2,078	8,395	2,447	5,948	71%
43 Puerto Rico National Guard	1,483	305	1,788	1,250	537	30%
45 Department of Public Safety	20,649	314	20,963	19,054	1,910	9%
49 Department of Transportation and Public Works	15,511	6,814	22,325	15,399	6,926	31%
50 Department of Natural and Environmental Resources	12,894	3,154	16,048	19,765	(3,717)	-23%
55 Puerto Rico Department of Agriculture	3,529	103	3,632	2,424	1,208	33%
60 Office of the Citizen's Ombudsman	294	6	300	309	(10)	-3%
62 Cooperative Development Commission of Puerto Rico	244	5	249	210	38	15%
66 Puerto Rico Highway Authority	-	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	32,847	1,467	34,314	17,551	16,763	49%
68 Puerto Rico Labor Relations Board	126	1	127	108	19	15%
69 Puerto Rico Department of Consumer Affairs	1,309	22	1,330	1,188	142	11%
71 Department of Health	58,789	6,947	65,737	75,624	(9,887)	-15%
78 Department of Housing	4,571	(47)	4,524	4,024	500	11%
81 Department of Education	219,456	5,685	225,142	267,603	(42,461)	-19%
87 Department of Recreation and Sports	4,601	663	5,264	8,459	(3,195)	-61%
95 Mental Health and Drug Addiction Services Administration	11,856	451	12,307	11,804	502	4%
96 Office of the Women's Advocate	417	321	738	1,023	(285)	-39%
94 Employees Association of the Commonwealth	-	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	323	2	325	176	148	46%
122 Secretariat of the Department of the Family	4,113	154	4,266	3,336	930	22%
123 Family and Children Administration	17,058	564	17,623	13,736	3,887	22%
124 Child Support Administration (ASUME)	1,403	255	1,659	1,067	592	36%
126 Vocational Rehabilitation Administration	2,197	126	2,323	1,301	1,022	44%
127 Administration for Socioeconomic Development of the Family	8,455	538	8,993	9,862	(869)	-10%
133 Administracion de Recursos Naturales	-	-	-	-	-	-
137 Department of Correction and Rehabilitation	36,525	1,067	37,591	33,454	4,137	11%
139 Parole Board	251	7	258	256	2	1%
143 Office of Protection and Defense for People with Disabilities	91	(19)	72	16	56	78%
152 Elderly and Retired People Advocate Office	281	2	283	488	(205)	-72%
153 Office for People with Disabilities	306	50	356	241	115	32%
155 State Historic Preservation Office of Puerto Rico	273	865	1,138	9,730	(8,592)	-755%
221 Medical Emergency Corps Bureau	2,244	264	2,508	2,868	(360)	-14%
231 Office for the Patient's Advocate	169	2	171	189	(18)	-11%
241 Administration for Integral Development of Childhood	709	52	761	621	140	18%
266 Office of Public Safety Affairs	-	-	-	-	-	-
279 Public Service Appeals Commission	227	2	229	243	(14)	-6%
281 Office of the Election Comptroller	266	2	268	258	10	4%
Total - Entities Operating in PRIFAS 7.5	\$ 652,117	\$ 55,328	\$ 707,445	\$ 712,174	\$ (4,728)	-1%

Puerto Rico Department of Treasury

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

By Agency¹

For the month of: June-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Core Component Units						
70 State Insurance Fund Corporation	\$ 47,509	\$ 560	\$ 48,069	\$ 37,310	\$ 10,759	22%
79 Automobile Accidents Compensation Administration	7,525	-	7,525	6,957	568	8%
90 Medical Services Administration of Puerto Rico	19,983	2,102	22,085	19,215	2,870	13%
119 Department of Economic Development & Commerce	6,210	11,813	18,023	11,750	6,273	35%
162 Public Building Authority	13,457	6,004	19,462	9,471	9,991	51%
168 Puerto Rico Ports Authority	7,841	15,461	23,302	57,900	(34,599)	-148%
180 Tourism Company	12,399	1,666	14,065	45,381	(31,315)	-223%
187 Puerto Rico Health Insurance Administration	114,501	8,859	123,360	643,299	(519,939)	-421%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	7,612	46	7,657	7,061	596	8%
235 Puerto Rico Housing Finance Corporation	8,351	-	8,351	2,389	5,962	71%
277 Agricultural Enterprises Development Administration	12,624	(113)	12,510	34,216	(21,705)	-173%
285 Puerto Rico Integrated Transit Authority	11,623	1,288	12,911	9,224	3,687	29%
295 Fiscal Agency & Financial Advisory Authority	4,731	655	5,386	13,122	(7,736)	-144%
303 Convention Center of District Authority	3,894	0	3,894	5,896	(2,002)	-51%
Total - Core Component Units	\$ 278,260	\$ 48,340	\$ 326,600	\$ 903,190	\$ (576,590)	-177%
Secondary Component Units						
11 Puerto Rico Traffic Safety Commission	\$ 135	\$ 6	\$ 140	\$ 158	\$ (18)	-13%
22 Office of The Commissioner of Insurance	1,054	0	1,055	495	560	53%
29 Puerto Rico Federal Affairs Administration	263	34	297	221	76	26%
75 Office of the Financial Institutions Commissioner	1,109	17	1,127	803	323	29%
82 Institute of Puerto Rican Culture	1,604	282	1,886	1,417	470	25%
105 Industrial Commission	1,771	10	1,781	2,816	(1,035)	-58%
109 Puerto Rico School of Plastic Arts	408	37	445	301	144	32%
121 Government Board of the 911 Service	1,683	622	2,305	12,926	(10,621)	-461%
138 Institutional Trust of the National Guard of Puerto Rico	622	-	622	539	83	13%
161 Puerto Rico Infrastructure Financing Authority	269	4,663	4,932	263	4,669	95%
165 Land Authority of Puerto Rico	837	275	1,112	1,119	(8)	-1%
167 Integral Development of the "Peninsula de Cantera"	67	-	67	58	10	14%
177 Land Administration of Puerto Rico	711	0	711	1,093	(382)	-54%
186 Culebra Conservation and Development Authority	45	(2)	43	1	43	99%
189 Institute of Forensic Science	1,721	234	1,955	1,689	267	14%
191 Musical Arts Corporation	586	311	897	1,066	(170)	-19%
192 Fine Arts Center Corporation	570	48	618	892	(274)	-44%
195 Economic Development Bank of PR	1,144	-	1,144	1,316	(172)	-15%
196 Puerto Rico Public Broadcasting Corporation	-	1,484	1,484	1,041	443	30%
198 Agricultural Insurance Corporation	241	30	271	576	(305)	-113%
215 Puerto Rico Conservatory of Music Corporation	769	246	1,015	581	433	43%
236 Innovation Fund for Agricultural Development of Puerto Rico	1,164	-	1,164	3,876	(2,712)	-233%
238 Ponce Authority (Authority Of The Port Of The Americas)	109	0	110	76	34	31%
264 Corporation for the "Caño Martin Peña" Enlace Project	1,560	6	1,567	1,304	263	17%
265 Roosevelt Roads	1,058	17	1,075	244	831	77%
271 Puerto Rico Technology and Innovation Services	8,133	754	8,887	3,195	5,692	64%
276 Puerto Rico Public Private Partnership Authority	4,226	10,773	14,999	5,840	9,159	61%
286 Authority of the Port of Ponce	251	1	253	22	230	91%
288 University of Puerto Rico Comprehensive Cancer Center	5,639	1,645	7,285	12,272	(4,987)	-68%
293 Center for Diabetes Research, Education, and Medical Services	99	89	188	65	123	65%
298 Public Service Regulatory Board	3,307	92	3,399	2,403	996	29%
310 Municipal Finance Corporation	12,466	6,104	18,569	16,387	2,182	12%
311 Puerto Rico Gaming Commission	33,214	34	33,248	48,323	(15,075)	-45%
312 Retirement Board of the Government of Puerto Rico	4,894	7,289	12,184	4,153	8,030	66%
329 Office of Socioeconomic Development	1,203	213	1,416	178	1,238	87%
TBD1 COFINA	-	-	-	-	-	-
Total - Secondary Component Units	\$ 92,934	\$ 35,313	\$ 128,247	\$ 127,707	\$ 540	0%

Puerto Rico Department of Treasury

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

By Agency¹

For the month of: June-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
OMB and Hacienda Custodies						
17 Custody of the Office of Management and Budget	\$ 81,919	\$ (14,875)	\$ 67,044	\$ -	\$ 67,044	100%
25 Custody of the Department of the Treasury	264,635	64,031	328,665	79,831	248,835	76%
Total - OMB and Hacienda Custodies	\$ 346,553	\$ 49,156	\$ 395,709	\$ 79,831	\$ 315,878	80%

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Out of Scope Entities						
8 Office of the Comptroller	\$ 4,012	\$ (17)	\$ 3,995	\$ 3,988	\$ 8	0%
10 The General Court of Justice	31,717	2,972	34,688	31,489	3,199	9%
100 Legislative Assembly of the Commonwealth	11,265	1,583	12,848	8,362	4,486	35%
106 Public Housing Administration	1,674	14	1,688	1,968	(280)	-17%
113 CRIM	-	-	-	-	-	-
166 Industrial Development Company	-	250	250	-	250	100%
176 University of Puerto Rico	41,737	5,172	46,909	46,864	45	0%
193 Office of Government Ethics	867	(8)	859	837	22	3%
200 Special Independent Prosecutor's Panel	281	1	282	284	(2)	-1%
209 Contributions to Political Parties	-	-	-	-	-	-
208 Contributions to the Municipalities	7,952	2,780	10,732	7,952	2,780	26%
212 COSSEC	-	-	-	-	-	-
220 Correctional Health	3,656	871	4,527	3,102	1,425	31%
268 Puerto Rico Institute of Statistics	219	0	219	219	1	0%
272 Office of the Inspector General	1,556	18	1,574	1,533	41	3%
289 Energy Commission	-	-	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	4,956	-	4,956	4,956	-	0%
Total - Out of Scope Entities	\$ 109,892	\$ 13,637	\$ 123,529	\$ 111,554	\$ 11,975	10%

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Recap						
Entities Operating in PRIFAS 7.5	\$ 652,117	\$ 55,328	\$ 707,445	\$ 712,174	\$ (4,728)	-1%
Core Component Units	\$ 278,260	\$ 48,340	\$ 326,600	903,190	(576,590)	-177%
Secondary Component Units	\$ 92,934	\$ 35,313	\$ 128,247	127,707	540	0%
OMB and Hacienda Custodies	\$ 346,553	\$ 49,156	\$ 395,709	79,831	315,878	80%
Out of Scope Entities	\$ 109,892	\$ 13,637	\$ 123,529	111,554	11,975	10%
Total	\$ 1,479,756	\$ 201,774	\$ 1,681,530	\$ 1,934,455	\$ (252,926)	-15%

Notes:

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

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

Puerto Rico Department of Treasury

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

By Agency¹

For the month of: June-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Entities Operating in PRIFAS 7.5						
15 Office of the Governor	\$ 1,398	\$ 18	\$ 1,416	\$ 1,658	\$ (242)	-17%
16 Office of Management and Budget	1,804	66	1,870	1,440	431	23%
18 Planning Board	2,145	71	2,217	8,988	(6,771)	-305%
21 Emergency and Disaster Management Bureau	714	55	769	456	313	41%
23 Puerto Rico Department of State	1,280	(4)	1,276	1,988	(712)	-56%
24 Puerto Rico Department of Treasury	18,189	8,041	26,230	52,589	(26,359)	-100%
28 State Elections Commission	3,714	1,448	5,163	6,346	(1,184)	-23%
30 Human Resources Management & Transformation	641	96	736	652	84	11%
31 General Services Administration	2,226	33	2,259	1,931	328	15%
34 Commission of Investigation, Processing and Appeals	41	4	45	45	0	1%
37 Civil Rights Commission	72	(1)	72	52	19	27%
38 Puerto Rico Department of Justice	11,727	238	11,965	16,987	(5,022)	-42%
40 Puerto Rico Police Bureau	71,035	1,404	72,440	27,275	45,164	62%
41 Special Investigations Bureau	388	49	437	422	15	4%
42 Puerto Rico Fire Department Bureau	5,258	128	5,386	(10,716)	16,102	299%
43 Puerto Rico National Guard	1,483	305	1,788	1,250	537	30%
45 Department of Public Safety	20,403	183	20,587	19,048	1,539	7%
49 Department of Transportation and Public Works	5,705	1,614	7,319	4,230	3,089	42%
50 Department of Natural and Environmental Resources	9,063	2,605	11,668	17,877	(6,209)	-53%
55 Puerto Rico Department of Agriculture	3,261	103	3,364	2,297	1,068	32%
60 Office of the Citizen's Ombudsman	294	6	300	309	(10)	-3%
62 Cooperative Development Commission of Puerto Rico	244	5	249	210	38	15%
66 Puerto Rico Highway Authority	-	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	4,745	943	5,688	291	5,397	95%
68 Puerto Rico Labor Relations Board	86	1	87	91	(4)	-5%
69 Puerto Rico Department of Consumer Affairs	1,152	22	1,173	1,048	125	11%
71 Department of Health	46,277	5,511	51,788	64,449	(12,661)	-24%
78 Department of Housing	2,780	(148)	2,632	3,046	(414)	-16%
81 Department of Education	218,203	5,685	223,888	267,663	(43,775)	-20%
87 Department of Recreation and Sports	2,846	643	3,488	3,409	80	2%
95 Mental Health and Drug Addiction Services Administration	11,483	451	11,933	11,639	294	2%
96 Office of the Women's Advocate	417	321	738	1,023	(285)	-39%
94 Employees Association of the Commonwealth	-	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	323	2	325	176	148	46%
122 Secretariat of the Department of the Family	4,113	154	4,266	3,336	930	22%
123 Family and Children Administration	17,058	563	17,622	13,736	3,886	22%
124 Child Support Administration (ASUME)	1,403	255	1,659	1,067	592	36%
126 Vocational Rehabilitation Administration	2,134	126	2,260	1,297	964	43%
127 Administration for Socioeconomic Development of the Family	8,455	537	8,992	9,862	(870)	-10%
133 Administracion de Recursos Naturales	-	-	-	-	-	-
137 Department of Correction and Rehabilitation	34,677	721	35,397	32,499	2,898	8%
139 Parole Board	251	7	258	256	2	1%
143 Office of Protection and Defense for People with Disabilities	91	(19)	72	16	56	78%
152 Elderly and Retired People Advocate Office	281	2	283	488	(205)	-72%
153 Office for People with Disabilities	306	50	356	241	115	32%
155 State Historic Preservation Office of Puerto Rico	181	117	298	665	(366)	-123%
221 Medical Emergency Corps Bureau	1,653	61	1,714	2,094	(380)	-22%
231 Office for the Patient's Advocate	169	2	171	189	(18)	-11%
241 Administration for Integral Development of Childhood	709	52	761	621	140	18%
266 Office of Public Safety Affairs	-	-	-	-	-	-
279 Public Service Appeals Commission	227	2	229	243	(14)	-6%
281 Office of the Election Comptroller	261	2	263	258	5	2%
Total - Entities Operating in PRIFAS 7.5	\$ 521,363	\$ 32,532	\$ 553,895	\$ 575,037	\$ (21,141)	-4%

Puerto Rico Department of Treasury

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

By Agency¹

For the month of: June-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Core Component Units						
70 State Insurance Fund Corporation	\$ -	\$ -	\$ -	\$ -	\$ -	
79 Automobile Accidents Compensation Administration	-	-	-	-	-	
90 Medical Services Administration of Puerto Rico	8,500	2,102	10,602	5,308	5,295	50%
119 Department of Economic Development & Commerce	2,288	10,046	12,334	7,784	4,551	37%
162 Public Building Authority	2,602	3,407	6,008	2,537	3,472	58%
168 Puerto Rico Ports Authority	-	291	291	-	291	100%
180 Tourism Company	-	-	-	-	-	
187 Puerto Rico Health Insurance Administration	54,685	8,859	63,544	304,818	(241,274)	-380%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	506	46	552	247	305	55%
235 Puerto Rico Housing Finance Corporation	658	-	658	181	477	73%
277 Agricultural Enterprises Development Administration	5,929	(113)	5,816	15,772	(9,956)	-171%
285 Puerto Rico Integrated Transit Authority	8,468	1,288	9,756	4,800	4,956	51%
295 Fiscal Agency & Financial Advisory Authority	4,357	624	4,981	12,872	(7,892)	-158%
303 Convention Center of District Authority	-	-	-	-	-	
Total - Core Component Units	\$ 87,994	\$ 26,548	\$ 114,542	\$ 354,318	\$ (239,776)	-209%
Secondary Component Units						
11 Puerto Rico Traffic Safety Commission	\$ -	\$ 2	\$ 2	\$ -	\$ 2	100%
22 Office of The Commissioner of Insurance	-	0	0	-	0	100%
29 Puerto Rico Federal Affairs Administration	263	4	267	221	46	17%
75 Office of the Financial Institutions Commissioner	-	0	0	-	0	100%
82 Institute of Puerto Rican Culture	1,504	113	1,616	1,417	200	12%
105 Industrial Commission	-	10	10	-	10	100%
109 Puerto Rico School of Plastic Arts	226	(5)	222	148	74	33%
121 Government Board of the 911 Service	-	3	3	-	3	100%
138 Institutional Trust of the National Guard of Puerto Rico	-	-	-	-	-	
161 Puerto Rico Infrastructure Financing Authority	186	3,155	3,341	167	3,174	95%
165 Land Authority of Puerto Rico	-	143	143	-	143	100%
167 Integral Development of the "Peninsula de Cantera"	50	-	50	39	11	22%
177 Land Administration of Puerto Rico	-	-	-	-	-	
186 Culebra Conservation and Development Authority	21	(2)	20	1	19	97%
189 Institute of Forensic Science	1,681	188	1,869	1,689	180	10%
191 Musical Arts Corporation	439	182	621	378	243	39%
192 Fine Arts Center Corporation	363	36	399	413	(14)	-4%
195 Economic Development Bank of PR	-	-	-	-	-	
196 Puerto Rico Public Broadcasting Corporation	-	6	6	-	6	100%
198 Agricultural Insurance Corporation	-	-	-	-	-	
215 Puerto Rico Conservatory of Music Corporation	427	246	673	342	331	49%
236 Innovation Fund for Agricultural Development of Puerto Rico	-	-	-	-	-	
238 Ponce Authority (Authority Of The Port Of The Americas)	109	0	110	76	34	31%
264 Corporation for the "Caño Martin Peña" Enlace Project	1,560	-	1,560	1,297	263	17%
265 Roosevelt Roads	911	17	927	187	740	80%
271 Puerto Rico Technology and Innovation Services	7,356	754	8,110	2,597	5,513	68%
276 Puerto Rico Public Private Partnership Authority	4,226	8,694	12,920	5,840	7,080	55%
286 Authority of the Port of Ponce	79	1	81	22	58	72%
288 University of Puerto Rico Comprehensive Cancer Center	2,855	1,479	4,334	3,692	642	15%
293 Center for Diabetes Research, Education, and Medical Services	79	89	167	43	124	74%
298 Public Service Regulatory Board	736	(23)	713	835	(121)	-17%
310 Municipal Finance Corporation	-	-	-	-	-	
311 Puerto Rico Gaming Commission	193	1	193	430	(236)	-122%
312 Retirement Board of the Government of Puerto Rico	4,649	7,289	11,938	3,931	8,007	67%
329 Office of Socioeconomic Development	1,203	213	1,416	178	1,238	87%
TBD1 COFINA	-	-	-	-	-	
Total - Secondary Component Units	\$ 29,116	\$ 22,594	\$ 51,710	\$ 23,941	\$ 27,769	54%

Puerto Rico Department of Treasury

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

By Agency¹

For the month of: June-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
OMB and Hacienda Custodies						
17 Custody of the Office of Management and Budget	\$ 81,919	\$ (42,978)	\$ 38,940	\$ -	\$ 38,940	100%
25 Custody of the Department of the Treasury	233,948	60,018	293,966	44,709	249,257	85%
Total - OMB and Hacienda Custodies	\$ 315,866	\$ 17,039	\$ 332,906	\$ 44,709	\$ 288,197	87%

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Out of Scope Entities						
8 Office of the Comptroller	\$ 4,012	\$ (17)	\$ 3,995	\$ 3,988	\$ 8	0%
10 The General Court of Justice	30,356	2,972	33,328	31,478	1,850	6%
100 Legislative Assembly of the Commonwealth	11,265	1,583	12,848	8,362	4,486	35%
106 Public Housing Administration	460	14	474	1,968	(1,494)	-315%
113 CRIM	-	-	-	-	-	-
166 Industrial Development Company	-	-	-	-	-	-
176 University of Puerto Rico	41,737	5,172	46,909	46,864	45	0%
193 Office of Government Ethics	867	(8)	859	837	22	3%
200 Special Independent Prosecutor's Panel	281	1	282	284	(2)	-1%
209 Contributions to Political Parties	-	-	-	-	-	-
208 Contributions to the Municipalities	7,952	2,780	10,732	7,952	2,780	26%
212 COSSEC	-	-	-	-	-	-
220 Correctional Health	3,656	871	4,527	3,102	1,425	31%
268 Puerto Rico Institute of Statistics	219	0	219	219	1	0%
272 Office of the Inspector General	1,556	18	1,574	1,533	41	3%
289 Energy Commission	-	-	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	4,956	-	4,956	4,956	-	0%
Total - Out of Scope Entities	\$ 107,317	\$ 13,387	\$ 120,704	\$ 111,543	\$ 9,161	8%

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Recap						
Entities Operating in PRIFAS 7.5	\$ 521,363	\$ 32,532	\$ 553,895	\$ 575,037	\$ (21,141)	-4%
Core Component Units	87,994	26,548	114,542	354,318	(239,776)	-209%
Secondary Component Units	29,116	22,594	51,710	23,941	27,769	54%
OMB and Hacienda Custodies	315,866	17,039	332,906	44,709	288,197	87%
Out of Scope Entities	107,317	13,387	120,704	111,543	9,161	8%
Total	\$ 1,061,657	\$ 112,100	\$ 1,173,757	\$ 1,109,548	\$ 64,209	5%

Notes:

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

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

Puerto Rico Department of Treasury

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

By Agency¹

For the month of: June-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Entities Operating in PRIFAS 7.5						
15 Office of the Governor	\$ -	\$ 501	\$ 501	\$ 87	\$ 414	83%
16 Office of Management and Budget	94	144	238	109	129	54%
18 Planning Board	-	-	-	-	-	-
21 Emergency and Disaster Management Bureau	27	-	27	-	27	100%
23 Puerto Rico Department of State	319	66	385	249	137	36%
24 Puerto Rico Department of Treasury	64,126	3,044	67,170	57,700	9,470	14%
28 State Elections Commission	-	-	-	-	-	-
30 Human Resources Management & Transformation	83	186	268	113	155	58%
31 General Services Administration	408	2,625	3,033	4,618	(1,585)	-52%
34 Commission of Investigation, Processing and Appeals	-	-	-	-	-	-
37 Civil Rights Commission	-	-	-	-	-	-
38 Puerto Rico Department of Justice	512	374	885	538	347	39%
40 Puerto Rico Police Bureau	1,393	4,645	6,037	1,844	4,193	69%
41 Special Investigations Bureau	-	-	-	-	-	-
42 Puerto Rico Fire Department Bureau	1,059	1,950	3,009	13,163	(10,154)	-337%
43 Puerto Rico National Guard	-	-	-	-	-	-
45 Department of Public Safety	246	131	377	6	371	98%
49 Department of Transportation and Public Works	9,807	5,200	15,007	11,169	3,838	26%
50 Department of Natural and Environmental Resources	3,831	550	4,380	1,888	2,492	57%
55 Puerto Rico Department of Agriculture	268	-	268	127	140	52%
60 Office of the Citizen's Ombudsman	-	-	-	-	-	-
62 Cooperative Development Commission of Puerto Rico	-	-	-	-	-	-
66 Puerto Rico Highway Authority	-	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	28,102	525	28,626	17,260	11,366	40%
68 Puerto Rico Labor Relations Board	40	-	40	17	23	58%
69 Puerto Rico Department of Consumer Affairs	157	-	157	140	17	11%
71 Department of Health	12,512	1,436	13,948	11,175	2,774	20%
78 Department of Housing	1,791	100	1,892	978	914	48%
81 Department of Education	1,254	-	1,254	(60)	1,313	105%
87 Department of Recreation and Sports	1,755	21	1,775	5,050	(3,275)	-184%
95 Mental Health and Drug Addiction Services Administration	373	-	373	166	208	56%
96 Office of the Women's Advocate	-	-	-	-	-	-
94 Employees Association of the Commonwealth	-	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	-	-	-	-	-	-
122 Secretariat of the Department of the Family	-	-	-	-	-	-
123 Family and Children Administration	-	1	1	-	1	100%
124 Child Support Administration (ASUME)	-	-	-	-	-	-
126 Vocational Rehabilitation Administration	63	-	63	4	59	93%
127 Administration for Socioeconomic Development of the Family	-	1	1	-	1	100%
133 Administracion de Recursos Naturales	-	-	-	-	-	-
137 Department of Correction and Rehabilitation	1,848	346	2,194	955	1,239	56%
139 Parole Board	-	-	-	-	-	-
143 Office of Protection and Defense for People with Disabilities	-	-	-	-	-	-
152 Elderly and Retired People Advocate Office	-	-	-	-	-	-
153 Office for People with Disabilities	-	-	-	-	-	-
155 State Historic Preservation Office of Puerto Rico	91	748	839	9,065	(8,226)	-980%
221 Medical Emergency Corps Bureau	591	203	794	775	20	3%
231 Office for the Patient's Advocate	-	-	-	-	-	-
241 Administration for Integral Development of Childhood	-	-	-	-	-	-
266 Office of Public Safety Affairs	-	-	-	-	-	-
279 Public Service Appeals Commission	-	-	-	-	-	-
281 Office of the Election Comptroller	5	-	5	-	5	100%
Total - Entities Operating in PRIFAS 7.5	\$ 130,754	\$ 22,796	\$ 153,550	\$ 137,137	\$ 16,413	11%

Puerto Rico Department of Treasury

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

By Agency¹

For the month of: June-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Core Component Units						
70 State Insurance Fund Corporation	\$ 47,509	\$ 560	\$ 48,069	\$ 37,310	\$ 10,759	22%
79 Automobile Accidents Compensation Administration	7,525	-	7,525	6,957	568	8%
90 Medical Services Administration of Puerto Rico	11,483	-	11,483	13,907	(2,425)	-21%
119 Department of Economic Development & Commerce	3,922	1,767	5,689	3,967	1,723	30%
162 Public Building Authority	10,856	2,598	13,453	6,934	6,519	48%
168 Puerto Rico Ports Authority	7,841	15,170	23,011	57,900	(34,889)	-152%
180 Tourism Company	12,399	1,666	14,065	45,381	(31,315)	-223%
187 Puerto Rico Health Insurance Administration	59,816	-	59,816	338,481	(278,665)	-466%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	7,105	-	7,105	6,814	291	4%
235 Puerto Rico Housing Finance Corporation	7,693	-	7,693	2,208	5,485	71%
277 Agricultural Enterprises Development Administration	6,695	-	6,695	18,443	(11,749)	-176%
285 Puerto Rico Integrated Transit Authority	3,155	-	3,155	4,424	(1,269)	-40%
295 Fiscal Agency & Financial Advisory Authority	374	31	405	250	155	38%
303 Convention Center of District Authority	3,894	0	3,894	5,896	(2,002)	-51%
Total - Core Component Units	\$ 190,266	\$ 21,792	\$ 212,058	\$ 548,872	\$ (336,814)	-159%
Secondary Component Units						
11 Puerto Rico Traffic Safety Commission	\$ 135	\$ 4	\$ 139	\$ 158	\$ (19)	-14%
22 Office of The Commissioner of Insurance	1,054	(0)	1,054	495	560	53%
29 Puerto Rico Federal Affairs Administration	-	30	30	-	30	100%
75 Office of the Financial Institutions Commissioner	1,109	17	1,126	803	323	29%
82 Institute of Puerto Rican Culture	101	169	270	-	270	100%
105 Industrial Commission	1,771	0	1,771	2,816	(1,044)	-59%
109 Puerto Rico School of Plastic Arts	182	41	223	153	70	32%
121 Government Board of the 911 Service	1,683	620	2,302	12,926	(10,623)	-461%
138 Institutional Trust of the National Guard of Puerto Rico	622	-	622	539	83	13%
161 Puerto Rico Infrastructure Financing Authority	83	1,507	1,591	96	1,495	94%
165 Land Authority of Puerto Rico	837	132	968	1,119	(151)	-16%
167 Integral Development of the "Peninsula de Cantera"	17	-	17	19	(1)	-7%
177 Land Administration of Puerto Rico	711	0	711	1,093	(382)	-54%
186 Culebra Conservation and Development Authority	24	-	24	-	24	100%
189 Institute of Forensic Science	40	47	87	-	87	100%
191 Musical Arts Corporation	147	128	275	688	(413)	-150%
192 Fine Arts Center Corporation	206	13	219	479	(260)	-119%
195 Economic Development Bank of PR	1,144	-	1,144	1,316	(172)	-15%
196 Puerto Rico Public Broadcasting Corporation	-	1,478	1,478	1,041	437	30%
198 Agricultural Insurance Corporation	241	30	271	576	(305)	-113%
215 Puerto Rico Conservatory of Music Corporation	342	(0)	342	239	103	30%
236 Innovation Fund for Agricultural Development of Puerto Rico	1,164	-	1,164	3,876	(2,712)	-233%
238 Ponce Authority (Authority Of The Port Of The Americas)	-	-	-	-	-	-
264 Corporation for the "Caño Martin Peña" Enlace Project	-	6	6	7	(1)	-11%
265 Roosevelt Roads	147	-	147	57	90	61%
271 Puerto Rico Technology and Innovation Services	777	-	777	598	179	23%
276 Puerto Rico Public Private Partnership Authority	-	2,079	2,079	-	2,079	100%
286 Authority of the Port of Ponce	172	-	172	-	172	100%
288 University of Puerto Rico Comprehensive Cancer Center	2,784	167	2,951	8,580	(5,629)	-191%
293 Center for Diabetes Research, Education, and Medical Services	21	-	21	22	(1)	-7%
298 Public Service Regulatory Board	2,571	115	2,686	1,568	1,118	42%
310 Municipal Finance Corporation	12,466	6,104	18,569	16,387	2,182	12%
311 Puerto Rico Gaming Commission	33,021	33	33,054	47,893	(14,839)	-45%
312 Retirement Board of the Government of Puerto Rico	246	-	246	222	24	10%
329 Office of Socioeconomic Development	-	-	-	-	-	-
TBD1 COFINA	-	-	-	-	-	-
Total - Secondary Component Units	\$ 63,818	\$ 12,719	\$ 76,537	\$ 103,766	\$ (27,229)	-36%

Puerto Rico Department of Treasury

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

By Agency¹

For the month of: June-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
OMB and Hacienda Custodies						
17 Custody of the Office of Management and Budget	\$ -	\$ 28,104	\$ 28,104	\$ -	\$ 28,104	100%
25 Custody of the Department of the Treasury	30,687	4,013	34,700	35,122	(422)	-1%
Total - OMB and Hacienda Custodies	\$ 30,687	\$ 32,117	\$ 62,803	\$ 35,122	\$ 27,682	44%

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Out of Scope Entities						
8 Office of the Comptroller	\$ -	\$ -	\$ -	\$ -	\$ -	
10 The General Court of Justice	1,360	0	1,360	11	1,350	99%
100 Legislative Assembly of the Commonwealth	-	-	-	-	-	
106 Public Housing Administration	1,214	-	1,214	-	1,214	100%
113 CRIM						
166 Industrial Development Company	-	250	250	-	250	100%
176 University of Puerto Rico	-	-	-	-	-	
193 Office of Government Ethics	-	-	-	-	-	
200 Special Independent Prosecutor's Panel	-	-	-	-	-	
209 Contributions to Political Parties	-	-	-	-	-	
208 Contributions to the Municipalities	-	-	-	-	-	
212 COSSEC	-	-	-	-	-	
220 Correctional Health	-	-	-	-	-	
268 Puerto Rico Institute of Statistics	-	-	-	-	-	
272 Office of the Inspector General	-	-	-	-	-	
289 Energy Commission	-	-	-	-	-	
297 Financial Oversight and Management Board for Puerto Rico	-	-	-	-	-	
Total - Out of Scope Entities	\$ 2,575	\$ 250	\$ 2,825	\$ 11	\$ 2,814	100%

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Recap						
Entities Operating in PRIFAS 7.5	\$ 130,754	\$ 22,796	\$ 153,550	\$ 137,137	\$ 16,413	11%
Core Component Units	190,266	21,792	212,058	548,872	(336,814)	-159%
Secondary Component Units	63,818	12,719	76,537	103,766	(27,229)	-36%
OMB and Hacienda Custodies	30,687	32,117	62,803	35,122	27,682	44%
Out of Scope Entities	2,575	250	2,825	11	2,814	100%
Total	\$ 418,099	\$ 89,674	\$ 507,773	\$ 824,907	\$ (317,134)	-62%

Notes:

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

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

Puerto Rico Department of Treasury

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

By Agency¹

YTD from 7/1/2023 through 6/30/2024

(figures in \$000s)

	CapEx Certified Budget	Adjustments & Revisions ²	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
Entities Operating in PRIFAS 7.5					
21 Emergency and Disaster Management Bureau	1,107	-	1,107	296	811
23 Puerto Rico Department of State	23	271	294	15	280
24 Puerto Rico Department of Treasury	8,525	48,153	56,678	24,682	31,995
28 State Elections Commission	267	-	267	267	-
31 General Services Administration	1,206	-	1,206	900	306
34 Commission of Investigation, Processing and Appeals	-	40	40	40	-
38 Puerto Rico Department of Justice	-	21	21	-	21
40 Puerto Rico Police Bureau	16,223	(16,223)	-	-	-
42 Puerto Rico Fire Department Bureau	815	(815)	-	-	-
49 Department of Transportation and Public Works	45,815	(42,315)	3,500	-	3,500
55 Puerto Rico Department of Agriculture	1,859	-	1,859	395	1,464
60 Office of the Citizen's Ombudsman	85	-	85	51	34
67 Puerto Rico Department of Labor and Human Resources	6,288	6,162	12,450	7,779	4,671
71 Department of Health	83,622	37,564	121,186	55,122	66,064
78 Department of Housing	3,243	700	3,943	421	3,522
87 Department of Recreation and Sports	-	2,533	2,533	201	2,332
95 Mental Health and Drug Addiction Services Administration	3,100	-	3,100	1,105	1,995
122 Secretariat of the Department of the Family	1,200	-	1,200	-	1,200
124 Child Support Administration (ASUME)	-	1,965	1,965	-	1,965
127 Administration for Socioeconomic Development of the Family	3,838	-	3,838	552	3,286
137 Department of Correction and Rehabilitation	8,428	-	8,428	7,520	908
143 Office of Protection and Defense for People with Disabilities	167	-	167	-	167
153 Office for People with Disabilities	1,230	149	1,379	-	1,379
155 State Historic Preservation Office of Puerto Rico	-	8,978	8,978	8,978	0
221 Medical Emergency Corps Bureau	975	-	975	847	128
241 Administration for Integral Development of Childhood	600	-	600	597	3
Total - Entities Operating in PRIFAS 7.5	\$ 188,616	\$ 47,535	\$ 236,151	\$ 109,770	\$ 126,381

Puerto Rico Department of Treasury

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

By Agency¹

YTD from 7/1/2023 through 6/30/2024

(figures in \$000s)

	CapEx Certified Budget	Adjustments & Revisions	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
Core Component Units					
90 Medical Services Administration of Puerto Rico	33,285	-	33,285	1,777	31,508
162 Public Building Authority	2,051	-	2,051	2,051	-
168 Puerto Rico Ports Authority	-	78,189	78,189	-	78,189
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	6,075	-	6,075	2,607	3,468
285 Puerto Rico Integrated Transit Authority	76,419	(5,500)	70,919	48,806	22,113
Total - Core Component Units	\$ 117,830	\$ 72,689	\$ 190,519	\$ 57,241	\$ 133,278

	CapEx Certified Budget	Adjustments & Revisions	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
Secondary Component Units					
82 Institute of Puerto Rican Culture	-	550	550	-	550
121 Government Board of the 911 Service	-	7,438	7,438	7,438	-
161 Puerto Rico Infrastructure Financing Authority	-	35,149	35,149	-	35,149
189 Institute of Forensic Science	1,156	200	1,356	1,303	53
192 Fine Arts Center Corporation	-	181	181	-	181
264 Corporation for the "Caño Martin Peña" Enlace Project	15,200	(886)	14,314	-	14,314
265 Roosevelt Roads	9,800	-	9,800	-	9,800
271 Puerto Rico Technology and Innovation Services	8,400	-	8,400	883	7,517
288 University of Puerto Rico Comprehensive Cancer Center	12,400	2,636	15,036	9,279	5,757
293 Center for Diabetes Research, Education, and Medical Services	287	-	287	-	287
329 Office of Socioeconomic Development	11,500	-	11,500	-	11,500
Total - Secondary Component Units	\$ 58,743	\$ 45,268	\$ 104,011	\$ 18,902	\$ 85,108

	CapEx Certified Budget	Adjustments & Revisions	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
OMB and Hacienda Custodies					
17 Custody of the Office of Management and Budget	\$ 157,843	\$ (109,946)	\$ 47,897	\$ -	\$ 47,897
Total - OMB and Hacienda Custodies	\$ 157,843	\$ (109,946)	\$ 47,897	\$ -	\$ 47,897

Puerto Rico Department of Treasury

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

By Agency¹

YTD from 7/1/2023 through 6/30/2024

(figures in \$000s)

	CapEx Certified Budget	Adjustments & Revisions	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
Out of Scope Entities					
10 The General Court of Justice	7,502	-	7,502	5,564	1,939
100 Legislative Assembly of the Commonwealth	14,857	6,073	20,930	20,930	-
166 Industrial Development Company	-	3,005	3,005	-	3,005
272 Office of the Inspector General	280	-	280	262	18
Total - Out of Scope Entities	\$ 22,639	\$ 9,078	\$ 31,717	\$ 26,755	\$ 4,962

	CapEx Certified Budget	Adjustments & Revisions	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
Recap					
Entities Operating in PRIFAS 7.5	\$ 188,616	\$ 47,535	\$ 236,151	\$ 109,770	\$ 126,381
Core Component Units	117,830	72,689	190,519	57,241	133,278
Secondary Component Units	58,743	45,268	104,011	18,902	85,108
OMB and Hacienda Custodies	157,843	(109,946)	47,897	-	47,897
Out of Scope Entities	22,639	9,078	31,717	26,755	4,962
Total	\$ 545,671	\$ 64,623	\$ 610,294	\$ 212,668	\$ 397,625

Notes:

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

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

Appendix

Core and Secondary Component Unit Consolidated Actuals by Month

	Q1 1	Q1 2	Q1 3	Q2 4	Q2 5	Q2 6	Q3 7	Q3 8	Q3 9	Q4 10	Q4 11	Q4 12	Q4 13	FY24	FY24	FY24	
GF+SFRF Budget	7/31/2023	8/31/2023	9/30/2023	10/31/2023	11/30/2023	12/31/2023	1/31/2024	2/28/2024	3/31/2024	4/30/2024	5/31/2024	6/30/2024	Subsequent Periods Pertaining to FY24	YTD Totals	Balance \$	Balance %	
Core Component Units																	
70 State Insurance Fund Corporation	\$ 576,828	\$ 33,384	\$ 76,635	\$ 34,167	\$ 35,901	\$ 37,393	\$ 36,057	\$ 34,756	\$ 37,172	\$ 40,859	\$ 37,965	\$ 34,892	\$ 37,310	\$ -	\$ 476,492	\$ 100,336	17%
79 Automobile Accident Compensation Administration	90,297	6,285	6,590	6,253	6,388	7,005	6,461	6,194	6,613	6,415	7,654	7,162	6,957	-	79,976	10,321	11%
90 Administration of Medical Services of Puerto Rico	265,018	14,026	14,564	17,640	15,772	16,339	22,945	20,912	16,558	16,555	18,262	17,360	19,215	-	210,148	54,870	21%
119 Department of Economic Development and Commerce	216,278	3,854	17,109	13,081	12,349	7,147	19,104	10,530	8,410	9,654	9,905	11,740	11,750	-	134,633	81,645	38%
162 Public Buildings Authority	233,539	8,861	11,646	11,761	10,892	13,081	11,283	11,615	9,824	49,528	12,629	13,432	9,471	-	174,025	59,514	25%
168 Ports Authority	279,620	8,531	8,567	8,487	1,866	1,819	2,009	1,814	1,823	1,808	2,021	2,012	57,900	-	98,657	180,962	65%
180 Tourism Company	168,782	3,041	3,655	11,598	5,393	5,383	12,660	432	25,648	20,260	4,542	5,536	45,381	(100)	143,428	25,354	15%
187 Health Insurance Administration of Puerto Rico	1,480,323	63,477	61,087	140,094	10,409	64,039	64,528	52,892	74,880	69,704	60,171	65,542	643,299	-	1,370,124	110,199	7%
188 Corp. of the Cardiovascular Center of Puerto Rico & Caribbean	91,887	5,995	6,875	6,694	6,656	6,782	5,407	3,635	4,018	4,729	5,496	5,060	7,061	-	68,408	23,479	26%
235 Housing Financing Authority	100,214	1,140	1,078	1,409	6,122	1,324	1,543	1,559	1,445	889	1,429	1,504	2,389	-	21,831	78,383	78%
277 Administration for the Development of Agricultural Enterprises	150,126	3,532	9,015	7,706	12,547	4,017	24,568	2,959	20,019	8,313	13,518	8,476	34,216	-	148,887	1,238	1%
285 Integrated Transport Authority	154,929	9,814	12,259	8,895	9,818	11,568	9,903	9,444	7,734	18,138	10,469	7,008	9,224	-	124,274	30,655	20%
295 Financial Advisory Authority and Fiscal Agency of Puerto Rico	64,631	1,533	927	1,276	1,598	1,546	4,752	1,568	2,762	3,570	5,611	5,176	13,122	-	43,442	21,190	33%
303 District Authority of the Convention Center	46,727	5,485	3,393	5,696	4,954	5,345	7,002	5,450	4,816	6,462	4,167	7,179	5,896	-	65,846	(19,119)	-41%
Total - Core Component Units	\$ 3,919,197	\$ 168,960	\$ 233,402	\$ 274,759	\$ 140,665	\$ 182,788	\$ 228,221	\$ 163,760	\$ 221,725	\$ 256,884	\$ 193,838	\$ 192,078	\$ 903,190	\$ (100)	\$ 3,160,169	\$ 759,028	19%
Secondary Component Units																	
11 Puerto Rico Traffic Safety Commission	\$ 1,683	\$ 107	\$ 111	\$ 106	\$ 120	\$ 122	\$ 122	\$ 129	\$ 126	\$ 112	\$ 122	\$ 120	\$ 158	\$ -	\$ 1,456	\$ 227	13%
22 Office of The Commissioner of Insurance	12,657	454	640	672	731	708	609	778	790	785	1,451	1,540	495	-	9,654	3,003	24%
29 Puerto Rico Federal Affairs Administration	3,568	198	209	209	215	223	236	209	266	216	235	247	221	57	2,740	828	23%
75 Office of the Financial Institutions Commissioner	13,519	603	800	903	750	839	755	744	734	767	767	826	803	152	9,444	4,075	30%
82 Institute of Puerto Rican Culture	22,635	2,384	1,211	1,248	1,229	1,279	1,253	2,165	1,222	1,182	1,679	1,451	1,417	120	17,839	4,796	21%
105 Industrial Commission	21,372	1,383	1,598	2,068	1,307	1,460	1,735	1,302	1,614	1,920	1,702	1,320	2,816	-	20,223	1,148	5%
109 Puerto Rico School of Plastic Arts	5,340	184	221	274	654	271	387	267	324	405	415	446	301	-	4,151	1,189	22%
121 Government Board of the 911 Service	27,660	3,407	661	507	1,022	767	739	659	770	654	1,045	998	12,926	-	24,135	3,524	13%
138 Institutional Trust of the National Guard of Puerto Rico	7,460	276	336	294	452	380	444	545	388	334	394	356	539	(70)	4,666	2,794	37%
161 Puerto Rico Infrastructure Financing Authority	59,182	180	235	200	207	2,424	745	210	229	178	200	276	263	-	5,347	53,835	91%
165 Land Authority of Puerto Rico	13,339	952	785	784	819	883	871	798	789	767	760	735	1,119	-	10,062	3,276	25%
167 Integral Development of the "Peninsula de Cantera"	805	40	47	42	41	51	39	49	109	46	48	47	58	98	714	91	11%
177 Land Administration of Puerto Rico	8,531	426	578	524	487	534	589	478	574	436	576	498	1,093	-	6,783	1,748	20%
186 Culebra Conservation and Development Authority	520	1	1	1	1	1	1	1	1	1	1	1	1	-	7	513	99%
189 Institute of Forensic Science	23,464	1,530	1,530	2,867	1,532	1,530	2,032	2,230	1,529	1,529	1,874	1,567	1,689	533	21,970	1,494	6%
191 Musical Arts Corporation	10,762	457	528	542	514	646	554	565	1,043	490	606	730	77	77	7,819	2,943	27%
192 Fine Arts Center Corporation	7,410	384	438	450	494	481	479	627	498	473	540	447	892	-	6,203	1,207	16%
195 Economic Development Bank of PR	13,730	812	874	841	905	858	886	797	835	792	846	850	1,316	-	10,611	3,119	23%
196 Puerto Rico Public Broadcasting Corporation	17,804	744	1,154	675	675	762	672	586	632	711	767	760	1,041	-	9,179	8,625	48%
198 Agricultural Insurance Corporation	3,248	615	298	233	235	207	166	151	162	167	185	576	(254)	-	2,976	272	8%
215 Puerto Rico Conservatory of Music Corporation	12,176	493	525	836	699	783	667	530	681	1,393	714	798	581	212	8,913	3,262	27%
236 Innovation Fund for Agricultural Development of Puerto Rico	13,968	183	986	399	216	1,118	955	172	267	213	542	1,045	3,876	39	10,011	3,957	28%
238 Ponce Authority (Authority Of The Port Of The Americas)	1,316	88	86	85	85	85	105	84	80	81	79	77	76	-	1,010	306	23%
264 Corporation for the "Caño Martin Peña" Enlace Project	18,800	108	136	150	158	197	276	144	185	182	254	255	1,304	-	3,349	15,451	82%
265 Roosevelt Roads	12,896	66	72	164	206	139	175	379	252	177	255	302	244	219	2,650	10,246	79%
271 Puerto Rico Technology and Innovation Services	106,641	279	643	956	1,048	35,680	1,735	1,018	2,541	966	3,259	1,687	3,195	-	53,007	53,634	50%
276 Puerto Rico Public Private Partnership Authority	179,989	148	272	295	855	1,148	9,690	1,285	3,154	1,017	1,333	1,124	5,840	755	26,915	153,073	85%
286 Authority of the Port of Ponce	3,032	24	24	23	28	27	31	22	23	22	22	22	22	-	292	2,740	90%
288 University of Puerto Rico Comprehensive Cancer Center	87,416	4,181	4,816	5,021	4,959	5,112	5,267	8,521	7,317	10,146	4,189	9,856	12,272	-	81,656	5,759	7%
293 Center for Diabetes Research, Education, and Medical Services	2,254	57	78	68	65	84	68	82	70	67	80	66	65	-	850	1,404	62%
298 Public Service Regulatory Board	40,786	1,854	1,503	1,856	1,857	1,720	1,632	2,403	1,883	2,494	2,193	1,983	2,403	-	23,780	17,006	42%
310 Municipal Finance Corporation	222,830	13,441	15,538	18,571	14,520	13,302	17,569	16,843	14,767	15,169	13,056	17,997	16,387	-	186,959	35,871	16%
311 Puerto Rico Gaming Commission	398,973	1,032	26,123	50,963	27,438	26,621	31,754	31,034	26,548	32,450	42,562	32,835	48,323	-	377,682	21,291	5%
312 Retirement Board of the Government of Puerto Rico	146,204	2,086	2,733	2,517	3,605	4,823	4,257	4,064	3,081	4,041	3,838	4,298	4,153	28,994	72,400	73,714	50%
329 Office of Socioeconomic Development	16,990	409	371	359	376	429	414	410	439	348	402	395	178	-	4,530	12,460	73%
TBD1 COFINA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total - Secondary Component Units	\$ 1,538,959	\$ 39,508	\$ 65,944	\$ 95,232	\$ 69,264	\$ 105,723	\$ 87,949	\$ 80,296	\$ 73,913	\$ 80,727	\$ 86,972	\$ 85,909	\$ 127,707	\$ 30,932	\$ 1,030,077	\$ 508,882	33%
Core Component Units	\$ 3,919,197	\$ 168,960	\$ 233,402	\$ 274,759	\$ 140,665	\$ 182,788	\$ 228,221	\$ 163,760	\$ 221,725	\$ 256,884	\$ 193,838	\$ 192,078	\$ 903,190	\$ (100)	\$ 3,160,169	\$ 759,028	19%
Secondary Component Units	1,538,959	39,508	65,944	95,232	69,264	105,723	87,949	80,296	73,913	80,727	86,972	85,909	127,707	30,932	1,030,077	508,882	33%
Combined Component Units Monthly Actuals	\$ 5,458,157	\$ 208,467	\$ 299,347	\$ 369,991	\$ 209,930	\$ 288,511	\$ 316,170	\$ 244,056	\$ 295,637	\$ 337,611	\$ 280,810	\$ 277,987	\$ 1,030,897	\$ 30,832	\$ 4,190,247	\$ 1,267,910	23%

Non-Compliance List¹
Expenses Reporting

Entity Code	Component Unit	Latest FY24 Submission
186	Culebra Conservation and Development Authority	N/A
286	Authority of the Port of Ponce	N/A
329	Office of Socioeconomic Development	May-24

Notes:

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

Non-Compliance List¹
Revenues Reporting

Entity Code	Component Unit	Latest FY24 Submission
186	Culebra Conservation and Development Authority	N/A

Notes:

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

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

As Recorded and Presented by each Entity

Code:	Entity:	Q1	Q1	Q1	Q2	Q2	Q2	Q3	Q3	Q3	Q4	Q4	Q4	FY24
		1	2	3	4	5	6	7	8	9	10	11	12	
		7/31/2023	8/31/2023	9/30/2023	10/31/2023	11/30/2023	12/31/2023	1/31/2024	2/28/2024	3/31/2024	4/30/2024	5/31/2024	6/30/2024	YTD Totals
11	Puerto Rico Traffic Safety Commission	\$ -	\$ -	\$ 22	\$ 42	\$ -	\$ -	\$ 22	\$ 65	\$ 21	\$ 22	\$ 42	\$ 22	\$ 258
22	Office of The Commissioner of Insurance	-	-	-	-	-	-	-	-	-	-	-	1,057	1,057
70	State Insurance Fund Corporation	-	8,367	8,217	8,226	-	8,153	16,742	-	16,426	8,275	8,546	-	82,952
75	Office of the Financial Institutions Commissioner	-	-	-	-	-	-	-	1,536	191	190	-	-	1,917
79	Automobile Accidents Compensation Administration	1,100	1,089	1,049	1,044	1,050	1,100	1,111	1,022	1,058	1,052	1,051	1,022	12,748
90	Medical Services Administration of Puerto Rico	1,980	1,980	1,980	1,980	1,980	1,980	1,980	1,980	1,980	1,980	1,980	-	21,780
109	School of Plastic Arts	38	38	38	38	38	38	38	38	38	38	38	36	454
119	Department of Economic Development and Commerce	382	437	301	376	371	394	368	369	366	569	-	-	3,933
121	Government Board of the 911 Service	19	-	18	18	18	-	38	18	-	37	23	23	213
138	Institutional Trust of the National Guard of Puerto Rico	3	3	4	3	3	6	5	3	4	4	4	4	46
162	Public Building Authority	-	1,987	1,876	1,825	1,874	-	1,884	3,895	-	3,730	1,936	1,946	20,954
165	Land Authority of Puerto Rico	270	254	248	251	256	287	-	-	-	-	-	-	1,566
166	Industrial Development Company	-	1,232	1,176	1,176	2,512	-	1,127	1,179	1,177	-	2,516	-	12,095
168	Puerto Rico Ports Authority	1,914	1,997	2,009	-	-	-	-	-	-	-	-	-	5,920
177	Land Administration of Puerto Rico	-	188	179	178	178	-	372	179	-	178	179	634	2,264
180	Tourism Company of Puerto Rico	-	478	452	448	-	445	-	1,382	435	438	478	480	5,036
187	Health Insurance Administration of Puerto Rico	31	31	31	31	31	31	31	31	31	31	31	31	372
188	Cardiovascular Center Corporation of PR and the Caribbean	154	147	143	139	143	144	160	152	-	298	147	-	1,627
191	Musical Arts Corporation	34	34	35	35	33	34	34	34	35	35	34	34	411
192	Fine Arts Center Corporation	41	41	41	40	41	41	41	41	41	40	41	71	520
195	Economic Development Bank of PR	132	136	169	151	173	135	129	125	130	131	132	129	1,672
198	Agricultural Insurance Corporation	12	13	12	12	15	14	15	12	12	12	15	15	159
215	Puerto Rico Conservatory of Music Corporation	319	-	-	-	-	-	-	-	73	-	42	83	517
235	Puerto Rico Housing Finance Authority	-	-	-	-	-	-	-	-	-	-	109	13	122
277	Agricultural Enterprises Development Administration	-	-	-	-	-	-	6,066	844	846	845	844	-	9,445
285	Puerto Rico Integrated Transit Authority	1,135	1,133	1,135	1,135	1,135	1,135	1,194	1,135	1,135	1,135	1,135	1,074	13,616
295	Fiscal Agency & Financial Advisory Authority	-	-	-	-	-	-	-	-	-	-	-	292	292
298	Retirement Board of the Government of Puerto Rico	5,302	-	-	-	-	-	-	-	-	157	-	-	5,459
311	Puerto Rico Gaming Commission	-	-	-	-	-	-	-	-	-	-	-	-	-
312	Government Employees and Judiciary Retirement System	842	797	793	794	931	802	802	798	797	796	795	794	9,741
		\$ 13,708	\$ 20,381	\$ 19,928	\$ 17,943	\$ 10,783	\$ 14,739	\$ 32,159	\$ 14,839	\$ 24,796	\$ 19,993	\$ 20,118	\$ 7,760	\$ 217,147

Puerto Rico Department of Treasury
 FY24 Budget Adjustments Details
 As per Joint Resolution Approved June 14, 2024

(figures in \$000s)

Section	FY24 Surplus Funds	Prior Year Surplus Funds	Description	Fund	Entity Code	Entity Name	Concept	Concept Description
7	36,209	64,675	To include an appropriation of \$36,209,000 to increase the appropriation "For the payment of Sales and Use Taxes Contingent Value Instrument". In addition, to include an appropriation of \$64,675,000 for the replenishment of this same appropriation by appropriating prior year surplus funds from the State Treasury. The appropriation for the Sales and Use Taxes Contingent Value Instrument is hereby extended until June 30, 2025.	141	25	Custody of the Department of the Treasury	9	Payments of current & prior period obligations
8	5,926	810	An increase to the appropriation "For each municipality's Municipal Redemption Fund, as provided by Act 18-2014, to be distributed pursuant to Act 1-2011" in the amount of \$5,926,000. In addition, to include an appropriation of \$810,000 for the replenishment of this same appropriation by appropriating prior year surplus funds from the State Treasury.	141	25	Custody of the Department of the Treasury	9	Payments of current & prior period obligations
9	5,926	810	An increase to the appropriation "For each municipality's Municipal Development Fund, as provided by Act 18-2014, to be distributed pursuant to Act 1-2011" in the amount of \$5,926,000. In addition, to include an appropriation of \$810,000 for the replenishment of this same appropriation by appropriating prior year surplus funds from the State Treasury.	141	25	Custody of the Department of the Treasury	13	Social Wellbeing for Puerto Rico
10	2,963	10,437	An increase to the appropriation "For each municipality's Municipal Improvement Fund, as provided by Act 18-2014, to be distributed pursuant to Act 1-2011" in the amount of \$2,963,000. In addition, to include an appropriation of \$10,437,000 for the replenishment of this same appropriation by appropriating prior year surplus funds from the State Treasury.	111	25	Custody of the Department of the Treasury	13	Social Wellbeing for Puerto Rico
11	105,565		An increase to the appropriation "Cost share portion of FEMA public assistance funding".	141	17	Custody of the Office of Management and Budget	82	Federal Fund Matching
12	150,000		An increase to the appropriation "Spending reserve for current liabilities".	141	17	Custody of the Office of Management and Budget	81	Undistributed Appropriations
13	4,000		A new appropriation "Trust Employee Liquidations". This appropriation is hereby extended until June 30, 2025.	141	17	Custody of the Office of Management and Budget	1	Payroll
14	1,582		An increase to the appropriation "Contributions to rum producers related to the 'rum cover-over' collected by the US Treasury".	141	25	Custody of the Department of the Treasury	14	Appropriations to non-governmental entities
15	3,362		An increase to the appropriation "To provide funding for the Extraordinary Fund to Address the Collection and Disposal of Residuals, Wastes, and to Implement Recycling Programs in the Municipalities as provided in Act 53-2021, which will be within the Municipalities Equalization Fund". This appropriation is hereby extended until September 30, 2024.	141	208	Contributions to the Municipalities	13	Social Wellbeing for Puerto Rico
16	3,274		An increase to the appropriation "For the payment of AFSCME Upside Bonus in accordance with Exhibit G-19 of the Plan of Adjustment". This appropriation is hereby extended until June 30, 2025.	141	25	Custody of the Department of the Treasury	1	Payroll
17	-	55,639	To include an appropriation for the replenishment of the appropriation "For the contribution to the Pension Reserve Trust" by appropriating prior year surplus funds from the State Treasury. This appropriation is hereby extended until June 30, 2025.	111	25	Custody of the Department of the Treasury	14	Appropriations to non-governmental entities
18	77,518		An increase to the appropriation "Unallocated Capital Expenditures". This appropriation is hereby extended until June 30, 2025.	141	17	Custody of the Office of Management and Budget	8	Capital Expenditures
Grand Total	\$ 860,644	\$ 132,371						