

DEPARTMENT OF THE
TREASURY



***Requirement 2(A) Section 1, 2 & 4
Government of Puerto Rico***

*General and Special Revenue Fund Expenses
Budget to Recorded Expenditures & Variance Reporting
& General Fund Revenue Report
Jun FY24 YTD*

Wednesday, July 31, 2024

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

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

Additional Disclaimers

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

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

Assumptions/Resources:

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

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

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

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

General Fund Expenses: PRIFAS

1. Actual results are obtained from 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.
DPO (Intergovernmental)	Days Payable Outstanding [Intergovernmental Payables divided by trailing 12 months PayGo Charges plus Facilities/Rent Payments multiplied by 365].
DPO (Third Party)	Days Payable Outstanding [Third Party Payables divided by trailing 12 months Operating Disbursements, not including Payroll Costs, PayGo, Christmas Bonus, or Facilities/Rent Payments multiplied by 365].
DSO (Intergovernmental)	Days Sales Outstanding [Intergovernmental Receivables divided by trailing 12 months Intergovernmental Receipts multiplied by 365].
DSO (Third Party)	Days Sales Outstanding [Third Party Receivables divided by trailing 12 months Third Party Receipts multiplied by 365].
DTPR, Hacienda	Puerto Rico Department of Treasury.
EBT	Electronic Benefit Transfer compensation payment system providing direct access to workers' compensation benefits for injured workers.
EHR	Electronic Health Records.

GLOSSARY

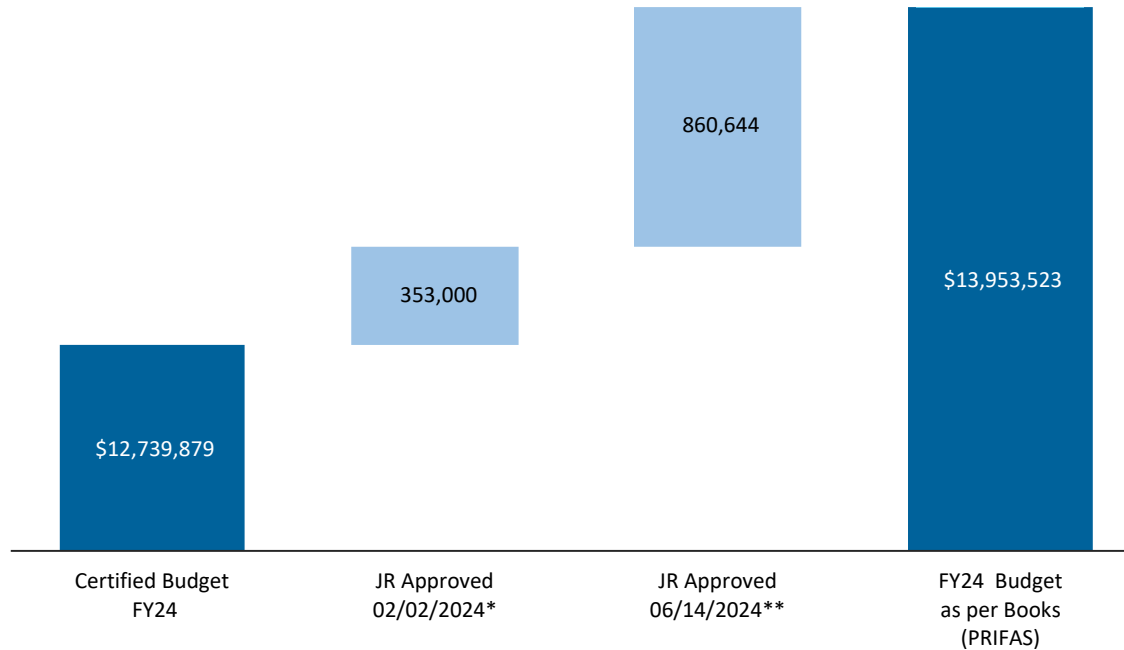
Term	Definition
FEDE	Special Fund for Economic Development, affiliated with PRIDCO.
FEMA	Federal Emergency Management Agency coordinates the federal government's role in preparing for, preventing, mitigating the effects of, responding to, and recovering from all domestic disasters, whether natural or man-made, including acts of terror.
FOMB	Financial Oversight and Management Board of Puerto Rico.
Fondo	Puerto Rico State Insurance Fund Corporation, a public corporation and a component unit of the Commonwealth of Puerto Rico.
FTA	The Federal Transit Administration provides financial and technical assistance to local public transit systems, including buses, subways, light rail, commuter rail, trolleys and ferries. FTA also oversees safety measures and helps develop next-generation technology research.
FY	Fiscal year.
GDB	Government Development Bank for Puerto Rico was previously the government bond issuer, intergovernmental bank, fiscal agent, and financial advisor of the government of Puerto Rico.
General Fund (GF)	The Commonwealth's principal operating fund.
HFA	Puerto Rico Housing Finance Authority, a public corporation and a component unit of the Commonwealth of Puerto Rico.
HIT	Health Information Technology.
HTA	Puerto Rico Highways and Transportation Authority, a public corporation and a component unit of the Commonwealth of Puerto Rico.
HUD	Department of Housing and Urban Development responsible for national policy and programs that address U.S. housing needs, improve and develop communities, and enforce fair housing laws.
Intergovernmental Receipts	General fund appropriations to and funds transferred between public corporations and municipalities.
Invest Puerto Rico	Nonprofit investment organization created by Act 13-2017 to promote Puerto Rico as a competitive investment jurisdiction to attract new business in order to drive economic development.
IXS	Marketing contract through advertising company KOI IXS for Puerto Rico.
Liquidity Plan (LP)	Projected cash flows for each component unit, based on their respective approved FY20 Budget.
MCO	Managed care organization.
MMIS	Medicaid Management Information System.
New Insurance Project	A new business venture for Fondo in which the corporation is partnering with private insurers through a commission-based model to market and sell its products to potential new customers.
OCFO	The Office of the Chief Financial Officer of Puerto Rico.
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 (excess fund).
SRF	Special Revenue Fund.
SUT	State Sales and Use tax (IVU for its Spanish acronym).
Tourism	Tourism Company of Puerto Rico, a public corporation and a component unit of the Commonwealth of Puerto Rico.
Transfers (To)/From Restricted Account	Funds put aside by ASEM management to fund capital expenditures.
Tren Urbano	Urban Train is a 10.7-mile (17.2-km) fully automated rapid transit system that serves the municipalities of San Juan, Guaynabo, and Bayamón in Puerto Rico, consisting of 16 stations operating along a single line.
TSA	Treasury Single Account, the Commonwealth's main operational bank account (concentration account) in which a majority of receipts from Governmental funds are deposited and from which most expenses are disbursed. TSA receipts include tax collections, charges for services, intergovernmental collections, the proceeds of short- and long-term debt issuances and amounts held in custody by the Secretary of the Treasury for the benefit of the Commonwealth's fiduciary funds. A portion of the revenues collected through the TSA corresponds to the General fund. Other revenues include federal funds and special revenues conditionally assigned by law to certain agencies or public corporations that flow through the TSA.
UDH	Hospital Universitario, a hospital affiliated with UPR and part of the Department of Health.
Unrestricted Bank Cash Balance Roll Forward	A roll forward of cash on the Component Unit's unencumbered and unreserved cash balance, and can be used for any purpose.
VTP	Voluntary Transition Program, as established by AAFAF Administrative Orders 2017-05, 2018-03, 2018-04, 2018-05, 2018-06, and 2018-13.
WIOA	The Workforce Innovation and Opportunity Act is a United States public law that replaced the previous Workforce Investment Act of 1998 as the primary federal workforce development legislation to bring about increased coordination among federal workforce development and related programs.
ZBA	Zero balance account.

Puerto Rico Department of Treasury
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 6/30/24

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	\$ 2,616,696	\$ 12,896	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 has been disbursed and/or 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	66,981	(23,080)	-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	1,702,096	(344,843)	-16.8%	Other excise tax collections present preliminary figures for June.
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	\$ 13,873,324	\$ 348,856	3%	

Puerto Rico Department of Treasury
Executive Summary - Section 2

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

	YTD Budget	YTD Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %	Comments
1 Payroll	3,417,438	\$ 3,097,666	\$ 319,771	9%	Mainly driven by (\$175M) in custody accounts with (\$153M) in OMB and (\$22M) in Treasury, along with a slower recording of actual results in the Department of Education (\$71M).
2 Facilities	459,531	357,699	101,832	22%	Mainly driven by a slower recording of actual results mostly in the Department of Education (\$55M) and Department of Health (\$11M), and funds under the custody of OMB (\$19M).
3 Purchased Services	506,169	423,822	82,348	16%	Due to a slower recording of actual results in the Department of Education (\$17M), Department of Correction and Rehabilitation (\$8M), and Department of Health (\$7M) along with timing of disbursements across other agencies including the Department of Transportation (\$10M).
4 Donations and Subsidies	187,100	152,175	34,925	19%	Mainly driven by a slower recording of actual results in the Family and Children Administration (\$20M) and Department of Health (\$12M).
5 Transportation	26,457	21,553	4,904	19%	
6 Professional Services	616,889	444,209	172,681	28%	Mainly driven by slower recording of actual results in the Department of Education (\$52M). Other drivers include timing of disbursements in the PR Private Partnership Authority (\$27M), AAFAF (\$15M), Department of Treasury (\$15M), Medical Services Administration (\$10M), among others.
7 Other Operating	813,853	498,498	315,355	39%	Mainly driven by funds under the custody of OMB (\$218M), University of Puerto Rico (\$43M), and Department of Education (\$21M).
8 Capital Expenditures	526,138	151,929	374,210	71%	Mostly due to a slowdown in disbursements of projects across agencies. The majority of these funds are under OMB Custody (\$96M), Dept. of Health (\$72M), Dept. of Treasury (\$42M), ASEM (\$32M), and PR Integrated Transit Authority (\$22M). It is important to note that most CapEx funds are approved for use in subsequent periods.
9 Payments of current & prior period obligations	1,103,211	761,937	341,274	31%	Balance pertains to funds under Treasury Custody related to CVIs which will be disbursed by November 1, 2024.
10 Materials and Supplies	91,773	64,861	26,912	29%	Mainly driven by delayed recording of actual results across agencies. The Department of Education (\$12M), and the Puerto Rico Police Bureau (\$5M) are the largest contributors.
11 Equipment Purchases	73,715	33,790	39,925	54%	Mainly driven by a slower recording of actual results in the Department of Education (\$23M) and timing of disbursements in the Department of Treasury (\$6M).
12 Media and Advertisements	7,812	2,167	5,644	72%	
13 Social Wellbeing for Puerto Rico	1,826,161	1,295,790	530,371	29%	Variance is largely due to timing of disbursements in ASES (\$300M), along with funds under the custody of OMB & Treasury (\$150M combined).
14 Appropriations to non-governmental entities	1,245,542	316,741	928,802	75%	The balance corresponds to the Pension Reserve Trust, which includes both the base contribution (to be disbursed no later than October 1, 2024) and the Additional Pension Reserve Trust Contribution (to be disbursed no later than November 1, 2024).
30 PayGo	2,102,022	1,992,789	109,233	5%	
81 Undistributed Appropriations	395,736	195,552	200,184	51%	Mostly funds under the custody of OMB, of these funds (\$150M) pertain 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.
82 Federal Fund Matching	183,580	58,820	124,759	68%	Mostly funds under the custody of OMB, of these funds (\$106M) are related to budget increase approved in Joint Resolution dated 6/14/2024 for the "Cost share portion of FEMA public assistance funding" and are approved for use during FY25.
89 Prior Period Debts	32,850	28,220	4,630	14%	
98 Budgetary Reserve	130,000	-	130,000	100%	
Subtotal General Fund Expenditures	\$ 13,745,977	\$ 9,898,217	\$ 3,847,760	28%	Expense figures for this report are preliminary as agencies may continue recording expenditures for 60 days after fiscal year-end. Additionally, fund extensions allowing the use of these funds in subsequent periods have been approved for a significant portion of this balance.

Non-Governmental Expenses included in the Certified Budget ³

9 Payments of current & prior period obligations	109,325	-	109,325	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	\$ 207,546	\$ -	\$ 207,546	100%	
Total General Fund Expenditures	\$ 13,953,523	\$ 9,898,217	\$ 4,055,306	29%	

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			Actual		Variance	
	Revenue Forecast	Adjustments & Revisions	Reforecast	YTD Budgeted Revenue	YTD Revenue Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
1 Individual Income Taxes	\$ 2,603,800	\$ -	\$ 2,603,800	\$ 2,603,800	\$ 2,616,696	\$ 12,896	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	66,981	(23,080)	-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	1,702,096	(344,843)	-16.8%
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	\$ 13,873,324	\$ 348,856	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	\$ (170,699)	\$ 3,417,438	\$ 3,417,438	\$ 3,097,666	\$ 319,771	9%
2 Facilities	460,407	(876)	459,531	459,531	357,699	101,832	22%
3 Purchased Services	418,042	88,127	506,169	506,169	423,822	82,348	16%
4 Donations and Subsidies	215,378	(28,278)	187,100	187,100	152,175	34,925	19%
5 Transportation	15,119	11,338	26,457	26,457	21,553	4,904	19%
6 Professional Services	552,283	64,606	616,889	616,889	444,209	172,681	28%
7 Other Operating	302,350	511,503	813,853	813,853	498,498	315,355	39%
8 Capital Expenditures	497,805	28,333	526,138	526,138	151,929	374,210	71%
9 Payments of current & prior period obligations	1,108,787	(5,576)	1,103,211	1,103,211	761,937	341,274	31%
10 Materials and Supplies	72,290	19,483	91,773	91,773	64,861	26,912	29%
11 Equipment Purchases	30,736	42,979	73,715	73,715	33,790	39,925	54%
12 Media and Advertisements	3,838	3,974	7,812	7,812	2,167	5,644	72%
13 Social Wellbeing for Puerto Rico	1,627,053	199,108	1,826,161	1,826,161	1,295,790	530,371	29%
14 Appropriations to non-governmental entities	1,264,769	(19,227)	1,245,542	1,245,542	316,741	928,802	75%
30 PayGo	2,099,910	2,112	2,102,022	2,102,022	1,992,789	109,233	5%
81 Undistributed Appropriations	253,194	142,542	395,736	395,736	195,552	200,184	51%
82 Federal Fund Matching	74,870	108,710	183,580	183,580	58,820	124,759	68%
89 Prior Period Debts	1,751	31,099	32,850	32,850	28,220	4,630	14%
98 Budgetary Reserve	-	130,000	130,000	130,000	-	130,000	100%
Subtotal General Fund Expenditures	\$ 12,586,719	\$ 1,159,258	\$ 13,745,977	\$ 13,745,977	\$ 9,898,217	\$ 3,847,760	28%

Non-Governmental Expenses included in the Certified Budget⁴

9 Payments of current & prior period obligations	61,264	48,061	109,325	109,325	-	109,325	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	\$ 54,386	\$ 207,546	\$ 207,546	\$ -	\$ 207,546	100%
Total General Fund Expenditures	\$ 12,739,879	\$ 1,213,644	\$ 13,953,523	\$ 13,953,523	\$ 9,898,217	\$ 4,055,306	29%

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	\$ 704,149	\$ (175,468)	-19.9%
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	21,375	(855)	-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	462,890	(61,769)	-11.8%
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%
Petroleum Products (Crudita) Excise Tax - AFI	-	-	-	-	-	-	
Petroleum Products (Crudita) Excise Tax - HTA	-	-	-	-	-	-	
Gas Oil and Diesel Excise Taxes	-	-	-	-	-	-	
Gasoline Excise Tax Revenue	-	-	-	-	-	-	
Vehicle License Fees (\$15 Portion)	-	-	-	-	-	-	
Vehicle License Fees (\$25 Portion)	-	-	-	-	-	-	
Other HTA (tolls paid at tax office)	-	-	-	-	-	-	
CRIM Property Tax Inflows	-	-	-	-	-	-	
v. FAM & Cine	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	\$ 4,315,278	\$ (170,597)	-4%

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

By Concept

General Fund Expenses	Expense Budget	Adjustments & Revisions²	Revised Budget	Quarterly Budget	Quarterly Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
1 Payroll	\$ 3,588,137	\$ (170,699)	\$ 3,417,438	\$ 854,359	\$ 795,131	\$ 59,229	7%
2 Facilities	460,407	(876)	459,531	114,883	72,728	42,155	37%
3 Purchased Services	418,042	88,127	506,169	126,542	166,609	(40,067)	-32%
4 Donations and Subsidies	215,378	(28,278)	187,100	46,775	48,008	(1,233)	-3%
5 Transportation	15,119	11,338	26,457	6,614	14,494	(7,880)	-119%
6 Professional Services	552,283	64,606	616,889	154,222	159,484	(5,261)	-3%
7 Other Operating	302,350	511,503	813,853	203,463	46,295	157,169	77%
8 Capital Expenditures	497,805	28,333	526,138	131,535	45,436	86,099	65%
9 Payments of current & prior period obligations	1,108,787	(5,576)	1,103,211	275,803	195,047	80,756	29%
10 Materials and Supplies	72,290	19,483	91,773	22,943	19,661	3,282	14%
11 Equipment Purchases	30,736	42,979	73,715	18,429	14,674	3,754	20%
12 Media and Advertisements	3,838	3,974	7,812	1,953	1,000	953	49%
13 Social Wellbeing for Puerto Rico	1,627,053	199,108	1,826,161	456,540	317,496	139,045	30%
14 Appropriations to non-governmental entities	1,264,769	(19,227)	1,245,542	311,386	73,941	237,444	76%
30 PayGo	2,099,910	2,112	2,102,022	525,505	485,389	40,117	8%
81 Undistributed Appropriations	253,194	142,542	395,736	98,934	42,068	56,866	57%
82 Federal Fund Matching	74,870	108,710	183,580	45,895	16,203	29,692	65%
89 Prior Period Debts	1,751	31,099	32,850	8,213	21,342	(13,130)	-160%
98 Budgetary Reserve	-	130,000	130,000	32,500	-	32,500	100%
700 Other Undistributed Appropriations ³	-	-	-	-	-	-	-
Subtotal General Fund Expenditures	\$ 12,586,719	\$ 1,159,258	\$ 13,745,977	\$ 3,436,494	\$ 2,535,006	\$ 901,488	26%

Non-Governmental Expenses included in the Certified Budget⁴

9 Payments of current & prior period obligations	61,264	48,061	109,325	27,331	-	27,331	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	\$ 54,386	\$ 207,546	\$ 51,887	\$ -	\$ 51,887	100%
Total General Fund Expenditures	\$ 12,739,879	\$ 1,213,644	\$ 13,953,523	\$ 3,488,381	\$ 2,535,006	\$ 953,375	27%

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)

General Fund Revenue	FY24 Certified Budget			Monthly Budget	Actual	Variance	
	Revenue Forecast	Adjustments & Revisions	Reforecast		Monthly Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
1 Individual Income Taxes	\$ 2,603,800	\$ -	\$ 2,603,800	\$ 213,624	\$ 117,421	\$ (96,204)	-45.0%
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	641	(6,295)	-90.8%
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	161,130	8,937	5.9%
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	\$ 1,575,120	\$ 137,376	10%

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	\$ (170,699)	\$ 3,417,438	\$ 284,786	\$ 186,043	\$ 98,743	35%
2 Facilities	460,407	(876)	459,531	38,294	15,771	22,523	59%
3 Purchased Services	418,042	88,127	506,169	42,181	90,999	(48,818)	-116%
4 Donations and Subsidies	215,378	(28,278)	187,100	15,592	12,477	3,115	20%
5 Transportation	15,119	11,338	26,457	2,205	11,945	(9,741)	-442%
6 Professional Services	552,283	64,606	616,889	51,407	46,809	4,598	9%
7 Other Operating	302,350	511,503	813,853	67,821	13,596	54,225	80%
8 Capital Expenditures	497,805	28,333	526,138	43,845	14,524	29,320	67%
9 Payments of current & prior period obligations	1,108,787	(5,576)	1,103,211	91,934	69,717	22,217	24%
10 Materials and Supplies	72,290	19,483	91,773	7,648	6,065	1,583	21%
11 Equipment Purchases	30,736	42,979	73,715	6,143	7,567	(1,424)	-23%
12 Media and Advertisements	3,838	3,974	7,812	651	417	234	36%
13 Social Wellbeing for Puerto Rico	1,627,053	199,108	1,826,161	152,180	76,603	75,577	50%
14 Appropriations to non-governmental entities	1,264,769	(19,227)	1,245,542	103,795	3,582	100,214	97%
30 PayGo	2,099,910	2,112	2,102,022	175,168	158,660	16,509	9%
81 Undistributed Appropriations	253,194	142,542	395,736	32,978	14,639	18,339	56%
82 Federal Fund Matching	74,870	108,710	183,580	15,298	10,658	4,640	30%
89 Prior Period Debts	1,751	31,099	32,850	2,738	4,696	(1,958)	-72%
98 Budgetary Reserve	-	130,000	130,000	10,833	-	10,833	100%
Subtotal General Fund Expenditures	\$ 12,586,719	\$ 1,159,258	\$ 13,745,977	\$ 1,145,498	\$ 744,768	\$ 400,730	35%
Non-Governmental Expenses included in the Certified Budget⁴							
9 Payments of current & prior period obligations	61,264	48,061	109,325	9,110	-	9,110	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	\$ 54,386	\$ 207,546	\$ 17,296	\$ -	\$ 17,296	100%
Total General Fund Expenditures	\$ 12,739,879	\$ 1,213,644	\$ 13,953,523	\$ 1,162,794	\$ 744,768	\$ 418,025	36%

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

June-24

(figures in \$000s)

	Revised Budget	YTD Budget	YTD Total Revenue ¹	Over / (Under) Performance
Entities Operating in PRIFAS 7.5				
15 Office of the Governor	\$ 6,017	\$ 6,017	\$ 225	\$ (5,792)
16 Office of Management and Budget	2,858	2,858	1,280	(1,578)
18 Planning Board	-	-	275	275
21 Emergency and Disaster Management Bureau	327	327	31	(296)
23 Puerto Rico Department of State	4,626	4,626	11,017	6,392
24 Puerto Rico Department of Treasury	806,040	806,040	531,671	(274,370)
28 State Elections Commission	-	-	-	-
30 Human Resources Management & Transformation	3,219	3,219	3,809	590
31 General Services Administration	36,397	36,397	32,228	(4,169)
34 Commission of Investigation, Processing and Appeals	-	-	-	-
37 Civil Rights Commission	-	-	-	-
38 Puerto Rico Department of Justice	10,626	10,626	13,339	2,714
40 Puerto Rico Police Bureau	72,447	72,447	24,607	(47,841)
41 Special Investigations Bureau	-	-	-	-
42 Puerto Rico Fire Department Bureau	36,108	36,108	23,093	(13,015)
43 Puerto Rico National Guard	-	-	-	-
45 Department of Public Safety	4,518	4,518	222	(4,296)
49 Department of Transportation and Public Works	180,078	180,078	178,342	(1,737)
50 Department of Natural and Environmental Resources	50,696	50,696	26,082	(24,613)
55 Puerto Rico Department of Agriculture	3,212	3,212	2,355	(857)
60 Office of the Citizen's Ombudsman	-	-	-	-
62 Cooperative Development Commission of Puerto Rico	-	-	-	-
66 Puerto Rico Highway Authority	-	-	33,130	33,130
67 Puerto Rico Department of Labor and Human Resources	343,517	343,517	337,903	(5,614)
68 Puerto Rico Labor Relations Board	480	480	470	(10)
69 Puerto Rico Department of Consumer Affairs	1,881	1,881	1,883	2
71 Department of Health	167,381	167,381	283,086	115,705
78 Department of Housing	22,698	22,698	13,547	(9,151)
81 Department of Education	15,042	15,042	2,406	(12,636)
82 Institute of Puerto Rican Culture	3,237	3,237	-	(3,237)
87 Department of Recreation and Sports	21,306	21,306	17,602	(3,704)
95 Mental Health and Drug Addiction Services Administration	4,479	4,479	4,310	(169)
120 Veteran's Advocate Office of Puerto Rico	-	-	-	-
122 Secretariat of the Department of the Family	-	-	361	361
124 Child Support Administration (ASUME)	-	-	8	8
126 Vocational Rehabilitation Administration	752	752	457	(295)
137 Department of Correction and Rehabilitation	26,330	26,330	13,370	(12,959)
155 State Historic Preservation Office of Puerto Rico	10,073	10,073	9,668	(405)
189 Institute of Forensic Science	1,039	1,039	-	(1,039)
221 Medical Emergency Bureau	9,533	9,533	9,125	(408)
231 Office for the Patient's Advocate	-	-	-	-
281 Office of the Election Comptroller	65	65	182	117
Total - Entities Operating in PRIFAS 7.5	\$ 1,845,007	\$ 1,845,007	\$ 1,576,108	\$ (268,899)

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

June-24

(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	\$ 802,227	\$ 225,399
79 Automobile Accidents Compensation Administration	90,297	90,297	89,263	(1,034)
90 Medical Services Administration of Puerto Rico	137,792	137,792	140,628	2,836
119 Department of Economic Development & Commerce	48,269	48,269	214,357	166,088
162 Public Building Authority	161,438	161,438	178,829	17,391
168 Puerto Rico Ports Authority	276,132	276,132	19,675	(256,457)
180 Tourism Company	168,782	168,782	196,274	27,492
187 Puerto Rico Health Insurance Administration	717,794	717,794	552,110	(165,684)
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	85,263	85,263	85,553	290
235 Puerto Rico Housing Finance Corporation	92,314	92,314	31,090	(61,224)
277 Agricultural Enterprises Development Administration	80,334	80,334	68,073	(12,261)
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	\$ 2,524,693	\$ 2,524,693	\$ 2,493,968	\$ (30,725)
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
75 Office of the Financial Institutions Commissioner	13,513	13,513	46,675	33,162
105 Industrial Commission	21,258	21,258	21,257	(1)
109 Puerto Rico School of Plastic Arts	2,681	2,681	3,594	913
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	10,824	10,824	44	(10,780)
165 Land Authority of Puerto Rico	11,617	11,617	12,410	793
167 Integral Development of the "Península 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)
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	107,165	93,435
196 Puerto Rico Public Broadcasting Corporation	17,731	17,731	7,222	(10,509)
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)
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	32,583	357
310 Municipal Finance Corporation	222,830	222,830	155,803	(67,027)
311 Puerto Rico Gaming Commission	396,652	396,652	428,248	31,596
312 Retirement Board of the Government of Puerto Rico	2,947	2,947	643	(2,304)
Total - Secondary Component Units	\$ 895,900	\$ 895,900	\$ 946,950	\$ 51,050

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

June-24

(figures in \$000s)

	Revised Budget	YTD Budget	YTD Total Revenue	Over / (Under) Performance
OMB and Hacienda Custodies				
17 Custody of the Office of Management and Budget	\$ 380,381	\$ 380,381	\$ -	\$ (380,381)
25 Custody of the Department of the Treasury	411,719	411,719	877,693	465,974
Total - OMB and Hacienda Custodies	\$ 792,100	\$ 792,100	\$ 877,693	\$ 85,593

	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	-	-	68,088	68,088
176 University of Puerto Rico	-	-	3,413	3,413
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	\$ 30,894	\$ 30,894	\$ 84,565	\$ 53,671

	Revised Budget	YTD Budget	YTD Total Revenue	Over / (Under) Performance
Recap				
Entities Operating in PRIFAS 7.5	\$ 1,845,007	\$ 1,845,007	\$ 1,576,108	\$ (268,899)
Core Component Units	2,524,693	2,524,693	2,493,968	(30,725)
Secondary Component Units	895,900	895,900	946,950	51,050
OMB and Hacienda Custodies	792,100	792,100	877,693	85,593
Out of Scope Entities	30,894	30,894	84,565	53,671
Total	\$ 6,088,594	\$ 6,088,594	\$ 5,979,285	\$ (109,310)

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	\$ (159,816)	\$ 4,132,277	\$ 3,672,037	\$ 460,240
2	Facilities	566,580	31,882	598,462	447,579	150,883
3	Purchased Services	741,795	190,929	932,724	712,853	219,871
4	Donations and Subsidies	246,584	(30,626)	215,958	167,717	48,240
5	Transportation	32,399	12,052	44,451	32,453	11,998
6	Professional Services	776,203	115,762	891,965	622,687	269,278
7	Other Operating	495,715	564,324	1,060,039	661,318	398,721
8	Capital Expenditures	545,671	(795)	544,876	173,938	370,938
9	Payments of current and prior period obligations	1,108,787	(5,576)	1,103,211	761,937	341,274
10	Materials and Supplies	190,282	31,254	221,536	141,499	80,037
11	Equipment Purchases	93,303	44,794	138,097	43,136	94,962
12	Media and Advertisements	37,252	(4,791)	32,461	17,941	14,520
13	Social Wellbeing for Puerto Rico	2,778,144	266,685	3,044,829	2,086,844	957,985
14	Appropriations to non-governmental entities	1,586,649	(5,595)	1,581,054	612,673	968,381
30	PayGo	2,621,388	5,374	2,626,762	2,494,841	131,921
81	Undistributed Appropriations	1,391,419	812,545	2,203,964	906,339	1,297,625
82	Federal Fund Matching	89,680	107,992	197,672	59,848	137,823
89	Prior Period Debts	9,962	124,272	134,234	82,563	51,671
98	Budgetary Reserve	-	130,000	130,000	-	130,000
	Subtotal Expenditures	\$ 17,603,906	\$ 2,230,665	\$ 19,834,571	\$ 13,698,204	\$ 6,136,368

Non-Governmental Expenses included in the Certified Budget³

9	Payments of current & prior period obligations	61,264	48,061	109,325	-	109,325
13	Social Wellbeing for Puerto Rico	91,896	6,325	98,221	-	98,221
	Subtotal Non-Governmental	\$ 153,160	\$ 54,386	\$ 207,546	\$ -	\$ 207,546
	Total Expenditures	\$ 17,757,066	\$ 2,285,051	\$ 20,042,117	\$ 13,698,204	\$ 6,343,914

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 & Revisions ²	Revised Budget	Total Q Actuals	Total Remaining Balance
1 Payroll	\$ 1,073,023	\$ (39,954)	\$ 1,033,069	\$ 923,450	\$ 109,619
2 Facilities	141,645	7,970	149,615	101,607	48,008
3 Purchased Services	185,449	47,732	233,181	249,418	(16,237)
4 Donations and Subsidies	61,646	(7,657)	53,989	55,793	(1,804)
5 Transportation	8,100	3,013	11,113	17,821	(6,708)
6 Professional Services	194,051	28,941	222,991	220,738	2,253
7 Other Operating	123,929	141,081	265,010	80,550	184,460
8 Capital Expenditures	136,418	(199)	136,219	61,446	74,773
9 Payments of current and prior period obligations	277,197	(1,394)	275,803	195,047	80,756
10 Materials and Supplies	47,571	7,813	55,384	41,585	13,799
11 Equipment Purchases	23,326	11,199	34,524	18,122	16,402
12 Media and Advertisements	9,313	(1,198)	8,115	6,569	1,546
13 Social Wellbeing for Puerto Rico	694,536	66,671	761,207	484,657	276,551
14 Appropriations to non-governmental entities	396,662	(1,399)	395,264	154,328	240,935
30 PayGo	655,347	1,343	656,690	619,487	37,203
81 Undistributed Appropriations	347,855	203,136	550,991	205,233	345,758
82 Federal Fund Matching	22,420	26,998	49,418	16,466	32,952
89 Prior Period Debts	2,491	31,068	33,558	27,284	6,274
98 Budgetary Reserve	-	32,500	32,500	-	32,500
700 Other Undistributed Appropriations	-	-	-	-	-
Subtotal Expenditures	\$ 4,400,977	\$ 557,666	\$ 4,958,643	\$ 3,479,600	\$ 1,479,043

Non-Governmental Expenses included in the Certified Budget³

9 Payments of current & prior period obligations	15,316	12,015	27,331	-	27,331
13 Social Wellbeing for Puerto Rico	22,974	1,581	24,555	-	24,555
Subtotal Non-Governmental	\$ 38,290	\$ 13,597	\$ 51,887	\$ -	\$ 51,887
Total Expenditures	\$ 4,439,267	\$ 571,263	\$ 5,010,529	\$ 3,479,600	\$ 1,530,929

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

June-24

(figures in \$000s)

		Certified Budget	Adjustments & Revisions ²	Revised Budget	Total Monthly Actuals	Total (Unfavorable) / Favorable \$
1	Payroll	\$ 357,674	\$ (13,318)	\$ 344,356	\$ 219,385	\$ 124,972
2	Facilities	47,215	2,657	49,872	26,169	23,703
3	Purchased Services	61,816	15,911	77,727	113,451	(35,724)
4	Donations and Subsidies	20,549	(2,552)	17,996	18,263	(267)
5	Transportation	2,700	1,004	3,704	12,886	(9,182)
6	Professional Services	64,684	9,647	74,330	65,467	8,863
7	Other Operating	41,310	47,027	88,337	23,704	64,632
8	Capital Expenditures	45,473	(66)	45,406	27,471	17,935
9	Payments of current & prior period obligations	92,399	(465)	91,934	69,717	22,217
10	Materials and Supplies	15,857	2,604	18,461	14,916	3,546
11	Equipment Purchases	7,775	3,733	11,508	8,966	2,542
12	Media and Advertisements	3,104	(399)	2,705	2,050	655
13	Social Wellbeing for Puerto Rico	231,512	22,224	253,736	114,342	139,393
14	Appropriations to non-governmental entities	132,221	(466)	131,755	35,210	96,544
30	PayGo	218,449	448	218,897	206,329	12,568
81	Undistributed Appropriations	115,952	67,712	183,664	58,141	125,522
82	Federal Fund Matching	7,473	8,999	16,473	10,805	5,668
89	Prior Period Debts	830	10,356	11,186	6,178	5,008
98	Budgetary Reserve	-	10,833	10,833	-	10,833
	Subtotal Expenditures	\$ 1,466,992	\$ 185,889	\$ 1,652,881	\$ 1,033,451	\$ 619,430

Non-Governmental Expenses included in the Certified Budget³

9	Payments of current & prior period obligations	5,105	4,005	9,110	-	9,110
13	Social Wellbeing for Puerto Rico	7,658	527	8,185	-	8,185
	Subtotal Non-Governmental	\$ 12,763	\$ 4,532	\$ 17,296	\$ -	\$ 17,296
	Total Expenditures	\$ 1,479,756	\$ 190,421	\$ 1,670,176	\$ 1,033,451	\$ 636,726

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

June-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions²	Revised Budget	YTD Actual Expenses	Remaining Balance
Entities Operating in PRIFAS 7.5					
15 Office of the Governor	\$ 16,773	\$ 6,237	\$ 23,010	\$ 15,795	\$ 7,215
16 Office of Management and Budget	22,783	2,519	25,302	18,408	6,894
18 Planning Board	25,741	851	26,592	23,158	3,435
21 Emergency and Disaster Management Bureau	8,896	655	9,551	4,366	5,185
23 Puerto Rico Department of State	19,187	750	19,937	17,281	2,655
24 Puerto Rico Department of Treasury	987,777	127,906	1,115,683	755,638	360,045
28 State Elections Commission	44,571	17,382	61,953	42,752	19,200
30 Human Resources Management & Transformation	8,678	3,374	12,052	8,954	3,098
31 General Services Administration	31,610	31,897	63,507	36,152	27,355
34 Commission of Investigation, Processing and Appeals	489	49	538	470	68
37 Civil Rights Commission	867	(9)	858	674	184
38 Puerto Rico Department of Justice	146,864	7,342	154,206	133,980	20,226
40 Puerto Rico Police Bureau	869,136	72,587	941,723	831,676	110,047
41 Special Investigations Bureau	4,658	587	5,245	5,266	(20)
42 Puerto Rico Fire Department Bureau	75,806	24,935	100,741	85,511	15,229
43 Puerto Rico National Guard	17,795	3,658	21,453	18,160	3,293
45 Shared Services within Department of Public Safety	247,792	3,768	251,560	234,100	17,460
49 Department of Transportation and Public Works	186,137	66,706	252,843	168,867	83,976
50 Department of Natural and Environmental Resources	154,722	34,367	189,089	128,683	60,406
55 Puerto Rico Department of Agriculture	42,343	1,242	43,585	37,777	5,807
60 Office of the Citizen's Ombudsman	3,523	42	3,565	3,388	177
62 Cooperative Development Commission of Puerto Rico	2,924	59	2,983	2,345	638
66 Puerto Rico Highway Authority	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	394,164	13,326	407,490	224,015	183,474
68 Puerto Rico Labor Relations Board	1,506	12	1,518	1,297	221
69 Puerto Rico Department of Consumer Affairs	15,703	80	15,783	13,949	1,833
71 Department of Health	705,473	52,671	758,144	565,519	192,624
78 Department of Housing	54,853	(569)	54,284	37,030	17,255
81 Department of Education	2,633,476	61,185	2,694,661	2,402,334	292,328
82 Institute of Puerto Rican Culture	19,249	2,713	21,962	17,719	4,244
87 Department of Recreation and Sports	55,209	5,339	60,548	49,527	11,021
94 Employees Association of the Commonwealth	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	3,877	19	3,896	2,446	1,450
122 Secretariat of the Department of the Family	49,351	1,314	50,665	46,209	4,456
123 Family and Children Administration	204,701	3,792	208,493	184,571	23,922
124 Child Support Administration (ASUME)	16,841	357	17,198	14,800	2,398
126 Vocational Rehabilitation Administration	26,359	464	26,823	25,224	1,598
127 Administration for Socioeconomic Development of the Family	101,465	4,321	105,786	90,641	15,145
133 Administracion de Recursos Naturales	-	-	-	-	-
137 Department of Correction and Rehabilitation	438,294	4,848	443,142	397,752	45,390
139 Parole Board	3,011	27	3,038	2,794	245
143 Office of Protection and Defense for People with Disabilities	1,097	30	1,127	199	927
152 Elderly and Retired People Advocate Office	3,366	24	3,390	3,228	163
153 Office for People with Disabilities	3,666	163	3,829	2,420	1,408
155 State Historic Preservation Office of Puerto Rico	3,270	10,383	13,653	12,839	814
189 Institute of Forensic Science	20,655	2,233	22,888	21,264	1,624
221 Medical Emergency Corps Bureau	26,931	3,165	30,096	24,400	5,695
231 Office for the Patient's Advocate	2,030	21	2,051	1,791	261
241 Administration for Integral Development of Childhood	8,508	174	8,682	6,613	2,069
266 Office of Public Safety Affairs	-	-	-	-	-
279 Public Service Appeals Commission	2,722	25	2,747	2,577	169
281 Office of the Election Comptroller	3,192	28	3,220	3,022	198
Total - Entities Operating in PRIFAS 7.5	\$ 7,865,310	\$ 582,311	\$ 8,447,621	\$ 6,853,612	\$ 1,594,008

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

June-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Core Component Units					
70 State Insurance Fund Corporation	\$ 570,110	\$ 6,718	\$ 576,828	\$ 447,634	\$ 129,194
79 Automobile Accidents Compensation Administration	90,297	-	90,297	79,976	10,321
90 Medical Services Administration of Puerto Rico	239,791	18,299	258,090	210,148	47,943
119 Department of Economic Development & Commerce	74,524	87,425	161,949	134,619	27,330
162 Public Building Authority	161,489	72,050	233,539	173,983	59,557
168 Puerto Rico Ports Authority	94,091	185,529	279,620	42,776	236,844
180 Tourism Company	148,790	19,992	168,782	143,528	25,254
187 Puerto Rico Health Insurance Administration	1,374,014	(3)	1,374,011	726,848	647,163
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	91,338	549	91,887	65,902	25,985
235 Puerto Rico Housing Finance Corporation	100,214	-	100,214	21,855	78,359
277 Agricultural Enterprises Development Administration	151,483	(1,357)	150,126	115,658	34,468
285 Puerto Rico Integrated Transit Authority	139,475	15,454	154,929	124,274	30,655
295 Fiscal Agency & Financial Advisory Authority	56,775	2,981	59,756	39,653	20,103
303 Convention Center of District Authority	46,727	0	46,727	65,846	(19,119)
Total - Core Component Units	\$ 3,339,118	\$ 407,636	\$ 3,746,754	\$ 2,392,698	\$ 1,354,056

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
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	2,683	885
75 Office of the Financial Institutions Commissioner	13,313	206	13,519	9,629	3,889
105 Industrial Commission	21,257	115	21,372	19,585	1,786
109 Puerto Rico School of Plastic Arts	4,900	440	5,340	2,703	2,637
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	4,736	2,724
161 Puerto Rico Infrastructure Financing Authority	3,229	31,431	34,660	3,575	31,086
165 Land Authority of Puerto Rico	10,039	3,300	13,339	9,786	3,552
167 Integral Development of the "Península de Cantera"	805	-	805	616	189
177 Land Administration of Puerto Rico	8,531	0	8,531	7,671	860
186 Culebra Conservation and Development Authority	539	1	540	7	533
191 Musical Arts Corporation	7,033	3,729	10,762	7,742	3,020
192 Fine Arts Center Corporation	6,834	382	7,216	6,203	1,013
195 Economic Development Bank of PR	13,730	-	13,730	10,611	3,119
196 Puerto Rico Public Broadcasting Corporation	-	17,804	17,804	8,138	9,666
198 Agricultural Insurance Corporation	2,893	355	3,248	3,230	18
215 Puerto Rico Conservatory of Music Corporation	9,229	2,947	12,176	8,701	3,474
236 Innovation Fund for Agricultural Development of Puerto Rico	13,968	-	13,968	9,972	3,996
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	2,431	10,465
271 Puerto Rico Technology and Innovation Services	97,595	40	97,635	53,007	44,628
276 Puerto Rico Public Private Partnership Authority	50,708	7,841	58,549	24,654	33,894
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	1,061	2,251	850	1,401
298 Public Service Regulatory Board	39,682	1,001	40,683	23,780	16,903
310 Municipal Finance Corporation	149,588	73,242	222,830	152,762	70,068
311 Puerto Rico Gaming Commission	398,566	399	398,965	377,759	21,205
312 Retirement Board of the Government of Puerto Rico	58,731	87,069	145,800	43,491	102,309
329 Office of Socioeconomic Development	14,439	2,551	16,990	4,530	12,460
TBD1 COFINA	-	-	-	1,359	(1,359)
Total - Secondary Component Units	\$ 1,075,299	\$ 261,898	\$ 1,337,197	\$ 921,766	\$ 415,432

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

June-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
OMB and Hacienda Custodies					
17 Custody of the Office of Management and Budget	\$ 983,023	\$ 457,794	\$ 1,440,817	\$ -	\$ 1,440,817
25 Custody of the Department of the Treasury	3,175,614	430,558	3,606,172	2,121,556	1,484,616
Total - OMB and Hacienda Custodies	\$ 4,158,637	\$ 888,352	\$ 5,046,989	\$ 2,121,556	\$ 2,925,433

	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	25,794	406,395	398,081	8,314
100 Legislative Assembly of the Commonwealth	135,185	13,074	148,259	144,010	4,249
106 Public Housing Administration	20,091	162	20,253	4,482	15,771
113 CRIM	-	-	-	-	-
166 Industrial Development Company	-	-	-	23,291	(23,291)
176 University of Puerto Rico	500,847	62,065	562,912	519,747	43,165
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	125,419	3,362
212 COSSEC	-	-	-	-	-
220 Correctional Health	43,870	10,456	54,326	51,384	2,942
268 Puerto Rico Institute of Statistics	2,627	6	2,633	2,633	-
272 Office of the Inspector General	18,671	218	18,889	18,598	292
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	\$ 144,855	\$ 1,463,557	\$ 1,408,572	\$ 54,985

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Recap					
Entities Operating in PRIFAS 7.5	\$ 7,865,310	\$ 582,311	\$ 8,447,621	\$ 6,853,612	\$ 1,594,008
Core Component Units	3,339,118	407,636	3,746,754	2,392,698	1,354,056
Secondary Component Units	1,075,299	261,898	1,337,197	921,766	415,432
OMB and Hacienda Custodies	4,158,637	888,352	5,046,989	2,121,556	2,925,433
Out of Scope Entities	1,318,702	144,855	1,463,557	1,408,572	54,985
Total	\$ 17,757,066	\$ 2,285,051	\$ 20,042,117	\$ 13,698,204	\$ 6,343,914

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

June-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	YTD Actual Expenses	Remaining Balance
Entities Operating in PRIFAS 7.5					
15 Office of the Governor	\$ 16,773	\$ 220	\$ 16,993	\$ 15,645	\$ 1,348
16 Office of Management and Budget	21,652	792	22,444	17,792	4,652
18 Planning Board	25,741	851	26,592	23,158	3,435
21 Emergency and Disaster Management Bureau	8,569	655	9,224	4,366	4,858
23 Puerto Rico Department of State	15,358	(47)	15,311	14,167	1,144
24 Puerto Rico Department of Treasury	218,268	91,374	309,642	230,719	78,923
28 State Elections Commission	44,571	17,382	61,953	42,752	19,200
30 Human Resources Management & Transformation	7,686	1,147	8,833	7,648	1,185
31 General Services Administration	26,713	397	27,110	19,273	7,837
34 Commission of Investigation, Processing and Appeals	489	49	538	470	68
37 Civil Rights Commission	867	(9)	858	674	184
38 Puerto Rico Department of Justice	140,724	2,856	143,580	129,943	13,637
40 Puerto Rico Police Bureau	852,423	16,853	869,276	821,494	47,781
41 Special Investigations Bureau	4,658	587	5,245	5,266	(20)
42 Puerto Rico Fire Department Bureau	63,095	1,538	64,633	81,508	(16,875)
43 Puerto Rico National Guard	17,795	3,658	21,453	18,160	3,293
45 Shared Services within Department of Public Safety	244,840	2,202	247,042	233,939	13,103
49 Department of Transportation and Public Works	68,454	4,310	72,764	58,232	14,532
50 Department of Natural and Environmental Resources	108,755	29,638	138,393	114,663	23,730
55 Puerto Rico Department of Agriculture	39,131	1,242	40,373	36,816	3,557
60 Office of the Citizen's Ombudsman	3,523	42	3,565	3,388	177
62 Cooperative Development Commission of Puerto Rico	2,924	59	2,983	2,345	638
66 Puerto Rico Highway Authority	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	56,944	7,028	63,972	52,683	11,289
68 Puerto Rico Labor Relations Board	1,026	12	1,038	1,019	19
69 Puerto Rico Department of Consumer Affairs	13,822	80	13,902	12,566	1,336
71 Department of Health	555,328	35,435	590,763	462,953	127,809
78 Department of Housing	33,357	(1,771)	31,586	27,066	4,521
81 Department of Education	2,618,434	61,185	2,679,619	2,395,276	284,344
82 Institute of Puerto Rican Culture	18,043	682	18,725	17,719	1,006
87 Department of Recreation and Sports	34,150	5,092	39,242	35,363	3,879
95 Mental Health and Drug Addiction Services Administration	137,791	5,409	143,200	117,784	25,416
96 Office of the Women's Advocate	4,999	3,857	8,856	5,301	3,555
94 Employees Association of the Commonwealth	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	3,877	19	3,896	2,446	1,450
122 Secretariat of the Department of the Family	49,351	1,314	50,665	46,209	4,456
123 Family and Children Administration	204,701	3,781	208,482	184,562	23,920
124 Child Support Administration (ASUME)	16,841	357	17,198	14,800	2,398
126 Vocational Rehabilitation Administration	25,607	464	26,071	24,773	1,297
127 Administration for Socioeconomic Development of the Family	101,465	4,309	105,774	90,641	15,133
133 Administracion de Recursos Naturales	-	-	-	-	-
137 Department of Correction and Rehabilitation	416,120	692	416,812	386,754	30,058
139 Parole Board	3,011	27	3,038	2,794	245
143 Office of Protection and Defense for People with Disabilities	1,097	30	1,127	199	927
152 Elderly and Retired People Advocate Office	3,366	24	3,390	3,228	163
153 Office for People with Disabilities	3,666	163	3,829	2,420	1,408
155 State Historic Preservation Office of Puerto Rico	2,175	1,404	3,579	3,346	233
189 Institute of Forensic Science	20,174	1,675	21,849	21,264	585
221 Medical Emergency Corps Bureau	19,835	727	20,562	20,086	476
231 Office for the Patient's Advocate	2,030	21	2,051	1,791	261
241 Administration for Integral Development of Childhood	8,508	174	8,682	6,613	2,069
266 Office of Security Public Affairs	-	-	-	-	-
279 Public Service Appeals Commission	2,722	25	2,747	2,577	169
281 Office of the Election Comptroller	3,127	28	3,155	2,992	163
Total - Entities Operating in PRIFAS 7.5	\$ 6,294,576	\$ 308,038	\$ 6,602,614	\$ 5,827,642	\$ 774,972

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

June-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Core Component Units					
70 State Insurance Fund Corporation	\$ -	\$ -	\$ -	\$ -	\$ -
79 Automobile Accidents Compensation Administration	-	-	-	-	-
90 Medical Services Administration of Puerto Rico	101,999	18,299	120,298	72,582	47,716
119 Department of Economic Development & Commerce	27,460	86,220	113,680	97,460	16,220
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	(3)	656,217	347,535	308,682
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	6,075	549	6,624	-	6,624
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	53,929	15,863
285 Puerto Rico Integrated Transit Authority	101,614	15,454	117,068	89,676	27,392
295 Fiscal Agency & Financial Advisory Authority	52,285	2,609	54,894	38,091	16,803
303 Convention Center of District Authority	-	-	-	-	-
Total - Core Component Units	\$ 1,055,923	\$ 166,138	\$ 1,222,061	\$ 769,943	\$ 452,117
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	2,683	520
75 Office of the Financial Institutions Commissioner	-	6	6	-	6
105 Industrial Commission	-	114	114	-	114
109 Puerto Rico School of Plastic Arts	2,716	(57)	2,659	1,632	1,027
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	21,606	23,836	2,982	20,854
165 Land Authority of Puerto Rico	-	1,722	1,722	-	1,722
167 Integral Development of the "Península de Cantera"	598	-	598	477	121
177 Land Administration of Puerto Rico	-	-	-	-	-
186 Culebra Conservation and Development Authority	254	1	255	7	248
191 Musical Arts Corporation	5,270	2,187	7,457	5,427	2,030
192 Fine Arts Center Corporation	4,357	232	4,589	4,290	299
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	5,199	2,871
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	1,165	9,964
271 Puerto Rico Technology and Innovation Services	88,269	40	88,309	51,225	37,084
276 Puerto Rico Public Private Partnership Authority	50,708	(7,113)	43,595	15,204	28,391
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	1,061	2,004	626	1,378
298 Public Service Regulatory Board	8,831	(374)	8,457	8,096	361
310 Municipal Finance Corporation	-	-	-	-	-
311 Puerto Rico Gaming Commission	2,315	(2)	2,313	1,512	800
312 Retirement Board of the Government of Puerto Rico	55,784	87,069	142,853	42,703	100,150
329 Office of Socioeconomic Development	14,439	2,551	16,990	4,530	12,460
TBD1 COFINA	-	-	-	-	-
Total - Secondary Component Units	\$ 311,176	\$ 130,121	\$ 441,297	\$ 198,707	\$ 242,590

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

June-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
OMB and Hacienda Custodies					
17 Custody of the Office of Management and Budget	\$ 983,023	\$ 77,413	\$ 1,060,436	\$ -	\$ 1,060,436
25 Custody of the Department of the Treasury	2,807,373	387,080	3,194,453	1,729,037	1,465,416
Total - OMB and Hacienda Custodies	\$ 3,790,396	\$ 464,492	\$ 4,254,888	\$ 1,729,037	\$ 2,525,852

	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	25,794	390,070	385,688	4,382
100 Legislative Assembly of the Commonwealth	135,185	13,074	148,259	144,010	4,249
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	519,747	43,165
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	125,419	3,362
212 COSSEC	-	-	-	-	-
220 Correctional Health	43,870	10,456	54,326	51,384	2,942
268 Puerto Rico Institute of Statistics	2,627	6	2,633	2,633	-
272 Office of the Inspector General	18,671	218	18,889	18,598	292
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	\$ 144,855	\$ 1,432,663	\$ 1,372,888	\$ 59,774

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Recap					
Entities Operating in PRIFAS 7.5	\$ 6,294,576	\$ 308,038	\$ 6,602,614	\$ 5,827,642	\$ 774,972
Core Component Units	1,055,923	166,138	1,222,061	769,943	452,117
Secondary Component Units	311,176	130,121	441,297	198,707	242,590
OMB and Hacienda Custodies	3,790,396	464,492	4,254,888	1,729,037	2,525,852
Out of Scope Entities	1,287,808	144,855	1,432,663	1,372,888	59,774
Total	\$ 12,739,879	\$ 1,213,644	\$ 13,953,523	\$ 9,898,217	\$ 4,055,306

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

June-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	YTD Actual Expenses	Remaining Balance
Entities Operating in PRIFAS 7.5					
15 Office of the Governor	\$ -	\$ 6,017	\$ 6,017	\$ 150	\$ 5,867
16 Office of Management and Budget	1,131	1,727	2,858	616	2,242
18 Planning Board	-	-	-	-	-
21 Emergency and Disaster Management Bureau	327	-	327	-	327
23 Puerto Rico Department of State	3,829	797	4,626	3,115	1,511
24 Puerto Rico Department of Treasury	769,509	36,531	806,040	524,919	281,122
28 State Elections Commission	-	-	-	-	-
30 Human Resources Management & Transformation	992	2,227	3,219	1,306	1,913
31 General Services Administration	4,897	31,500	36,397	16,879	19,518
34 Commission of Investigation, Processing and Appeals	-	-	-	-	-
37 Civil Rights Commission	-	-	-	-	-
38 Puerto Rico Department of Justice	6,140	4,486	10,626	4,038	6,588
40 Puerto Rico Police Bureau	16,713	55,734	72,447	10,182	62,266
41 Special Investigations Bureau	-	-	-	-	-
42 Puerto Rico Fire Department Bureau	12,711	23,397	36,108	4,003	32,105
43 Puerto Rico National Guard	-	-	-	-	-
45 Shared Services within Department of Public Safety	2,952	1,566	4,518	161	4,357
49 Department of Transportation and Public Works	117,683	62,395	180,078	110,634	69,444
50 Department of Natural and Environmental Resources	45,967	4,729	50,696	14,020	36,676
55 Puerto Rico Department of Agriculture	3,212	-	3,212	962	2,250
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	171,332	172,185
68 Puerto Rico Labor Relations Board	480	-	480	278	202
69 Puerto Rico Department of Consumer Affairs	1,881	-	1,881	1,383	498
71 Department of Health	150,145	17,236	167,381	102,566	64,815
78 Department of Housing	21,496	1,202	22,698	9,964	12,734
81 Department of Education	15,042	-	15,042	7,058	7,984
82 Institute of Puerto Rican Culture	1,206	2,031	3,237	-	3,237
87 Department of Recreation and Sports	21,059	247	21,306	14,164	7,142
95 Mental Health and Drug Addiction Services Administration	4,479	-	4,479	2,946	1,533
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	451	301
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	10,997	15,333
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	9,492	581
189 Institute of Forensic Science	481	558	1,039	-	1,039
221 Medical Emergency Corps Bureau	7,096	2,437	9,533	4,314	5,219
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	30	35
Total - Entities Operating in PRIFAS 7.5	\$ 1,570,734	\$ 274,273	\$ 1,845,007	\$ 1,025,971	\$ 819,036

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

June-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Core Component Units					
70 State Insurance Fund Corporation	\$ 570,110	\$ 6,718	\$ 576,828	\$ 447,634	\$ 129,194
79 Automobile Accidents Compensation Administration	90,297	-	90,297	79,976	10,321
90 Medical Services Administration of Puerto Rico	137,792	-	137,792	137,565	227
119 Department of Economic Development & Commerce	47,064	1,205	48,269	37,159	11,110
162 Public Building Authority	130,268	31,170	161,438	105,392	56,046
168 Puerto Rico Ports Authority	94,091	182,041	276,132	42,776	233,357
180 Tourism Company	148,790	19,992	168,782	143,528	25,254
187 Puerto Rico Health Insurance Administration	717,794	-	717,794	379,313	338,481
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	85,263	-	85,263	65,902	19,361
235 Puerto Rico Housing Finance Corporation	92,314	-	92,314	19,775	72,539
277 Agricultural Enterprises Development Administration	80,334	-	80,334	61,729	18,605
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	1,562	3,300
303 Convention Center of District Authority	46,727	0	46,727	65,846	(19,119)
Total - Core Component Units	\$ 2,283,195	\$ 241,498	\$ 2,524,693	\$ 1,622,754	\$ 901,939
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	9,629	3,884
105 Industrial Commission	21,257	1	21,258	19,585	1,672
109 Puerto Rico School of Plastic Arts	2,184	497	2,681	1,071	1,610
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	4,736	2,724
161 Puerto Rico Infrastructure Financing Authority	999	9,825	10,824	592	10,232
165 Land Authority of Puerto Rico	10,039	1,578	11,617	9,786	1,831
167 Integral Development of the "Península de Cantera"	207	-	207	139	68
177 Land Administration of Puerto Rico	8,531	0	8,531	7,671	860
186 Culebra Conservation and Development Authority	285	-	285	-	285
191 Musical Arts Corporation	1,763	1,542	3,305	2,315	990
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	8,065	9,666
198 Agricultural Insurance Corporation	2,893	355	3,248	3,230	18
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	9,972	3,996
238 Ponce Authority (Authority Of The Port Of The Americas)	-	-	-	-	-
264 Corporation for the "Caño Martín Peña" Enlace Project	-	76	76	37	39
265 Roosevelt Roads	1,767	-	1,767	1,266	501
271 Puerto Rico Technology and Innovation Services	9,326	-	9,326	1,782	7,544
276 Puerto Rico Public Private Partnership Authority	-	14,954	14,954	9,450	5,504
286 Authority of the Port of Ponce	2,064	-	2,064	-	2,064
288 University of Puerto Rico Comprehensive Cancer Center	33,412	2,000	35,412	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	152,762	70,068
311 Puerto Rico Gaming Commission	396,251	401	396,652	376,247	20,405
312 Retirement Board of the Government of Puerto Rico	2,947	-	2,947	788	2,159
329 Office of Socioeconomic Development	-	-	-	-	-
TBD1 COFINA	-	-	-	1,359	(1,359)
Total - Secondary Component Units	\$ 764,123	\$ 131,777	\$ 895,900	\$ 723,058	\$ 172,842

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

June-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
OMB and Hacienda Custodies					
17 Custody of the Office of Management and Budget	\$ -	\$ 380,381	\$ 380,381	\$ -	\$ 380,381
25 Custody of the Department of the Treasury	368,241	43,478	411,719	392,519	19,200
Total - OMB and Hacienda Custodies	\$ 368,241	\$ 423,859	\$ 792,100	\$ 392,519	\$ 399,581

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Out of Scope Entities					
8 Office of the Comptroller	\$ -	\$ -	\$ -	\$ -	\$ -
10 The General Court of Justice	16,325	-	16,325	12,392	3,933
100 Legislative Assembly of the Commonwealth	-	-	-	-	-
106 Public Housing Administration	14,569	-	14,569	-	14,569
113 CRIM	-	-	-	-	-
166 Industrial Development Company	-	-	-	23,291	(23,291)
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	\$ -	\$ 30,894	\$ 35,683	\$ (4,789)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Recap					
Entities Operating in PRIFAS 7.5	\$ 1,570,734	\$ 274,273	\$ 1,845,007	\$ 1,025,971	\$ 819,036
Core Component Units	2,283,195	241,498	2,524,693	1,622,754	901,939
Secondary Component Units	764,123	131,777	895,900	723,058	172,842
OMB and Hacienda Custodies	368,241	423,859	792,100	392,519	399,581
Out of Scope Entities	30,894	-	30,894	35,683	(4,789)
Total	\$ 5,017,187	\$ 1,071,407	\$ 6,088,594	\$ 3,799,986	\$ 2,288,608

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

Jun FY24 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Entities Operating in PRIFAS 7.5						
15 Office of the Governor	\$ 16,773	\$ 6,237	\$ 23,010	\$ 15,795	\$ 7,215	31%
16 Office of Management and Budget	22,783	2,519	25,302	18,408	6,894	27%
18 Planning Board	25,741	851	26,592	23,158	3,435	13%
21 Emergency and Disaster Management Bureau	8,896	655	9,551	4,366	5,185	54%
23 Puerto Rico Department of State	19,187	750	19,937	17,281	2,655	13%
24 Puerto Rico Department of Treasury	987,777	127,906	1,115,683	755,638	360,045	32%
28 State Elections Commission	44,571	17,382	61,953	42,752	19,200	31%
30 Human Resources Management & Transformation	8,678	3,374	12,052	8,954	3,098	26%
31 General Services Administration	31,610	31,897	63,507	36,152	27,355	43%
34 Commission of Investigation, Processing and Appeals	489	49	538	470	68	13%
37 Civil Rights Commission	867	(9)	858	674	184	21%
38 Puerto Rico Department of Justice	146,864	7,342	154,206	133,980	20,226	13%
40 Puerto Rico Police Bureau	869,136	72,587	941,723	831,676	110,047	12%
41 Special Investigations Bureau	4,658	587	5,245	5,266	(20)	0%
42 Puerto Rico Fire Department Bureau	75,806	24,935	100,741	85,511	15,229	15%
43 Puerto Rico National Guard	17,795	3,658	21,453	18,160	3,293	15%
45 Department of Public Safety	247,792	3,768	251,560	234,100	17,460	7%
49 Department of Transportation and Public Works	186,137	66,706	252,843	168,867	83,976	33%
50 Department of Natural and Environmental Resources	154,722	34,367	189,089	128,683	60,406	32%
55 Puerto Rico Department of Agriculture	42,343	1,242	43,585	37,777	5,807	13%
60 Office of the Citizen's Ombudsman	3,523	42	3,565	3,388	177	5%
62 Cooperative Development Commission of Puerto Rico	2,924	59	2,983	2,345	638	21%
66 Puerto Rico Highway Authority	-	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	394,164	13,326	407,490	224,015	183,474	45%
68 Puerto Rico Labor Relations Board	1,506	12	1,518	1,297	221	15%
69 Puerto Rico Department of Consumer Affairs	15,703	80	15,783	13,949	1,833	12%
71 Department of Health	705,473	52,671	758,144	565,519	192,624	25%
78 Department of Housing	54,853	(569)	54,284	37,030	17,255	32%
81 Department of Education	2,633,476	61,185	2,694,661	2,402,334	292,328	11%
82 Institute of Puerto Rican Culture	19,249	2,713	21,962	17,719	4,244	19%
87 Department of Recreation and Sports	55,209	5,339	60,548	49,527	11,021	18%
95 Mental Health and Drug Addiction Services Administration	142,270	5,409	147,679	120,730	26,948	18%
96 Office of the Women's Advocate	4,999	3,857	8,856	5,301	3,555	40%
94 Employees Association of the Commonwealth	-	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	3,877	19	3,896	2,446	1,450	37%
122 Secretariat of the Department of the Family	49,351	1,314	50,665	46,209	4,456	9%
123 Family and Children Administration	204,701	3,792	208,493	184,571	23,922	11%
124 Child Support Administration (ASUME)	16,841	357	17,198	14,800	2,398	14%
126 Vocational Rehabilitation Administration	26,359	464	26,823	25,224	1,598	6%
127 Administration for Socioeconomic Development of the Family	101,465	4,321	105,786	90,641	15,145	14%
133 Administracion de Recursos Naturales	-	-	-	-	-	-
137 Department of Correction and Rehabilitation	438,294	4,848	443,142	397,752	45,390	10%
139 Parole Board	3,011	27	3,038	2,794	245	8%
143 Office of Protection and Defense for People with Disabilities	1,097	30	1,127	199	927	82%
152 Elderly and Retired People Advocate Office	3,366	24	3,390	3,228	163	5%
153 Office for People with Disabilities	3,666	163	3,829	2,420	1,408	37%
155 State Historic Preservation Office of Puerto Rico	3,270	10,383	13,653	12,839	814	6%
189 Institute of Forensic Science	20,655	2,233	22,888	21,264	1,624	7%
221 Medical Emergency Corps Bureau	26,931	3,165	30,096	24,400	5,695	19%
231 Office for the Patient's Advocate	2,030	21	2,051	1,791	261	13%
241 Administration for Integral Development of Childhood	8,508	174	8,682	6,613	2,069	24%
266 Office of Public Safety Affairs	-	-	-	-	-	-
279 Public Service Appeals Commission	2,722	25	2,747	2,577	169	6%
281 Office of the Election Comptroller	3,192	28	3,220	3,022	198	6%
Total - Entities Operating in PRIFAS 7.5	\$ 7,865,310	\$ 582,311	\$ 8,447,621	\$ 6,853,612	\$ 1,594,008	19%

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

Jun FY24 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Core Component Units						
70 State Insurance Fund Corporation	\$ 570,110	\$ 6,718	\$ 576,828	\$ 447,634	\$ 129,194	22%
79 Automobile Accidents Compensation Administration	90,297	-	90,297	79,976	10,321	11%
90 Medical Services Administration of Puerto Rico	239,791	18,299	258,090	210,148	47,943	19%
119 Department of Economic Development & Commerce	74,524	87,425	161,949	134,619	27,330	17%
162 Public Building Authority	161,489	72,050	233,539	173,983	59,557	26%
168 Puerto Rico Ports Authority	94,091	185,529	279,620	42,776	236,844	85%
180 Tourism Company	148,790	19,992	168,782	143,528	25,254	15%
187 Puerto Rico Health Insurance Administration	1,374,014	(3)	1,374,011	726,848	647,163	47%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	91,338	549	91,887	65,902	25,985	28%
235 Puerto Rico Housing Finance Corporation	100,214	-	100,214	21,855	78,359	78%
277 Agricultural Enterprises Development Administration	151,483	(1,357)	150,126	115,658	34,468	23%
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	2,981	59,756	39,653	20,103	34%
303 Convention Center of District Authority	46,727	0	46,727	65,846	(19,119)	-41%
Total - Core Component Units	\$ 3,339,118	\$ 407,636	\$ 3,746,754	\$ 2,392,698	\$ 1,354,056	36%
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	2,683	885	25%
75 Office of the Financial Institutions Commissioner	13,313	206	13,519	9,629	3,889	29%
105 Industrial Commission	21,257	115	21,372	19,585	1,786	8%
109 Puerto Rico School of Plastic Arts	4,900	440	5,340	2,703	2,637	49%
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	4,736	2,724	37%
161 Puerto Rico Infrastructure Financing Authority	3,229	31,431	34,660	3,575	31,086	90%
165 Land Authority of Puerto Rico	10,039	3,300	13,339	9,786	3,552	27%
167 Integral Development of the "Península de Cantera"	805	-	805	616	189	23%
177 Land Administration of Puerto Rico	8,531	0	8,531	7,671	860	10%
186 Culebra Conservation and Development Authority	539	1	540	7	533	99%
191 Musical Arts Corporation	7,033	3,729	10,762	7,742	3,020	28%
192 Fine Arts Center Corporation	6,834	382	7,216	6,203	1,013	14%
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	8,138	9,666	54%
198 Agricultural Insurance Corporation	2,893	355	3,248	3,230	18	1%
215 Puerto Rico Conservatory of Music Corporation	9,229	2,947	12,176	8,701	3,474	29%
236 Innovation Fund for Agricultural Development of Puerto Rico	13,968	-	13,968	9,972	3,996	29%
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	2,431	10,465	81%
271 Puerto Rico Technology and Innovation Services	97,595	40	97,635	53,007	44,628	46%
276 Puerto Rico Public Private Partnership Authority	50,708	7,841	58,549	24,654	33,894	58%
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	1,061	2,251	850	1,401	62%
298 Public Service Regulatory Board	39,682	1,001	40,683	23,780	16,903	42%
310 Municipal Finance Corporation	149,588	73,242	222,830	152,762	70,068	31%
311 Puerto Rico Gaming Commission	398,566	399	398,965	377,759	21,205	5%
312 Retirement Board of the Government of Puerto Rico	58,731	87,069	145,800	43,491	102,309	70%
329 Office of Socioeconomic Development	14,439	2,551	16,990	4,530	12,460	73%
TBD1 COFINA	-	-	-	1,359	(1,359)	
Total - Secondary Component Units	\$ 1,075,299	\$ 261,898	\$ 1,337,197	\$ 921,766	\$ 415,432	31%

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

Jun FY24 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
OMB and Hacienda Custodies						
17 Custody of the Office of Management and Budget	\$ 983,023	\$ 457,794	\$ 1,440,817	\$ -	\$ 1,440,817	100%
25 Custody of the Department of the Treasury	3,175,614	430,558	3,606,172	2,121,556	1,484,616	41%
Total - OMB and Hacienda Custodies	\$ 4,158,637	\$ 888,352	\$ 5,046,989	\$ 2,121,556	\$ 2,925,433	58%

	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	380,601	25,794	406,395	398,081	8,314	2%
100 Legislative Assembly of the Commonwealth	135,185	13,074	148,259	144,010	4,249	3%
106 Public Housing Administration	20,091	162	20,253	4,482	15,771	78%
113 CRIM	-	-	-	-	-	-
166 Industrial Development Company	-	-	-	23,291	(23,291)	-
176 University of Puerto Rico	500,847	62,065	562,912	519,747	43,165	8%
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	125,419	3,362	3%
212 COSSEC	-	-	-	-	-	-
220 Correctional Health	43,870	10,456	54,326	51,384	2,942	5%
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	18,598	292	2%
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	\$ 144,855	\$ 1,463,557	\$ 1,408,572	\$ 54,985	4%

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Recap						
Entities Operating in PRIFAS 7.5	\$ 7,865,310	\$ 582,311	\$ 8,447,621	\$ 6,853,612	\$ 1,594,008	19%
Core Component Units	3,339,118	407,636	3,746,754	2,392,698	1,354,056	36%
Secondary Component Units	1,075,299	261,898	1,337,197	921,766	415,432	31%
OMB and Hacienda Custodies	4,158,637	888,352	5,046,989	2,121,556	2,925,433	58%
Out of Scope Entities	1,318,702	144,855	1,463,557	1,408,572	54,985	4%
Total	\$ 17,757,066	\$ 2,285,051	\$ 20,042,117	\$ 13,698,204	\$ 6,343,914	32%

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

Jun FY24 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Entities Operating in PRIFAS 7.5						
15 Office of the Governor	\$ 16,773	\$ 220	\$ 16,993	\$ 15,645	\$ 1,348	8%
16 Office of Management and Budget	21,652	792	22,444	17,792	4,652	21%
18 Planning Board	25,741	851	26,592	23,158	3,435	13%
21 Emergency and Disaster Management Bureau	8,569	655	9,224	4,366	4,858	53%
23 Puerto Rico Department of State	15,358	(47)	15,311	14,167	1,144	7%
24 Puerto Rico Department of Treasury	218,268	91,374	309,642	230,719	78,923	25%
28 State Elections Commission	44,571	17,382	61,953	42,752	19,200	31%
30 Human Resources Management & Transformation	7,686	1,147	8,833	7,648	1,185	13%
31 General Services Administration	26,713	397	27,110	19,273	7,837	29%
34 Commission of Investigation, Processing and Appeals	489	49	538	470	68	13%
37 Civil Rights Commission	867	(9)	858	674	184	21%
38 Puerto Rico Department of Justice	140,724	2,856	143,580	129,943	13,637	9%
40 Puerto Rico Police Bureau	852,423	16,853	869,276	821,494	47,781	5%
41 Special Investigations Bureau	4,658	587	5,245	5,266	(20)	0%
42 Puerto Rico Fire Department Bureau	63,095	1,538	64,633	81,508	(16,875)	-26%
43 Puerto Rico National Guard	17,795	3,658	21,453	18,160	3,293	15%
45 Department of Public Safety	244,840	2,202	247,042	233,939	13,103	5%
49 Department of Transportation and Public Works	68,454	4,310	72,764	58,232	14,532	20%
50 Department of Natural and Environmental Resources	108,755	29,638	138,393	114,663	23,730	17%
55 Puerto Rico Department of Agriculture	39,131	1,242	40,373	36,816	3,557	9%
60 Office of the Citizen's Ombudsman	3,523	42	3,565	3,388	177	5%
62 Cooperative Development Commission of Puerto Rico	2,924	59	2,983	2,345	638	21%
66 Puerto Rico Highway Authority	-	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	56,944	7,028	63,972	52,683	11,289	18%
68 Puerto Rico Labor Relations Board	1,026	12	1,038	1,019	19	2%
69 Puerto Rico Department of Consumer Affairs	13,822	80	13,902	12,566	1,336	10%
71 Department of Health	555,328	35,435	590,763	462,953	127,809	22%
78 Department of Housing	33,357	(1,771)	31,586	27,066	4,521	14%
81 Department of Education	2,618,434	61,185	2,679,619	2,395,276	284,344	11%
82 Institute of Puerto Rican Culture	18,043	682	18,725	17,719	1,006	5%
87 Department of Recreation and Sports	34,150	5,092	39,242	35,363	3,879	10%
95 Mental Health and Drug Addiction Services Administration	137,791	5,409	143,200	117,784	25,416	18%
96 Office of the Women's Advocate	4,999	3,857	8,856	5,301	3,555	40%
94 Employees Association of the Commonwealth	-	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	3,877	19	3,896	2,446	1,450	37%
122 Secretariat of the Department of the Family	49,351	1,314	50,665	46,209	4,456	9%
123 Family and Children Administration	204,701	3,781	208,482	184,562	23,920	11%
124 Child Support Administration (ASUME)	16,841	357	17,198	14,800	2,398	14%
126 Vocational Rehabilitation Administration	25,607	464	26,071	24,773	1,297	5%
127 Administration for Socioeconomic Development of the Family	101,465	4,309	105,774	90,641	15,133	14%
133 Administracion de Recursos Naturales	-	-	-	-	-	-
137 Department of Correction and Rehabilitation	416,120	692	416,812	386,754	30,058	7%
139 Parole Board	3,011	27	3,038	2,794	245	8%
143 Office of Protection and Defense for People with Disabilities	1,097	30	1,127	199	927	82%
152 Elderly and Retired People Advocate Office	3,366	24	3,390	3,228	163	5%
153 Office for People with Disabilities	3,666	163	3,829	2,420	1,408	37%
155 State Historic Preservation Office of Puerto Rico	2,175	1,404	3,579	3,346	233	7%
189 Institute of Forensic Science	20,174	1,675	21,849	21,264	585	3%
221 Medical Emergency Corps Bureau	19,835	727	20,562	20,086	476	2%
231 Office for the Patient's Advocate	2,030	21	2,051	1,791	261	13%
241 Administration for Integral Development of Childhood	8,508	174	8,682	6,613	2,069	24%
266 Office of Public Safety Affairs	-	-	-	-	-	-
279 Public Service Appeals Commission	2,722	25	2,747	2,577	169	6%
281 Office of the Election Comptroller	3,127	28	3,155	2,992	163	5%
Total - Entities Operating in PRIFAS 7.5	\$ 6,294,576	\$ 308,038	\$ 6,602,614	\$ 5,827,642	\$ 774,972	12%

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

Jun FY24 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Core Component Units						
70 State Insurance Fund Corporation	\$ -	\$ -	\$ -	\$ -	\$ -	
79 Automobile Accidents Compensation Administration	-	-	-	-	-	
90 Medical Services Administration of Puerto Rico	101,999	18,299	120,298	72,582	47,716	40%
119 Department of Economic Development & Commerce	27,460	86,220	113,680	97,460	16,220	14%
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	(3)	656,217	347,535	308,682	47%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	6,075	549	6,624	-	6,624	100%
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	53,929	15,863	23%
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	2,609	54,894	38,091	16,803	31%
303 Convention Center of District Authority	-	-	-	-	-	
Total - Core Component Units	\$ 1,055,923	\$ 166,138	\$ 1,222,061	\$ 769,943	\$ 452,117	37%

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
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	2,683	520	16%
75 Office of the Financial Institutions Commissioner	-	6	6	-	6	100%
105 Industrial Commission	-	114	114	-	114	100%
109 Puerto Rico School of Plastic Arts	2,716	(57)	2,659	1,632	1,027	39%
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	21,606	23,836	2,982	20,854	87%
165 Land Authority of Puerto Rico	-	1,722	1,722	-	1,722	100%
167 Integral Development of the "Peninsula de Cantera"	598	-	598	477	121	20%
177 Land Administration of Puerto Rico	-	-	-	-	-	
186 Culebra Conservation and Development Authority	254	1	255	7	248	97%
191 Musical Arts Corporation	5,270	2,187	7,457	5,427	2,030	27%
192 Fine Arts Center Corporation	4,357	232	4,589	4,290	299	7%
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	5,199	2,871	36%
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	1,165	9,964	90%
271 Puerto Rico Technology and Innovation Services	88,269	40	88,309	51,225	37,084	42%
276 Puerto Rico Public Private Partnership Authority	50,708	(7,113)	43,595	15,204	28,391	65%
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	1,061	2,004	626	1,378	69%
298 Public Service Regulatory Board	8,831	(374)	8,457	8,096	361	4%
310 Municipal Finance Corporation	-	-	-	-	-	
311 Puerto Rico Gaming Commission	2,315	(2)	2,313	1,512	800	35%
312 Retirement Board of the Government of Puerto Rico	55,784	87,069	142,853	42,703	100,150	70%
329 Office of Socioeconomic Development	14,439	2,551	16,990	4,530	12,460	73%
TBD1 COFINA	-	-	-	-	-	
Total - Secondary Component Units	\$ 311,176	\$ 130,121	\$ 441,297	\$ 198,707	\$ 242,590	55%

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

Jun FY24 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
OMB and Hacienda Custodies						
17 Custody of the Office of Management and Budget	\$ 983,023	\$ 77,413	\$ 1,060,436	\$ -	\$ 1,060,436	100%
25 Custody of the Department of the Treasury	2,807,373	387,080	3,194,453	1,729,037	1,465,416	46%
Total - OMB and Hacienda Custodies	\$ 3,790,396	\$ 464,492	\$ 4,254,888	\$ 1,729,037	\$ 2,525,852	59%

	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	25,794	390,070	385,688	4,382	1%
100 Legislative Assembly of the Commonwealth	135,185	13,074	148,259	144,010	4,249	3%
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	519,747	43,165	8%
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	125,419	3,362	3%
212 COSSEC	-	-	-	-	-	-
220 Correctional Health	43,870	10,456	54,326	51,384	2,942	5%
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	18,598	292	2%
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	\$ 144,855	\$ 1,432,663	\$ 1,372,888	\$ 59,774	4%

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Recap						
Entities Operating in PRIFAS 7.5	\$ 6,294,576	\$ 308,038	\$ 6,602,614	\$ 5,827,642	\$ 774,972	12%
Core Component Units	1,055,923	166,138	1,222,061	769,943	452,117	37%
Secondary Component Units	311,176	130,121	441,297	198,707	242,590	55%
OMB and Hacienda Custodies	3,790,396	464,492	4,254,888	1,729,037	2,525,852	59%
Out of Scope Entities	1,287,808	144,855	1,432,663	1,372,888	59,774	4%
Total	\$ 12,739,879	\$ 1,213,644	\$ 13,953,523	\$ 9,898,217	\$ 4,055,306	29%

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

Jun FY24 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Entities Operating in PRIFAS 7.5						
15 Office of the Governor	\$ -	\$ 6,017	\$ 6,017	\$ 150	\$ 5,867	98%
16 Office of Management and Budget	1,131	1,727	2,858	616	2,242	78%
18 Planning Board	-	-	-	-	-	-
21 Emergency and Disaster Management Bureau	327	-	327	-	327	100%
23 Puerto Rico Department of State	3,829	797	4,626	3,115	1,511	33%
24 Puerto Rico Department of Treasury	769,509	36,531	806,040	524,919	281,122	35%
28 State Elections Commission	-	-	-	-	-	-
30 Human Resources Management & Transformation	992	2,227	3,219	1,306	1,913	59%
31 General Services Administration	4,897	31,500	36,397	16,879	19,518	54%
34 Commission of Investigation, Processing and Appeals	-	-	-	-	-	-
37 Civil Rights Commission	-	-	-	-	-	-
38 Puerto Rico Department of Justice	6,140	4,486	10,626	4,038	6,588	62%
40 Puerto Rico Police Bureau	16,713	55,734	72,447	10,182	62,266	86%
41 Special Investigations Bureau	-	-	-	-	-	-
42 Puerto Rico Fire Department Bureau	12,711	23,397	36,108	4,003	32,105	89%
43 Puerto Rico National Guard	-	-	-	-	-	-
45 Department of Public Safety	2,952	1,566	4,518	161	4,357	96%
49 Department of Transportation and Public Works	117,683	62,395	180,078	110,634	69,444	39%
50 Department of Natural and Environmental Resources	45,967	4,729	50,696	14,020	36,676	72%
55 Puerto Rico Department of Agriculture	3,212	-	3,212	962	2,250	70%
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	171,332	172,185	50%
68 Puerto Rico Labor Relations Board	480	-	480	278	202	42%
69 Puerto Rico Department of Consumer Affairs	1,881	-	1,881	1,383	498	26%
71 Department of Health	150,145	17,236	167,381	102,566	64,815	39%
78 Department of Housing	21,496	1,202	22,698	9,964	12,734	56%
81 Department of Education	15,042	-	15,042	7,058	7,984	53%
82 Institute of Puerto Rican Culture	1,206	2,031	3,237	-	3,237	100%
87 Department of Recreation and Sports	21,059	247	21,306	14,164	7,142	34%
95 Mental Health and Drug Addiction Services Administration	4,479	-	4,479	2,946	1,533	34%
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	451	301	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	10,997	15,333	58%
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	9,492	581	6%
189 Institute of Forensic Science	481	558	1,039	-	1,039	100%
221 Medical Emergency Corps Bureau	7,096	2,437	9,533	4,314	5,219	55%
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	30	35	54%
Total - Entities Operating in PRIFAS 7.5	\$ 1,570,734	\$ 274,273	\$ 1,845,007	\$ 1,025,971	\$ 819,036	44%

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

Jun FY24 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Core Component Units						
70 State Insurance Fund Corporation	\$ 570,110	\$ 6,718	\$ 576,828	\$ 447,634	\$ 129,194	22%
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	137,565	227	0%
119 Department of Economic Development & Commerce	47,064	1,205	48,269	37,159	11,110	23%
162 Public Building Authority	130,268	31,170	161,438	105,392	56,046	35%
168 Puerto Rico Ports Authority	94,091	182,041	276,132	42,776	233,357	85%
180 Tourism Company	148,790	19,992	168,782	143,528	25,254	15%
187 Puerto Rico Health Insurance Administration	717,794	-	717,794	379,313	338,481	47%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	85,263	-	85,263	65,902	19,361	23%
235 Puerto Rico Housing Finance Corporation	92,314	-	92,314	19,775	72,539	79%
277 Agricultural Enterprises Development Administration	80,334	-	80,334	61,729	18,605	23%
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	1,562	3,300	68%
303 Convention Center of District Authority	46,727	0	46,727	65,846	(19,119)	-41%
Total - Core Component Units	\$ 2,283,195	\$ 241,498	\$ 2,524,693	\$ 1,622,754	\$ 901,939	36%

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
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	9,629	3,884	29%
105 Industrial Commission	21,257	1	21,258	19,585	1,672	8%
109 Puerto Rico School of Plastic Arts	2,184	497	2,681	1,071	1,610	60%
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	4,736	2,724	37%
161 Puerto Rico Infrastructure Financing Authority	999	9,825	10,824	592	10,232	95%
165 Land Authority of Puerto Rico	10,039	1,578	11,617	9,786	1,831	16%
167 Integral Development of the "Peninsula de Cantera"	207	-	207	139	68	33%
177 Land Administration of Puerto Rico	8,531	0	8,531	7,671	860	10%
186 Culebra Conservation and Development Authority	285	-	285	-	285	100%
191 Musical Arts Corporation	1,763	1,542	3,305	2,315	990	30%
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	8,065	9,666	55%
198 Agricultural Insurance Corporation	2,893	355	3,248	3,230	18	1%
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	9,972	3,996	29%
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	1,266	501	28%
271 Puerto Rico Technology and Innovation Services	9,326	-	9,326	1,782	7,544	81%
276 Puerto Rico Public Private Partnership Authority	-	14,954	14,954	9,450	5,504	37%
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	152,762	70,068	31%
311 Puerto Rico Gaming Commission	396,251	401	396,652	376,247	20,405	5%
312 Retirement Board of the Government of Puerto Rico	2,947	-	2,947	788	2,159	73%
329 Office of Socioeconomic Development	-	-	-	-	-	-
TBD1 COFINA	-	-	-	1,359	(1,359)	-
Total - Secondary Component Units	\$ 764,123	\$ 131,777	\$ 895,900	\$ 723,058	\$ 172,842	19%

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

Jun FY24 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
OMB and Hacienda Custodies						
17 Custody of the Office of Management and Budget	\$ -	\$ 380,381	\$ 380,381	\$ -	\$ 380,381	100%
25 Custody of the Department of the Treasury	368,241	43,478	411,719	392,519	19,200	5%
Total - OMB and Hacienda Custodies	\$ 368,241	\$ 423,859	\$ 792,100	\$ 392,519	\$ 399,581	50%

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Out of Scope Entities						
8 Office of the Comptroller	\$ -	\$ -	\$ -	\$ -	\$ -	
10 The General Court of Justice	16,325	-	16,325	12,392	3,933	24%
100 Legislative Assembly of the Commonwealth	-	-	-	-	-	
106 Public Housing Administration	14,569	-	14,569	-	14,569	100%
113 CRIM	-	-	-	-	-	
166 Industrial Development Company	-	-	-	23,291	(23,291)	
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	\$ -	\$ 30,894	\$ 35,683	\$ (4,789)	-16%

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Recap						
Entities Operating in PRIFAS 7.5	\$ 1,570,734	\$ 274,273	\$ 1,845,007	\$ 1,025,971	\$ 819,036	44%
Core Component Units	2,283,195	241,498	2,524,693	1,622,754	901,939	36%
Secondary Component Units	764,123	131,777	895,900	723,058	172,842	19%
OMB and Hacienda Custodies	368,241	423,859	792,100	392,519	399,581	50%
Out of Scope Entities	30,894	-	30,894	35,683	(4,789)	-16%
Total	\$ 5,017,187	\$ 1,071,407	\$ 6,088,594	\$ 3,799,986	\$ 2,288,608	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 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	\$ 4,329	1,423	25%
16 Office of Management and Budget	5,696	630	6,325	4,778	1,548	24%
18 Planning Board	6,435	213	6,648	12,414	(5,766)	-87%
21 Emergency and Disaster Management Bureau	2,224	164	2,388	1,155	1,232	52%
23 Puerto Rico Department of State	4,797	187	4,984	4,383	601	12%
24 Puerto Rico Department of Treasury	246,944	31,976	278,921	205,819	73,102	26%
28 State Elections Commission	11,143	4,345	15,488	21,129	(5,641)	-36%
30 Human Resources Management & Transformation	2,170	844	3,013	2,188	825	27%
31 General Services Administration	7,903	7,974	15,877	12,731	3,146	20%
34 Commission of Investigation, Processing and Appeals	122	12	134	130	5	4%
37 Civil Rights Commission	217	(2)	215	181	34	16%
38 Puerto Rico Department of Justice	36,716	1,835	38,551	34,738	3,814	10%
40 Puerto Rico Police Bureau	217,284	18,147	235,431	212,010	23,421	10%
41 Special Investigations Bureau	1,165	147	1,311	1,318	(6)	0%
42 Puerto Rico Fire Department Bureau	18,952	6,234	25,185	22,775	2,410	10%
43 Puerto Rico National Guard	4,449	914	5,363	3,238	2,126	40%
45 Department of Public Safety	61,948	942	62,890	57,882	5,008	8%
49 Department of Transportation and Public Works	46,534	16,676	63,211	47,676	15,535	25%
50 Department of Natural and Environmental Resources	38,681	8,592	47,272	41,657	5,615	12%
55 Puerto Rico Department of Agriculture	10,586	310	10,896	7,152	3,745	34%
60 Office of the Citizen's Ombudsman	881	10	891	860	31	4%
62 Cooperative Development Commission of Puerto Rico	731	15	746	615	130	17%
66 Puerto Rico Highway Authority	-	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	98,541	3,331	101,872	45,146	56,726	56%
68 Puerto Rico Labor Relations Board	377	3	380	324	55	15%
69 Puerto Rico Department of Consumer Affairs	3,926	20	3,946	3,424	521	13%
71 Department of Health	176,368	13,168	189,536	169,830	19,706	10%
78 Department of Housing	13,713	(142)	13,571	9,227	4,344	32%
81 Department of Education	658,369	15,296	673,665	681,078	(7,412)	-1%
82 Institute of Puerto Rican Culture	4,812	678	5,491	4,546	944	17%
87 Department of Recreation and Sports	13,802	1,335	15,137	20,384	(5,248)	-35%
95 Mental Health and Drug Addiction Services Administration	35,568	1,352	36,920	32,764	4,156	11%
96 Office of the Women's Advocate	1,250	964	2,214	2,152	61	3%
117 Act 70	-	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	969	5	974	640	334	34%
122 Secretariat of the Department of the Family	12,338	329	12,666	8,889	3,777	30%
123 Family and Children Administration	51,175	948	52,123	54,541	(2,417)	-5%
124 Child Support Administration (ASUME)	4,210	89	4,300	3,694	605	14%
126 Vocational Rehabilitation Administration	6,590	116	6,706	5,563	1,143	17%
127 Administration for Socioeconomic Development of the Family	25,366	1,080	26,446	27,283	(837)	-3%
133 Administracion de Recursos Naturales	-	-	-	-	-	-
137 Department of Correction and Rehabilitation	109,574	1,212	110,785	95,285	15,501	14%
139 Parole Board	753	7	760	721	39	5%
143 Office of Protection and Defense for People with Disabilities	274	7	282	66	216	77%
152 Elderly and Retired People Advocate Office	842	6	848	2,011	(1,163)	-137%
153 Office for People with Disabilities	917	41	957	614	343	36%
155 State Historic Preservation Office of Puerto Rico	818	2,596	3,413	10,229	(6,816)	-200%
189 Institute of Forensic Science	5,164	558	5,722	5,085	637	11%
221 Medical Emergency Corps Bureau	6,733	791	7,524	7,347	177	2%
231 Office for the Patient's Advocate	508	5	513	493	20	4%
241 Administration for Integral Development of Childhood	2,127	44	2,171	1,801	369	17%
266 Office of Public Safety Affairs	-	-	-	-	-	-
279 Public Service Appeals Commission	681	6	687	631	56	8%
281 Office of the Election Comptroller	798	7	805	850	(45)	-6%
Total - Entities Operating in PRIFAS 7.5	\$ 1,966,328	\$ 145,578	\$ 2,111,905	\$ 1,893,775	\$ 218,131	10%

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	\$ 81,309	62,898	44%
79 Automobile Accidents Compensation Administration	22,574	-	22,574	21,773	802	4%
90 Medical Services Administration of Puerto Rico	59,948	4,575	64,523	54,836	9,686	15%
119 Department of Economic Development & Commerce	18,631	21,856	40,487	33,394	7,093	18%
162 Public Building Authority	40,372	18,013	58,385	35,488	22,897	39%
163 Puerto Rico Aqueduct and Sewer Authority	-	-	-	-	-	-
168 Puerto Rico Ports Authority	23,523	46,382	69,905	6,052	63,853	91%
180 Tourism Company	37,198	4,998	42,195	55,458	(13,262)	-31%
187 Puerto Rico Health Insurance Administration	343,504	(1)	343,503	125,737	217,766	63%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	22,835	137	22,972	17,247	5,724	25%
235 Puerto Rico Housing Finance Corporation	25,054	-	25,054	5,328	19,726	79%
277 Agricultural Enterprises Development Administration	37,871	(339)	37,531	22,981	14,551	39%
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	745	14,939	20,121	(5,182)	-35%
303 Convention Center of District Authority	11,682	0	11,682	17,242	(5,560)	-48%
Total - Core Component Units	\$ 834,780	\$ 101,909	\$ 936,688	\$ 523,666	\$ 413,023	44%
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	703	189	21%
75 Office of the Financial Institutions Commissioner	3,328	51	3,380	2,479	901	27%
105 Industrial Commission	5,314	29	5,343	5,200	143	3%
109 Puerto Rico School of Plastic Arts	1,225	110	1,335	95	1,240	93%
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	1,288	577	31%
161 Puerto Rico Infrastructure Financing Authority	807	7,858	8,665	179	8,486	98%
165 Land Authority of Puerto Rico	2,510	825	3,335	2,304	1,030	31%
167 Integral Development of the "Península de Cantera"	201	-	201	153	49	24%
177 Land Administration of Puerto Rico	2,133	0	2,133	3,045	(913)	-43%
186 Culebra Conservation and Development Authority	135	0	135	2	133	99%
191 Musical Arts Corporation	1,758	932	2,690	2,403	287	11%
192 Fine Arts Center Corporation	1,709	95	1,804	1,879	(75)	-4%
195 Economic Development Bank of PR	3,433	-	3,433	3,011	421	12%
196 Puerto Rico Public Broadcasting Corporation	-	4,451	4,451	1,527	2,924	66%
198 Agricultural Insurance Corporation	723	89	812	928	(116)	-14%
215 Puerto Rico Conservatory of Music Corporation	2,307	737	3,044	2,094	950	31%
236 Innovation Fund for Agricultural Development of Puerto Rico	3,492	-	3,492	5,463	(1,971)	-56%
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	801	2,423	75%
271 Puerto Rico Technology and Innovation Services	24,399	10	24,409	8,141	16,268	67%
276 Puerto Rico Public Private Partnership Authority	12,677	1,960	14,637	6,791	7,846	54%
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	265	563	211	352	63%
298 Public Service Regulatory Board	9,921	250	10,171	6,579	3,592	35%
310 Municipal Finance Corporation	37,397	18,311	55,708	13,042	42,665	77%
311 Puerto Rico Gaming Commission	99,642	100	99,741	123,796	(24,055)	-24%
312 Retirement Board of the Government of Puerto Rico	14,683	21,767	36,450	12,283	24,167	66%
329 Office of Socioeconomic Development	3,610	638	4,248	976	3,272	77%
TBD1 COFINA	-	-	-	131	(131)	-
Total - Secondary Component Units	\$ 268,825	\$ 65,475	\$ 334,299	\$ 252,768	\$ 81,531	24%

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	\$ 114,448	\$ 360,204	\$ -	360,204	100%
25 Custody of the Department of the Treasury	793,904	107,640	901,543	451,548	449,995	50%
Total - OMB and Hacienda Custodies	\$ 1,039,659	\$ 222,088	\$ 1,261,747	\$ 451,548	\$ 810,199	64%

	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	6,449	101,599	109,011	(7,412)	-7%
100 Legislative Assembly of the Commonwealth	33,796	3,268	37,065	28,950	8,115	22%
106 Public Housing Administration	5,023	40	5,063	2,418	2,645	52%
113 CRIM	-	-	-	-	-	-
166 Industrial Development Company	-	-	-	1,567	(1,567)	-
176 University of Puerto Rico	125,212	15,516	140,728	139,730	998	1%
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	25,644	6,551	20%
212 COSSEC	-	-	-	-	-	-
220 Correctional Health	10,968	2,614	13,581	12,546	1,036	8%
268 Puerto Rico Institute of Statistics	657	1	658	706	(48)	-7%
272 Office of the Inspector General	4,668	55	4,722	4,942	(220)	-5%
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	\$ 36,214	\$ 365,889	\$ 357,844	\$ 8,045	2%

	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Recap						
Entities Operating in PRIFAS 7.5	\$ 1,966,328	\$ 145,578	\$ 2,111,905	\$ 1,893,775	\$ 218,131	10%
Core Component Units	834,780	101,909	936,688	523,666	413,023	44%
Secondary Component Units	268,825	65,475	334,299	252,768	81,531	24%
OMB and Hacienda Custodies	1,039,659	222,088	1,261,747	451,548	810,199	64%
Out of Scope Entities	329,676	36,214	365,889	357,844	8,045	2%
Total	\$ 4,439,267	\$ 571,263	\$ 5,010,529	\$ 3,479,600	\$ 1,530,929	31%

Notes:

- (1) Please refer to the Appendix for a summary of actuals by month, and compliance, for CORE and Secondary Component Units.
- (2) Adjustments for all budgetary reprogrammings approved by the Oversight Board including interagency transfers, budget increases, and expense concept reclassifications within the same agency.

Puerto Rico Department of Treasury

Quarterly Budget and Quarterly Actual Results for 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	\$ 4,179	69	2%
16 Office of Management and Budget	5,413	198	5,611	4,606	1,005	18%
18 Planning Board	6,435	213	6,648	12,414	(5,766)	-87%
21 Emergency and Disaster Management Bureau	2,142	164	2,306	1,155	1,151	50%
23 Puerto Rico Department of State	3,840	(12)	3,828	3,577	250	7%
24 Puerto Rico Department of Treasury	54,567	22,844	77,411	100,438	(23,027)	-30%
28 State Elections Commission	11,143	4,345	15,488	21,129	(5,641)	-36%
30 Human Resources Management & Transformation	1,922	287	2,208	1,893	315	14%
31 General Services Administration	6,678	99	6,778	5,383	1,395	21%
34 Commission of Investigation, Processing and Appeals	122	12	134	130	5	4%
37 Civil Rights Commission	217	(2)	215	181	34	16%
38 Puerto Rico Department of Justice	35,181	714	35,895	32,970	2,925	8%
40 Puerto Rico Police Bureau	213,106	4,213	217,319	208,532	8,787	4%
41 Special Investigations Bureau	1,165	147	1,311	1,318	(6)	0%
42 Puerto Rico Fire Department Bureau	15,774	384	16,158	21,287	(5,129)	-32%
43 Puerto Rico National Guard	4,449	914	5,363	3,238	2,126	40%
45 Department of Public Safety	61,210	550	61,760	57,864	3,896	6%
49 Department of Transportation and Public Works	17,114	1,078	18,191	12,917	5,274	29%
50 Department of Natural and Environmental Resources	27,189	7,410	34,598	36,484	(1,886)	-5%
55 Puerto Rico Department of Agriculture	9,783	310	10,093	6,663	3,431	34%
60 Office of the Citizen's Ombudsman	881	10	891	860	31	4%
62 Cooperative Development Commission of Puerto Rico	731	15	746	615	130	17%
66 Puerto Rico Highway Authority	-	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	14,236	1,757	15,993	9,718	6,275	39%
68 Puerto Rico Labor Relations Board	257	3	260	252	8	3%
69 Puerto Rico Department of Consumer Affairs	3,456	20	3,475	2,991	485	14%
71 Department of Health	138,832	8,859	147,691	134,276	13,414	9%
78 Department of Housing	8,339	(443)	7,897	7,010	887	11%
81 Department of Education	654,609	15,296	669,905	674,428	(4,524)	-1%
82 Institute of Puerto Rican Culture	4,511	171	4,681	4,546	135	3%
87 Department of Recreation and Sports	8,538	1,273	9,810	8,658	1,152	12%
95 Mental Health and Drug Addiction Services Administration	34,448	1,352	35,800	30,992	4,808	13%
96 Office of the Women's Advocate	1,250	964	2,214	2,152	61	3%
117 Act 70	-	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	969	5	974	640	334	34%
122 Secretariat of the Department of the Family	12,338	329	12,666	8,889	3,777	30%
123 Family and Children Administration	51,175	945	52,120	54,541	(2,420)	-5%
124 Child Support Administration (ASUME)	4,210	89	4,300	3,694	605	14%
126 Vocational Rehabilitation Administration	6,402	116	6,518	5,113	1,404	22%
127 Administration for Socioeconomic Development of the Family	25,366	1,077	26,444	27,283	(840)	-3%
133 Administracion de Recursos Naturales	-	-	-	-	-	-
137 Department of Correction and Rehabilitation	104,030	173	104,203	91,974	12,229	12%
139 Parole Board	753	7	760	721	39	5%
143 Office of Protection and Defense for People with Disabilities	274	7	282	66	216	77%
152 Elderly and Retired People Advocate Office	842	6	848	2,011	(1,163)	-137%
153 Office for People with Disabilities	917	41	957	614	343	36%
155 State Historic Preservation Office of Puerto Rico	544	351	895	989	(94)	-11%
189 Institute of Forensic Science	5,044	419	5,462	5,085	377	7%
221 Medical Emergency Corps Bureau	4,959	182	5,141	5,918	(777)	-15%
231 Office for the Patient's Advocate	508	5	513	493	20	4%
241 Administration for Integral Development of Childhood	2,127	44	2,171	1,801	369	17%
266 Office of Public Safety Affairs	-	-	-	-	-	-
279 Public Service Appeals Commission	681	6	687	631	56	8%
281 Office of the Election Comptroller	782	7	789	820	(31)	-4%
Total - Entities Operating in PRIFAS 7.5	\$ 1,573,644	\$ 77,009	\$ 1,650,653	\$ 1,624,138	\$ 26,516	2%

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	4,575	30,075	16,871	13,203	44%
119 Department of Economic Development & Commerce	6,865	21,555	28,420	21,576	6,844	24%
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	(1)	164,054	60,203	103,851	63%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	1,519	137	1,656	-	1,656	100%
235 Puerto Rico Housing Finance Corporation	1,975	-	1,975	526	1,449	73%
277 Agricultural Enterprises Development Administration	17,787	(339)	17,448	10,224	7,224	41%
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	652	13,724	19,159	(5,436)	-40%
303 Convention Center of District Authority	-	-	-	-	-	-
Total - Core Component Units	\$ 263,981	\$ 41,534	\$ 305,515	\$ 153,347	\$ 152,168	50%
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	703	97	12%
75 Office of the Financial Institutions Commissioner	-	1	1	-	1	100%
105 Industrial Commission	-	29	29	-	29	100%
109 Puerto Rico School of Plastic Arts	679	(14)	665	95	570	86%
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	5,402	5,959	38	5,921	99%
165 Land Authority of Puerto Rico	-	430	430	-	430	100%
167 Integral Development of the "Peninsula de Cantera"	150	-	150	99	51	34%
177 Land Administration of Puerto Rico	-	-	-	-	-	-
186 Culebra Conservation and Development Authority	64	0	64	2	62	97%
191 Musical Arts Corporation	1,318	547	1,864	1,397	467	25%
192 Fine Arts Center Corporation	1,089	58	1,147	1,120	27	2%
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	1,105	913	45%
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 Martin Peña" Enlace Project	4,681	-	4,681	1,798	2,883	62%
265 Roosevelt Roads	2,732	50	2,782	333	2,449	88%
271 Puerto Rico Technology and Innovation Services	22,067	10	22,077	7,296	14,781	67%
276 Puerto Rico Public Private Partnership Authority	12,677	(1,778)	10,899	6,791	4,108	38%
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	265	501	151	350	70%
298 Public Service Regulatory Board	2,208	(94)	2,114	2,165	(51)	-2%
310 Municipal Finance Corporation	-	-	-	-	-	-
311 Puerto Rico Gaming Commission	579	(1)	578	497	81	14%
312 Retirement Board of the Government of Puerto Rico	13,946	21,767	35,713	11,763	23,951	67%
329 Office of Socioeconomic Development	3,610	638	4,248	976	3,272	77%
TBD1 COFINA	-	-	-	-	-	-
Total - Secondary Component Units	\$ 77,794	\$ 32,530	\$ 110,324	\$ 49,944	\$ 60,380	55%

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	\$ 19,353	\$ 265,109	\$ -	265,109	100%
25 Custody of the Department of the Treasury	701,843	96,770	798,613	354,556	444,058	56%
Total - OMB and Hacienda Custodies	\$ 947,599	\$ 116,123	\$ 1,063,722	\$ 354,556	\$ 709,167	67%

	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	6,449	97,518	105,756	(8,239)	-8%
100 Legislative Assembly of the Commonwealth	33,796	3,268	37,065	28,950	8,115	22%
106 Public Housing Administration	1,381	40	1,421	2,418	(998)	-70%
113 CRIM	-	-	-	-	-	-
166 Industrial Development Company	-	-	-	-	-	-
176 University of Puerto Rico	125,212	15,516	140,728	139,730	998	1%
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	25,644	6,551	20%
212 COSSEC	-	-	-	-	-	-
220 Correctional Health	10,968	2,614	13,581	12,546	1,036	8%
268 Puerto Rico Institute of Statistics	657	1	658	706	(48)	-7%
272 Office of the Inspector General	4,668	55	4,722	4,942	(220)	-5%
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	\$ 36,214	\$ 358,166	\$ 353,022	\$ 5,144	1%

	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Recap						
Entities Operating in PRIFAS 7.5	\$ 1,573,644	\$ 77,009	\$ 1,650,653	\$ 1,624,138	\$ 26,516	2%
Core Component Units	263,981	41,534	305,515	153,347	152,168	50%
Secondary Component Units	77,794	32,530	110,324	49,944	60,380	55%
OMB and Hacienda Custodies	947,599	116,123	1,063,722	354,556	709,167	67%
Out of Scope Entities	321,952	36,214	358,166	353,022	5,144	1%
Total	\$ 3,184,970	\$ 303,411	\$ 3,488,381	\$ 2,535,006	\$ 953,375	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

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	\$ 150	1,354	90%
16 Office of Management and Budget	283	432	714	172	543	76%
18 Planning Board	-	-	-	-	-	-
21 Emergency and Disaster Management Bureau	82	-	82	-	82	100%
23 Puerto Rico Department of State	957	199	1,156	806	351	30%
24 Puerto Rico Department of Treasury	192,377	9,133	201,510	105,382	96,129	48%
28 State Elections Commission	-	-	-	-	-	-
30 Human Resources Management & Transformation	248	557	805	294	510	63%
31 General Services Administration	1,224	7,875	9,099	7,348	1,751	19%
34 Commission of Investigation, Processing and Appeals	-	-	-	-	-	-
37 Civil Rights Commission	-	-	-	-	-	-
38 Puerto Rico Department of Justice	1,535	1,121	2,656	1,768	889	33%
40 Puerto Rico Police Bureau	4,178	13,934	18,112	3,478	14,633	81%
41 Special Investigations Bureau	-	-	-	-	-	-
42 Puerto Rico Fire Department Bureau	3,178	5,849	9,027	1,488	7,539	84%
43 Puerto Rico National Guard	-	-	-	-	-	-
45 Department of Public Safety	738	392	1,130	17	1,112	98%
49 Department of Transportation and Public Works	29,421	15,599	45,020	34,759	10,260	23%
50 Department of Natural and Environmental Resources	11,492	1,182	12,674	5,173	7,501	59%
55 Puerto Rico Department of Agriculture	803	-	803	489	314	39%
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	35,428	50,451	59%
68 Puerto Rico Labor Relations Board	120	-	120	73	47	39%
69 Puerto Rico Department of Consumer Affairs	470	-	470	434	36	8%
71 Department of Health	37,536	4,309	41,845	35,554	6,291	15%
78 Department of Housing	5,374	301	5,675	2,217	3,457	61%
81 Department of Education	3,761	-	3,761	6,649	(2,889)	-77%
82 Institute of Puerto Rican Culture	302	508	809	-	809	100%
87 Department of Recreation and Sports	5,265	62	5,326	11,726	(6,400)	-120%
95 Mental Health and Drug Addiction Services Administration	1,120	-	1,120	1,772	(652)	-58%
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	3,311	3,271	50%
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	9,240	(6,722)	-267%
189 Institute of Forensic Science	120	140	260	-	260	100%
221 Medical Emergency Corps Bureau	1,774	609	2,383	1,429	954	40%
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	30	(14)	-85%
Total - Entities Operating in PRIFAS 7.5	\$ 392,684	\$ 68,568	\$ 461,252	\$ 269,637	\$ 191,615	42%

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	\$ 81,309	62,898	44%
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	301	12,067	11,818	249	2%
162 Public Building Authority	32,567	7,793	40,360	27,878	12,482	31%
163 Puerto Rico Aqueduct and Sewer Authority	-	-	-	-	-	-
168 Puerto Rico Ports Authority	23,523	45,510	69,033	6,052	62,981	91%
180 Tourism Company	37,198	4,998	42,195	55,458	(13,262)	-31%
187 Puerto Rico Health Insurance Administration	179,449	-	179,449	65,534	113,915	63%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	21,316	-	21,316	17,247	4,068	19%
235 Puerto Rico Housing Finance Corporation	23,079	-	23,079	4,802	18,277	79%
277 Agricultural Enterprises Development Administration	20,084	-	20,084	12,757	7,327	36%
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	962	253	21%
303 Convention Center of District Authority	11,682	0	11,682	17,242	(5,560)	-48%
Total - Core Component Units	\$ 570,799	\$ 60,375	\$ 631,173	\$ 370,319	\$ 260,854	41%
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	2,479	899	27%
105 Industrial Commission	5,314	0	5,314	5,200	114	2%
109 Puerto Rico School of Plastic Arts	546	124	670	-	670	100%
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	1,288	577	31%
161 Puerto Rico Infrastructure Financing Authority	250	2,456	2,706	141	2,565	95%
165 Land Authority of Puerto Rico	2,510	395	2,904	2,304	600	21%
167 Integral Development of the "Península de Cantera"	52	-	52	54	(2)	-3%
177 Land Administration of Puerto Rico	2,133	0	2,133	3,045	(913)	-43%
186 Culebra Conservation and Development Authority	71	-	71	-	71	100%
191 Musical Arts Corporation	441	385	826	1,006	(180)	-22%
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	1,527	2,906	66%
198 Agricultural Insurance Corporation	723	89	812	928	(116)	-14%
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	5,463	(1,971)	-56%
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	468	(26)	-6%
271 Puerto Rico Technology and Innovation Services	2,332	-	2,332	845	1,487	64%
276 Puerto Rico Public Private Partnership Authority	-	3,738	3,738	-	3,738	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	13,042	42,665	77%
311 Puerto Rico Gaming Commission	99,063	100	99,163	123,299	(24,136)	-24%
312 Retirement Board of the Government of Puerto Rico	737	-	737	520	217	29%
329 Office of Socioeconomic Development	-	-	-	-	-	-
TBD1 COFINA	-	-	-	131	(131)	-
Total - Secondary Component Units	\$ 191,031	\$ 32,944	\$ 223,975	\$ 202,824	\$ 21,151	9%

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	\$ -	\$ 95,095	\$ 95,095	\$ -	95,095	100%
25 Custody of the Department of the Treasury	92,060	10,870	102,930	96,992	5,938	6%
Total - OMB and Hacienda Custodies	\$ 92,060	\$ 105,965	\$ 198,025	\$ 96,992	\$ 101,033	51%

	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	-	4,081	3,255	826	20%
100 Legislative Assembly of the Commonwealth	-	-	-	-	-	-
106 Public Housing Administration	3,642	-	3,642	-	3,642	100%
113 CRIM	-	-	-	-	-	-
166 Industrial Development Company	-	-	-	1,567	(1,567)	-
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	\$ -	\$ 7,724	\$ 4,822	\$ 2,902	38%

	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Recap						
Entities Operating in PRIFAS 7.5	\$ 392,684	\$ 68,568	\$ 461,252	\$ 269,637	\$ 191,615	42%
Core Component Units	570,799	60,375	631,173	370,319	260,854	41%
Secondary Component Units	191,031	32,944	223,975	202,824	21,151	9%
OMB and Hacienda Custodies	92,060	105,965	198,025	96,992	101,033	51%
Out of Scope Entities	7,724	-	7,724	4,822	2,902	38%
Total	\$ 1,254,297	\$ 267,852	\$ 1,522,149	\$ 944,594	\$ 577,554	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

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	\$ 1,708	\$ 209	11%
16 Office of Management and Budget	1,899	210	2,108	1,656	453	21%
18 Planning Board	2,145	71	2,216	8,924	(6,708)	-303%
21 Emergency and Disaster Management Bureau	741	55	796	456	340	43%
23 Puerto Rico Department of State	1,599	62	1,661	2,228	(567)	-34%
24 Puerto Rico Department of Treasury	82,315	10,659	92,974	61,712	31,261	34%
28 State Elections Commission	3,714	1,448	5,163	6,346	(1,184)	-23%
30 Human Resources Management & Transformation	723	281	1,004	761	244	24%
31 General Services Administration	2,634	2,658	5,292	6,544	(1,252)	-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	12,331	519	4%
40 Puerto Rico Police Bureau	72,428	6,049	78,477	29,119	49,358	63%
41 Special Investigations Bureau	388	49	437	502	(65)	-15%
42 Puerto Rico Fire Department Bureau	6,317	2,078	8,395	8,114	281	3%
43 Puerto Rico National Guard	1,483	305	1,788	1,251	537	30%
45 Department of Public Safety	20,649	314	20,963	19,358	1,606	8%
49 Department of Transportation and Public Works	15,511	5,559	21,070	15,475	5,595	27%
50 Department of Natural and Environmental Resources	12,894	2,864	15,757	19,283	(3,525)	-22%
55 Puerto Rico Department of Agriculture	3,529	103	3,632	2,434	1,198	33%
60 Office of the Citizen's Ombudsman	294	3	297	309	(12)	-4%
62 Cooperative Development Commission of Puerto Rico	244	5	249	209	40	16%
66 Puerto Rico Highway Authority	-	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	32,847	1,110	33,957	8,335	25,623	75%
68 Puerto Rico Labor Relations Board	126	1	127	108	19	15%
69 Puerto Rico Department of Consumer Affairs	1,309	7	1,315	1,188	127	10%
71 Department of Health	58,789	4,389	63,179	72,925	(9,746)	-15%
78 Department of Housing	4,571	(47)	4,524	4,064	460	10%
81 Department of Education	219,456	5,099	224,555	170,799	53,756	24%
82 Institute of Puerto Rican Culture	1,604	226	1,830	1,417	414	23%
87 Department of Recreation and Sports	4,601	445	5,046	8,459	(3,414)	-68%
95 Mental Health and Drug Addiction Services Administration	11,856	451	12,307	11,803	504	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	110	4,222	3,236	986	23%
123 Family and Children Administration	17,058	316	17,374	13,214	4,160	24%
124 Child Support Administration (ASUME)	1,403	30	1,433	1,067	366	26%
126 Vocational Rehabilitation Administration	2,197	39	2,235	1,290	945	42%
127 Administration for Socioeconomic Development of the Family	8,455	360	8,815	11,583	(2,767)	-31%
133 Administracion de Recursos Naturales	-	-	-	-	-	-
137 Department of Correction and Rehabilitation	36,525	404	36,928	34,466	2,463	7%
139 Parole Board	251	2	253	256	(3)	-1%
143 Office of Protection and Defense for People with Disabilities	91	2	94	11	82	88%
152 Elderly and Retired People Advocate Office	281	2	283	488	(205)	-73%
153 Office for People with Disabilities	306	14	319	284	35	11%
155 State Historic Preservation Office of Puerto Rico	273	865	1,138	9,730	(8,592)	-755%
189 Institute of Forensic Science	1,721	186	1,907	1,674	233	12%
221 Medical Emergency Corps Bureau	2,244	264	2,508	2,842	(334)	-13%
231 Office for the Patient's Advocate	169	2	171	189	(18)	-10%
241 Administration for Integral Development of Childhood	709	15	724	617	107	15%
266 Office of Public Safety Affairs	-	-	-	-	-	-
279 Public Service Appeals Commission	227	2	229	240	(12)	-5%
281 Office of the Election Comptroller	266	2	268	258	10	4%
Total - Entities Operating in PRIFAS 7.5	\$ 655,443	\$ 48,526	\$ 703,968	\$ 560,559	\$ 143,409	20%

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	\$ 8,451	\$ 39,618	82%
79 Automobile Accidents Compensation Administration	7,525	-	7,525	6,957	568	8%
90 Medical Services Administration of Puerto Rico	19,983	1,525	21,508	19,215	2,293	11%
119 Department of Economic Development & Commerce	6,210	7,285	13,496	11,750	1,746	13%
162 Public Building Authority	13,457	6,004	19,462	9,426	10,035	52%
168 Puerto Rico Ports Authority	7,841	15,461	23,302	2,019	21,283	91%
180 Tourism Company	12,399	1,666	14,065	45,381	(31,315)	-223%
187 Puerto Rico Health Insurance Administration	114,501	(0)	114,501	29	114,472	100%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	7,612	46	7,657	6,822	835	11%
235 Puerto Rico Housing Finance Corporation	8,351	-	8,351	2,391	5,960	71%
277 Agricultural Enterprises Development Administration	12,624	(113)	12,510	986	11,524	92%
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	248	4,980	9,334	(4,354)	-87%
303 Convention Center of District Authority	3,894	0	3,894	5,896	(2,002)	-51%
Total - Core Component Units	\$ 278,260	\$ 33,970	\$ 312,229	\$ 137,882	\$ 174,348	56%
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	832	295	26%
105 Industrial Commission	1,771	10	1,781	2,178	(397)	-22%
109 Puerto Rico School of Plastic Arts	408	37	445	32	413	93%
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	2,619	2,888	10	2,878	100%
165 Land Authority of Puerto Rico	837	275	1,112	811	300	27%
167 Integral Development of the "Peninsula de Cantera"	67	-	67	58	10	14%
177 Land Administration of Puerto Rico	711	0	711	1,981	(1,270)	-179%
186 Culebra Conservation and Development Authority	45	0	45	1	44	99%
191 Musical Arts Corporation	586	311	897	1,066	(170)	-19%
192 Fine Arts Center Corporation	570	32	601	892	(291)	-48%
195 Economic Development Bank of PR	1,144	-	1,144	1,316	(172)	-15%
196 Puerto Rico Public Broadcasting Corporation	-	1,484	1,484	-	1,484	100%
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	3	8,136	3,195	4,941	61%
276 Puerto Rico Public Private Partnership Authority	4,226	653	4,879	4,341	538	11%
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	88	188	65	123	65%
298 Public Service Regulatory Board	3,307	83	3,390	2,403	988	29%
310 Municipal Finance Corporation	12,466	6,104	18,569	-	18,569	100%
311 Puerto Rico Gaming Commission	33,214	33	33,247	48,396	(15,149)	-46%
312 Retirement Board of the Government of Puerto Rico	4,894	7,256	12,150	4,153	7,997	66%
329 Office of Socioeconomic Development	1,203	213	1,416	178	1,238	87%
TBD1 COFINA	-	-	-	31	(31)	
Total - Secondary Component Units	\$ 89,608	\$ 21,825	\$ 111,433	\$ 105,228	\$ 6,205	6%

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	\$ 38,149	\$ 120,068	\$ -	\$ 120,068	100%
25 Custody of the Department of the Treasury	264,635	35,880	300,514	122,538	177,976	59%
Total - OMB and Hacienda Custodies	\$ 346,553	\$ 74,029	\$ 420,582	\$ 122,538	\$ 298,044	71%

	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	2,150	33,866	31,522	2,344	7%
100 Legislative Assembly of the Commonwealth	11,265	1,089	12,355	8,362	3,992	32%
106 Public Housing Administration	1,674	13	1,688	1,968	(280)	-17%
113 CRIM	-	-	-	(4,321)	4,321	-
166 Industrial Development Company	-	-	-	(4,321)	4,321	-
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	3,080	1,447	32%
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	\$ 12,071	\$ 121,963	\$ 107,243	\$ 14,720	12%

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Recap						
Entities Operating in PRIFAS 7.5	\$ 655,443	\$ 48,526	\$ 703,968	\$ 560,559	\$ 143,409	20%
Core Component Units	\$ 278,260	\$ 33,970	\$ 312,229	\$ 137,882	\$ 174,348	56%
Secondary Component Units	\$ 89,608	\$ 21,825	\$ 111,433	\$ 105,228	\$ 6,205	6%
OMB and Hacienda Custodies	\$ 346,553	\$ 74,029	\$ 420,582	\$ 122,538	\$ 298,044	71%
Out of Scope Entities	\$ 109,892	\$ 12,071	\$ 121,963	\$ 107,243	\$ 14,720	12%
Total	\$ 1,479,756	\$ 190,421	\$ 1,670,176	\$ 1,033,451	\$ 636,726	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

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	\$ 1,708	\$ (292)	-21%
16 Office of Management and Budget	1,804	66	1,870	1,583	288	15%
18 Planning Board	2,145	71	2,216	8,924	(6,708)	-303%
21 Emergency and Disaster Management Bureau	714	55	769	456	313	41%
23 Puerto Rico Department of State	1,280	(4)	1,276	1,987	(711)	-56%
24 Puerto Rico Department of Treasury	18,189	7,615	25,804	52,589	(26,785)	-104%
28 State Elections Commission	3,714	1,448	5,163	6,346	(1,184)	-23%
30 Human Resources Management & Transformation	641	96	736	646	90	12%
31 General Services Administration	2,226	33	2,259	1,926	333	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	11,793	172	1%
40 Puerto Rico Police Bureau	71,035	1,404	72,440	27,275	45,164	62%
41 Special Investigations Bureau	388	49	437	502	(65)	-15%
42 Puerto Rico Fire Department Bureau	5,258	128	5,386	7,439	(2,053)	-38%
43 Puerto Rico National Guard	1,483	305	1,788	1,251	537	30%
45 Department of Public Safety	20,403	183	20,587	19,352	1,235	6%
49 Department of Transportation and Public Works	5,705	359	6,064	4,230	1,834	30%
50 Department of Natural and Environmental Resources	9,063	2,470	11,533	17,573	(6,040)	-52%
55 Puerto Rico Department of Agriculture	3,261	103	3,364	2,307	1,058	31%
60 Office of the Citizen's Ombudsman	294	3	297	309	(12)	-4%
62 Cooperative Development Commission of Puerto Rico	244	5	249	209	40	16%
66 Puerto Rico Highway Authority	-	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	4,745	586	5,331	295	5,036	94%
68 Puerto Rico Labor Relations Board	86	1	87	91	(4)	-5%
69 Puerto Rico Department of Consumer Affairs	1,152	7	1,158	1,048	110	10%
71 Department of Health	46,277	2,953	49,230	63,370	(14,139)	-29%
78 Department of Housing	2,780	(148)	2,632	3,086	(454)	-17%
81 Department of Education	218,203	5,099	223,302	170,915	52,387	23%
82 Institute of Puerto Rican Culture	1,504	57	1,560	1,417	144	9%
87 Department of Recreation and Sports	2,846	424	3,270	3,409	(139)	-4%
95 Mental Health and Drug Addiction Services Administration	11,483	451	11,933	11,637	296	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	110	4,222	3,236	986	23%
123 Family and Children Administration	17,058	315	17,373	13,214	4,159	24%
124 Child Support Administration (ASUME)	1,403	30	1,433	1,067	366	26%
126 Vocational Rehabilitation Administration	2,134	39	2,173	1,286	886	41%
127 Administration for Socioeconomic Development of the Family	8,455	359	8,815	11,583	(2,768)	-31%
133 Administracion de Recursos Naturales	-	-	-	-	-	-
137 Department of Correction and Rehabilitation	34,677	58	34,734	33,510	1,225	4%
139 Parole Board	251	2	253	256	(3)	-1%
143 Office of Protection and Defense for People with Disabilities	91	2	94	11	82	88%
152 Elderly and Retired People Advocate Office	281	2	283	488	(205)	-73%
153 Office for People with Disabilities	306	14	319	284	35	11%
155 State Historic Preservation Office of Puerto Rico	181	117	298	665	(366)	-123%
189 Institute of Forensic Science	1,681	140	1,821	1,674	147	8%
221 Medical Emergency Corps Bureau	1,653	61	1,714	2,068	(354)	-21%
231 Office for the Patient's Advocate	169	2	171	189	(18)	-10%
241 Administration for Integral Development of Childhood	709	15	724	617	107	15%
266 Office of Public Safety Affairs	-	-	-	-	-	-
279 Public Service Appeals Commission	227	2	229	240	(12)	-5%
281 Office of the Election Comptroller	261	2	263	258	5	2%
Total - Entities Operating in PRIFAS 7.5	\$ 524,548	\$ 25,670	\$ 550,218	\$ 495,615	\$ 54,602	10%

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	1,525	10,025	5,308	4,717	47%
119 Department of Economic Development & Commerce	2,288	7,185	9,473	7,784	1,690	18%
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	(0)	54,685	29	54,656	100%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	506	46	552	-	552	100%
235 Puerto Rico Housing Finance Corporation	658	-	658	181	477	73%
277 Agricultural Enterprises Development Administration	5,929	(113)	5,816	-	5,816	100%
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	217	4,575	9,070	(4,495)	-98%
303 Convention Center of District Authority	-	-	-	-	-	
Total - Core Component Units	\$ 87,994	\$ 13,845	\$ 101,838	\$ 29,707	\$ 72,131	71%
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%
105 Industrial Commission	-	10	10	-	10	100%
109 Puerto Rico School of Plastic Arts	226	(5)	222	32	190	86%
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	1,801	1,986	10	1,976	99%
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	0	21	1	21	97%
191 Musical Arts Corporation	439	182	621	378	243	39%
192 Fine Arts Center Corporation	363	19	382	413	(31)	-8%
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	3	7,359	2,597	4,762	65%
276 Puerto Rico Public Private Partnership Authority	4,226	(593)	3,633	4,341	(708)	-19%
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	88	167	43	124	74%
298 Public Service Regulatory Board	736	(31)	705	835	(130)	-18%
310 Municipal Finance Corporation	-	-	-	-	-	
311 Puerto Rico Gaming Commission	193	(0)	193	198	(5)	-3%
312 Retirement Board of the Government of Puerto Rico	4,649	7,256	11,904	3,931	7,973	67%
329 Office of Socioeconomic Development	1,203	213	1,416	178	1,238	87%
TBD1 COFINA	-	-	-	-	-	
Total - Secondary Component Units	\$ 25,931	\$ 10,843	\$ 36,775	\$ 18,833	\$ 17,942	49%

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	\$ 6,451	\$ 88,370	\$ -	\$ 88,370	100%
25 Custody of the Department of the Treasury	233,948	32,257	266,204	89,059	177,145	67%
Total - OMB and Hacienda Custodies	\$ 315,866	\$ 38,708	\$ 354,574	\$ 89,059	\$ 265,515	75%

	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	2,150	32,506	31,511	995	3%
100 Legislative Assembly of the Commonwealth	11,265	1,089	12,355	8,362	3,992	32%
106 Public Housing Administration	460	13	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	3,080	1,447	32%
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	\$ 12,071	\$ 119,389	\$ 111,554	\$ 7,835	7%

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Recap						
Entities Operating in PRIFAS 7.5	\$ 524,548	\$ 25,670	\$ 550,218	\$ 495,615	\$ 54,602	10%
Core Component Units	87,994	13,845	101,838	29,707	72,131	71%
Secondary Component Units	25,931	10,843	36,775	18,833	17,942	49%
OMB and Hacienda Custodies	315,866	38,708	354,574	89,059	265,515	75%
Out of Scope Entities	107,317	12,071	119,389	111,554	7,835	7%
Total	\$ 1,061,657	\$ 101,137	\$ 1,162,794	\$ 744,768	\$ 418,025	36%

Notes:

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

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

Puerto Rico Department of Treasury

Monthly Budget and Actual Results for 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	\$ -	\$ 501	100%
16 Office of Management and Budget	94	144	238	73	165	69%
18 Planning Board	-	-	-	-	-	-
21 Emergency and Disaster Management Bureau	27	-	27	-	27	100%
23 Puerto Rico Department of State	319	66	385	241	145	38%
24 Puerto Rico Department of Treasury	64,126	3,044	67,170	9,124	58,046	86%
28 State Elections Commission	-	-	-	-	-	-
30 Human Resources Management & Transformation	83	186	268	115	154	57%
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	674	2,335	78%
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	11,245	3,761	25%
50 Department of Natural and Environmental Resources	3,831	394	4,225	1,710	2,515	60%
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	8,040	20,587	72%
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	9,555	4,393	31%
78 Department of Housing	1,791	100	1,892	978	914	48%
81 Department of Education	1,254	-	1,254	(116)	1,369	109%
82 Institute of Puerto Rican Culture	101	169	270	-	270	100%
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	94%
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	956	1,238	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%
189 Institute of Forensic Science	40	47	87	-	87	100%
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	\$ 130,895	\$ 22,856	\$ 153,751	\$ 64,944	\$ 88,807	58%

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	\$ 8,451	\$ 39,618	82%
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	100	4,022	3,967	56	1%
162 Public Building Authority	10,856	2,598	13,453	6,890	6,563	49%
168 Puerto Rico Ports Authority	7,841	15,170	23,011	2,019	20,992	91%
180 Tourism Company	12,399	1,666	14,065	45,381	(31,315)	-223%
187 Puerto Rico Health Insurance Administration	59,816	-	59,816	-	59,816	100%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	7,105	-	7,105	6,822	283	4%
235 Puerto Rico Housing Finance Corporation	7,693	-	7,693	2,210	5,483	71%
277 Agricultural Enterprises Development Administration	6,695	-	6,695	986	5,708	85%
285 Puerto Rico Integrated Transit Authority	3,155	-	3,155	4,424	(1,269)	-40%
295 Fiscal Agency & Financial Advisory Authority	374	31	405	265	141	35%
303 Convention Center of District Authority	3,894	0	3,894	5,896	(2,002)	-51%
Total - Core Component Units	\$ 190,266	\$ 20,125	\$ 210,391	\$ 108,175	\$ 102,216	49%
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	832	294	26%
105 Industrial Commission	1,771	0	1,771	2,178	(406)	-23%
109 Puerto Rico School of Plastic Arts	182	41	223	-	223	100%
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	819	902	-	902	100%
165 Land Authority of Puerto Rico	837	132	968	811	157	16%
167 Integral Development of the "Península de Cantera"	17	-	17	19	(1)	-7%
177 Land Administration of Puerto Rico	711	0	711	1,981	(1,270)	-179%
186 Culebra Conservation and Development Authority	24	-	24	-	24	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	-	1,478	100%
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	-	1,246	1,246	-	1,246	100%
286 Authority of the Port of Ponce	172	-	172	-	172	100%
288 University of Puerto Rico Comprehensive Cancer Center	2,784	167	2,951	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	-	18,569	100%
311 Puerto Rico Gaming Commission	33,021	33	33,054	48,198	(15,144)	-46%
312 Retirement Board of the Government of Puerto Rico	246	-	246	222	24	10%
329 Office of Socioeconomic Development	-	-	-	-	-	-
TBD1 COFINA	-	-	-	31	(31)	-
Total - Secondary Component Units	\$ 63,677	\$ 10,981	\$ 74,658	\$ 86,395	\$ (11,737)	-16%

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	\$ -	\$ 31,698	\$ 31,698	\$ -	\$ 31,698	100%
25 Custody of the Department of the Treasury	30,687	3,623	34,310	33,479	831	2%
Total - OMB and Hacienda Custodies	\$ 30,687	\$ 35,322	\$ 66,008	\$ 33,479	\$ 32,529	49%

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Out of Scope Entities						
8 Office of the Comptroller	\$ -	\$ -	\$ -	\$ -	\$ -	
10 The General Court of Justice	1,360	-	1,360	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	-	-	-	(4,321)	4,321	
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	\$ -	\$ 2,575	\$ (4,310)	\$ 6,885	267%

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Recap						
Entities Operating in PRIFAS 7.5	\$ 130,895	\$ 22,856	\$ 153,751	\$ 64,944	\$ 88,807	58%
Core Component Units	190,266	20,125	210,391	108,175	102,216	49%
Secondary Component Units	63,677	10,981	74,658	86,395	(11,737)	-16%
OMB and Hacienda Custodies	30,687	35,322	66,008	33,479	32,529	49%
Out of Scope Entities	2,575	-	2,575	(4,310)	6,885	267%
Total	\$ 418,099	\$ 89,284	\$ 507,383	\$ 288,683	\$ 218,700	43%

Notes:

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

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

Puerto Rico Department of Treasury

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

By Agency ¹

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

June-24

(figures in \$000s)

	CapEx Certified Budget	Adjustments & Revisions ²	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
Entities Operating in PRIFAS 7.5					
21 Emergency and Disaster Management Bureau	1,107	-	1,107	42	1,065
23 Puerto Rico Department of State	23	271	294	15	280
24 Puerto Rico Department of Treasury	8,525	48,153	56,678	14,638	42,039
28 State Elections Commission	267	-	267	267	-
31 General Services Administration	1,206	-	1,206	851	355
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	(16,100)	123	-	123
42 Puerto Rico Fire Department Bureau	815	(815)	-	-	-
49 Department of Transportation and Public Works	45,815	(45,815)	-	-	-
55 Puerto Rico Department of Agriculture	1,859	-	1,859	370	1,489
60 Office of the Citizen's Ombudsman	85	-	85	51	34
67 Puerto Rico Department of Labor and Human Resources	6,288	1,879	8,167	4,015	4,152
71 Department of Health	83,622	31,139	114,761	42,827	71,934
78 Department of Housing	3,243	700	3,943	182	3,761
87 Department of Recreation and Sports	-	203	203	-	203
95 Mental Health and Drug Addiction Services Administration	3,100	-	3,100	970	2,130
122 Secretariat of the Department of the Family	1,200	-	1,200	-	1,200
127 Administration for Socioeconomic Development of the Family	3,838	-	3,838	491	3,347
137 Department of Correction and Rehabilitation	8,428	-	8,428	2,738	5,690
143 Office of Protection and Defense for People with Disabilities	167	-	167	-	167
153 Office for People with Disabilities	1,230	-	1,230	-	1,230
155 State Historic Preservation Office of Puerto Rico	-	8,978	8,978	8,978	0
189 Institute of Forensic Science	1,156	-	1,156	1,127	29
221 Medical Emergency Corps Bureau	975	-	975	-	975
241 Administration for Integral Development of Childhood	600	-	600	100	500
Total - Entities Operating in PRIFAS 7.5	\$ 189,772	\$ 28,655	\$ 218,427	\$ 77,662	\$ 140,764

Puerto Rico Department of Treasury

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

By Agency ¹

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

June-24

(figures in \$000s)

	CapEx Certified Budget	Adjustments & Revisions	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
Core Component Units					
90 Medical Services Administration of Puerto Rico	33,285	-	33,285	1,777	31,508
162 Public Building Authority	2,051	-	2,051	2,051	-
168 Puerto Rico Ports Authority	-	3,189	3,189	-	3,189
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	6,075	-	6,075	-	6,075
285 Puerto Rico Integrated Transit Authority	76,419	(5,500)	70,919	48,806	22,113
Total - Core Component Units	\$ 117,830	\$ (2,311)	\$ 115,519	\$ 52,634	\$ 62,885

	CapEx Certified Budget	Adjustments & Revisions	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
Secondary Component Units					
121 Government Board of the 911 Service	-	7,438	7,438	7,438	-
161 Puerto Rico Infrastructure Financing Authority	-	18,892	18,892	-	18,892
192 Fine Arts Center Corporation	-	100	100	-	100
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	\$ 57,587	\$ 28,180	\$ 85,767	\$ 17,600	\$ 68,167

	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	\$ (61,390)	\$ 96,453	\$ -	\$ 96,453
Total - OMB and Hacienda Custodies	\$ 157,843	\$ (61,390)	\$ 96,453	\$ -	\$ 96,453

Puerto Rico Department of Treasury

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

By Agency ¹

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

June-24

(figures in \$000s)

	CapEx Certified Budget	Adjustments & Revisions	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
Out of Scope Entities					
10 The General Court of Justice	7,502	-	7,502	5,570	1,932
100 Legislative Assembly of the Commonwealth	14,857	6,073	20,930	16,930	4,000
166 Industrial Development Company	-	-	-	3,543	(3,543)
272 Office of the Inspector General	280	-	280	-	280
Total - Out of Scope Entities	\$ 22,639	\$ 6,073	\$ 28,712	\$ 26,043	\$ 2,669

	CapEx Certified Budget	Adjustments & Revisions	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
Recap					
Entities Operating in PRIFAS 7.5	\$ 189,772	\$ 28,655	\$ 218,427	\$ 77,662	\$ 140,764
Core Component Units	117,830	(2,311)	115,519	52,634	62,885
Secondary Component Units	57,587	28,180	85,767	17,600	68,167
OMB and Hacienda Custodies	157,843	(61,390)	96,453	-	96,453
Out of Scope Entities	22,639	6,073	28,712	26,043	2,669
Total	\$ 545,671	\$ (795)	\$ 544,876	\$ 173,938	\$ 370,938

Notes:

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

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

Appendix

Core and Secondary Component Unit Consolidated Actuals by Month

		Q1	Q1	Q1	Q2	Q2	Q2	Q3	Q3	Q3	Q4	Q4	Q4				
		1	2	3	4	5	6	7	8	9	10	11	12				
	GF+SRF Budget	7/31/2023	8/31/2023	9/30/2023	10/31/2023	11/30/2023	12/31/2023	1/31/2024	2/28/2024	3/31/2024	4/30/2024	5/31/2024	6/30/2024	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	\$ 8,451	\$ 447,634	\$ 129,194	22%
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	258,090	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	47,943	19%
119	Department of Economic Development and Commerce	161,949	3,855	17,111	13,066	12,342	7,152	19,104	10,530	8,410	9,654	9,905	11,740	11,750	134,619	27,330	17%
162	Public Buildings Authority	233,539	8,861	11,647	11,761	10,892	13,081	11,283	11,615	9,824	49,529	12,629	13,432	9,426	173,983	59,557	26%
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	2,019	42,776	236,844	85%
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	143,528	25,254	15%
187	Health Insurance Administration of Puerto Rico	1,374,011	63,477	61,087	140,094	10,409	64,039	64,528	52,892	74,880	69,703	60,166	65,542	29	726,848	647,163	47%
188	Corp. of the Cardiovascular Center of Puerto Rico & Caribbean	91,887	6,004	6,844	6,630	6,400	6,766	5,344	3,599	2,540	4,527	5,452	4,973	6,822	65,902	25,985	28%
235	Housing Financing Authority	100,214	1,142	1,080	1,411	6,124	1,326	1,545	1,561	1,447	891	1,431	1,506	2,391	21,855	78,359	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	986	115,658	34,468	23%
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	59,756	1,533	927	1,276	1,598	1,546	4,752	1,568	2,762	3,570	5,611	5,176	9,334	39,653	20,103	34%
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	\$ 3,746,754	\$ 168,971	\$ 233,377	\$ 274,682	\$ 140,404	\$ 182,779	\$ 228,160	\$ 163,727	\$ 220,248	\$ 256,685	\$ 193,791	\$ 191,993	\$ 137,882	\$ 2,392,698	\$ 1,354,056	36%
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	2,683	885	25%
75	Office of the Financial Institutions Commissioner	13,519	631	830	931	778	868	771	763	796	794	854	832	9,629	3,889	29%	
105	Industrial Commission	21,372	1,307	1,383	1,598	2,068	1,460	1,735	1,302	1,614	1,920	1,702	1,320	2,178	19,585	1,786	8%
109	Puerto Rico School of Plastic Arts	5,340	184	221	274	654	271	387	324	272	32	32	32	32	2,703	2,637	49%
121	Government Board of the 911 Service	27,660	3,407	661	507	1,022	767	739	659	770	654	1,045	978	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	4,736	2,724	37%
161	Puerto Rico Infrastructure Financing Authority	34,660	52	102	77	85	2,279	620	79	77	26	48	121	10	3,575	31,086	90%
165	Land Authority of Puerto Rico	13,339	985	785	784	820	884	871	798	789	766	759	734	811	9,786	3,552	27%
167	Integral Development of the "Peninsula de Cantera"	805	40	47	42	41	51	39	49	109	46	48	47	58	616	189	23%
177	Land Administration of Puerto Rico	8,531	426	578	524	487	534	589	478	574	436	576	488	1,981	7,671	860	10%
186	Culebra Conservation and Development Authority	540	1	1	1	1	1	1	1	1	1	1	1	1	7	533	99%
191	Musical Arts Corporation	10,762	457	528	542	514	646	554	565	1,043	490	606	730	1,062	7,742	3,020	28%
192	Fine Arts Center Corporation	7,216	384	438	450	494	481	479	627	498	473	540	447	892	6,203	1,013	14%
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	-	8,138	9,666	54%
198	Agricultural Insurance Corporation	3,248	615	298	233	235	235	207	166	151	162	167	185	576	3,230	18	1%
215	Puerto Rico Conservatory of Music Corporation	12,176	493	525	836	699	783	667	530	681	1,393	714	798	581	8,701	3,474	29%
236	Innovation Fund for Agricultural Development of Puerto Rico	13,968	183	986	399	216	1,118	955	172	213	542	1,045	3,876	9,972	3,996	29%	
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	152	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	2,431	10,465	81%
271	Puerto Rico Technology and Innovation Services	97,635	279	643	956	1,048	35,680	1,735	1,018	2,541	966	3,259	1,687	3,195	53,007	44,628	46%
276	Puerto Rico Public Private Partnership Authority	58,549	148	272	295	864	1,148	9,682	1,285	3,154	1,017	1,333	1,117	4,341	24,654	33,894	58%
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	2,251	57	78	68	65	84	68	82	70	67	80	66	65	850	1,401	62%
298	Public Service Regulatory Board	40,683	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	16,903	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	13,042	-	-	152,762	70,068	31%
311	Puerto Rico Gaming Commission	398,965	1,032	26,123	50,963	27,438	26,621	31,754	31,034	26,548	32,450	42,562	32,839	48,396	377,759	21,205	5%
312	Retirement Board of the Government of Puerto Rico	145,800	2,086	2,733	2,517	3,605	4,823	4,257	4,064	3,081	4,041	3,838	4,292	4,153	43,491	102,309	70%
329	Office of Socioeconomic Development	16,990	409	371	359	376	429	414	410	439	348	186	612	178	4,530	12,460	73%
TBD1	COFINA	-	75	24	33	138	15	14	157	727	45	65	35	31	1,359		
	Total - Secondary Component Units	\$ 1,337,197	\$ 35,602	\$ 63,124	\$ 91,055	\$ 66,557	\$ 102,813	\$ 84,574	\$ 75,954	\$ 71,765	\$ 77,554	\$ 82,746	\$ 64,795	\$ 105,228	\$ 921,766	\$ 415,432	31%
	Core Component Units	\$ 3,746,754	\$ 168,971	\$ 233,377	\$ 274,682	\$ 140,404	\$ 182,779	\$ 228,160	\$ 163,727	\$ 220,248	\$ 256,685	\$ 193,791	\$ 191,993	\$ 137,882	\$ 2,392,698	\$ 1,354,056	36%
	Secondary Component Units	1,337,197	35,602	63,124	91,055	66,557	102,813	84,574	75,954	71,765	77,554	82,746	64,795	105,228	921,766	415,432	31%
	Combined Component Units Monthly Actuals	\$ 5,083,951	\$ 204,573	\$ 296,500	\$ 365,736	\$ 206,961	\$ 285,592	\$ 312,734	\$ 239,681	\$ 292,013	\$ 334,239	\$ 276,537	\$ 256,788	\$ 243,110	\$ 3,314,463	\$ 1,769,488	35%

**Non-Compliance List
Expenses Reporting**

Entity Code:	Secondary Component Units
24	Lottery - Electronic
70	State Insurance Fund Corporation
109	Puerto Rico School of Plastic Arts
161	Puerto Rico Infrastructure Financing Authority
168	Ports Authority
*	186 Culebra Conservation and Development Authority
	187 Health Insurance Administration of Puerto Rico
	196 Puerto Rico Public Broadcasting Corporation
	277 Adm Des. Empresas Agropecuaria
*	286 Authority of the Port of Ponce
	310 Municipal Finance Corporation
	329 Office of Socioeconomic Development

Notes:

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

**Non-Compliance List
Revenues Reporting**

Entity Code: Secondary Component Units

24	Lottery - Electronic
70	State Insurance Fund Corporation
109	Puerto Rico School of Plastic Arts
161	Puerto Rico Infrastructure Financing Authority
168	Ports Authority
* 186	Culebra Conservation and Development Authority
187	Health Insurance Administration of Puerto Rico
196	Puerto Rico Public Broadcasting Corporation
277	Adm Des. Empresas Agropecuaria

Notes:

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

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

As Recorded and Presented by each Entity

		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	
Code:	Entity:	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
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
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	-	-	-	-	304
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	-	-	-	-	-	-	-	-	-	-	-	-	-
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	-	-	310
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	-	-	-	-	-	-	-	-	-	-	-	319
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
		\$ 13,438	\$ 20,128	\$ 19,658	\$ 17,649	\$ 10,527	\$ 14,452	\$ 32,137	\$ 13,238	\$ 24,473	\$ 19,743	\$ 19,965	\$ 7,588	\$ 212,996

Puerto Rico Department of Treasury

FY 24 - Budget Adjustments Details

As per Joint Resolution Approved June 14, 2024

June-24

(figures in \$000s)

Section	FY24 Surplus Funds	Prior Year Surplus Funds	Description	Fund	Entity Code	Entity Name	Concept	Concept Description
1	\$ 150,000		A new appropriation "Medicaid and Healthcare Reserve". This appropriation is hereby extended until June 30, 2025.	141	17	Custody of the Office of Management and Budget	13	Social Wellbeing for Puerto Rico
2	150,000		A new appropriation "Disaster Response Claims and Settlements for PREPA and other Government entities". This appropriation is hereby extended until June 30, 2025.	141	17	Custody of the Office of Management and Budget	7	Other Operating
3	130,000		For the replenishment of appropriation "Emergency Reserve required in the Fiscal Plan". A portion of said amount may be replenished with Federal Emergency and Management Administration Funds (herein "FEMA"), pursuant to the applicable current regulations, if and when federal funds become available to the Commonwealth of Puerto Rico. The Emergency Reserve shall be replenished first with available federal funds followed by the use of General Funds.	111	17	Custody of the Office of Management and Budget	98	Budgetary Reserve
4	24,967		An increase to the appropriation "FEDE portion of corporate income taxes and non-resident withholdings in the Economic Incentive Fund, pursuant to Act 60-2019".	141	25	Custody of the Department of the Treasury	14	Appropriations to non-governmental entities
5	5,223		An increase to the appropriation "Export Development in the Economic Incentive Fund, pursuant to Act 60-2019".	141	25	Custody of the Department of the Treasury	13	Social Wellbeing for Puerto Rico
6	4,129		An increase to the appropriation "Development funds in the Economic Incentive Fund, pursuant to Act 60-2019".	141	25	Custody of the Department of the Treasury	13	Social Wellbeing for Puerto Rico
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 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
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						