

DEPARTMENT OF THE  
**TREASURY**

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

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

Monday, July 1, 2024

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## Additional Disclaimers

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

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

## **Additional Disclaimers**

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

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

## **Assumptions/Resources:**

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

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

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

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

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

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

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

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

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

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

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

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

**Core Component Units:**

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

**Secondary Component Units:**

- 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
<b>AAFAF</b>	Puerto Rico Fiscal Agency and Financial Advisory Authority.
<b>ACAA</b>	Automobile Accident Compensation Administration, an agency of the Commonwealth of Puerto Rico.
<b>ADEA</b>	Puerto Rico Administration for the Development of Agricultural Enterprises, a public corporation and a component unit of the Commonwealth of Puerto Rico.
<b>AMA</b>	Metropolitan Autobus Authority.
<b>A/P</b>	Accounts payable.
<b>A/R</b>	Accounts receivable.
<b>ASEM</b>	Puerto Rico Medical Services Administration, a public corporation and a component unit of the Commonwealth of Puerto Rico.
<b>ASES</b>	Puerto Rico Health Insurance Administration, a public corporation and a component unit of the Commonwealth of Puerto Rico.
<b>ATI</b>	Puerto Rico Integrated Transit Authority.
<b>ATM</b>	Maritime Transportation Authority.
<b>BBA</b>	Bi-Partisan Budget Act of 2018.
<b>BDE</b>	Economic Development Bank of Puerto Rico.
<b>BPPR</b>	Banco Popular Puerto Rico.
<b>CapEx</b>	Capital Expenditures.
<b>Cardio</b>	Cardiovascular Center of Puerto Rico and the Caribbean, a public corporation and a component unit of the Commonwealth of Puerto Rico.
<b>CCDA</b>	Puerto Rico Convention Center District Authority, a public corporation and a component unit of the Commonwealth of Puerto Rico.
<b>CDBG</b>	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.
<b>CM</b>	Conway MacKenzie, Inc.
<b>CMS</b>	Clinical Medical Services provides an Integrated Home Health Delivery System consisting of Durable Medical Equipment, Respiratory Equipment, Home Health, Orthotics, Prosthetics and Home Infusion Services.
<b>Component Unit (CU)</b>	Public corporation of the Commonwealth of Puerto Rico.
<b>CRIM</b>	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.
<b>CST</b>	Commission para la Seguridad en el Tránsito; the Commission for Traffic Safety.
<b>DDEC</b>	Puerto Rico Department of Economic Development and Commerce, a public corporation and a component unit of the Commonwealth of Puerto Rico.
<b>Disaster-Related Disbursements</b>	Expenditures related to the damages caused from hurricanes Irma, Maria, and Fiona.
<b>Disaster-Related Receipts</b>	Federal emergency funds, insurance related to hurricanes Irma, Maria, and Fiona.
<b>DMO</b>	Direct Marketing Organization.
<b>DPO (Intergovernmental)</b>	Days Payable Outstanding [Intergovernmental Payables divided by trailing 12 months PayGo Charges plus Facilities/Rent Payments multiplied by 365].
<b>DPO (Third Party)</b>	Days Payable Outstanding [Third Party Payables divided by trailing 12 months Operating Disbursements, not including Payroll Costs, PayGo, Christmas Bonus, or Facilities/Rent Payments multiplied by 365].
<b>DSO (Intergovernmental)</b>	Days Sales Outstanding [Intergovernmental Receivables divided by trailing 12 months Intergovernmental Receipts multiplied by 365].
<b>DSO (Third Party)</b>	Days Sales Outstanding [Third Party Receivables divided by trailing 12 months Third Party Receipts multiplied by 365].
<b>DTPR, Hacienda</b>	Puerto Rico Department of Treasury.
<b>EBT</b>	Electronic Benefit Transfer compensation payment system providing direct access to workers' compensation benefits for injured workers.
<b>EHR</b>	Electronic Health Records.

## GLOSSARY

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

## GLOSSARY

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

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

*YTD FY24 General Fund Revenue - Budget vs. Actual*

*YTD from 7/1/2023 through 5/31/24*

*May-24*

*By Concept*

<b>General Fund Revenue</b>	<b>YTD Budgeted Revenue</b>	<b>YTD Revenue Actuals</b>	<b>(Unfavorable) / Favorable \$</b>	<b>(Unfavorable) / Favorable %</b>	<b>Comments</b>
1 Individual Income Taxes	\$ 2,390,175	\$ 2,487,570	\$ 97,394	4.1%	Individual Income Taxes is affected by disbursements from the Earned Income Tax Incentive as approved by FOMB. This amount represents total disbursements of \$174M as of May 2024. A remaining balance of \$76M is expected to be realized by fiscal year-end.
2 Corporate Income Taxes	2,739,771	2,693,691	(46,080)	-1.7%	
3 Partnership Income Taxes	362,392	317,292	(45,100)	-12.4%	
4 Non-Resident Withholdings	848,098	909,950	61,852	7.3%	
5 Alcoholic Beverages	261,584	256,147	(5,437)	-2.1%	
6 Cigarettes	83,126	66,290	(16,835)	-20.3%	
7 Motor Vehicles	448,164	651,060	202,896	45.3%	Motor vehicles' sales continue outperforming including the truck category and high cost units.
8 Excises on Off-Shore Shipment Rum	185,523	189,638	4,115	2.2%	
9 Other General Fund Revenue	1,894,746	1,533,889	(360,857)	-19.0%	Other excise tax collections present preliminary figures for May.
10 SUT Collections (excl. PSTBA, FAM & CINE)	2,411,300	2,630,268	218,967	9.1%	
11 Act 154 Collections	66,368	120,943	54,574	82.2%	
12 Other Tax Revenue	395,476	421,188	25,712	6.5%	
<b>Total General Fund Revenue<sup>1</sup></b>	<b>\$ 12,086,724</b>	<b>\$ 12,277,925</b>	<b>\$ 191,201</b>	<b>2%</b>	

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

*YTD FY24 General Fund Expenses - Budget vs. Actual*

*YTD from 7/1/2023 through 5/31/2024*

*May-24*

*By Concept*

	YTD Budget	YTD Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %	Comments
1 Payroll	3,133,346	\$ 2,860,211	\$ 273,135	9%	Mainly driven by funds in custody accounts with (\$140M) in OMB and (\$17M) in Treasury, along with a slower recording of actual results in the Department of Education (\$86M).
2 Facilities	425,242	341,939	83,303	20%	Mainly driven by a slower recording of actual results mostly in the Department of Education (\$48M), and funds under the custody of OMB (\$18M).
3 Purchased Services	451,265	332,705	118,560	26%	Mainly driven by funds in the Department of Treasury (\$33M) which have approved fund extensions until September 2024. Additionally, due to a slower recording of actual results in the Department of Education (\$17M) and the Department of Correction and Rehabilitation (\$11M), along with timing of disbursements across other agencies including the PR Integrated Traffic Authority (\$13M).
4 Donations and Subsidies	171,509	139,698	31,811	19%	Mainly driven by a slower recording of actual results in the Department of Health (\$16M) and the Family and Children Administration (\$15M).
5 Transportation	24,050	9,578	14,472	60%	Mainly driven by a slower recording of actual results mostly in the Department of Education (\$11M).
6 Professional Services	563,746	397,039	166,707	30%	Mainly driven by slower recording of actual results in the Department of Education (\$51M). Other drivers include timing of disbursements in the PR Private Partnership Authority (\$28M), AAFAP (\$19M), Department of Treasury (\$17M), Medical Services Administration (\$9M), among others.
7 Other Operating	608,090	489,365	118,725	20%	Mainly driven by funds under the custody of OMB (\$102M).
8 Capital Expenditures	414,316	137,404	276,912	67%	Mostly due to a slowdown in disbursements of projects across agencies. Moreover, most CapEx funds are approved for use in subsequent periods.
9 Payments of current & prior period obligations	690,110	692,268	(2,158)	0%	
10 Materials and Supplies	83,933	58,788	25,145	30%	Mainly driven by delayed recording of actual results across agencies. The Department of Education (\$10M), and the Puerto Rico Police Bureau (\$5M) are the largest contributors.
11 Equipment Purchases	66,795	26,221	40,574	61%	Mainly driven by a slower recording of actual results mostly in the Department of Education (\$21M), and the Puerto Rico Police Bureau (\$5M).
12 Media and Advertisements	8,526	1,751	6,776	79%	
13 Social Wellbeing for Puerto Rico	1,521,734	1,219,187	302,547	20%	Variance is largely due to timing of disbursements in ASES (\$247M), along with funds under the custody of OMB & Treasury (\$70M combined).
14 Appropriations to non-governmental entities	286,878	313,155	(26,277)	-9%	Variance is timing-related and it is expected to normalize by the end of the fiscal year.
30 PayGo	1,926,919	1,837,326	89,592	5%	
81 Undistributed Appropriations	225,450	180,913	44,537	20%	Mostly due funds under OMB Custody (\$10M) and timing of disbursements versus budget across agencies, including Police Bureau (\$17M) and State Elections Commission (\$7M).
82 Federal Fund Matching	71,513	48,162	23,351	33%	
89 Prior Period Debts	30,113	23,524	6,588	22%	
<b>Subtotal General Fund Expenditures</b>	<b>\$ 10,703,535</b>	<b>\$ 9,109,236</b>	<b>\$ 1,594,299</b>	<b>15%</b>	

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

9 Payments of current & prior period obligations	56,159	-	56,159	100.0%	Municipal Development & Improvement Funds, as provided by Law 18-2014, are included in the Certified Budget, but actual results are not recorded as a General Fund expense.
13 Social Wellbeing for Puerto Rico	84,238	-	84,238	100.0%	
<b>Subtotal Non-Governmental</b>	<b>\$ 140,397</b>	<b>\$ -</b>	<b>\$ 140,397</b>	<b>100%</b>	
<b>Total General Fund Expenditures</b>	<b>\$ 10,843,932</b>	<b>\$ 9,109,236</b>	<b>\$ 1,734,696</b>	<b>16%</b>	

**Notes :**

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

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

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

**Puerto Rico Department of Treasury**  
YTD FY24 General Fund Budget vs. Actual  
YTD from 7/1/2023 through 5/31/2024  
May-24  
By Concept

(figures in \$000s)

	FY24 Certified Budget			Actual		Variance	
	Revenue Forecast	Adjustments & Revisions	Reforecast	YTD Budgeted Revenue	YTD Revenue Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>General Fund Revenue</b>							
1 Individual Income Taxes	\$ 2,603,800	\$ -	\$ 2,603,800	\$ 2,390,175	\$ 2,487,570	\$ 97,394	4.1%
2 Corporate Income Taxes	3,237,594	-	3,237,594	2,739,771	2,693,691	(46,080)	-1.7%
3 Partnership Income Taxes	419,914	-	419,914	362,392	317,292	(45,100)	-12.4%
4 Non-Resident Withholdings	922,441	-	922,441	848,098	909,950	61,852	7.3%
5 Alcoholic Beverages	293,136	-	293,136	261,584	256,147	(5,437)	-2.1%
6 Cigarettes	90,061	-	90,061	83,126	66,290	(16,835)	-20.3%
7 Motor Vehicles	493,330	-	493,330	448,164	651,060	202,896	45.3%
8 Excises on Off-Shore Shipment Rum	210,139	-	210,139	185,523	189,638	4,115	2.2%
9 Other General Fund Revenue	2,046,940	-	2,046,940	1,894,746	1,533,889	(360,857)	-19.0%
10 SUT Collections (excl. PSTBA, FAM & CINE)	2,691,804	-	2,691,804	2,411,300	2,630,268	218,967	9.1%
11 Act 154 Collections	73,113	-	73,113	66,368	120,943	54,574	82.2%
12 Other Tax Revenue	442,196	-	442,196	395,476	421,188	25,712	6.5%
i. FEDE Portion of Corp Income Taxes and Non-Resident Withholdings	44,736	-	44,736	36,572	57,574	21,003	57.4%
ii. Excise Taxes on Off-Shore Shipments Rum	167,338	-	167,338	150,384	142,652	(7,732)	-5.1%
iii. Cigarette Excise Taxes	32,858	-	32,858	30,098	27,857	(2,241)	-7.4%
iv. Cigarette Excise Taxes (transferred PRITA net of 5% management fee)	29,734	-	29,734	27,256	30,301	3,046	11.2%
v. FAM & Cine	153,159	-	153,159	139,067	151,794	12,727	9.2%
vi. Cruise Ship Incentives (From Slot Machine Revenue)	-	-	-	-	-	-	-
vii. Green Energy Initiative	3,912	-	3,912	3,414	1,634	(1,780)	-52.1%
viii. Export Development	7,125	-	7,125	5,518	6,267	749	13.6%
ix. Development Funds	3,335	-	3,335	3,167	3,108	(59)	-1.9%
<b>Total General Fund Revenue<sup>1</sup></b>	<b>\$ 13,524,468</b>	<b>\$ -</b>	<b>\$ 13,524,468</b>	<b>\$ 12,086,724</b>	<b>\$ 12,277,925</b>	<b>\$ 191,201</b>	<b>2%</b>

**Puerto Rico Department of Treasury**  
 YTD FY24 General Fund Budget vs. Actual  
 YTD from 7/1/2023 through 5/31/2024  
 May-24  
 By Concept

General Fund Expenses	Expense Budget	Adjustments & Revisions <sup>2</sup>	Revised Budget	YTD Budget	YTD Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
1 Payroll	\$ 3,588,137	\$ (169,941)	\$ 3,418,196	\$ 3,133,346	\$ 2,860,211	\$ 273,135	9%
2 Facilities	460,407	3,493	463,900	425,242	341,939	83,303	20%
3 Purchased Services	418,042	74,248	492,290	451,265	332,705	118,560	26%
4 Donations and Subsidies	215,378	(28,278)	187,100	171,509	139,698	31,811	19%
5 Transportation	15,119	11,118	26,237	24,050	9,578	14,472	60%
6 Professional Services	552,283	62,713	614,996	563,746	397,039	166,707	30%
7 Other Operating	302,350	361,021	663,371	608,090	489,365	118,725	20%
8 Capital Expenditures	497,805	(45,824)	451,981	414,316	137,404	276,912	67%
9 Payments of current & prior period obligations	1,108,787	1,160	1,109,947	690,110	692,268	(2,158)	0%
10 Materials and Supplies	72,290	19,273	91,563	83,933	58,788	25,145	30%
11 Equipment Purchases	30,736	42,131	72,867	66,795	26,221	40,574	61%
12 Media and Advertisements	3,838	5,464	9,302	8,526	1,751	6,776	79%
13 Social Wellbeing for Puerto Rico	1,627,053	33,020	1,660,073	1,521,734	1,219,187	302,547	20%
14 Appropriations to non-governmental entities	1,264,769	(45,776)	1,218,993	286,878	313,155	(26,277)	-9%
30 PayGo	2,099,910	2,183	2,102,093	1,926,919	1,837,326	89,592	5%
81 Undistributed Appropriations	253,194	(7,248)	245,946	225,450	180,913	44,537	20%
82 Federal Fund Matching	74,870	3,145	78,015	71,513	48,162	23,351	33%
89 Prior Period Debts	1,751	31,099	32,850	30,113	23,524	6,588	22%
98 Budgetary Reserve	-	-	-	-	-	-	-
<b>Subtotal General Fund Expenditures</b>	<b>\$ 12,586,719</b>	<b>\$ 353,000</b>	<b>\$ 12,939,719</b>	<b>\$ 10,703,535</b>	<b>\$ 9,109,236</b>	<b>\$ 1,594,299</b>	<b>15%</b>

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

9 Payments of current & prior period obligations	61,264	-	61,264	56,159	-	56,159	100.0%
13 Social Wellbeing for Puerto Rico	91,896	-	91,896	84,238	-	84,238	100.0%
<b>Subtotal Non-Governmental</b>	<b>\$ 153,160</b>	<b>\$ -</b>	<b>\$ 153,160</b>	<b>\$ 140,397</b>	<b>\$ -</b>	<b>\$ 140,397</b>	<b>100%</b>
<b>Total General Fund Expenditures</b>	<b>\$ 12,739,879</b>	<b>\$ 353,000</b>	<b>\$ 13,092,879</b>	<b>\$ 10,843,932</b>	<b>\$ 9,109,236</b>	<b>\$ 1,734,696</b>	<b>16%</b>

**Notes :**

- (1) General Fund Revenue figures are preliminary and subject to adjustments and reconciliations.
- (2) Adjustments for all budgetary reprogrammings approved by the Oversight Board including interagency transfers, budget increases, and expense concept reclassifications within the same agency.
- (3) These concepts do not pass through General Fund as expense although they were included as such in the Certified Budget. Thus, they were adjusted herein for comparison purposes.



**Puerto Rico Department of Treasury**  
*Monthly FY24 General Fund Budget vs. Actual*  
 Month: May-24  
 Period: 11

(figures in \$000s)

General Fund Revenue	FY24 Certified Budget			Monthly Budget	Actual Monthly Actuals	Variance	
	Revenue Forecast	Adjustments & Revisions	Reforecast			(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
1 Individual Income Taxes	\$ 2,603,800	\$ -	\$ 2,603,800	\$ 189,339	\$ 29,763	\$ (159,577)	-84.3%
2 Corporate Income Taxes	3,237,594	-	3,237,594	147,268	157,876	10,608	7.2%
3 Partnership Income Taxes	419,914	-	419,914	4,225	6,073	1,848	43.7%
4 Non-Resident Withholdings	922,441	-	922,441	92,077	102,817	10,740	11.7%
5 Alcoholic Beverages	293,136	-	293,136	23,535	23,153	(382)	-1.6%
6 Cigarettes	90,061	-	90,061	7,801	11,778	3,977	51.0%
7 Motor Vehicles	493,330	-	493,330	49,701	59,380	9,678	19.5%
8 Excises on Off-Shore Shipment Rum	210,139	-	210,139	17,462	15,417	(2,045)	-11.7%
9 Other General Fund Revenue	2,046,940	-	2,046,940	145,156	81,669	(63,487)	-43.7%
10 SUT Collections (excl. PSTBA, FAM & CINE)	2,691,804	-	2,691,804	272,751	280,962	8,211	3.0%
11 Act 154 Collections	73,113	-	73,113	5,693	9,137	3,444	60.5%
12 Other Tax Revenue	442,196	-	442,196	36,222	36,189	(33)	-0.1%
i. FEDE Portion of Corp Income Taxes and Non-Resident Withholdings	44,736	-	44,736	4,292	-	(4,292)	-100.0%
ii. Excise Taxes on Off-Shore Shipments Rum	167,338	-	167,338	13,817	17,123	3,306	23.9%
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	2,852	374	15.1%
v. FAM & Cine	153,159	-	153,159	12,069	13,593	1,524	12.6%
vi. Cruise Ship Incentives (From Slot Machine Revenue)	-	-	-	-	-	-	-
vii. Green Energy Initiative	3,912	-	3,912	441	-	(441)	-100.0%
viii. Export Development	7,125	-	7,125	264	-	(264)	-100.0%
ix. Development Funds	3,335	-	3,335	101	-	(101)	-100.0%
<b>Total General Fund Revenue<sup>1</sup></b>	<b>\$ 13,524,468</b>	<b>\$ -</b>	<b>\$ 13,524,468</b>	<b>\$ 991,231</b>	<b>\$ 814,214</b>	<b>\$ (177,017)</b>	<b>-18%</b>

**Puerto Rico Department of Treasury**  
*Monthly FY24 General Fund Budget vs. Actual*  
 Month: May-24  
 Period: 11

(figures in \$000s)

General Fund Expenses	Expense Budget	Adjustments & Revisions <sup>2</sup>	Revised Budget	Monthly Budget	Monthly Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
1 Payroll	\$ 3,588,137	\$ (169,941)	\$ 3,418,196	\$ 284,850	\$ 360,354	\$ (75,504)	-27%
2 Facilities	460,407	3,493	463,900	38,658	25,948	12,711	33%
3 Purchased Services	418,042	74,248	492,290	41,024	37,007	4,017	10%
4 Donations and Subsidies	215,378	(28,278)	187,100	15,592	22,549	(6,957)	-45%
5 Transportation	15,119	11,118	26,237	2,186	1,302	884	40%
6 Professional Services	552,283	62,713	614,996	51,250	61,700	(10,450)	-20%
7 Other Operating	302,350	361,021	663,371	55,281	16,639	38,642	70%
8 Capital Expenditures	497,805	(45,824)	451,981	37,665	14,941	22,724	60%
9 Payments of current & prior period obligations	1,108,787	1,160	1,109,947	62,737	62,689	49	0%
10 Materials and Supplies	72,290	19,273	91,563	7,630	6,887	743	10%
11 Equipment Purchases	30,736	42,131	72,867	6,072	2,635	3,437	57%
12 Media and Advertisements	3,838	5,464	9,302	775	137	638	82%
13 Social Wellbeing for Puerto Rico	1,627,053	33,020	1,660,073	138,339	109,299	29,040	21%
14 Appropriations to non-governmental entities	1,264,769	(45,776)	1,218,993	26,080	38,527	(12,447)	-48%
30 PayGo	2,099,910	2,183	2,102,093	175,174	163,008	12,166	7%
81 Undistributed Appropriations	253,194	(7,248)	245,946	20,495	15,821	4,675	23%
82 Federal Fund Matching	74,870	3,145	78,015	6,501	2,335	4,166	64%
89 Prior Period Debts	1,751	31,099	32,850	2,738	15,424	(12,686)	-463%
98 Budgetary Reserve	-	-	-	-	-	-	-
<b>Subtotal General Fund Expenditures</b>	<b>\$ 12,586,719</b>	<b>\$ 353,000</b>	<b>\$ 12,939,719</b>	<b>\$ 973,049</b>	<b>\$ 957,201</b>	<b>\$ 15,848</b>	<b>2%</b>
<b>Non-Governmental Expenses included in the Certified Budget<sup>4</sup></b>							
9 Payments of current & prior period obligations	61,264	-	61,264	5,105	-	5,105	100.0%
13 Social Wellbeing for Puerto Rico	91,896	-	91,896	7,658	-	7,658	100.0%
<b>Subtotal Non-Governmental</b>	<b>\$ 153,160</b>	<b>\$ -</b>	<b>\$ 153,160</b>	<b>\$ 12,763</b>	<b>\$ -</b>	<b>\$ 12,763</b>	<b>100%</b>
<b>Total General Fund Expenditures</b>	<b>\$ 12,739,879</b>	<b>\$ 353,000</b>	<b>\$ 13,092,879</b>	<b>\$ 985,812</b>	<b>\$ 957,201</b>	<b>\$ 28,611</b>	<b>3%</b>

**Notes:**

- (1) General Fund Revenue figures are preliminary and subject to adjustments and reconciliations.
- (2) Adjustments for all budgetary reprogrammings approved by the Oversight Board including interagency transfers, budget increases, and expense concept reclassifications within the same agency.
- (3) These concepts do not pass through General Fund as expense although they were included as such in the Certified Budget. Thus, they were adjusted herein for comparison purposes.

0.00                      0.00                      0.00                      0.00                      0.00                      0.00

**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 5/31/2024

May-24

(figures in \$000s)

	Revised Budget	YTD Budget	YTD Total Revenue <sup>1</sup>	Over / (Under) Performance
<b>Entities Operating in PRIFAS 7.5</b>				
15 Office of the Governor	\$ 380	\$ 348	\$ 225	\$ (123)
16 Office of Management and Budget	1,280	1,174	1,280	107
18 Planning Board	-	-	219	219
21 Emergency and Disaster Management Bureau	327	300	31	(269)
23 Puerto Rico Department of State	4,626	4,240	10,337	6,097
24 Puerto Rico Department of Treasury	801,130	734,369	531,346	(203,023)
28 State Elections Commission	-	-	-	-
30 Human Resources Management & Transformation	3,219	2,951	3,693	742
31 General Services Administration	36,397	33,364	26,303	(7,061)
34 Commission of Investigation, Processing and Appeals	-	-	-	-
37 Civil Rights Commission	-	-	-	-
38 Puerto Rico Department of Justice	10,323	9,463	12,169	2,706
40 Puerto Rico Police Bureau	35,869	32,880	23,309	(9,571)
41 Special Investigations Bureau	-	-	-	-
42 Puerto Rico Fire Department Bureau	20,883	19,142	22,602	3,460
43 Puerto Rico National Guard	-	-	-	-
45 Department of Public Safety	2,952	2,706	192	(2,514)
49 Department of Transportation and Public Works	180,078	165,072	168,032	2,960
50 Department of Natural and Environmental Resources	46,932	43,021	28,859	(14,162)
55 Puerto Rico Department of Agriculture	3,212	2,944	9,151	6,206
60 Office of the Citizen's Ombudsman	-	-	-	-
62 Cooperative Development Commission of Puerto Rico	-	-	-	-
66 Puerto Rico Highway Authority	-	-	29,713	29,713
67 Puerto Rico Department of Labor and Human Resources	337,267	309,162	334,681	25,520
68 Puerto Rico Labor Relations Board	480	440	470	30
69 Puerto Rico Department of Consumer Affairs	1,881	1,724	1,789	65
71 Department of Health	167,381	153,433	243,452	90,019
78 Department of Housing	22,698	20,807	10,593	(10,213)
81 Department of Education	15,042	13,789	2,245	(11,543)
82 Institute of Puerto Rican Culture	3,237	2,968	-	(2,968)
87 Department of Recreation and Sports	21,306	19,530	11,054	(8,477)
95 Mental Health and Drug Addiction Services Administration	4,479	4,106	4,009	(97)
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	689	453	(236)
137 Department of Correction and Rehabilitation	22,174	20,326	12,791	(7,535)
155 State Historic Preservation Office of Puerto Rico	10,073	9,234	573	(8,661)
189 Institute of Forensic Science	1,039	953	-	(953)
221 Medical Emergency Bureau	9,533	8,739	8,393	(346)
231 Office for the Patient's Advocate	-	-	-	-
281 Office of the Election Comptroller	65	60	124	65
<b>Total - Entities Operating in PRIFAS 7.5</b>	<b>\$ 1,765,040</b>	<b>\$ 1,617,954</b>	<b>\$ 1,498,480</b>	<b>\$ (119,473)</b>

**Puerto Rico Department of Treasury**

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

By Agency

YTD from 7/1/2023 through 5/31/2024

May-24

(figures in \$000s)

	Revised Budget	YTD Budget	YTD Total Revenue	Over / (Under) Performance
<b>Core Component Units</b>				
70 State Insurance Fund Corporation	\$ 576,828	\$ 528,759	\$ 802,227	\$ 273,468
79 Automobile Accidents Compensation Administration	90,297	82,772	81,248	(1,525)
90 Medical Services Administration of Puerto Rico	137,792	126,309	130,603	4,294
119 Department of Economic Development & Commerce	48,269	44,247	178,256	134,009
162 Public Building Authority	130,268	119,412	171,641	52,228
168 Puerto Rico Ports Authority	151,132	138,538	19,675	(118,863)
180 Tourism Company	168,782	154,717	173,559	18,842
187 Puerto Rico Health Insurance Administration	717,794	657,978	552,110	(105,868)
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	85,263	78,158	80,613	2,455
235 Puerto Rico Housing Finance Corporation	92,314	84,621	28,940	(55,681)
277 Agricultural Enterprises Development Administration	80,334	73,640	68,073	(5,567)
285 Puerto Rico Integrated Transit Authority	37,861	34,706	38,614	3,908
295 Fiscal Agency & Financial Advisory Authority	4,490	4,116	7,394	3,278
303 Convention Center of District Authority	46,727	42,833	63,164	20,331
<b>Total - Core Component Units</b>	<b>\$ 2,368,151</b>	<b>\$ 2,170,805</b>	<b>\$ 2,396,117</b>	<b>\$ 225,311</b>
<b>Secondary Component Units</b>				
11 Puerto Rico Traffic Safety Commission	\$ 1,664	\$ 1,525	\$ 1,665	\$ 140
22 Office of The Commissioner of Insurance	12,652	11,598	10,928	(670)
75 Office of the Financial Institutions Commissioner	13,513	12,387	36,429	24,042
105 Industrial Commission	21,258	19,486	21,257	1,771
109 Puerto Rico School of Plastic Arts	2,681	2,458	3,594	1,136
121 Government Board of the 911 Service	27,629	25,326	24,431	(895)
138 Institutional Trust of the National Guard of Puerto Rico	7,460	6,838	8,031	1,193
161 Puerto Rico Infrastructure Financing Authority	1,152	1,056	44	(1,012)
165 Land Authority of Puerto Rico	11,617	10,649	11,471	822
167 Integral Development of the "Península de Cantera"	207	190	-	(190)
177 Land Administration of Puerto Rico	8,531	7,820	15,005	7,185
186 Culebra Conservation and Development Authority	285	261	-	(261)
191 Musical Arts Corporation	3,305	3,029	1,769	(1,260)
192 Fine Arts Center Corporation	2,627	2,408	3,131	723
195 Economic Development Bank of PR	13,730	12,586	7,910	(4,676)
196 Puerto Rico Public Broadcasting Corporation	17,731	16,253	7,222	(9,031)
198 Agricultural Insurance Corporation	3,248	2,977	-	(2,977)
215 Puerto Rico Conservatory of Music Corporation	4,105	3,763	3,257	(506)
236 Innovation Fund for Agricultural Development of Puerto Rico	13,968	12,804	12,831	27
264 Corporation for the "Caño Martin Peña" Enlace Project	76	70	-	(70)
265 Roosevelt Roads	1,767	1,620	1,441	(179)
271 Puerto Rico Technology and Innovation Services	9,326	8,549	6,558	(1,991)
286 Authority of the Port of Ponce	2,064	1,892	-	(1,892)
288 University of Puerto Rico Comprehensive Cancer Center	35,412	32,461	27,037	(5,424)
293 Center for Diabetes Research, Education, and Medical Services	247	226	352	126
298 Public Service Regulatory Board	32,226	29,541	32,056	2,516
310 Municipal Finance Corporation	222,830	204,261	142,361	(61,900)
311 Puerto Rico Gaming Commission	396,652	363,598	391,503	27,905
312 Retirement Board of the Government of Puerto Rico	2,947	2,701	620	(2,081)
<b>Total - Secondary Component Units</b>	<b>\$ 885,924</b>	<b>\$ 812,097</b>	<b>\$ 770,903</b>	<b>\$ (41,194)</b>

**Puerto Rico Department of Treasury**

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

By Agency

YTD from 7/1/2023 through 5/31/2024

May-24

(figures in \$000s)

	Revised Budget	YTD Budget	YTD Total Revenue	Over / (Under) Performance
<b>OMB and Hacienda Custodies</b>				
17 Custody of the Office of Management and Budget	\$ -	\$ -	\$ -	\$ -
25 Custody of the Department of the Treasury	400,188	366,839	851,512	484,674
<b>Total - OMB and Hacienda Custodies</b>	<b>\$ 400,188</b>	<b>\$ 366,839</b>	<b>\$ 851,512</b>	<b>\$ 484,674</b>

	Revised Budget	YTD Budget	YTD Total Revenue	Over / (Under) Performance
<b>Out of Scope Entities</b>				
8 Office of the Comptroller	\$ -	\$ -	\$ -	\$ -
10 The General Court of Justice	16,325	14,965	12,606	(2,359)
100 Legislative Assembly of the Commonwealth	-	-	-	-
106 Public Housing Administration	14,569	13,355	-	(13,355)
166 Industrial Development Company	-	-	62,818	62,818
176 University of Puerto Rico	-	-	2,816	2,816
193 Office of Government Ethics	-	-	-	-
200 Special Independent Prosecutor's Panel	-	-	-	-
209 Contributions to Political Parties	-	-	105	105
208 Contributions to the Municipalities	-	-	-	-
220 Correctional Health	-	-	-	-
268 Puerto Rico Institute of Statistics	-	-	-	-
272 Office of the Inspector General	-	-	-	-
289 Energy Commission	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	-	-	-	-
<b>Total - Out of Scope Entities</b>	<b>\$ 30,894</b>	<b>\$ 28,320</b>	<b>\$ 78,345</b>	<b>\$ 50,025</b>

	Revised Budget	YTD Budget	YTD Total Revenue	Over / (Under) Performance
<b>Recap</b>				
Entities Operating in PRIFAS 7.5	\$ 1,765,040	\$ 1,617,954	\$ 1,498,480	\$ (119,473)
Core Component Units	2,368,151	2,170,805	2,396,117	225,311
Secondary Component Units	885,924	812,097	770,903	(41,194)
OMB and Hacienda Custodies	400,188	366,839	851,512	484,674
Out of Scope Entities	30,894	28,320	78,345	50,025
<b>Total</b>	<b>\$ 5,450,197</b>	<b>\$ 4,996,014</b>	<b>\$ 5,595,357</b>	<b>\$ 599,343</b>

**Notes:**

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

**Puerto Rico Department of Treasury**

FY24 - By Concept Budget-to-Actual Report

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

All Entities Included in the Commonwealth Budget

May FY24 YTD

(figures in \$000s)

		<b>Certified Budget</b>	<b>Adjustments &amp; Revisions<sup>2</sup></b>	<b>Revised Budget</b>	<b>Total YTD Actuals</b>	<b>Total Remaining Balance</b>
1	Payroll	\$ 4,292,093	\$ (158,914)	\$ 4,133,179	\$ 3,400,781	\$ 732,398
2	Facilities	566,580	36,225	602,805	421,500	181,305
3	Purchased Services	741,795	176,873	918,668	599,222	319,446
4	Donations and Subsidies	246,584	(30,381)	216,203	149,454	66,748
5	Transportation	32,399	11,832	44,231	19,539	24,692
6	Professional Services	776,203	113,899	890,102	556,951	333,151
7	Other Operating	495,715	395,937	891,652	642,099	249,553
8	Capital Expenditures	545,671	(74,952)	470,719	146,349	324,371
9	Payments of current and prior period obligations	1,108,787	1,160	1,109,947	694,350	415,597
10	Materials and Supplies	190,282	31,044	221,326	126,555	94,771
11	Equipment Purchases	93,303	43,852	137,155	34,167	102,988
12	Media and Advertisements	37,252	(3,301)	33,951	15,890	18,060
13	Social Wellbeing for Puerto Rico	2,778,144	100,597	2,878,741	1,959,363	919,378
14	Appropriations to non-governmental entities	1,586,649	(32,144)	1,554,505	577,584	976,921
30	PayGo	2,621,388	5,445	2,626,833	2,288,512	338,321
81	Undistributed Appropriations	1,391,419	42,139	1,433,558	848,197	585,361
82	Federal Fund Matching	89,680	2,427	92,107	49,043	43,063
89	Prior Period Debts	9,962	124,272	134,234	76,386	57,848
98	Budgetary Reserve	-	-	-	-	-
	<b>Subtotal Expenditures</b>	<b>\$ 17,603,906</b>	<b>\$ 786,010</b>	<b>\$ 18,389,916</b>	<b>\$ 12,605,943</b>	<b>\$ 5,783,973</b>

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

9	Payments of current & prior period obligations	61,264	-	61,264	-	61,264
13	Social Wellbeing for Puerto Rico	91,896	-	91,896	-	91,896
	<b>Subtotal Non-Governmental</b>	<b>\$ 153,160</b>	<b>\$ -</b>	<b>\$ 153,160</b>	<b>\$ -</b>	<b>\$ 153,160</b>
	<b>Total Expenditures</b>	<b>\$ 17,757,066</b>	<b>\$ 786,010</b>	<b>\$ 18,543,076</b>	<b>\$ 12,605,943</b>	<b>\$ 5,937,133</b>

**Notes:**

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

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

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

**Puerto Rico Department of Treasury**

FY24 - By Concept Budget-to-Actual Report

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

All Entities Included in the Commonwealth Budget

May-24

(figures in \$000s)

		Certified Budget	Adjustments & Revisions <sup>2</sup>	Revised Budget	Total Monthly Actuals	Total (Unfavorable) / Favorable \$
1	Payroll	\$ 357,674	\$ (13,243)	\$ 344,432	\$ 408,001	\$ (63,569)
2	Facilities	47,215	3,019	50,234	33,325	16,908
3	Purchased Services	61,816	14,739	76,556	66,381	10,175
4	Donations and Subsidies	20,549	(2,532)	18,017	23,452	(5,435)
5	Transportation	2,700	986	3,686	2,519	1,167
6	Professional Services	64,684	9,492	74,175	83,027	(8,851)
7	Other Operating	41,310	32,995	74,304	28,924	45,380
8	Capital Expenditures	45,473	(6,246)	39,227	17,800	21,426
9	Payments of current & prior period obligations	62,641	97	62,737	62,689	49
10	Materials and Supplies	15,857	2,587	18,444	12,211	6,233
11	Equipment Purchases	7,775	3,654	11,430	3,777	7,653
12	Media and Advertisements	3,104	(275)	2,829	1,835	994
13	Social Wellbeing for Puerto Rico	231,512	8,383	239,895	164,259	75,636
14	Appropriations to non-governmental entities	56,718	(2,679)	54,039	61,580	(7,540)
30	PayGo	218,449	454	218,903	206,407	12,496
81	Undistributed Appropriations	115,952	3,512	119,463	74,144	45,319
82	Federal Fund Matching	7,473	202	7,676	2,384	5,292
89	Prior Period Debts	830	10,356	11,186	18,147	(6,961)
98	Budgetary Reserve	-	-	-	-	-
	<b>Subtotal Expenditures</b>	<b>\$ 1,361,731</b>	<b>\$ 65,501</b>	<b>\$ 1,427,232</b>	<b>\$ 1,270,861</b>	<b>\$ 156,371</b>

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

9	Payments of current & prior period obligations	5,105	-	5,105	-	5,105
13	Social Wellbeing for Puerto Rico	7,658	-	7,658	-	7,658
	<b>Subtotal Non-Governmental</b>	<b>\$ 12,763</b>	<b>\$ -</b>	<b>\$ 12,763</b>	<b>\$ -</b>	<b>\$ 12,763</b>
	<b>Total Expenditures</b>	<b>\$ 1,374,494</b>	<b>\$ 65,501</b>	<b>\$ 1,439,995</b>	<b>\$ 1,270,861</b>	<b>\$ 169,134</b>

**Notes:**

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

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

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

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

YTD from 7/1/2023 through 5/31/2024

May-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions <sup>2</sup>	Revised Budget	YTD Actual Expenses	Remaining Balance
<b>Entities Operating in PRIFAS 7.5</b>					
15 Office of the Governor	\$ 16,773	\$ 593	\$ 17,366	\$ 14,072	\$ 3,294
16 Office of Management and Budget	22,783	746	23,529	16,768	6,761
18 Planning Board	25,741	851	26,592	14,233	12,359
21 Emergency and Disaster Management Bureau	8,896	655	9,551	3,910	5,641
23 Puerto Rico Department of State	19,187	806	19,993	15,053	4,939
24 Puerto Rico Department of Treasury	987,777	121,680	1,109,457	693,925	415,531
28 State Elections Commission	44,571	16,993	61,564	36,406	25,158
30 Human Resources Management & Transformation	8,678	3,457	12,135	8,193	3,942
31 General Services Administration	31,610	31,605	63,215	29,608	33,606
34 Commission of Investigation, Processing and Appeals	489	41	530	425	105
37 Civil Rights Commission	867	-	867	622	245
38 Puerto Rico Department of Justice	146,864	5,756	152,620	121,666	30,954
40 Puerto Rico Police Bureau	869,136	36,129	905,265	802,557	102,708
41 Special Investigations Bureau	4,658	587	5,245	4,764	482
42 Puerto Rico Fire Department Bureau	75,806	9,709	85,515	77,398	8,118
43 Puerto Rico National Guard	17,795	3,264	21,059	16,909	4,150
45 Shared Services within Department of Public Safety	247,792	(1,663)	246,129	214,742	31,387
49 Department of Transportation and Public Works	186,137	62,465	248,602	153,391	95,211
50 Department of Natural and Environmental Resources	154,722	30,363	185,085	108,809	76,276
55 Puerto Rico Department of Agriculture	42,343	796	43,139	35,456	7,684
60 Office of the Citizen's Ombudsman	3,523	38	3,561	3,079	482
62 Cooperative Development Commission of Puerto Rico	2,924	2	2,926	2,136	790
66 Puerto Rico Highway Authority	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	394,164	5,054	399,218	215,754	183,465
68 Puerto Rico Labor Relations Board	1,506	1	1,507	1,190	317
69 Puerto Rico Department of Consumer Affairs	15,703	22	15,725	12,761	2,963
71 Department of Health	705,473	46,498	751,971	492,188	259,782
78 Department of Housing	54,853	1,221	56,074	32,966	23,108
81 Department of Education	2,633,476	85,483	2,718,959	2,178,874	540,085
82 Institute of Puerto Rican Culture	19,249	2,551	21,800	16,302	5,497
87 Department of Recreation and Sports	55,209	5,006	60,215	41,067	19,148
94 Employees Association of the Commonwealth	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	3,877	0	3,877	2,269	1,608
122 Secretariat of the Department of the Family	49,351	483	49,834	42,972	6,862
123 Family and Children Administration	204,701	2,803	207,504	171,357	36,147
124 Child Support Administration (ASUME)	16,841	300	17,141	13,733	3,408
126 Vocational Rehabilitation Administration	26,359	92	26,451	23,934	2,517
127 Administration for Socioeconomic Development of the Family	101,465	127	101,592	79,058	22,533
133 Administracion de Recursos Naturales	-	-	-	-	-
137 Department of Correction and Rehabilitation	438,294	(2,397)	435,897	363,286	72,611
139 Parole Board	3,011	58	3,069	2,537	532
143 Office of Protection and Defense for People with Disabilities	1,097	-	1,097	152	945
152 Elderly and Retired People Advocate Office	3,366	9	3,375	2,740	636
153 Office for People with Disabilities	3,666	91	3,757	2,200	1,557
155 State Historic Preservation Office of Puerto Rico	3,270	10,381	13,651	3,109	10,542
189 Institute of Forensic Science	20,655	2,079	22,734	19,590	3,143
221 Medical Emergency Corps Bureau	26,931	2,784	29,715	21,558	8,157
231 Office for the Patient's Advocate	2,030	21	2,051	1,602	449
241 Administration for Integral Development of Childhood	8,508	20	8,528	5,997	2,531
266 Office of Public Safety Affairs	-	-	-	-	-
279 Public Service Appeals Commission	2,722	23	2,745	2,337	408
281 Office of the Election Comptroller	3,192	28	3,220	2,764	456
<b>Total - Entities Operating in PRIFAS 7.5</b>	<b>\$ 7,865,310</b>	<b>\$ 495,836</b>	<b>\$ 8,361,146</b>	<b>\$ 6,239,621</b>	<b>\$ 2,121,525</b>



**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

YTD from 7/1/2023 through 5/31/2024

May-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
<b>Core Component Units</b>					
70 State Insurance Fund Corporation	\$ 570,110	\$ 6,718	\$ 576,828	\$ 439,182	\$ 137,646
79 Automobile Accidents Compensation Administration	90,297	-	90,297	73,019	17,278
90 Medical Services Administration of Puerto Rico	239,791	16,930	256,721	190,815	65,907
119 Department of Economic Development & Commerce	74,524	89,749	164,273	122,869	41,405
162 Public Building Authority	161,489	40,880	202,369	164,556	37,813
168 Puerto Rico Ports Authority	94,091	60,529	154,620	40,757	113,862
180 Tourism Company	148,790	19,992	168,782	98,148	70,634
187 Puerto Rico Health Insurance Administration	1,374,014	-	1,374,014	726,819	647,195
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	91,338	549	91,887	58,639	33,248
235 Puerto Rico Housing Finance Corporation	100,214	-	100,214	19,464	80,750
277 Agricultural Enterprises Development Administration	151,483	228	151,711	114,671	37,040
285 Puerto Rico Integrated Transit Authority	139,475	14,891	154,366	115,050	39,316
295 Fiscal Agency & Financial Advisory Authority	56,775	2,870	59,645	34,737	24,908
303 Convention Center of District Authority	46,727	0	46,727	60,213	(13,486)
<b>Total - Core Component Units</b>	<b>\$ 3,339,118</b>	<b>\$ 253,337</b>	<b>\$ 3,592,455</b>	<b>\$ 2,258,939</b>	<b>\$ 1,333,516</b>
<b>Secondary Component Units</b>					
11 Puerto Rico Traffic Safety Commission	\$ 1,616	\$ 67	\$ 1,683	\$ 1,299	\$ 384
22 Office of The Commissioner of Insurance	12,652	5	12,657	9,159	3,498
29 Puerto Rico Federal Affairs Administration	3,161	70	3,231	2,462	769
75 Office of the Financial Institutions Commissioner	13,313	206	13,519	8,785	4,734
105 Industrial Commission	21,257	115	21,372	17,407	3,964
109 Puerto Rico School of Plastic Arts	4,900	527	5,427	2,671	2,756
121 Government Board of the 911 Service	20,191	7,469	27,660	11,210	16,450
138 Institutional Trust of the National Guard of Puerto Rico	7,460	-	7,460	4,197	3,263
161 Puerto Rico Infrastructure Financing Authority	3,229	21,758	24,987	5,079	19,908
165 Land Authority of Puerto Rico	10,039	3,300	13,339	8,988	4,351
167 Integral Development of the "Península de Cantera"	805	-	805	464	341
177 Land Administration of Puerto Rico	8,531	0	8,531	5,690	2,841
186 Culebra Conservation and Development Authority	539	-	539	7	532
191 Musical Arts Corporation	7,033	3,689	10,722	6,675	4,046
192 Fine Arts Center Corporation	6,834	477	7,311	5,341	1,969
195 Economic Development Bank of PR	13,730	-	13,730	9,295	4,435
196 Puerto Rico Public Broadcasting Corporation	-	17,804	17,804	8,138	9,666
198 Agricultural Insurance Corporation	2,893	355	3,248	2,654	594
215 Puerto Rico Conservatory of Music Corporation	9,229	275	9,504	8,120	1,384
236 Innovation Fund for Agricultural Development of Puerto Rico	13,968	-	13,968	6,096	7,872
238 Ponce Authority (Authority Of The Port Of The Americas)	1,313	-	1,313	935	378
264 Corporation for the "Caño Martin Peña" Enlace Project	18,724	76	18,800	2,045	16,755
265 Roosevelt Roads	12,694	202	12,896	2,187	10,709
271 Puerto Rico Technology and Innovation Services	97,595	40	97,635	49,829	47,806
276 Puerto Rico Public Private Partnership Authority	50,708	7,914	58,622	20,283	38,338
286 Authority of the Port of Ponce	3,016	-	3,016	269	2,747
288 University of Puerto Rico Comprehensive Cancer Center	67,673	19,743	87,416	69,384	18,032
293 Center for Diabetes Research, Education, and Medical Services	1,190	1,061	2,251	785	1,466
298 Public Service Regulatory Board	39,682	1,440	41,122	21,377	19,744
310 Municipal Finance Corporation	149,588	73,242	222,830	139,777	83,053
311 Puerto Rico Gaming Commission	398,566	416	398,982	329,364	69,619
312 Retirement Board of the Government of Puerto Rico	58,731	86,751	145,482	39,254	106,228
329 Office of Socioeconomic Development	14,439	41	14,480	4,352	10,128
TBD1 COFINA	-	-	-	1,328	(1,328)
<b>Total - Secondary Component Units</b>	<b>\$ 1,075,299</b>	<b>\$ 247,039</b>	<b>\$ 1,322,338</b>	<b>\$ 804,907</b>	<b>\$ 517,430</b>

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

YTD from 7/1/2023 through 5/31/2024

May-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
<b>OMB and Hacienda Custodies</b>					
17 Custody of the Office of Management and Budget	\$ 983,023	\$ (628,832)	\$ 354,191	\$ -	\$ 354,191
25 Custody of the Department of the Treasury	3,175,614	328,975	3,504,589	1,999,066	1,505,523
<b>Total - OMB and Hacienda Custodies</b>	<b>\$ 4,158,637</b>	<b>\$ (299,857)</b>	<b>\$ 3,858,780</b>	<b>\$ 1,999,066</b>	<b>\$ 1,859,714</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
<b>Out of Scope Entities</b>					
8 Office of the Comptroller	\$ 48,148	\$ (0)	\$ 48,148	\$ 43,857	\$ 4,291
10 The General Court of Justice	380,601	21,901	402,502	366,559	35,943
100 Legislative Assembly of the Commonwealth	135,185	8,689	143,874	135,648	8,227
106 Public Housing Administration	20,091	16	20,107	2,514	17,593
113 CRIM	-	-	-	-	-
166 Industrial Development Company	-	-	-	29,694	(29,694)
176 University of Puerto Rico	500,847	18,900	519,747	472,882	46,864
193 Office of Government Ethics	10,401	83	10,484	9,393	1,090
200 Special Independent Prosecutor's Panel	3,376	-	3,376	3,103	273
209 Contributions to Political Parties	-	-	-	-	-
208 Contributions to the Municipalities	95,419	30,000	125,419	117,467	7,952
212 COSSEC	-	-	-	-	-
220 Correctional Health	43,870	10,061	53,931	48,304	5,628
268 Puerto Rico Institute of Statistics	2,627	6	2,633	2,414	219
272 Office of the Inspector General	18,671	-	18,671	17,065	1,606
289 Energy Commission	-	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	59,466	-	59,466	54,511	4,955
<b>Total - Out of Scope Entities</b>	<b>\$ 1,318,702</b>	<b>\$ 89,656</b>	<b>\$ 1,408,358</b>	<b>\$ 1,303,410</b>	<b>\$ 104,947</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
<b>Recap</b>					
Entities Operating in PRIFAS 7.5	\$ 7,865,310	\$ 495,836	\$ 8,361,146	\$ 6,239,621	\$ 2,121,525
Core Component Units	3,339,118	253,337	3,592,455	2,258,939	1,333,516
Secondary Component Units	1,075,299	247,039	1,322,338	804,907	517,430
OMB and Hacienda Custodies	4,158,637	(299,857)	3,858,780	1,999,066	1,859,714
Out of Scope Entities	1,318,702	89,656	1,408,358	1,303,410	104,947
<b>Total</b>	<b>\$ 17,757,066</b>	<b>\$ 786,010</b>	<b>\$ 18,543,076</b>	<b>\$ 12,605,943</b>	<b>\$ 5,937,133</b>

**Notes:**

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

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

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

YTD from 7/1/2023 through 5/31/2024

May-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions <sup>2</sup>	Revised Budget	YTD Actual Expenses	Remaining Balance
<b>Entities Operating in PRIFAS 7.5</b>					
15 Office of the Governor	\$ 16,773	\$ 213	\$ 16,986	\$ 13,922	\$ 3,064
16 Office of Management and Budget	21,652	597	22,249	16,226	6,023
18 Planning Board	25,741	851	26,592	14,233	12,359
21 Emergency and Disaster Management Bureau	8,569	655	9,224	3,910	5,314
23 Puerto Rico Department of State	15,358	9	15,367	12,179	3,188
24 Puerto Rico Department of Treasury	218,268	90,059	308,327	178,130	130,196
28 State Elections Commission	44,571	16,993	61,564	36,406	25,158
30 Human Resources Management & Transformation	7,686	1,230	8,916	7,002	1,915
31 General Services Administration	26,713	105	26,818	17,347	9,471
34 Commission of Investigation, Processing and Appeals	489	41	530	425	105
37 Civil Rights Commission	867	-	867	622	245
38 Puerto Rico Department of Justice	140,724	1,573	142,297	118,167	24,130
40 Puerto Rico Police Bureau	852,423	16,973	869,396	794,219	75,177
41 Special Investigations Bureau	4,658	587	5,245	4,764	482
42 Puerto Rico Fire Department Bureau	63,095	1,537	64,632	74,069	(9,436)
43 Puerto Rico National Guard	17,795	3,264	21,059	16,909	4,150
45 Shared Services within Department of Public Safety	244,840	(1,663)	243,177	214,587	28,590
49 Department of Transportation and Public Works	68,454	70	68,524	54,002	14,522
50 Department of Natural and Environmental Resources	108,755	29,398	138,153	96,650	41,503
55 Puerto Rico Department of Agriculture	39,131	796	39,927	34,606	5,321
60 Office of the Citizen's Ombudsman	3,523	38	3,561	3,079	482
62 Cooperative Development Commission of Puerto Rico	2,924	2	2,926	2,136	790
66 Puerto Rico Highway Authority	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	56,944	5,007	61,951	52,438	9,513
68 Puerto Rico Labor Relations Board	1,026	1	1,027	929	98
69 Puerto Rico Department of Consumer Affairs	13,822	22	13,844	11,518	2,326
71 Department of Health	555,328	29,262	584,590	399,122	185,468
78 Department of Housing	33,357	19	33,376	23,980	9,396
81 Department of Education	2,618,434	85,483	2,703,917	2,171,746	532,171
82 Institute of Puerto Rican Culture	18,043	520	18,563	16,302	2,260
87 Department of Recreation and Sports	34,150	4,759	38,909	31,954	6,956
95 Mental Health and Drug Addiction Services Administration	137,791	4,384	142,175	106,146	36,030
96 Office of the Women's Advocate	4,999	3,841	8,840	4,277	4,562
94 Employees Association of the Commonwealth	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	3,877	0	3,877	2,269	1,608
122 Secretariat of the Department of the Family	49,351	483	49,834	42,972	6,862
123 Family and Children Administration	204,701	2,791	207,492	171,347	36,145
124 Child Support Administration (ASUME)	16,841	300	17,141	13,733	3,408
126 Vocational Rehabilitation Administration	25,607	92	25,699	23,487	2,212
127 Administration for Socioeconomic Development of the Family	101,465	115	101,580	79,058	22,522
133 Administracion de Recursos Naturales	-	-	-	-	-
137 Department of Correction and Rehabilitation	416,120	(2,397)	413,723	353,245	60,478
139 Parole Board	3,011	58	3,069	2,537	532
143 Office of Protection and Defense for People with Disabilities	1,097	-	1,097	152	945
152 Elderly and Retired People Advocate Office	3,366	9	3,375	2,740	636
153 Office for People with Disabilities	3,666	91	3,757	2,200	1,557
155 State Historic Preservation Office of Puerto Rico	2,175	1,403	3,578	2,682	896
189 Institute of Forensic Science	20,174	1,520	21,694	19,590	2,104
221 Medical Emergency Corps Bureau	19,835	347	20,182	18,018	2,164
231 Office for the Patient's Advocate	2,030	21	2,051	1,602	449
241 Administration for Integral Development of Childhood	8,508	20	8,528	5,997	2,531
266 Office of Security Public Affairs	-	-	-	-	-
279 Public Service Appeals Commission	2,722	23	2,745	2,337	408
281 Office of the Election Comptroller	3,127	28	3,155	2,734	421
<b>Total - Entities Operating in PRIFAS 7.5</b>	<b>\$ 6,294,576</b>	<b>\$ 301,530</b>	<b>\$ 6,596,106</b>	<b>\$ 5,278,703</b>	<b>\$ 1,317,403</b>

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

YTD from 7/1/2023 through 5/31/2024

May-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
<b>Core Component Units</b>					
70 State Insurance Fund Corporation	\$ -	\$ -	\$ -	\$ -	\$ -
79 Automobile Accidents Compensation Administration	-	-	-	-	-
90 Medical Services Administration of Puerto Rico	101,999	16,930	118,929	66,733	52,196
119 Department of Economic Development & Commerce	27,460	88,544	116,004	91,842	24,162
162 Public Building Authority	31,221	40,880	72,101	66,054	6,048
168 Puerto Rico Ports Authority	-	3,487	3,487	-	3,487
180 Tourism Company	-	-	-	-	-
187 Puerto Rico Health Insurance Administration	656,220	-	656,220	347,506	308,714
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	1,899	6,001
277 Agricultural Enterprises Development Administration	71,149	228	71,377	55,515	15,863
285 Puerto Rico Integrated Transit Authority	101,614	14,891	116,505	84,876	31,629
295 Fiscal Agency & Financial Advisory Authority	52,285	2,870	55,155	33,415	21,741
303 Convention Center of District Authority	-	-	-	-	-
<b>Total - Core Component Units</b>	<b>\$ 1,055,923</b>	<b>\$ 168,381</b>	<b>\$ 1,224,304</b>	<b>\$ 747,839</b>	<b>\$ 476,465</b>
<b>Secondary Component Units</b>					
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	8	3,169	2,462	708
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	30	2,746	1,600	1,146
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	21,605	23,835	4,487	19,348
165 Land Authority of Puerto Rico	-	1,722	1,722	-	1,722
167 Integral Development of the "Península de Cantera"	598	-	598	378	220
177 Land Administration of Puerto Rico	-	-	-	-	-
186 Culebra Conservation and Development Authority	254	-	254	7	247
191 Musical Arts Corporation	5,270	2,147	7,417	5,048	2,368
192 Fine Arts Center Corporation	4,357	327	4,684	3,907	776
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	275	5,399	4,845	554
236 Innovation Fund for Agricultural Development of Puerto Rico	-	-	-	-	-
238 Ponce Authority (Authority Of The Port Of The Americas)	1,313	-	1,313	935	378
264 Corporation for the "Caño Martin Peña" Enlace Project	18,724	-	18,724	2,016	16,708
265 Roosevelt Roads	10,927	202	11,129	978	10,151
271 Puerto Rico Technology and Innovation Services	88,269	40	88,309	48,645	39,664
276 Puerto Rico Public Private Partnership Authority	50,708	(7,040)	43,668	10,833	32,835
286 Authority of the Port of Ponce	952	-	952	269	683
288 University of Puerto Rico Comprehensive Cancer Center	34,261	17,743	52,004	42,554	9,450
293 Center for Diabetes Research, Education, and Medical Services	943	1,061	2,004	583	1,421
298 Public Service Regulatory Board	8,831	65	8,896	7,261	1,634
310 Municipal Finance Corporation	-	-	-	-	-
311 Puerto Rico Gaming Commission	2,315	15	2,330	1,315	1,016
312 Retirement Board of the Government of Puerto Rico	55,784	86,751	142,535	38,771	103,764
329 Office of Socioeconomic Development	14,439	41	14,480	4,352	10,128
TBD1 COFINA	-	-	-	-	-
<b>Total - Secondary Component Units</b>	<b>\$ 311,176</b>	<b>\$ 125,237</b>	<b>\$ 436,413</b>	<b>\$ 181,334</b>	<b>\$ 255,079</b>

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

YTD from 7/1/2023 through 5/31/2024

May-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
<b>OMB and Hacienda Custodies</b>					
17 Custody of the Office of Management and Budget	\$ 983,023	\$ (628,832)	\$ 354,191	\$ -	\$ 354,191
25 Custody of the Department of the Treasury	2,807,373	297,028	3,104,401	1,640,026	1,464,375
<b>Total - OMB and Hacienda Custodies</b>	<b>\$ 3,790,396</b>	<b>\$ (331,804)</b>	<b>\$ 3,458,592</b>	<b>\$ 1,640,026</b>	<b>\$ 1,818,566</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
<b>Out of Scope Entities</b>					
8 Office of the Comptroller	\$ 48,148	\$ (0)	\$ 48,148	\$ 43,857	\$ 4,291
10 The General Court of Justice	364,276	21,901	386,177	354,177	32,000
100 Legislative Assembly of the Commonwealth	135,185	8,689	143,874	135,648	8,227
106 Public Housing Administration	5,522	16	5,538	2,514	3,024
113 CRIM	-	-	-	-	-
166 Industrial Development Company	-	-	-	-	-
176 University of Puerto Rico	500,847	18,900	519,747	472,882	46,864
193 Office of Government Ethics	10,401	83	10,484	9,393	1,090
200 Special Independent Prosecutor's Panel	3,376	-	3,376	3,103	273
209 Contributions to Political Parties	-	-	-	-	-
208 Contributions to the Municipalities	95,419	30,000	125,419	117,467	7,952
212 COSSEC	-	-	-	-	-
220 Correctional Health	43,870	10,061	53,931	48,304	5,628
268 Puerto Rico Institute of Statistics	2,627	6	2,633	2,414	219
272 Office of the Inspector General	18,671	-	18,671	17,065	1,606
289 Energy Commission	-	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	59,466	-	59,466	54,511	4,955
<b>Total - Out of Scope Entities</b>	<b>\$ 1,287,808</b>	<b>\$ 89,656</b>	<b>\$ 1,377,464</b>	<b>\$ 1,261,335</b>	<b>\$ 116,129</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
<b>Recap</b>					
Entities Operating in PRIFAS 7.5	\$ 6,294,576	\$ 301,530	\$ 6,596,106	\$ 5,278,703	\$ 1,317,403
Core Component Units	1,055,923	168,381	1,224,304	747,839	476,465
Secondary Component Units	311,176	125,237	436,413	181,334	255,079
OMB and Hacienda Custodies	3,790,396	(331,804)	3,458,592	1,640,026	1,818,566
Out of Scope Entities	1,287,808	89,656	1,377,464	1,261,335	116,129
<b>Total</b>	<b>\$ 12,739,879</b>	<b>\$ 353,000</b>	<b>\$ 13,092,879</b>	<b>\$ 9,109,236</b>	<b>\$ 3,983,643</b>

**Notes:**

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

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

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

YTD from 7/1/2023 through 5/31/2024

May-24

(figures in \$000s)

	<b>Certified Budget</b>	<b>Adjustments &amp; Revisions<sup>2</sup></b>	<b>Revised Budget</b>	<b>YTD Actual Expenses</b>	<b>Remaining Balance</b>
<b>Entities Operating in PRIFAS 7.5</b>					
15 Office of the Governor	\$ -	\$ 380	\$ 380	\$ 150	\$ 230
16 Office of Management and Budget	1,131	149	1,280	542	738
18 Planning Board	-	-	-	-	-
21 Emergency and Disaster Management Bureau	327	-	327	-	327
23 Puerto Rico Department of State	3,829	797	4,626	2,874	1,752
24 Puerto Rico Department of Treasury	769,509	31,621	801,130	515,795	285,335
28 State Elections Commission	-	-	-	-	-
30 Human Resources Management & Transformation	992	2,227	3,219	1,191	2,028
31 General Services Administration	4,897	31,500	36,397	12,261	24,136
34 Commission of Investigation, Processing and Appeals	-	-	-	-	-
37 Civil Rights Commission	-	-	-	-	-
38 Puerto Rico Department of Justice	6,140	4,183	10,323	3,499	6,824
40 Puerto Rico Police Bureau	16,713	19,156	35,869	8,338	27,531
41 Special Investigations Bureau	-	-	-	-	-
42 Puerto Rico Fire Department Bureau	12,711	8,172	20,883	3,329	17,554
43 Puerto Rico National Guard	-	-	-	-	-
45 Shared Services within Department of Public Safety	2,952	-	2,952	155	2,797
49 Department of Transportation and Public Works	117,683	62,395	180,078	99,389	80,689
50 Department of Natural and Environmental Resources	45,967	965	46,932	12,158	34,774
55 Puerto Rico Department of Agriculture	3,212	-	3,212	850	2,362
60 Office of the Citizen's Ombudsman	-	-	-	-	-
62 Cooperative Development Commission of Puerto Rico	-	-	-	-	-
66 Puerto Rico Highway Authority	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	337,220	47	337,267	163,315	173,952
68 Puerto Rico Labor Relations Board	480	-	480	261	219
69 Puerto Rico Department of Consumer Affairs	1,881	-	1,881	1,243	638
71 Department of Health	150,145	17,236	167,381	93,066	74,315
78 Department of Housing	21,496	1,202	22,698	8,986	13,712
81 Department of Education	15,042	-	15,042	7,128	7,914
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	9,113	12,193
95 Mental Health and Drug Addiction Services Administration	4,479	-	4,479	2,777	1,702
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	447	305
127 Administration for Socioeconomic Development of the Family	-	12	12	-	12
133 Administracion de Recursos Naturales	-	-	-	-	-
137 Department of Correction and Rehabilitation	22,174	-	22,174	10,041	12,133
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	427	9,646
189 Institute of Forensic Science	481	558	1,039	-	1,039
221 Medical Emergency Corps Bureau	7,096	2,437	9,533	3,540	5,994
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
<b>Total - Entities Operating in PRIFAS 7.5</b>	<b>\$ 1,570,734</b>	<b>\$ 194,306</b>	<b>\$ 1,765,040</b>	<b>\$ 960,918</b>	<b>\$ 804,122</b>

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

YTD from 7/1/2023 through 5/31/2024

May-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
<b>Core Component Units</b>					
70 State Insurance Fund Corporation	\$ 570,110	\$ 6,718	\$ 576,828	\$ 439,182	\$ 137,646
79 Automobile Accidents Compensation Administration	90,297	-	90,297	73,019	17,278
90 Medical Services Administration of Puerto Rico	137,792	-	137,792	124,081	13,711
119 Department of Economic Development & Commerce	47,064	1,205	48,269	31,026	17,243
162 Public Building Authority	130,268	0	130,268	98,503	31,765
168 Puerto Rico Ports Authority	94,091	57,041	151,132	40,757	110,375
180 Tourism Company	148,790	19,992	168,782	98,148	70,634
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	58,639	26,624
235 Puerto Rico Housing Finance Corporation	92,314	-	92,314	17,565	74,749
277 Agricultural Enterprises Development Administration	80,334	-	80,334	59,157	21,177
285 Puerto Rico Integrated Transit Authority	37,861	-	37,861	30,174	7,687
295 Fiscal Agency & Financial Advisory Authority	4,490	-	4,490	1,323	3,167
303 Convention Center of District Authority	46,727	0	46,727	60,213	(13,486)
<b>Total - Core Component Units</b>	<b>\$ 2,283,195</b>	<b>\$ 84,956</b>	<b>\$ 2,368,151</b>	<b>\$ 1,511,100</b>	<b>\$ 857,051</b>
<b>Secondary Component Units</b>					
11 Puerto Rico Traffic Safety Commission	\$ 1,616	\$ 48	\$ 1,664	\$ 1,283	\$ 381
22 Office of The Commissioner of Insurance	12,652	(0)	12,652	9,159	3,493
29 Puerto Rico Federal Affairs Administration	-	61	61	-	61
75 Office of the Financial Institutions Commissioner	13,313	200	13,513	8,785	4,728
105 Industrial Commission	21,257	1	21,258	17,407	3,850
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	11,210	16,419
138 Institutional Trust of the National Guard of Puerto Rico	7,460	-	7,460	4,197	3,263
161 Puerto Rico Infrastructure Financing Authority	999	153	1,152	592	560
165 Land Authority of Puerto Rico	10,039	1,578	11,617	8,988	2,629
167 Integral Development of the "Península de Cantera"	207	-	207	86	121
177 Land Administration of Puerto Rico	8,531	0	8,531	5,690	2,841
186 Culebra Conservation and Development Authority	285	-	285	-	285
191 Musical Arts Corporation	1,763	1,542	3,305	1,627	1,678
192 Fine Arts Center Corporation	2,477	150	2,627	1,434	1,193
195 Economic Development Bank of PR	13,730	-	13,730	9,295	4,435
196 Puerto Rico Public Broadcasting Corporation	-	17,731	17,731	8,065	9,666
198 Agricultural Insurance Corporation	2,893	355	3,248	2,654	594
215 Puerto Rico Conservatory of Music Corporation	4,105	(0)	4,105	3,275	830
236 Innovation Fund for Agricultural Development of Puerto Rico	13,968	-	13,968	6,096	7,872
238 Ponce Authority (Authority Of The Port Of The Americas)	-	-	-	-	-
264 Corporation for the "Caño Martín Peña" Enlace Project	-	76	76	30	46
265 Roosevelt Roads	1,767	-	1,767	1,209	558
271 Puerto Rico Technology and Innovation Services	9,326	-	9,326	1,184	8,142
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	26,830	8,582
293 Center for Diabetes Research, Education, and Medical Services	247	-	247	202	45
298 Public Service Regulatory Board	30,851	1,375	32,226	14,116	18,110
310 Municipal Finance Corporation	149,588	73,242	222,830	139,777	83,053
311 Puerto Rico Gaming Commission	396,251	401	396,652	328,049	68,603
312 Retirement Board of the Government of Puerto Rico	2,947	-	2,947	483	2,464
329 Office of Socioeconomic Development	-	-	-	-	-
TBD1 COFINA	-	-	-	1,328	(1,328)
<b>Total - Secondary Component Units</b>	<b>\$ 764,123</b>	<b>\$ 121,801</b>	<b>\$ 885,924</b>	<b>\$ 623,573</b>	<b>\$ 262,351</b>

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

YTD from 7/1/2023 through 5/31/2024

May-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
<b>OMB and Hacienda Custodies</b>					
17 Custody of the Office of Management and Budget	\$ -	\$ -	\$ -	\$ -	\$ -
25 Custody of the Department of the Treasury	368,241	31,947	400,188	359,040	41,148
<b>Total - OMB and Hacienda Custodies</b>	<b>\$ 368,241</b>	<b>\$ 31,947</b>	<b>\$ 400,188</b>	<b>\$ 359,040</b>	<b>\$ 41,148</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
<b>Out of Scope Entities</b>					
8 Office of the Comptroller	\$ -	\$ -	\$ -	\$ -	\$ -
10 The General Court of Justice	16,325	-	16,325	12,382	3,943
100 Legislative Assembly of the Commonwealth	-	-	-	-	-
106 Public Housing Administration	14,569	-	14,569	-	14,569
113 CRIM	-	-	-	-	-
166 Industrial Development Company	-	-	-	29,694	(29,694)
176 University of Puerto Rico	-	-	-	-	-
193 Office of Government Ethics	-	-	-	-	-
200 Special Independent Prosecutor's Panel	-	-	-	-	-
209 Contributions to Political Parties	-	-	-	-	-
208 Contributions to the Municipalities	-	-	-	-	-
212 COSSEC	-	-	-	-	-
220 Correctional Health	-	-	-	-	-
268 Puerto Rico Institute of Statistics	-	-	-	-	-
272 Office of the Inspector General	-	-	-	-	-
289 Energy Commission	-	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	-	-	-	-	-
<b>Total - Out of Scope Entities</b>	<b>\$ 30,894</b>	<b>\$ -</b>	<b>\$ 30,894</b>	<b>\$ 42,076</b>	<b>\$ (11,182)</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
<b>Recap</b>					
Entities Operating in PRIFAS 7.5	\$ 1,570,734	\$ 194,306	\$ 1,765,040	\$ 960,918	\$ 804,122
Core Component Units	2,283,195	84,956	2,368,151	1,511,100	857,051
Secondary Component Units	764,123	121,801	885,924	623,573	262,351
OMB and Hacienda Custodies	368,241	31,947	400,188	359,040	41,148
Out of Scope Entities	30,894	-	30,894	42,076	(11,182)
<b>Total</b>	<b>\$ 5,017,187</b>	<b>\$ 433,010</b>	<b>\$ 5,450,197</b>	<b>\$ 3,496,707</b>	<b>\$ 1,953,491</b>

**Notes:**

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

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



**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

YTD from 7/1/2023 through 5/31/2024

May FY24 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions <sup>2</sup>	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Entities Operating in PRIFAS 7.5</b>						
15 Office of the Governor	\$ 15,375	\$ 544	\$ 15,919	\$ 14,072	\$ 1,847	12%
16 Office of Management and Budget	20,884	684	21,569	16,768	4,800	22%
18 Planning Board	23,596	780	24,376	14,233	10,143	42%
21 Emergency and Disaster Management Bureau	8,155	600	8,755	3,910	4,845	55%
23 Puerto Rico Department of State	17,588	739	18,327	15,053	3,273	18%
24 Puerto Rico Department of Treasury	905,462	111,540	1,017,002	693,925	323,076	32%
28 State Elections Commission	40,857	15,577	56,433	36,406	20,028	35%
30 Human Resources Management & Transformation	7,955	3,169	11,124	8,193	2,931	26%
31 General Services Administration	28,976	28,971	57,947	29,608	28,338	49%
34 Commission of Investigation, Processing and Appeals	448	37	486	425	61	12%
37 Civil Rights Commission	795	-	795	622	173	22%
38 Puerto Rico Department of Justice	134,625	5,276	139,902	121,666	18,236	13%
40 Puerto Rico Police Bureau	796,708	33,118	829,826	802,557	27,269	3%
41 Special Investigations Bureau	4,270	538	4,808	4,764	45	1%
42 Puerto Rico Fire Department Bureau	69,489	8,900	78,389	77,398	991	1%
43 Puerto Rico National Guard	16,312	2,992	19,304	16,909	2,395	12%
45 Department of Public Safety	227,143	(1,524)	225,618	214,742	10,876	5%
49 Department of Transportation and Public Works	170,626	57,260	227,886	153,391	74,494	33%
50 Department of Natural and Environmental Resources	135,341	27,833	163,174	108,809	54,365	33%
55 Puerto Rico Department of Agriculture	38,814	730	39,545	35,456	4,089	10%
60 Office of the Citizen's Ombudsman	3,229	35	3,264	3,079	186	6%
62 Cooperative Development Commission of Puerto Rico	2,680	1	2,682	2,136	546	20%
66 Puerto Rico Highway Authority	-	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	361,317	4,633	365,950	215,754	150,196	41%
68 Puerto Rico Labor Relations Board	1,381	1	1,381	1,190	192	14%
69 Puerto Rico Department of Consumer Affairs	14,394	20	14,414	12,761	1,653	11%
71 Department of Health	646,684	42,623	689,306	492,188	197,118	29%
78 Department of Housing	50,282	1,119	51,401	32,966	18,435	36%
81 Department of Education	2,414,020	78,359	2,492,379	2,178,874	313,505	13%
82 Institute of Puerto Rican Culture	17,645	2,338	19,983	16,302	3,681	18%
87 Department of Recreation and Sports	50,608	4,589	55,197	41,067	14,130	26%
95 Mental Health and Drug Addiction Services Administration	130,414	4,019	134,433	108,923	25,511	19%
96 Office of the Women's Advocate	4,582	3,521	8,103	4,277	3,826	47%
94 Employees Association of the Commonwealth	-	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	3,554	0	3,554	2,269	1,285	36%
122 Secretariat of the Department of the Family	45,238	443	45,681	42,972	2,709	6%
123 Family and Children Administration	187,643	2,569	190,212	171,357	18,855	10%
124 Child Support Administration (ASUME)	15,438	275	15,712	13,733	1,979	13%
126 Vocational Rehabilitation Administration	24,162	84	24,247	23,934	313	1%
127 Administration for Socioeconomic Development of the Family	93,010	116	93,126	79,058	14,067	15%
133 Administracion de Recursos Naturales	-	-	-	-	-	-
137 Department of Correction and Rehabilitation	401,770	(2,197)	399,572	363,286	36,286	9%
139 Parole Board	2,760	53	2,813	2,537	276	10%
143 Office of Protection and Defense for People with Disabilities	1,006	-	1,006	152	853	85%
152 Elderly and Retired People Advocate Office	3,086	9	3,094	2,740	354	11%
153 Office for People with Disabilities	3,361	83	3,444	2,200	1,244	36%
155 State Historic Preservation Office of Puerto Rico	2,998	9,516	12,514	3,109	9,405	75%
189 Institute of Forensic Science	18,934	1,906	20,839	19,590	1,249	6%
221 Medical Emergency Corps Bureau	24,687	2,552	27,239	21,558	5,681	21%
231 Office for the Patient's Advocate	1,861	20	1,880	1,602	278	15%
241 Administration for Integral Development of Childhood	7,799	18	7,817	5,997	1,821	23%
266 Office of Public Safety Affairs	-	-	-	-	-	-
279 Public Service Appeals Commission	2,495	21	2,516	2,337	179	7%
281 Office of the Election Comptroller	2,926	25	2,951	2,764	187	6%
<b>Total - Entities Operating in PRIFAS 7.5</b>	<b>\$ 7,203,380</b>	<b>\$ 454,517</b>	<b>\$ 7,657,897</b>	<b>\$ 6,239,621</b>	<b>\$ 1,418,276</b>	<b>19%</b>

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

YTD from 7/1/2023 through 5/31/2024

May FY24 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Core Component Units</b>						
70 State Insurance Fund Corporation	\$ 522,601	\$ 6,158	\$ 528,759	\$ 439,182	\$ 89,577	17%
79 Automobile Accidents Compensation Administration	82,772	-	82,772	73,019	9,754	12%
90 Medical Services Administration of Puerto Rico	219,808	15,519	235,328	190,815	44,513	19%
119 Department of Economic Development & Commerce	68,314	82,270	150,584	122,869	27,715	18%
162 Public Building Authority	148,032	37,474	185,505	164,556	20,949	11%
168 Puerto Rico Ports Authority	86,250	55,485	141,735	40,757	100,977	71%
180 Tourism Company	136,391	18,326	154,717	98,148	56,569	37%
187 Puerto Rico Health Insurance Administration	1,259,513	-	1,259,513	726,819	532,694	42%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	83,727	503	84,230	58,639	25,590	30%
235 Puerto Rico Housing Finance Corporation	91,863	-	91,863	19,464	72,399	79%
277 Agricultural Enterprises Development Administration	138,859	209	139,069	114,671	24,397	18%
285 Puerto Rico Integrated Transit Authority	127,852	13,650	141,503	115,050	26,453	19%
295 Fiscal Agency & Financial Advisory Authority	52,044	2,631	54,675	34,737	19,938	36%
303 Convention Center of District Authority	42,833	0	42,833	60,213	(17,380)	-41%
<b>Total - Core Component Units</b>	<b>\$ 3,060,858</b>	<b>\$ 232,225</b>	<b>\$ 3,293,083</b>	<b>\$ 2,258,939</b>	<b>\$ 1,034,145</b>	<b>31%</b>
<b>Secondary Component Units</b>						
11 Puerto Rico Traffic Safety Commission	\$ 1,481	\$ 62	\$ 1,543	\$ 1,299	\$ 244	16%
22 Office of The Commissioner of Insurance	11,598	4	11,602	9,159	2,443	21%
29 Puerto Rico Federal Affairs Administration	2,898	64	2,961	2,462	500	17%
75 Office of the Financial Institutions Commissioner	12,204	189	12,392	8,785	3,608	29%
105 Industrial Commission	19,486	105	19,591	17,407	2,183	11%
109 Puerto Rico School of Plastic Arts	4,492	483	4,975	2,671	2,304	46%
121 Government Board of the 911 Service	18,508	6,846	25,355	11,210	14,145	56%
138 Institutional Trust of the National Guard of Puerto Rico	6,838	-	6,838	4,197	2,641	39%
161 Puerto Rico Infrastructure Financing Authority	2,960	19,945	22,905	5,079	17,826	78%
165 Land Authority of Puerto Rico	9,202	3,025	12,227	8,988	3,239	26%
167 Integral Development of the "Península de Cantera"	738	-	738	464	274	37%
177 Land Administration of Puerto Rico	7,820	0	7,820	5,690	2,130	27%
186 Culebra Conservation and Development Authority	494	-	494	7	487	99%
191 Musical Arts Corporation	6,447	3,381	9,828	6,675	3,153	32%
192 Fine Arts Center Corporation	6,265	437	6,701	5,341	1,360	20%
195 Economic Development Bank of PR	12,586	-	12,586	9,295	3,290	26%
196 Puerto Rico Public Broadcasting Corporation	-	16,320	16,320	8,138	8,182	50%
198 Agricultural Insurance Corporation	2,652	325	2,977	2,654	323	11%
215 Puerto Rico Conservatory of Music Corporation	8,460	252	8,712	8,120	592	7%
236 Innovation Fund for Agricultural Development of Puerto Rico	12,804	-	12,804	6,096	6,708	52%
238 Ponce Authority (Authority Of The Port Of The Americas)	1,204	-	1,204	935	269	22%
264 Corporation for the "Caño Martin Peña" Enlace Project	17,164	70	17,233	2,045	15,188	88%
265 Roosevelt Roads	11,636	185	11,821	2,187	9,634	81%
271 Puerto Rico Technology and Innovation Services	89,462	36	89,499	49,829	39,670	44%
276 Puerto Rico Public Private Partnership Authority	46,482	7,254	53,737	20,283	33,453	62%
286 Authority of the Port of Ponce	2,765	-	2,765	269	2,495	90%
288 University of Puerto Rico Comprehensive Cancer Center	62,034	18,097	80,131	69,384	10,747	13%
293 Center for Diabetes Research, Education, and Medical Services	1,091	973	2,063	785	1,278	62%
298 Public Service Regulatory Board	36,375	1,320	37,695	21,377	16,318	43%
310 Municipal Finance Corporation	137,122	67,139	204,261	139,777	64,484	32%
311 Puerto Rico Gaming Commission	365,352	381	365,734	329,364	36,370	10%
312 Retirement Board of the Government of Puerto Rico	53,837	79,522	133,359	39,254	94,105	71%
329 Office of Socioeconomic Development	13,236	37	13,273	4,352	8,921	67%
TBD1 COFINA	-	-	-	1,328	(1,328)	
<b>Total - Secondary Component Units</b>	<b>\$ 985,691</b>	<b>\$ 226,452</b>	<b>\$ 1,212,143</b>	<b>\$ 804,907</b>	<b>\$ 407,235</b>	<b>34%</b>

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

YTD from 7/1/2023 through 5/31/2024

May FY24 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>OMB and Hacienda Custodies</b>						
17 Custody of the Office of Management and Budget	\$ 901,104	\$ (576,429)	\$ 324,675	\$ -	\$ 324,675	100%
25 Custody of the Department of the Treasury	1,619,196	301,560	1,920,757	1,999,066	(78,309)	-4%
<b>Total - OMB and Hacienda Custodies</b>	<b>\$ 2,520,301</b>	<b>\$ (274,869)</b>	<b>\$ 2,245,432</b>	<b>\$ 1,999,066</b>	<b>\$ 246,366</b>	<b>11%</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Out of Scope Entities</b>						
8 Office of the Comptroller	\$ 44,136	\$ (0)	\$ 44,136	\$ 43,857	\$ 278	1%
10 The General Court of Justice	348,884	20,076	368,960	366,559	2,401	1%
100 Legislative Assembly of the Commonwealth	123,920	7,965	131,885	135,648	(3,763)	-3%
106 Public Housing Administration	18,417	15	18,432	2,514	15,918	86%
113 CRIM	-	-	-	-	-	-
166 Industrial Development Company	-	-	-	29,694	(29,694)	-
176 University of Puerto Rico	459,110	17,325	476,434	472,882	3,552	1%
193 Office of Government Ethics	9,534	76	9,610	9,393	217	2%
200 Special Independent Prosecutor's Panel	3,095	-	3,095	3,103	(8)	0%
209 Contributions to Political Parties	-	-	-	-	-	-
208 Contributions to the Municipalities	87,467	27,500	114,967	117,467	(2,500)	-2%
212 COSSEC	-	-	-	-	-	-
220 Correctional Health	40,214	9,223	49,437	48,304	1,134	2%
268 Puerto Rico Institute of Statistics	2,408	5	2,414	2,414	(1)	0%
272 Office of the Inspector General	17,115	-	17,115	17,065	50	0%
289 Energy Commission	-	-	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	54,511	-	54,511	54,511	-	0%
<b>Total - Out of Scope Entities</b>	<b>\$ 1,208,810</b>	<b>\$ 82,184</b>	<b>\$ 1,290,995</b>	<b>\$ 1,303,410</b>	<b>\$ (12,416)</b>	<b>-1%</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Recap</b>						
Entities Operating in PRIFAS 7.5	\$ 7,203,380	\$ 454,517	\$ 7,657,897	\$ 6,239,621	\$ 1,418,276	19%
Core Component Units	3,060,858	232,225	3,293,083	2,258,939	1,034,145	31%
Secondary Component Units	985,691	226,452	1,212,143	804,907	407,235	34%
OMB and Hacienda Custodies	2,520,301	(274,869)	2,245,432	1,999,066	246,366	11%
Out of Scope Entities	1,208,810	82,184	1,290,995	1,303,410	(12,416)	-1%
<b>Total</b>	<b>\$ 14,979,040</b>	<b>\$ 720,510</b>	<b>\$ 15,699,550</b>	<b>\$ 12,605,943</b>	<b>\$ 3,093,607</b>	<b>20%</b>

**Notes:**

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

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

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

YTD from 7/1/2023 through 5/31/2024

May FY24 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions <sup>2</sup>	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Entities Operating in PRIFAS 7.5</b>						
15 Office of the Governor	\$ 15,375	\$ 196	\$ 15,571	\$ 13,922	\$ 1,648	11%
16 Office of Management and Budget	19,848	547	20,395	16,226	4,169	20%
18 Planning Board	23,596	780	24,376	14,233	10,143	42%
21 Emergency and Disaster Management Bureau	7,855	600	8,455	3,910	4,545	54%
23 Puerto Rico Department of State	14,078	8	14,087	12,179	1,907	14%
24 Puerto Rico Department of Treasury	200,079	82,554	282,633	178,130	104,502	37%
28 State Elections Commission	40,857	15,577	56,433	36,406	20,028	35%
30 Human Resources Management & Transformation	7,046	1,128	8,173	7,002	1,172	14%
31 General Services Administration	24,487	96	24,583	17,347	7,236	29%
34 Commission of Investigation, Processing and Appeals	448	37	486	425	61	12%
37 Civil Rights Commission	795	-	795	622	173	22%
38 Puerto Rico Department of Justice	128,997	1,442	130,439	118,167	12,272	9%
40 Puerto Rico Police Bureau	781,388	15,558	796,946	794,219	2,727	0%
41 Special Investigations Bureau	4,270	538	4,808	4,764	45	1%
42 Puerto Rico Fire Department Bureau	57,837	1,409	59,246	74,069	(14,822)	-25%
43 Puerto Rico National Guard	16,312	2,992	19,304	16,909	2,395	12%
45 Department of Public Safety	224,437	(1,524)	222,912	214,587	8,326	4%
49 Department of Transportation and Public Works	62,750	64	62,814	54,002	8,811	14%
50 Department of Natural and Environmental Resources	93,205	26,948	120,153	96,650	23,503	20%
55 Puerto Rico Department of Agriculture	35,870	730	36,600	34,606	1,994	5%
60 Office of the Citizen's Ombudsman	3,229	35	3,264	3,079	186	6%
62 Cooperative Development Commission of Puerto Rico	2,680	1	2,682	2,136	546	20%
66 Puerto Rico Highway Authority	-	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	52,199	4,590	56,789	52,438	4,350	8%
68 Puerto Rico Labor Relations Board	941	1	941	929	13	1%
69 Puerto Rico Department of Consumer Affairs	12,670	20	12,690	11,518	1,172	9%
71 Department of Health	509,051	26,823	535,874	399,122	136,752	26%
78 Department of Housing	30,577	17	30,595	23,980	6,615	22%
81 Department of Education	2,400,231	78,359	2,478,590	2,171,746	306,844	12%
82 Institute of Puerto Rican Culture	16,539	476	17,016	16,302	713	4%
87 Department of Recreation and Sports	31,304	4,363	35,667	31,954	3,713	10%
95 Mental Health and Drug Addiction Services Administration	126,308	4,019	130,327	106,146	24,182	19%
96 Office of the Women's Advocate	4,582	3,521	8,103	4,277	3,826	47%
94 Employees Association of the Commonwealth	-	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	3,554	0	3,554	2,269	1,285	36%
122 Secretariat of the Department of the Family	45,238	443	45,681	42,972	2,709	6%
123 Family and Children Administration	187,643	2,559	190,201	171,347	18,854	10%
124 Child Support Administration (ASUME)	15,438	275	15,712	13,733	1,979	13%
126 Vocational Rehabilitation Administration	23,473	84	23,557	23,487	70	0%
127 Administration for Socioeconomic Development of the Family	93,010	105	93,115	79,058	14,057	15%
133 Administracion de Recursos Naturales	-	-	-	-	-	-
137 Department of Correction and Rehabilitation	381,443	(2,197)	379,246	353,245	26,002	7%
139 Parole Board	2,760	53	2,813	2,537	276	10%
143 Office of Protection and Defense for People with Disabilities	1,006	-	1,006	152	853	85%
152 Elderly and Retired People Advocate Office	3,086	9	3,094	2,740	354	11%
153 Office for People with Disabilities	3,361	83	3,444	2,200	1,244	36%
155 State Historic Preservation Office of Puerto Rico	1,994	1,286	3,280	2,682	598	18%
189 Institute of Forensic Science	18,493	1,394	19,887	19,590	296	1%
221 Medical Emergency Corps Bureau	18,182	318	18,500	18,018	482	3%
231 Office for the Patient's Advocate	1,861	20	1,880	1,602	278	15%
241 Administration for Integral Development of Childhood	7,799	18	7,817	5,997	1,821	23%
266 Office of Public Safety Affairs	-	-	-	-	-	-
279 Public Service Appeals Commission	2,495	21	2,516	2,337	179	7%
281 Office of the Election Comptroller	2,866	25	2,892	2,734	158	5%
<b>Total - Entities Operating in PRIFAS 7.5</b>	<b>\$ 5,763,541</b>	<b>\$ 276,403</b>	<b>\$ 6,039,943</b>	<b>\$ 5,278,703</b>	<b>\$ 761,240</b>	<b>13%</b>

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

YTD from 7/1/2023 through 5/31/2024

May FY24 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Core Component Units</b>						
70 State Insurance Fund Corporation	\$ -	\$ -	\$ -	\$ -	\$ -	
79 Automobile Accidents Compensation Administration	-	-	-	-	-	
90 Medical Services Administration of Puerto Rico	93,499	15,519	109,018	66,733	42,285	39%
119 Department of Economic Development & Commerce	25,172	81,166	106,337	91,842	14,495	14%
162 Public Building Authority	28,619	37,474	66,093	66,054	39	0%
168 Puerto Rico Ports Authority	-	3,197	3,197	-	3,197	100%
180 Tourism Company	-	-	-	-	-	
187 Puerto Rico Health Insurance Administration	601,535	-	601,535	347,506	254,029	42%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	5,569	503	6,072	-	6,072	100%
235 Puerto Rico Housing Finance Corporation	7,242	-	7,242	1,899	5,343	74%
277 Agricultural Enterprises Development Administration	65,220	209	65,429	55,515	9,915	15%
285 Puerto Rico Integrated Transit Authority	93,146	13,650	106,797	84,876	21,921	21%
295 Fiscal Agency & Financial Advisory Authority	47,928	2,631	50,559	33,415	17,145	34%
303 Convention Center of District Authority	-	-	-	-	-	
<b>Total - Core Component Units</b>	<b>\$ 967,929</b>	<b>\$ 154,349</b>	<b>\$ 1,122,278</b>	<b>\$ 747,839</b>	<b>\$ 374,439</b>	<b>33%</b>
<b>Secondary Component Units</b>						
11 Puerto Rico Traffic Safety Commission	\$ -	\$ 18	\$ 18	\$ 16	\$ 2	9%
22 Office of The Commissioner of Insurance	-	4	4	-	4	100%
29 Puerto Rico Federal Affairs Administration	2,898	8	2,905	2,462	444	15%
75 Office of the Financial Institutions Commissioner	-	5	5	-	5	100%
105 Industrial Commission	-	105	105	-	105	100%
109 Puerto Rico School of Plastic Arts	2,490	27	2,517	1,600	917	36%
121 Government Board of the 911 Service	-	28	28	-	28	100%
138 Institutional Trust of the National Guard of Puerto Rico	-	-	-	-	-	
161 Puerto Rico Infrastructure Financing Authority	2,044	19,804	21,848	4,487	17,362	79%
165 Land Authority of Puerto Rico	-	1,578	1,578	-	1,578	100%
167 Integral Development of the "Peninsula de Cantera"	548	-	548	378	170	31%
177 Land Administration of Puerto Rico	-	-	-	-	-	
186 Culebra Conservation and Development Authority	233	-	233	7	226	97%
191 Musical Arts Corporation	4,831	1,968	6,799	5,048	1,750	26%
192 Fine Arts Center Corporation	3,994	299	4,293	3,907	386	9%
195 Economic Development Bank of PR	-	-	-	-	-	
196 Puerto Rico Public Broadcasting Corporation	-	67	67	73	(6)	-9%
198 Agricultural Insurance Corporation	-	-	-	-	-	
215 Puerto Rico Conservatory of Music Corporation	4,697	252	4,949	4,845	104	2%
236 Innovation Fund for Agricultural Development of Puerto Rico	-	-	-	-	-	
238 Ponce Authority (Authority Of The Port Of The Americas)	1,204	-	1,204	935	269	22%
264 Corporation for the "Caño Martin Peña" Enlace Project	17,164	-	17,164	2,016	15,148	88%
265 Roosevelt Roads	10,016	185	10,202	978	9,224	90%
271 Puerto Rico Technology and Innovation Services	80,913	36	80,950	48,645	32,305	40%
276 Puerto Rico Public Private Partnership Authority	46,482	(6,453)	40,029	10,833	29,196	73%
286 Authority of the Port of Ponce	873	-	873	269	603	69%
288 University of Puerto Rico Comprehensive Cancer Center	31,406	16,264	47,670	42,554	5,116	11%
293 Center for Diabetes Research, Education, and Medical Services	864	973	1,837	583	1,254	68%
298 Public Service Regulatory Board	8,095	59	8,154	7,261	893	11%
310 Municipal Finance Corporation	-	-	-	-	-	
311 Puerto Rico Gaming Commission	2,122	14	2,136	1,315	821	38%
312 Retirement Board of the Government of Puerto Rico	51,135	79,522	130,657	38,771	91,886	70%
329 Office of Socioeconomic Development	13,236	37	13,273	4,352	8,921	67%
TBD1 COFINA	-	-	-	-	-	
<b>Total - Secondary Component Units</b>	<b>\$ 285,245</b>	<b>\$ 114,801</b>	<b>\$ 400,046</b>	<b>\$ 181,334</b>	<b>\$ 218,712</b>	<b>55%</b>

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

YTD from 7/1/2023 through 5/31/2024

May FY24 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>OMB and Hacienda Custodies</b>						
17 Custody of the Office of Management and Budget	\$ 901,104	\$ (576,429)	\$ 324,675	\$ -	\$ 324,675	100%
25 Custody of the Department of the Treasury	1,281,642	272,276	1,553,918	1,640,026	(86,108)	-6%
<b>Total - OMB and Hacienda Custodies</b>	<b>\$ 2,182,747</b>	<b>\$ (304,153)</b>	<b>\$ 1,878,593</b>	<b>\$ 1,640,026</b>	<b>\$ 238,567</b>	<b>13%</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Out of Scope Entities</b>						
8 Office of the Comptroller	\$ 44,136	\$ (0)	\$ 44,136	\$ 43,857	\$ 278	1%
10 The General Court of Justice	333,920	20,076	353,995	354,177	(182)	0%
100 Legislative Assembly of the Commonwealth	123,920	7,965	131,885	135,648	(3,763)	-3%
106 Public Housing Administration	5,062	15	5,077	2,514	2,563	50%
113 CRIM	-	-	-	-	-	-
166 Industrial Development Company	-	-	-	-	-	-
176 University of Puerto Rico	459,110	17,325	476,434	472,882	3,552	1%
193 Office of Government Ethics	9,534	76	9,610	9,393	217	2%
200 Special Independent Prosecutor's Panel	3,095	-	3,095	3,103	(8)	0%
209 Contributions to Political Parties	-	-	-	-	-	-
208 Contributions to the Municipalities	87,467	27,500	114,967	117,467	(2,500)	-2%
212 COSSEC	-	-	-	-	-	-
220 Correctional Health	40,214	9,223	49,437	48,304	1,134	2%
268 Puerto Rico Institute of Statistics	2,408	5	2,414	2,414	(1)	0%
272 Office of the Inspector General	17,115	-	17,115	17,065	50	0%
289 Energy Commission	-	-	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	54,511	-	54,511	54,511	-	0%
<b>Total - Out of Scope Entities</b>	<b>\$ 1,180,491</b>	<b>\$ 82,184</b>	<b>\$ 1,262,675</b>	<b>\$ 1,261,335</b>	<b>\$ 1,340</b>	<b>0%</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Recap</b>						
Entities Operating in PRIFAS 7.5	\$ 5,763,541	\$ 276,403	\$ 6,039,943	\$ 5,278,703	\$ 761,240	13%
Core Component Units	967,929	154,349	1,122,278	747,839	374,439	33%
Secondary Component Units	285,245	114,801	400,046	181,334	218,712	55%
OMB and Hacienda Custodies	2,182,747	(304,153)	1,878,593	1,640,026	238,567	13%
Out of Scope Entities	1,180,491	82,184	1,262,675	1,261,335	1,340	0%
<b>Total</b>	<b>\$ 10,379,952</b>	<b>\$ 323,583</b>	<b>\$ 10,703,535</b>	<b>\$ 9,109,236</b>	<b>\$ 1,594,299</b>	<b>15%</b>

**Notes:**

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

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

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

YTD from 7/1/2023 through 5/31/2024

May FY24 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions <sup>2</sup>	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Entities Operating in PRIFAS 7.5</b>						
15 Office of the Governor	\$ -	\$ 348	\$ 348	\$ 150	\$ 198	57%
16 Office of Management and Budget	1,037	137	1,174	542	631	54%
18 Planning Board	-	-	-	-	-	-
21 Emergency and Disaster Management Bureau	300	-	300	-	300	100%
23 Puerto Rico Department of State	3,510	730	4,240	2,874	1,366	32%
24 Puerto Rico Department of Treasury	705,383	28,986	734,369	515,795	218,574	30%
28 State Elections Commission	-	-	-	-	-	-
30 Human Resources Management & Transformation	909	2,041	2,951	1,191	1,759	60%
31 General Services Administration	4,489	28,875	33,364	12,261	21,103	63%
34 Commission of Investigation, Processing and Appeals	-	-	-	-	-	-
37 Civil Rights Commission	-	-	-	-	-	-
38 Puerto Rico Department of Justice	5,628	3,835	9,463	3,499	5,964	63%
40 Puerto Rico Police Bureau	15,320	17,560	32,880	8,338	24,542	75%
41 Special Investigations Bureau	-	-	-	-	-	-
42 Puerto Rico Fire Department Bureau	11,652	7,491	19,142	3,329	15,813	83%
43 Puerto Rico National Guard	-	-	-	-	-	-
45 Department of Public Safety	2,706	-	2,706	155	2,551	94%
49 Department of Transportation and Public Works	107,876	57,196	165,072	99,389	65,683	40%
50 Department of Natural and Environmental Resources	42,136	884	43,021	12,158	30,863	72%
55 Puerto Rico Department of Agriculture	2,944	-	2,944	850	2,095	71%
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	309,118	43	309,162	163,315	145,846	47%
68 Puerto Rico Labor Relations Board	440	-	440	261	179	41%
69 Puerto Rico Department of Consumer Affairs	1,724	-	1,724	1,243	481	28%
71 Department of Health	137,633	15,800	153,433	93,066	60,366	39%
78 Department of Housing	19,705	1,102	20,807	8,986	11,820	57%
81 Department of Education	13,789	-	13,789	7,128	6,661	48%
82 Institute of Puerto Rican Culture	1,106	1,862	2,968	-	2,968	100%
87 Department of Recreation and Sports	19,304	226	19,530	9,113	10,417	53%
95 Mental Health and Drug Addiction Services Administration	4,106	-	4,106	2,777	1,329	32%
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	-	11	11	10	1	11%
124 Child Support Administration (ASUME)	-	-	-	-	-	-
126 Vocational Rehabilitation Administration	689	-	689	447	242	35%
127 Administration for Socioeconomic Development of the Family	-	11	11	-	11	100%
133 Administracion de Recursos Naturales	-	-	-	-	-	-
137 Department of Correction and Rehabilitation	20,326	-	20,326	10,041	10,285	51%
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	1,004	8,230	9,234	427	8,807	95%
189 Institute of Forensic Science	441	512	953	-	953	100%
221 Medical Emergency Corps Bureau	6,505	2,234	8,739	3,540	5,199	59%
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	60	-	60	30	29	49%
<b>Total - Entities Operating in PRIFAS 7.5</b>	<b>\$ 1,439,840</b>	<b>\$ 178,114</b>	<b>\$ 1,617,954</b>	<b>\$ 960,918</b>	<b>\$ 657,036</b>	<b>41%</b>

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

YTD from 7/1/2023 through 5/31/2024

May FY24 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Core Component Units</b>						
70 State Insurance Fund Corporation	\$ 522,601	\$ 6,158	\$ 528,759	\$ 439,182	\$ 89,577	17%
79 Automobile Accidents Compensation Administration	82,772	-	82,772	73,019	9,754	12%
90 Medical Services Administration of Puerto Rico	126,309	-	126,309	124,081	2,228	2%
119 Department of Economic Development & Commerce	43,142	1,105	44,247	31,026	13,220	30%
162 Public Building Authority	119,412	0	119,412	98,503	20,910	18%
168 Puerto Rico Ports Authority	86,250	52,288	138,538	40,757	97,781	71%
180 Tourism Company	136,391	18,326	154,717	98,148	56,569	37%
187 Puerto Rico Health Insurance Administration	657,978	-	657,978	379,313	278,665	42%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	78,158	-	78,158	58,639	19,519	25%
235 Puerto Rico Housing Finance Corporation	84,621	-	84,621	17,565	67,056	79%
277 Agricultural Enterprises Development Administration	73,640	-	73,640	59,157	14,483	20%
285 Puerto Rico Integrated Transit Authority	34,706	-	34,706	30,174	4,532	13%
295 Fiscal Agency & Financial Advisory Authority	4,116	-	4,116	1,323	2,793	68%
303 Convention Center of District Authority	42,833	0	42,833	60,213	(17,380)	-41%
<b>Total - Core Component Units</b>	<b>\$ 2,092,929</b>	<b>\$ 77,876</b>	<b>\$ 2,170,805</b>	<b>\$ 1,511,100</b>	<b>\$ 659,705</b>	<b>30%</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Secondary Component Units</b>						
11 Puerto Rico Traffic Safety Commission	\$ 1,481	\$ 44	\$ 1,525	\$ 1,283	\$ 242	16%
22 Office of The Commissioner of Insurance	11,598	(0)	11,598	9,159	2,439	21%
29 Puerto Rico Federal Affairs Administration	-	56	56	-	56	100%
75 Office of the Financial Institutions Commissioner	12,204	183	12,387	8,785	3,602	29%
105 Industrial Commission	19,486	0	19,486	17,407	2,079	11%
109 Puerto Rico School of Plastic Arts	2,002	456	2,458	1,071	1,387	56%
121 Government Board of the 911 Service	18,508	6,818	25,326	11,210	14,117	56%
138 Institutional Trust of the National Guard of Puerto Rico	6,838	-	6,838	4,197	2,641	39%
161 Puerto Rico Infrastructure Financing Authority	916	140	1,056	592	464	44%
165 Land Authority of Puerto Rico	9,202	1,447	10,649	8,988	1,661	16%
167 Integral Development of the "Peninsula de Cantera"	190	-	190	86	104	55%
177 Land Administration of Puerto Rico	7,820	0	7,820	5,690	2,130	27%
186 Culebra Conservation and Development Authority	261	-	261	-	261	100%
191 Musical Arts Corporation	1,616	1,413	3,029	1,627	1,402	46%
192 Fine Arts Center Corporation	2,271	138	2,408	1,434	974	40%
195 Economic Development Bank of PR	12,586	-	12,586	9,295	3,290	26%
196 Puerto Rico Public Broadcasting Corporation	-	16,253	16,253	8,065	8,188	50%
198 Agricultural Insurance Corporation	2,652	325	2,977	2,654	323	11%
215 Puerto Rico Conservatory of Music Corporation	3,763	(0)	3,763	3,275	488	13%
236 Innovation Fund for Agricultural Development of Puerto Rico	12,804	-	12,804	6,096	6,708	52%
238 Ponce Authority (Authority Of The Port Of The Americas)	-	-	-	-	-	-
264 Corporation for the "Caño Martin Peña" Enlace Project	-	70	70	30	40	58%
265 Roosevelt Roads	1,620	-	1,620	1,209	411	25%
271 Puerto Rico Technology and Innovation Services	8,549	-	8,549	1,184	7,365	86%
276 Puerto Rico Public Private Partnership Authority	-	13,707	13,707	9,450	4,257	31%
286 Authority of the Port of Ponce	1,892	-	1,892	-	1,892	100%
288 University of Puerto Rico Comprehensive Cancer Center	30,628	1,833	32,461	26,830	5,631	17%
293 Center for Diabetes Research, Education, and Medical Services	226	-	226	202	24	11%
298 Public Service Regulatory Board	28,280	1,260	29,541	14,116	15,425	52%
310 Municipal Finance Corporation	137,122	67,139	204,261	139,777	64,484	32%
311 Puerto Rico Gaming Commission	363,230	368	363,598	328,049	35,549	10%
312 Retirement Board of the Government of Puerto Rico	2,701	-	2,701	483	2,218	82%
329 Office of Socioeconomic Development	-	-	-	-	-	-
TBD1 COFINA	-	-	-	1,328	(1,328)	-
<b>Total - Secondary Component Units</b>	<b>\$ 700,446</b>	<b>\$ 111,651</b>	<b>\$ 812,097</b>	<b>\$ 623,573</b>	<b>\$ 188,524</b>	<b>23%</b>



**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

YTD from 7/1/2023 through 5/31/2024

May FY24 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>OMB and Hacienda Custodies</b>						
17 Custody of the Office of Management and Budget	\$ -	\$ -	\$ -	\$ -	\$ -	
25 Custody of the Department of the Treasury	337,554	29,285	366,839	359,040	7,799	2%
<b>Total - OMB and Hacienda Custodies</b>	<b>\$ 337,554</b>	<b>\$ 29,285</b>	<b>\$ 366,839</b>	<b>\$ 359,040</b>	<b>\$ 7,799</b>	<b>2%</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Out of Scope Entities</b>						
8 Office of the Comptroller	\$ -	\$ -	\$ -	\$ -	\$ -	
10 The General Court of Justice	14,965	-	14,965	12,382	2,583	17%
100 Legislative Assembly of the Commonwealth	-	-	-	-	-	
106 Public Housing Administration	13,355	-	13,355	-	13,355	100%
113 CRIM	-	-	-	-	-	
166 Industrial Development Company	-	-	-	29,694	(29,694)	
176 University of Puerto Rico	-	-	-	-	-	
193 Office of Government Ethics	-	-	-	-	-	
200 Special Independent Prosecutor's Panel	-	-	-	-	-	
209 Contributions to Political Parties	-	-	-	-	-	
208 Contributions to the Municipalities	-	-	-	-	-	
212 COSSEC	-	-	-	-	-	
220 Correctional Health	-	-	-	-	-	
268 Puerto Rico Institute of Statistics	-	-	-	-	-	
272 Office of the Inspector General	-	-	-	-	-	
289 Energy Commission	-	-	-	-	-	
297 Financial Oversight and Management Board for Puerto Rico	-	-	-	-	-	
<b>Total - Out of Scope Entities</b>	<b>\$ 28,320</b>	<b>\$ -</b>	<b>\$ 28,320</b>	<b>\$ 42,076</b>	<b>\$ (13,756)</b>	<b>-49%</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Recap</b>						
Entities Operating in PRIFAS 7.5	\$ 1,439,840	\$ 178,114	\$ 1,617,954	\$ 960,918	\$ 657,036	41%
Core Component Units	2,092,929	77,876	2,170,805	1,511,100	659,705	30%
Secondary Component Units	700,446	111,651	812,097	623,573	188,524	23%
OMB and Hacienda Custodies	337,554	29,285	366,839	359,040	7,799	2%
Out of Scope Entities	28,320	-	28,320	42,076	(13,756)	-49%
<b>Total</b>	<b>\$ 4,599,088</b>	<b>\$ 396,926</b>	<b>\$ 4,996,014</b>	<b>\$ 3,496,707</b>	<b>\$ 1,499,308</b>	<b>30%</b>

**Notes:**

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

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

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

For the month of: May-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions <sup>2</sup>	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Entities Operating in PRIFAS 7.5</b>						
15 Office of the Governor	\$ 1,398	\$ 49	\$ 1,447	\$ 1,392	\$ 56	4%
16 Office of Management and Budget	1,899	62	1,961	1,721	240	12%
18 Planning Board	2,145	71	2,216	909	1,307	59%
21 Emergency and Disaster Management Bureau	741	55	796	369	427	54%
23 Puerto Rico Department of State	1,599	67	1,666	1,309	357	21%
24 Puerto Rico Department of Treasury	82,315	10,140	92,455	68,437	24,018	26%
28 State Elections Commission	3,714	1,416	5,130	12,023	(6,893)	-134%
30 Human Resources Management & Transformation	723	288	1,011	666	345	34%
31 General Services Administration	2,634	2,634	5,268	4,118	1,150	22%
34 Commission of Investigation, Processing and Appeals	41	3	44	44	0	1%
37 Civil Rights Commission	72	-	72	53	20	27%
38 Puerto Rico Department of Justice	12,239	480	12,718	11,395	1,324	10%
40 Puerto Rico Police Bureau	72,428	3,011	75,439	118,403	(42,964)	-57%
41 Special Investigations Bureau	388	49	437	388	49	11%
42 Puerto Rico Fire Department Bureau	6,317	809	7,126	7,539	(413)	-6%
43 Puerto Rico National Guard	1,483	272	1,755	1,015	740	42%
45 Department of Public Safety	20,649	(139)	20,511	19,332	1,179	6%
49 Department of Transportation and Public Works	15,511	5,205	20,717	17,719	2,998	14%
50 Department of Natural and Environmental Resources	12,304	2,530	14,834	9,538	5,296	36%
55 Puerto Rico Department of Agriculture	3,529	66	3,595	2,527	1,068	30%
60 Office of the Citizen's Ombudsman	294	3	297	285	12	4%
62 Cooperative Development Commission of Puerto Rico	244	0	244	208	35	14%
66 Puerto Rico Highway Authority	-	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	32,847	421	33,268	17,898	15,371	46%
68 Puerto Rico Labor Relations Board	126	0	126	106	19	15%
69 Puerto Rico Department of Consumer Affairs	1,309	2	1,310	1,122	189	14%
71 Department of Health	58,789	3,875	62,664	42,697	19,967	32%
78 Department of Housing	4,571	102	4,673	2,874	1,799	38%
81 Department of Education	219,456	7,124	226,580	285,756	(59,176)	-26%
82 Institute of Puerto Rican Culture	1,604	213	1,817	1,451	366	20%
87 Department of Recreation and Sports	4,601	417	5,018	3,471	1,547	31%
95 Mental Health and Drug Addiction Services Administration	11,856	365	12,221	9,808	2,413	20%
96 Office of the Women's Advocate	417	320	737	472	264	36%
94 Employees Association of the Commonwealth	-	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	323	0	323	244	79	25%
122 Secretariat of the Department of the Family	4,113	40	4,153	2,799	1,354	33%
123 Family and Children Administration	17,058	234	17,292	28,308	(11,016)	-64%
124 Child Support Administration (ASUME)	1,403	25	1,428	1,692	(263)	-18%
126 Vocational Rehabilitation Administration	2,197	8	2,204	1,503	702	32%
127 Administration for Socioeconomic Development of the Family	8,455	11	8,466	7,472	994	12%
133 Administracion de Recursos Naturales	-	-	-	-	-	-
137 Department of Correction and Rehabilitation	36,525	(200)	36,325	29,563	6,762	19%
139 Parole Board	251	5	256	227	28	11%
143 Office of Protection and Defense for People with Disabilities	91	-	91	26	66	72%
152 Elderly and Retired People Advocate Office	281	1	281	1,421	(1,140)	-405%
153 Office for People with Disabilities	306	8	313	180	133	43%
155 State Historic Preservation Office of Puerto Rico	273	865	1,138	283	855	75%
189 Institute of Forensic Science	1,721	173	1,894	1,552	342	18%
221 Medical Emergency Corps Bureau	2,244	232	2,476	2,378	98	4%
231 Office for the Patient's Advocate	169	2	171	157	14	8%
241 Administration for Integral Development of Childhood	709	2	711	632	79	11%
266 Office of Public Safety Affairs	-	-	-	-	-	-
279 Public Service Appeals Commission	227	2	229	193	36	16%
281 Office of the Election Comptroller	266	2	268	293	(25)	-9%
<b>Total - Entities Operating in PRIFAS 7.5</b>	<b>\$ 654,853</b>	<b>\$ 41,320</b>	<b>\$ 696,172</b>	<b>\$ 723,968</b>	<b>\$ (27,795)</b>	<b>-4%</b>

**Puerto Rico Department of Treasury**

Monthly Budget and Actual Results for FY24 General and Special Revenue Fund Budget vs. Actual  
By Agency<sup>1</sup>

For the month of: May-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Core Component Units</b>						
70 State Insurance Fund Corporation	\$ 47,509	\$ 560	\$ 48,069	\$ 34,892	\$ 13,177	27%
79 Automobile Accidents Compensation Administration	7,525	-	7,525	7,162	363	5%
90 Medical Services Administration of Puerto Rico	19,983	1,411	21,393	17,242	4,152	19%
119 Department of Economic Development & Commerce	6,210	7,479	13,689	11,740	1,950	14%
162 Public Building Authority	13,457	3,407	16,864	13,432	3,432	20%
168 Puerto Rico Ports Authority	7,841	5,044	12,885	2,012	10,873	84%
180 Tourism Company	12,399	1,666	14,065	5,536	8,530	61%
187 Puerto Rico Health Insurance Administration	114,501	-	114,501	65,542	48,959	43%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	7,612	46	7,657	4,741	2,916	38%
235 Puerto Rico Housing Finance Corporation	8,351	-	8,351	1,506	6,845	82%
277 Agricultural Enterprises Development Administration	12,624	19	12,643	8,476	4,166	33%
285 Puerto Rico Integrated Transit Authority	11,623	1,241	12,864	7,008	5,856	46%
295 Fiscal Agency & Financial Advisory Authority	4,731	239	4,970	5,114	(144)	-3%
303 Convention Center of District Authority	3,894	0	3,894	7,217	(3,323)	-85%
<b>Total - Core Component Units</b>	<b>\$ 278,260</b>	<b>\$ 21,111</b>	<b>\$ 299,371</b>	<b>\$ 191,620</b>	<b>\$ 107,751</b>	<b>36%</b>
<b>Secondary Component Units</b>						
11 Puerto Rico Traffic Safety Commission	\$ 135	\$ 6	\$ 140	\$ 120	\$ 20	14%
22 Office of The Commissioner of Insurance	1,054	0	1,055	1,540	(485)	-46%
29 Puerto Rico Federal Affairs Administration	263	6	269	247	22	8%
75 Office of the Financial Institutions Commissioner	1,109	17	1,127	847	280	25%
105 Industrial Commission	1,771	10	1,781	1,320	461	26%
109 Puerto Rico School of Plastic Arts	408	44	452	32	421	93%
121 Government Board of the 911 Service	1,683	622	2,305	978	1,327	58%
138 Institutional Trust of the National Guard of Puerto Rico	622	-	622	356	266	43%
161 Puerto Rico Infrastructure Financing Authority	269	1,813	2,082	272	1,810	87%
165 Land Authority of Puerto Rico	837	275	1,112	682	430	39%
167 Integral Development of the "Peninsula de Cantera"	67	-	67	-	67	100%
177 Land Administration of Puerto Rico	711	0	711	488	223	31%
186 Culebra Conservation and Development Authority	45	-	45	1	44	99%
191 Musical Arts Corporation	586	307	893	730	163	18%
192 Fine Arts Center Corporation	570	40	609	447	162	27%
195 Economic Development Bank of PR	1,144	-	1,144	850	294	26%
196 Puerto Rico Public Broadcasting Corporation	-	1,484	1,484	760	724	49%
198 Agricultural Insurance Corporation	241	30	271	185	86	32%
215 Puerto Rico Conservatory of Music Corporation	769	23	792	798	(6)	-1%
236 Innovation Fund for Agricultural Development of Puerto Rico	1,164	-	1,164	1,045	119	10%
238 Ponce Authority (Authority Of The Port Of The Americas)	109	-	109	77	32	29%
264 Corporation for the "Caño Martin Peña" Enlace Project	1,560	6	1,567	255	1,312	84%
265 Roosevelt Roads	1,058	17	1,075	302	773	72%
271 Puerto Rico Technology and Innovation Services	8,133	3	8,136	1,687	6,449	79%
276 Puerto Rico Public Private Partnership Authority	4,226	659	4,885	1,087	3,798	78%
286 Authority of the Port of Ponce	251	-	251	22	229	91%
288 University of Puerto Rico Comprehensive Cancer Center	5,639	1,645	7,285	9,855	(2,570)	-35%
293 Center for Diabetes Research, Education, and Medical Services	99	88	188	66	122	65%
298 Public Service Regulatory Board	3,307	120	3,427	1,983	1,444	42%
310 Municipal Finance Corporation	12,466	6,104	18,569	-	18,569	100%
311 Puerto Rico Gaming Commission	33,214	35	33,249	32,839	410	1%
312 Retirement Board of the Government of Puerto Rico	4,894	7,229	12,124	4,214	7,910	65%
329 Office of Socioeconomic Development	1,203	3	1,207	612	595	49%
TBD1 COFINA	-	-	-	35	(35)	
<b>Total - Secondary Component Units</b>	<b>\$ 89,608</b>	<b>\$ 20,587</b>	<b>\$ 110,195</b>	<b>\$ 64,732</b>	<b>\$ 45,463</b>	<b>41%</b>

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

For the month of: May-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>OMB and Hacienda Custodies</b>						
17 Custody of the Office of Management and Budget	\$ 81,919	\$ (52,403)	\$ 29,516	\$ -	\$ 29,516	100%
25 Custody of the Department of the Treasury	147,200	27,415	174,614	172,780	1,834	1%
<b>Total - OMB and Hacienda Custodies</b>	<b>\$ 229,118</b>	<b>\$ (24,988)</b>	<b>\$ 204,130</b>	<b>\$ 172,780</b>	<b>\$ 31,350</b>	<b>15%</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Out of Scope Entities</b>						
8 Office of the Comptroller	\$ 4,012	\$ (0)	\$ 4,012	\$ 3,984	\$ 28	1%
10 The General Court of Justice	31,717	1,825	33,542	38,010	(4,468)	-13%
100 Legislative Assembly of the Commonwealth	11,265	724	11,990	9,870	2,119	18%
106 Public Housing Administration	1,674	1	1,676	225	1,450	87%
113 CRIM						
166 Industrial Development Company	-	-	-	1,733	(1,733)	
176 University of Puerto Rico	41,737	1,575	43,312	41,737	1,575	4%
193 Office of Government Ethics	867	7	874	837	36	4%
200 Special Independent Prosecutor's Panel	281	-	281	285	(3)	-1%
209 Contributions to Political Parties	-	-	-	-	-	
208 Contributions to the Municipalities	7,952	2,500	10,452	7,952	2,500	24%
212 COSSEC						
220 Correctional Health	3,656	838	4,494	6,421	(1,927)	-43%
268 Puerto Rico Institute of Statistics	219	0	219	219	1	0%
272 Office of the Inspector General	1,556	-	1,556	1,533	23	1%
289 Energy Commission	-	-	-	-	-	
297 Financial Oversight and Management Board for Puerto Rico	4,956	-	4,956	4,956	-	0%
<b>Total - Out of Scope Entities</b>	<b>\$ 109,892</b>	<b>\$ 7,471</b>	<b>\$ 117,363</b>	<b>\$ 117,762</b>	<b>\$ (399)</b>	<b>0%</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Recap</b>						
Entities Operating in PRIFAS 7.5	\$ 654,853	\$ 41,320	\$ 696,172	\$ 723,968	\$ (27,795)	-4%
Core Component Units	\$ 278,260	\$ 21,111	\$ 299,371	191,620	107,751	36%
Secondary Component Units	\$ 89,608	\$ 20,587	\$ 110,195	64,732	45,463	41%
OMB and Hacienda Custodies	\$ 229,118	\$ (24,988)	\$ 204,130	172,780	31,350	15%
Out of Scope Entities	\$ 109,892	\$ 7,471	\$ 117,363	117,762	(399)	0%
<b>Total</b>	<b>\$ 1,361,731</b>	<b>\$ 65,501</b>	<b>\$ 1,427,232</b>	<b>\$ 1,270,861</b>	<b>\$ 156,371</b>	<b>11%</b>

**Notes:**

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

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

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

For the month of: May-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions <sup>2</sup>	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Entities Operating in PRIFAS 7.5</b>						
15 Office of the Governor	\$ 1,398	\$ 18	\$ 1,416	\$ 1,392	\$ 24	2%
16 Office of Management and Budget	1,804	50	1,854	1,691	163	9%
18 Planning Board	2,145	71	2,216	909	1,307	59%
21 Emergency and Disaster Management Bureau	714	55	769	369	400	52%
23 Puerto Rico Department of State	1,280	1	1,281	941	340	27%
24 Puerto Rico Department of Treasury	18,189	7,505	25,694	21,555	4,139	16%
28 State Elections Commission	3,714	1,416	5,130	12,023	(6,893)	-134%
30 Human Resources Management & Transformation	641	103	743	549	194	26%
31 General Services Administration	2,226	9	2,235	1,899	336	15%
34 Commission of Investigation, Processing and Appeals	41	3	44	44	0	1%
37 Civil Rights Commission	72	-	72	53	20	27%
38 Puerto Rico Department of Justice	11,727	131	11,858	10,895	963	8%
40 Puerto Rico Police Bureau	71,035	1,414	72,450	117,591	(45,142)	-62%
41 Special Investigations Bureau	388	49	437	388	49	11%
42 Puerto Rico Fire Department Bureau	5,258	128	5,386	6,943	(1,557)	-29%
43 Puerto Rico National Guard	1,483	272	1,755	1,015	740	42%
45 Department of Public Safety	20,403	(139)	20,265	19,326	939	5%
49 Department of Transportation and Public Works	5,705	6	5,710	4,419	1,291	23%
50 Department of Natural and Environmental Resources	8,473	2,450	10,923	7,769	3,154	29%
55 Puerto Rico Department of Agriculture	3,261	66	3,327	2,217	1,110	33%
60 Office of the Citizen's Ombudsman	294	3	297	285	12	4%
62 Cooperative Development Commission of Puerto Rico	244	0	244	208	35	14%
66 Puerto Rico Highway Authority	-	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	4,745	417	5,163	4,270	892	17%
68 Puerto Rico Labor Relations Board	86	0	86	90	(4)	-5%
69 Puerto Rico Department of Consumer Affairs	1,152	2	1,154	969	185	16%
71 Department of Health	46,277	2,438	48,716	29,816	18,899	39%
78 Department of Housing	2,780	2	2,781	1,935	847	30%
81 Department of Education	218,203	7,124	225,326	285,738	(60,412)	-27%
82 Institute of Puerto Rican Culture	1,504	43	1,547	1,451	96	6%
87 Department of Recreation and Sports	2,846	397	3,242	2,724	518	16%
95 Mental Health and Drug Addiction Services Administration	11,483	365	11,848	8,289	3,559	30%
96 Office of the Women's Advocate	417	320	737	472	264	36%
94 Employees Association of the Commonwealth	-	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	323	0	323	244	79	25%
122 Secretariat of the Department of the Family	4,113	40	4,153	2,799	1,354	33%
123 Family and Children Administration	17,058	233	17,291	28,308	(11,017)	-64%
124 Child Support Administration (ASUME)	1,403	25	1,428	1,692	(263)	-18%
126 Vocational Rehabilitation Administration	2,134	8	2,142	1,501	641	30%
127 Administration for Socioeconomic Development of the Family	8,455	10	8,465	7,472	993	12%
133 Administracion de Recursos Naturales	-	-	-	-	-	-
137 Department of Correction and Rehabilitation	34,677	(200)	34,477	28,677	5,800	17%
139 Parole Board	251	5	256	227	28	11%
143 Office of Protection and Defense for People with Disabilities	91	-	91	26	66	72%
152 Elderly and Retired People Advocate Office	281	1	281	1,421	(1,140)	-405%
153 Office for People with Disabilities	306	8	313	180	133	43%
155 State Historic Preservation Office of Puerto Rico	181	117	298	212	86	29%
189 Institute of Forensic Science	1,681	127	1,808	1,552	256	14%
221 Medical Emergency Corps Bureau	1,653	29	1,682	1,980	(298)	-18%
231 Office for the Patient's Advocate	169	2	171	157	14	8%
241 Administration for Integral Development of Childhood	709	2	711	632	79	11%
266 Office of Public Safety Affairs	-	-	-	-	-	-
279 Public Service Appeals Commission	227	2	229	193	36	16%
281 Office of the Election Comptroller	261	2	263	263	(0)	0%
<b>Total - Entities Operating in PRIFAS 7.5</b>	<b>\$ 523,958</b>	<b>\$ 25,128</b>	<b>\$ 549,086</b>	<b>\$ 625,771</b>	<b>\$ (76,685)</b>	<b>-14%</b>

**Puerto Rico Department of Treasury**

Monthly Budget and Actual Results for FY24 General Fund Expense Budget vs. Actual  
By Agency<sup>1</sup>

For the month of: May-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Core Component Units</b>						
70 State Insurance Fund Corporation	\$ -	\$ -	\$ -	\$ -	\$ -	
79 Automobile Accidents Compensation Administration	-	-	-	-	-	
90 Medical Services Administration of Puerto Rico	8,500	1,411	9,911	5,003	4,907	50%
119 Department of Economic Development & Commerce	2,288	7,379	9,667	7,896	1,771	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	-	54,685	31,204	23,481	43%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	506	46	552	-	552	100%
235 Puerto Rico Housing Finance Corporation	658	-	658	198	460	70%
277 Agricultural Enterprises Development Administration	5,929	19	5,948	4,359	1,589	27%
285 Puerto Rico Integrated Transit Authority	8,468	1,241	9,709	4,397	5,312	55%
295 Fiscal Agency & Financial Advisory Authority	4,357	239	4,596	5,047	(451)	-10%
303 Convention Center of District Authority	-	-	-	-	-	
<b>Total - Core Component Units</b>	<b>\$ 87,994</b>	<b>\$ 14,032</b>	<b>\$ 102,025</b>	<b>\$ 60,642</b>	<b>\$ 41,384</b>	<b>41%</b>
<b>Secondary Component Units</b>						
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	1	264	247	17	6%
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	2	229	32	197	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	1,800	1,986	167	1,819	92%
165 Land Authority of Puerto Rico	-	143	143	-	143	100%
167 Integral Development of the "Peninsula de Cantera"	50	-	50	-	50	100%
177 Land Administration of Puerto Rico	-	-	-	-	-	
186 Culebra Conservation and Development Authority	21	-	21	1	21	97%
191 Musical Arts Corporation	439	179	618	573	45	7%
192 Fine Arts Center Corporation	363	27	390	398	(8)	-2%
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	23	450	421	29	6%
236 Innovation Fund for Agricultural Development of Puerto Rico	-	-	-	-	-	
238 Ponce Authority (Authority Of The Port Of The Americas)	109	-	109	77	32	29%
264 Corporation for the "Caño Martin Peña" Enlace Project	1,560	-	1,560	250	1,310	84%
265 Roosevelt Roads	911	17	927	87	840	91%
271 Puerto Rico Technology and Innovation Services	7,356	3	7,359	1,589	5,770	78%
276 Puerto Rico Public Private Partnership Authority	4,226	(587)	3,639	1,087	2,552	70%
286 Authority of the Port of Ponce	79	-	79	22	57	72%
288 University of Puerto Rico Comprehensive Cancer Center	2,855	1,479	4,334	5,791	(1,457)	-34%
293 Center for Diabetes Research, Education, and Medical Services	79	88	167	48	119	71%
298 Public Service Regulatory Board	736	5	741	653	88	12%
310 Municipal Finance Corporation	-	-	-	-	-	
311 Puerto Rico Gaming Commission	193	1	194	147	48	24%
312 Retirement Board of the Government of Puerto Rico	4,649	7,229	11,878	4,214	7,664	65%
329 Office of Socioeconomic Development	1,203	3	1,207	612	595	49%
TBD1 COFINA	-	-	-	-	-	
<b>Total - Secondary Component Units</b>	<b>\$ 25,931</b>	<b>\$ 10,436</b>	<b>\$ 36,368</b>	<b>\$ 16,417</b>	<b>\$ 19,951</b>	<b>55%</b>

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

For the month of: May-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>OMB and Hacienda Custodies</b>						
17 Custody of the Office of Management and Budget	\$ 81,919	\$ (52,403)	\$ 29,516	\$ -	\$ 29,516	100%
25 Custody of the Department of the Treasury	116,513	24,752	141,265	140,016	1,249	1%
<b>Total - OMB and Hacienda Custodies</b>	<b>\$ 198,432</b>	<b>\$ (27,650)</b>	<b>\$ 170,781</b>	<b>\$ 140,016</b>	<b>\$ 30,765</b>	<b>18%</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Out of Scope Entities</b>						
8 Office of the Comptroller	\$ 4,012	\$ (0)	\$ 4,012	\$ 3,984	\$ 28	1%
10 The General Court of Justice	30,356	1,825	32,181	36,336	(4,155)	-13%
100 Legislative Assembly of the Commonwealth	11,265	724	11,990	9,870	2,119	18%
106 Public Housing Administration	460	1	462	225	236	51%
113 CRIM	-	-	-	-	-	-
166 Industrial Development Company	-	-	-	-	-	-
176 University of Puerto Rico	41,737	1,575	43,312	41,737	1,575	4%
193 Office of Government Ethics	867	7	874	837	36	4%
200 Special Independent Prosecutor's Panel	281	-	281	285	(3)	-1%
209 Contributions to Political Parties	-	-	-	-	-	-
208 Contributions to the Municipalities	7,952	2,500	10,452	7,952	2,500	24%
212 COSSEC	-	-	-	-	-	-
220 Correctional Health	3,656	838	4,494	6,421	(1,927)	-43%
268 Puerto Rico Institute of Statistics	219	0	219	219	1	0%
272 Office of the Inspector General	1,556	-	1,556	1,533	23	1%
289 Energy Commission	-	-	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	4,956	-	4,956	4,956	-	0%
<b>Total - Out of Scope Entities</b>	<b>\$ 107,317</b>	<b>\$ 7,471</b>	<b>\$ 114,789</b>	<b>\$ 114,356</b>	<b>\$ 433</b>	<b>0%</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Recap</b>						
Entities Operating in PRIFAS 7.5	\$ 523,958	\$ 25,128	\$ 549,086	\$ 625,771	\$ (76,685)	-14%
Core Component Units	87,994	14,032	102,025	60,642	41,384	41%
Secondary Component Units	25,931	10,436	36,368	16,417	19,951	55%
OMB and Hacienda Custodies	198,432	(27,650)	170,781	140,016	30,765	18%
Out of Scope Entities	107,317	7,471	114,789	114,356	433	0%
<b>Total</b>	<b>\$ 943,632</b>	<b>\$ 29,417</b>	<b>\$ 973,049</b>	<b>\$ 957,201</b>	<b>\$ 15,848</b>	<b>2%</b>

**Notes:**

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

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

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

For the month of: May-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions <sup>2</sup>	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Entities Operating in PRIFAS 7.5</b>						
15 Office of the Governor	\$ -	\$ 32	\$ 32	\$ -	\$ 32	100%
16 Office of Management and Budget	94	12	107	30	77	72%
18 Planning Board	-	-	-	-	-	-
21 Emergency and Disaster Management Bureau	27	-	27	-	27	100%
23 Puerto Rico Department of State	319	66	385	368	18	5%
24 Puerto Rico Department of Treasury	64,126	2,635	66,761	46,882	19,879	30%
28 State Elections Commission	-	-	-	-	-	-
30 Human Resources Management & Transformation	83	186	268	118	150	56%
31 General Services Administration	408	2,625	3,033	2,219	814	27%
34 Commission of Investigation, Processing and Appeals	-	-	-	-	-	-
37 Civil Rights Commission	-	-	-	-	-	-
38 Puerto Rico Department of Justice	512	349	860	500	361	42%
40 Puerto Rico Police Bureau	1,393	1,596	2,989	812	2,177	73%
41 Special Investigations Bureau	-	-	-	-	-	-
42 Puerto Rico Fire Department Bureau	1,059	681	1,740	596	1,144	66%
43 Puerto Rico National Guard	-	-	-	-	-	-
45 Department of Public Safety	246	-	246	6	240	98%
49 Department of Transportation and Public Works	9,807	5,200	15,007	13,300	1,707	11%
50 Department of Natural and Environmental Resources	3,831	80	3,911	1,769	2,141	55%
55 Puerto Rico Department of Agriculture	268	-	268	310	(42)	-16%
60 Office of the Citizen's Ombudsman	-	-	-	-	-	-
62 Cooperative Development Commission of Puerto Rico	-	-	-	-	-	-
66 Puerto Rico Highway Authority	-	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	28,102	4	28,106	13,627	14,478	52%
68 Puerto Rico Labor Relations Board	40	-	40	17	23	59%
69 Puerto Rico Department of Consumer Affairs	157	-	157	153	4	3%
71 Department of Health	12,512	1,436	13,948	12,881	1,067	8%
78 Department of Housing	1,791	100	1,892	940	952	50%
81 Department of Education	1,254	-	1,254	17	1,236	99%
82 Institute of Puerto Rican Culture	101	169	270	-	270	100%
87 Department of Recreation and Sports	1,755	21	1,775	747	1,029	58%
95 Mental Health and Drug Addiction Services Administration	373	-	373	1,519	(1,145)	-307%
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	2	61	97%
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	-	1,848	886	962	52%
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	71	769	92%
189 Institute of Forensic Science	40	47	87	-	87	100%
221 Medical Emergency Corps Bureau	591	203	794	399	396	50%
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	30	(25)	-456%
<b>Total - Entities Operating in PRIFAS 7.5</b>	<b>\$ 130,895</b>	<b>\$ 16,192</b>	<b>\$ 147,087</b>	<b>\$ 98,196</b>	<b>\$ 48,890</b>	<b>33%</b>



**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

For the month of: May-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Core Component Units</b>						
70 State Insurance Fund Corporation	\$ 47,509	\$ 560	\$ 48,069	\$ 34,892	\$ 13,177	27%
79 Automobile Accidents Compensation Administration	7,525	-	7,525	7,162	363	5%
90 Medical Services Administration of Puerto Rico	11,483	-	11,483	12,238	(756)	-7%
119 Department of Economic Development & Commerce	3,922	100	4,022	3,843	179	4%
162 Public Building Authority	10,856	0	10,856	10,895	(40)	0%
168 Puerto Rico Ports Authority	7,841	4,753	12,594	2,012	10,582	84%
180 Tourism Company	12,399	1,666	14,065	5,536	8,530	61%
187 Puerto Rico Health Insurance Administration	59,816	-	59,816	34,338	25,478	43%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	7,105	-	7,105	4,741	2,364	33%
235 Puerto Rico Housing Finance Corporation	7,693	-	7,693	1,308	6,385	83%
277 Agricultural Enterprises Development Administration	6,695	-	6,695	4,117	2,578	39%
285 Puerto Rico Integrated Transit Authority	3,155	-	3,155	2,611	544	17%
295 Fiscal Agency & Financial Advisory Authority	374	-	374	68	307	82%
303 Convention Center of District Authority	3,894	0	3,894	7,217	(3,323)	-85%
<b>Total - Core Component Units</b>	<b>\$ 190,266</b>	<b>\$ 7,080</b>	<b>\$ 197,346</b>	<b>\$ 130,978</b>	<b>\$ 66,368</b>	<b>34%</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Secondary Component Units</b>						
11 Puerto Rico Traffic Safety Commission	\$ 135	\$ 4	\$ 139	\$ 120	\$ 19	13%
22 Office of The Commissioner of Insurance	1,054	(0)	1,054	1,540	(486)	-46%
29 Puerto Rico Federal Affairs Administration	-	5	5	-	5	100%
75 Office of the Financial Institutions Commissioner	1,109	17	1,126	847	279	25%
105 Industrial Commission	1,771	0	1,771	1,320	452	25%
109 Puerto Rico School of Plastic Arts	182	41	223	-	223	100%
121 Government Board of the 911 Service	1,683	620	2,302	978	1,324	58%
138 Institutional Trust of the National Guard of Puerto Rico	622	-	622	356	266	43%
161 Puerto Rico Infrastructure Financing Authority	83	13	96	105	(9)	-9%
165 Land Authority of Puerto Rico	837	132	968	682	287	30%
167 Integral Development of the "Peninsula de Cantera"	17	-	17	-	17	100%
177 Land Administration of Puerto Rico	711	0	711	488	223	31%
186 Culebra Conservation and Development Authority	24	-	24	-	24	100%
191 Musical Arts Corporation	147	128	275	157	118	43%
192 Fine Arts Center Corporation	206	13	219	49	170	78%
195 Economic Development Bank of PR	1,144	-	1,144	850	294	26%
196 Puerto Rico Public Broadcasting Corporation	-	1,478	1,478	760	718	49%
198 Agricultural Insurance Corporation	241	30	271	185	86	32%
215 Puerto Rico Conservatory of Music Corporation	342	(0)	342	377	(35)	-10%
236 Innovation Fund for Agricultural Development of Puerto Rico	1,164	-	1,164	1,045	119	10%
238 Ponce Authority (Authority Of The Port Of The Americas)	-	-	-	-	-	-
264 Corporation for the "Caño Martín Peña" Enlace Project	-	6	6	5	2	25%
265 Roosevelt Roads	147	-	147	215	(68)	-46%
271 Puerto Rico Technology and Innovation Services	777	-	777	98	679	87%
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	4,064	(1,113)	-38%
293 Center for Diabetes Research, Education, and Medical Services	21	-	21	18	3	13%
298 Public Service Regulatory Board	2,571	115	2,686	1,330	1,356	50%
310 Municipal Finance Corporation	12,466	6,104	18,569	-	18,569	100%
311 Puerto Rico Gaming Commission	33,021	33	33,054	32,692	362	1%
312 Retirement Board of the Government of Puerto Rico	246	-	246	-	246	100%
329 Office of Socioeconomic Development	-	-	-	-	-	-
TBD1 COFINA	-	-	-	35	(35)	-
<b>Total - Secondary Component Units</b>	<b>\$ 63,677</b>	<b>\$ 10,150</b>	<b>\$ 73,827</b>	<b>\$ 48,315</b>	<b>\$ 25,512</b>	<b>35%</b>

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

For the month of: May-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>OMB and Hacienda Custodies</b>						
17 Custody of the Office of Management and Budget	\$ -	\$ -	\$ -	\$ -	\$ -	
25 Custody of the Department of the Treasury	30,687	2,662	33,349	32,764	585	2%
<b>Total - OMB and Hacienda Custodies</b>	<b>\$ 30,687</b>	<b>\$ 2,662</b>	<b>\$ 33,349</b>	<b>\$ 32,764</b>	<b>\$ 585</b>	<b>2%</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Out of Scope Entities</b>						
8 Office of the Comptroller	\$ -	\$ -	\$ -	\$ -	\$ -	
10 The General Court of Justice	1,360	-	1,360	1,674	(313)	-23%
100 Legislative Assembly of the Commonwealth	-	-	-	-	-	
106 Public Housing Administration	1,214	-	1,214	-	1,214	100%
113 CRIM	-	-	-	-	-	
166 Industrial Development Company	-	-	-	1,733	(1,733)	
176 University of Puerto Rico	-	-	-	-	-	
193 Office of Government Ethics	-	-	-	-	-	
200 Special Independent Prosecutor's Panel	-	-	-	-	-	
209 Contributions to Political Parties	-	-	-	-	-	
208 Contributions to the Municipalities	-	-	-	-	-	
212 COSSEC	-	-	-	-	-	
220 Correctional Health	-	-	-	-	-	
268 Puerto Rico Institute of Statistics	-	-	-	-	-	
272 Office of the Inspector General	-	-	-	-	-	
289 Energy Commission	-	-	-	-	-	
297 Financial Oversight and Management Board for Puerto Rico	-	-	-	-	-	
<b>Total - Out of Scope Entities</b>	<b>\$ 2,575</b>	<b>\$ -</b>	<b>\$ 2,575</b>	<b>\$ 3,407</b>	<b>\$ (832)</b>	<b>-32%</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Recap</b>						
Entities Operating in PRIFAS 7.5	\$ 130,895	\$ 16,192	\$ 147,087	\$ 98,196	\$ 48,890	33%
Core Component Units	190,266	7,080	197,346	130,978	66,368	34%
Secondary Component Units	63,677	10,150	73,827	48,315	25,512	35%
OMB and Hacienda Custodies	30,687	2,662	33,349	32,764	585	2%
Out of Scope Entities	2,575	-	2,575	3,407	(832)	-32%
<b>Total</b>	<b>\$ 418,099</b>	<b>\$ 36,084</b>	<b>\$ 454,183</b>	<b>\$ 313,660</b>	<b>\$ 140,523</b>	<b>31%</b>

**Notes:**

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

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

**Puerto Rico Department of Treasury**

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

By Agency <sup>1</sup>

YTD from 7/1/2023 through 5/31/2024

May-24

(figures in \$000s)

	CapEx Certified Budget	Adjustments & Revisions <sup>2</sup>	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
<b>Entities Operating in PRIFAS 7.5</b>					
21 Emergency and Disaster Management Bureau	1,107	-	1,107	15	1,092
23 Puerto Rico Department of State	23	271	294	13	281
24 Puerto Rico Department of Treasury	8,525	48,153	56,678	14,570	42,107
28 State Elections Commission	267	-	267	-	267
31 General Services Administration	1,206	-	1,206	802	404
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	245	1,614
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	3,870	4,296
71 Department of Health	83,622	31,139	114,761	17,827	96,934
78 Department of Housing	3,243	700	3,943	2	3,942
87 Department of Recreation and Sports	-	203	203	-	203
95 Mental Health and Drug Addiction Services Administration	3,100	-	3,100	936	2,164
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	819	3,019
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
189 Institute of Forensic Science	1,156	-	1,156	1,127	29
221 Medical Emergency Corps Bureau	975	-	975	-	975
241 Administration for Integral Development of Childhood	600	-	600	100	500
<b>Total - Entities Operating in PRIFAS 7.5</b>	<b>\$ 189,772</b>	<b>\$ 28,655</b>	<b>\$ 218,427</b>	<b>\$ 43,115</b>	<b>\$ 175,311</b>

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

YTD from 7/1/2023 through 5/31/2024

May-24

(figures in \$000s)

	<b>CapEx Certified Budget</b>	<b>Adjustments &amp; Revisions</b>	<b>CapEx Revised Budget</b>	<b>CapEx Actuals YTD</b>	<b>CapEx Balance \$</b>
<b>Core Component Units</b>					
90 Medical Services Administration of Puerto Rico	33,285	-	33,285	1,086	32,199
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	61,187	9,732
303 Convention Center of District Authority	-	-	-	-	-
<b>Total - Core Component Units</b>	<b>\$ 117,830</b>	<b>\$ (2,311)</b>	<b>\$ 115,519</b>	<b>\$ 64,324</b>	<b>\$ 51,195</b>

	<b>CapEx Certified Budget</b>	<b>Adjustments &amp; Revisions</b>	<b>CapEx Revised Budget</b>	<b>CapEx Actuals YTD</b>	<b>CapEx Balance \$</b>
<b>Secondary Component Units</b>					
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	732	7,668
288 University of Puerto Rico Comprehensive Cancer Center	12,400	2,636	15,036	8,666	6,370
293 Center for Diabetes Research, Education, and Medical Services	287	-	287	-	287
329 Office of Socioeconomic Development	11,500	-	11,500	-	11,500
<b>Total - Secondary Component Units</b>	<b>\$ 57,587</b>	<b>\$ 28,180</b>	<b>\$ 85,767</b>	<b>\$ 9,398</b>	<b>\$ 76,369</b>

	<b>CapEx Certified Budget</b>	<b>Adjustments &amp; Revisions</b>	<b>CapEx Revised Budget</b>	<b>CapEx Actuals YTD</b>	<b>CapEx Balance \$</b>
<b>OMB and Hacienda Custodies</b>					
17 Custody of the Office of Management and Budget	\$ 157,843	\$ (131,547)	\$ 26,296	\$ -	\$ 26,296
<b>Total - OMB and Hacienda Custodies</b>	<b>\$ 157,843</b>	<b>\$ (131,547)</b>	<b>\$ 26,296</b>	<b>\$ -</b>	<b>\$ 26,296</b>

**Puerto Rico Department of Treasury**

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

By Agency <sup>1</sup>

YTD from 7/1/2023 through 5/31/2024

May-24

(figures in \$000s)

	CapEx Certified Budget	Adjustments & Revisions	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
<b>Out of Scope Entities</b>					
10 The General Court of Justice	7,502	-	7,502	5,570	1,932
100 Legislative Assembly of the Commonwealth	14,857	2,073	16,930	16,930	-
166 Industrial Development Company	-	-	-	7,012	(7,012)
272 Office of the Inspector General	280	-	280	-	280
<b>Total - Out of Scope Entities</b>	<b>\$ 22,639</b>	<b>\$ 2,073</b>	<b>\$ 24,712</b>	<b>\$ 29,512</b>	<b>\$ (4,800)</b>

	CapEx Certified Budget	Adjustments & Revisions	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
<b>Recap</b>					
Entities Operating in PRIFAS 7.5	\$ 189,772	\$ 28,655	\$ 218,427	\$ 43,115	\$ 175,311
Core Component Units	117,830	(2,311)	115,519	64,324	51,195
Secondary Component Units	57,587	28,180	85,767	9,398	76,369
OMB and Hacienda Custodies	157,843	(131,547)	26,296	-	26,296
Out of Scope Entities	22,639	2,073	24,712	29,512	(4,800)
<b>Total</b>	<b>\$ 545,671</b>	<b>\$ (74,952)</b>	<b>\$ 470,719</b>	<b>\$ 146,349</b>	<b>\$ 324,371</b>

**Notes:**

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

# Appendix

Core and Secondary Component Unit Consolidated Actuals by Month

		Q1	Q1	Q1	Q2	Q2	Q2	Q3	Q3	Q3	Q4	Q4				
		1	2	3	4	5	6	7	8	9	10	11				
		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				
	GF+SRF Budget												YTD Totals	Balance \$	Balance %	
<b>Core Component Units</b>																
70	State Insurance Fund Corporation	\$ 576,828	\$ 33,384	\$ 76,635	\$ 34,167	\$ 35,901	\$ 37,393	\$ 36,057	\$ 34,756	\$ 37,172	\$ 40,859	\$ 37,965	\$ 34,892	\$ 439,182	\$ 137,646	24%
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	73,019	17,278	19%
90	Administration of Medical Services of Puerto Rico	256,721	14,026	14,564	17,640	15,772	16,339	22,945	20,912	16,558	16,555	18,262	17,242	190,815	65,907	26%
119	Department of Economic Development and Commerce	164,273	3,855	17,111	13,066	12,342	7,152	19,104	10,530	8,410	9,654	9,905	11,740	122,869	41,405	25%
162	Public Buildings Authority	202,369	8,861	11,647	11,761	10,892	13,081	11,283	11,615	9,824	49,529	12,629	13,432	164,556	37,813	19%
168	Ports Authority	154,620	8,531	8,567	8,487	1,866	1,819	2,009	1,814	1,823	1,808	2,021	2,012	40,757	113,862	74%
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	98,148	70,634	42%
187	Health Insurance Administration of Puerto Rico	1,374,014	63,477	61,087	140,094	10,409	64,039	64,528	52,892	74,880	69,703	60,166	65,542	726,819	647,195	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	4,354	5,417	4,741	58,639	33,248	36%
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	19,464	80,750	81%
277	Administration for the Development of Agricultural Enterprises	151,711	3,532	9,015	7,706	12,547	4,017	24,568	2,959	20,019	8,313	13,518	8,476	114,671	37,040	24%
285	Integrated Transport Authority	154,366	9,814	12,259	8,895	9,818	11,568	9,903	9,444	7,734	18,138	10,469	7,008	115,050	39,316	25%
295	Financial Advisory Authority and Fiscal Agency of Puerto Rico	59,645	1,533	927	1,276	1,598	1,546	4,751	6,048	2,762	3,570	5,611	5,114	34,737	24,908	42%
303	District Authority of the Convention Center	46,727	5,568	3,396	5,699	4,978	5,380	7,010	5,460	4,837	6,498	4,170	7,217	60,213	(13,486)	-29%
	<b>Total - Core Component Units</b>	<b>\$ 3,592,455</b>	<b>\$ 169,053</b>	<b>\$ 233,379</b>	<b>\$ 274,685</b>	<b>\$ 140,429</b>	<b>\$ 182,814</b>	<b>\$ 228,167</b>	<b>\$ 168,218</b>	<b>\$ 220,268</b>	<b>\$ 256,547</b>	<b>\$ 193,759</b>	<b>\$ 191,620</b>	<b>\$ 2,258,939</b>	<b>\$ 1,333,516</b>	<b>37%</b>
<b>Secondary Component Units</b>																
22	Office of The Commissioner of Insurance	\$ 12,657	\$ 454	\$ 640	\$ 672	\$ 731	\$ 708	\$ 609	\$ 778	\$ 790	\$ 785	\$ 1,451	\$ 1,540	\$ 9,159	\$ 3,498	28%
29	Puerto Rico Federal Affairs Administration	3,231	198	209	209	215	223	236	209	266	216	235	247	2,462	769	24%
75	Office of the Financial Institutions Commissioner	13,519	631	830	931	778	868	783	771	763	796	788	847	8,785	4,734	35%
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	17,407	3,964	19%
109	Puerto Rico School of Plastic Arts	5,427	184	221	274	654	271	387	267	324	23	32	32	2,671	2,756	51%
121	Government Board of the 911 Service	27,660	3,407	661	507	1,022	767	739	659	770	654	1,045	978	11,210	16,450	59%
138	Institutional Trust of the National Guard of Puerto Rico	7,460	276	336	294	452	380	444	545	388	334	394	356	4,197	3,263	44%
161	Puerto Rico Infrastructure Financing Authority	24,987	180	235	200	207	2,424	745	210	229	177	200	272	5,079	19,908	80%
165	Land Authority of Puerto Rico	13,339	1,065	785	784	820	884	861	796	780	766	765	682	8,988	4,351	33%
167	Integral Development of the "Peninsula de Cantera"	805	405	47	42	41	51	39	49	109	46	-	-	464	341	42%
177	Land Administration of Puerto Rico	8,531	426	578	524	487	534	589	478	574	436	576	488	5,690	2,841	33%
186	Culebra Conservation and Development Authority	539	1	1	1	1	1	1	1	1	1	1	1	7	532	99%
191	Musical Arts Corporation	10,722	457	528	542	514	646	554	565	1,043	490	606	730	6,675	4,046	38%
192	Fine Arts Center Corporation	7,311	384	438	450	494	511	479	627	498	473	540	447	5,341	1,969	27%
195	Economic Development Bank of PR	13,730	812	874	841	905	886	797	835	792	846	850	925	9,295	4,435	32%
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	207	166	151	162	162	167	185	2,654	594	18%
215	Puerto Rico Conservatory of Music Corporation	9,504	493	525	836	699	783	667	530	681	1,393	714	798	8,120	1,384	15%
236	Innovation Fund for Agricultural Development of Puerto Rico	13,968	183	986	399	216	1,118	955	172	267	213	542	1,045	6,096	7,872	56%
238	Ponce Authority (Authority Of The Port Of The Americas)	1,313	88	86	85	85	85	105	84	80	81	79	77	935	378	29%
264	Corporation for the "Caño Martin Peña" Enlace Project	18,800	108	136	150	158	197	276	144	185	182	254	255	2,045	16,755	89%
265	Roosevelt Roads	12,896	66	72	164	206	139	175	379	252	177	255	302	2,187	10,709	83%
271	Puerto Rico Technology and Innovation Services	97,635	279	643	956	1,048	35,680	1,735	1,018	2,541	966	3,276	1,687	49,829	47,806	49%
276	Puerto Rico Public Private Partnership Authority	58,622	148	272	295	864	1,148	9,682	1,285	3,154	1,017	1,333	1,087	20,283	38,338	65%
286	Authority of the Port of Ponce	3,016	24	24	23	28	27	31	22	23	22	22	22	269	2,747	91%
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	9,855	69,384	18,032	21%
293	Center for Diabetes Research, Education, and Medical Services	2,251	57	78	68	65	84	68	82	70	67	80	66	785	1,466	65%
298	Public Service Regulatory Board	41,122	1,854	1,503	1,856	1,857	1,720	1,632	2,403	1,883	2,494	2,193	1,983	21,377	19,744	48%
310	Municipal Finance Corporation	222,830	13,442	15,538	18,571	14,519	13,302	17,569	16,843	14,768	15,225	-	-	139,777	83,053	37%
311	Puerto Rico Gaming Commission	398,982	1,032	26,123	50,963	27,438	26,621	31,754	31,034	26,548	32,450	42,562	32,839	329,364	69,619	17%
312	Retirement Board of the Government of Puerto Rico	145,482	2,086	2,733	2,517	3,605	4,823	4,257	4,064	3,081	4,041	3,833	4,214	39,254	106,228	73%
329	Office of Socioeconomic Development	14,480	409	371	359	376	429	414	410	439	348	186	612	4,352	10,128	70%
TBD1	COFINA	-	75	24	33	138	15	14	157	727	45	65	35	1,328	(1,328)	
	<b>Total - Secondary Component Units</b>	<b>\$ 1,320,654</b>	<b>\$ 35,704</b>	<b>\$ 63,146</b>	<b>\$ 91,072</b>	<b>\$ 66,558</b>	<b>\$ 102,867</b>	<b>\$ 84,566</b>	<b>\$ 75,955</b>	<b>\$ 71,783</b>	<b>\$ 77,649</b>	<b>\$ 69,697</b>	<b>\$ 64,612</b>	<b>\$ 803,608</b>	<b>\$ 517,046</b>	<b>39%</b>
	<b>Core Component Units</b>	<b>\$ 3,592,455</b>	<b>\$ 169,053</b>	<b>\$ 233,379</b>	<b>\$ 274,685</b>	<b>\$ 140,429</b>	<b>\$ 182,814</b>	<b>\$ 228,167</b>	<b>\$ 168,218</b>	<b>\$ 220,268</b>	<b>\$ 256,547</b>	<b>\$ 193,759</b>	<b>\$ 191,620</b>	<b>\$ 2,258,939</b>	<b>\$ 1,333,516</b>	<b>37%</b>
	<b>Secondary Component Units</b>	<b>1,320,654</b>	<b>35,704</b>	<b>63,146</b>	<b>91,072</b>	<b>66,558</b>	<b>102,867</b>	<b>84,566</b>	<b>75,955</b>	<b>71,783</b>	<b>77,649</b>	<b>69,697</b>	<b>64,612</b>	<b>803,608</b>	<b>517,046</b>	<b>39%</b>
	<b>Combined Component Units Monthly Actuals</b>	<b>\$ 4,913,109</b>	<b>\$ 204,757</b>	<b>\$ 296,525</b>	<b>\$ 365,757</b>	<b>\$ 206,987</b>	<b>\$ 285,681</b>	<b>\$ 312,733</b>	<b>\$ 244,173</b>	<b>\$ 292,051</b>	<b>\$ 334,196</b>	<b>\$ 263,456</b>	<b>\$ 256,231</b>	<b>\$ 3,062,547</b>	<b>\$ 1,850,562</b>	<b>38%</b>

**Non-Compliance List  
Expenses Reporting**

<b>Entity Code:</b>	<b>Secondary Component Units</b>
109	Puerto Rico School of Plastic Arts
167	Integral Development of the "Península de Cantera"
168	Ports Authority
* 186	Culebra Conservation and Development Authority
* 286	Authority of the Port of Ponce
310	Municipal Finance Corporation

**Notes:**

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



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

<b>Entity Code:</b>	<b>Secondary Component Units</b>
79	Automobile Accident Compensation Administration
168	Ports Authority
109	Puerto Rico School of Plastic Arts
* 186	Culebra Conservation and Development Authority

**Notes:**

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

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

As Recorded and Presented by each Entity

Code:	Entity:	Q1	Q1	Q1	Q2	Q2	Q2	Q3	Q3	Q3	Q4	Q4	FY24
		1	2	3	4	5	6	7	8	9	10	11	
		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	YTD Totals
22	Office of The Commissioner of Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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	11,726
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	368	370	376	371	394	368	369	366	366	-	3,730
121	Government Board of the 911 Service	19	-	18	18	18	18	38	18	18	37	23	225
138	Institutional Trust of the National Guard of Puerto Rico	3	3	4	3	3	6	5	3	4	4	4	42
162	Public Building Authority	-	1,987	1,876	1,825	1,874	-	1,884	3,895	-	3,730	1,936	19,008
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	-	187	179	178	194	178	178	178	-	178	179	1,629
180	Tourism Company of Puerto Rico	-	478	452	448	-	445	-	1,382	435	438	478	4,556
187	Health Insurance Administration of Puerto Rico	31	31	31	31	31	31	31	31	31	31	31	341
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	377
192	Fine Arts Center Corporation	41	41	41	40	41	41	41	41	41	40	41	449
195	Economic Development Bank of PR	132	135	169	151	173	135	129	125	130	131	132	1,542
198	Agricultural Insurance Corporation	11	11	11	11	11	10	11	12	12	12	15	127
215	Puerto Rico Conservatory of Music Corporation	319	-	-	-	-	-	-	-	-	-	-	319
235	Puerto Rico Housing Finance Authority	-	-	-	-	-	-	-	-	-	-	-	-
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	12,542
295	Fiscal Agency & Financial Advisory Authority	-	-	-	-	-	-	-	-	-	-	-	-
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	798	796	795	8,948
		\$ 13,437	\$ 20,055	\$ 19,725	\$ 17,648	\$ 10,538	\$ 14,644	\$ 31,939	\$ 13,236	\$ 24,492	\$ 19,541	\$ 19,887	\$ 205,144