# DEPARTMENT OF THE TREASURY



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

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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 through interfaces, which may result in timing differences. Additionally, encumbrances from these agencies are not reflected in PRIFAS 7.5.

- Budget vs. Recorded Expenditures figures could 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 several deficiencies regarding their control structures. Certain measures are in place, and will continue to be implemented, to address these control structure deficiencies.

- The Government of Puerto Rico is committed to providing accurate and complete information.

- Various periodic and ad-hoc reporting packages are currently distributed for different purposes and scopes. It is important to distinguish the scope of this Budget vs. Recorded Revenue and Expenditure report from others, such as reports on Fiscal Year Budget vs. Cash Outlays, Non-Central Government instrumentalities reports, or Special Revenue Funds, and reports on transfers related to the TSA.

- 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.

- Budget figures are presented as Certified by the FOMB for FY25 and are adjusted for FOMB-approved reapportionments or adjustments. General Fund Budget presents adjusted figures net of reapportionment transfers as accounted for in PRIFAS, as of the date of this report.

- Expense-related journal entry errors were considered as actual expenses, as these can be tied directly to a fund, agency, and spend concept.

- Limitations exist regarding the 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 may be needed to allocate expenses by fund source and by expense concept. Actual results 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 underway to address deficiencies in the proper recording and accounting of PayGo. As issues continue to develop, the Central Government's primary financial system may present incomplete information. Information is currently presented per the Retirement System (GL200), which is the best available source of data.

- 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.

# **Assumptions/Resources:**

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

1. Budget figures are obtained from the FOMB Approved Budget for FY25 per the Budget 'Sabana' file.

- 2. Budget adjustments, revisions, reapportionments, and increases/decreases are obtained from a combination of data provided by FOMB and budget adjustments recognized in PRIFAS.
- 3. The Adjusted Budget figures are a combination of the Budget figures per the 'Sabana' file, in aggregate with any adjustments per data provided by FOMB for the Special Revenue Fund and budget adjustments as recorded in PRIFAS for the General Fund.

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

1. The FY25 revenue forecast was sourced from the Certified Fiscal Plan.

2. The monthly/quarterly FY25 revenue forecast is based on Hacienda's monthly distribution of the Certified Fiscal Plan and incorporates actual results through the date of this report.

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

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

#### Special Revenue Fund Expenses: PRIFAS

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

#### **General and Special Revenue: Component Units**

1. Monthly actual results by concept for each of the entities listed below are obtained from individual Budget-to-Actual reports as provided by their respective management teams.

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.

#### **Core Component Units:**

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

#### Secondary Component Units:

- 11 Puerto Rico Traffic Safety Commission
- 22 Office of The Commissioner of Insurance
- 29 Puerto Rico Federal Affairs Administration
- 75 Office of the Financial Institutions Commissioner
- 82 Institute of Puerto Rican Culture
- 105 Industrial Commission
- 109 Puerto Rico School of Plastic Arts
- 121 Government Board of the 911 Service
- 138 Institutional Trust of the National Guard of Puerto Rico
- 161 Puerto Rico Infrastructure Financing Authority
- 165 Land Authority of Puerto Rico
- 167 Integral Development of the "Península de Cantera"
- 177 Land Administration of Puerto Rico
- 186 Culebra Conservation and Development Authority
- 189 Institute of Forensic Science
- 191 Musical Arts Corporation
- 192 Fine Arts Center Corporation
- 195 Economic Development Bank of PR
- 196 Puerto Rico Public Broadcasting Corporation
- 198 Agricultural Insurance Corporation
- 215 Puerto Rico Conservatory of Music Corporation
- 236 Innovation Fund for Agricultural Development of Puerto Rico
- 238 Ponce Authority (Authority Of The Port Of The Americas)
- 264 Corporation for the "Caño Martin 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
- 299 COFINA
- 310 Municipal Finance Corporation
- 311 Puerto Rico Gaming Commission
- 312 Retirement Board of the Government of Puerto Rico
- 329 Office of Socioeconomic Development

#### **Out of Scope Entities**

- 1. Actual results for the entities listed below are listed as registered and available in PRIFAS for General Fund and Special Revenue Fund activity.
- 2. These entitles listed below, however, operate on their own financial systems and maintain separate treasuries, but due to the nature of the operations of these entities, no access is available to monitor and track actual results. Additionally, most of these entities operate outside the primary budgetary framework of the Commonwealth and therefore financial activities are not considered in the Certified Budget of the Commonwealth nor included in Budget vs. Actual reporting.
- 3. Actuals included in this report for the entities listed below may represent cash transfers being passed from Hacienda to these entities as recorded in PRIFAS, rather than specific expenditures recorded in their own financial systems.
  - 1 Senate of Puerto Rico
- 2 Puerto Rico House of Representatives
- 8 Office of the Comptroller
- 10 General Court of Justice
- 66 Puerto Rico Highway Authority
- 94 Association of Employees of the Commonwealth (AEELA)
- 100 Legislative Assembly of the Commonwealth
- 106 Public Housing Administration
- 113 Municipal Revenues Collection Center (CRIM)
- 163 Puerto Rico Aqueduct and Sewer Authority
- 166 Puerto Rico Industrial Development Company
- 176 University of Puerto Rico
- 193 Government Ethics Board
- 200 Special Independent Prosecutor's Panel
- 208 Contributions to the Municipalities
- 209 Contributions to Political Parties
- 212 Public Corporation for the Supervision and Insurance of Cooperatives (COSSEC)
- 220 Correctional Health Services Corporation
- 222 Office of Legislative Services
- 223 Superintendencia del Capitolio
- 225 Legislative Donation Studies
- 268 Puerto Rico Institute of Statistics
- 272 Office of the Inspector General
- 289 Energy Commission
- 292 Independent Consumer Protection Office
- 297 Financial Oversight and Management Board

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

YTD FY25 General Fund Revenue - Budget vs. Actual YTD from 7/1/2024 through 11/30/24 November-24 By Concept

General Fund Revenue <sup>1</sup>	YTD Budgeted Revenue	YTD Revenue Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
1 Individual Income Taxes	\$ 935,270	\$ 935,449	\$ 179	0.0%
2 Corporate Income Taxes	1,097,828	1,145,514	47,687	4.3%
3 Sales & Use Taxes	847,564	904,680	57,116	6.7%
4 Act 154 Collections	56,188	48,523	(7,666)	-13.6%
5 Non-Resident Withholdings	327,890	425,287	97,397	29.7%
6 Alcoholic Beverages	132,144	97,691	(34,452)	-26.1%
7 Cigarettes	32,645	19,722	(12,923)	-39.6%
8 Motor Vehicles	312,670	274,919	(37,751)	-12.1%
9 Excises on Off-Shore Shipment Rum	117,608	145,397	27,789	23.6%
10 Partnerships	113,925	109,941	(3,984)	-3.5%
11 Petroleum Products	207,063	200,131	(6,932)	-3.3%
12 Other Excise Taxes	31,002	19,790	(11,213)	-36.2%
13 Other General Fund Revenue	206,544	256,460	49,916	24.2%
14 Other Tax Revenue	123,196	96,551	(26,645)	-21.6%
Total General Fund Revenue	\$ 4,541,538	\$ 4,680,055	\$ 138,517	3%

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<u>Notes</u> : (1) General Fund Revenue figures are preliminary and subject to adjustments and reconciliations.

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

YTD FY25 General Fund Expenses - Budget vs. Actual YTD from 7/1/2024 through 11/30/24 November-24 By Concept

By Concept	YTD Budget	YTD Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %	Comments
1 Payroll	1,495,551	\$ 1,298,522	\$ 197,029	13%	Mainly driven by slower recording of actual results in the Department of Education (\$143M), along with (\$43M) under custody of OMB and Treasury combined. Additionally, some agencies have reported delays in recruiting for vacant positions.
2 Facilities	187,422	139,941	47,481	25%	Mostly attributed to a slower recording of actual results in the Department of Education (\$37M) and Department of Health (\$6M).
3 Purchased Services	240,622	160,776	79,846	33%	Primarily due to funds under OMB Custody (\$20M), along with a slower recording of actual results in the Department of Education (\$16M) and Department of Health (\$11M), as well as timing of disbursements across other agencies including the Department of Correction (\$8M) and Family and Children Administration (\$8M).
4 Donations and Subsidies	88,760	69,927	18,833	21%	Driven by timing of disbursements in the Family and Children Administration (\$15M).
5 Transportation	37,434	12,890	24,544	66%	Balance is due to funds under the Department of Education (\$20M) which had a recent intra-governmental transfer approved for this concept.
6 Professional Services	212,275	109,513	102,762	48%	Mainly driven by slower recording of actual results in the Department of Education (\$47M) and Department of Health (\$6M). Other drivers include timing of disbursements in AAFAF (\$9M), Public Private Partnership Authority (\$8M), ASSMCA (\$6M), ASEM (\$6M), Dept. of Treasury (\$5M), among others.
7 Other Operating	93,237	50,181	43,055	46%	Largely driven by timing of disbursements across agencies including PRITS (\$20M), Department of Education (\$8M), Police Bureau (\$5M), and ASSMCA (\$3M).
8 Capital Expenditures	95,163	31,697	63,466	67%	Primarily due to a slowdown in project disbursements across agencies, coupled with the utilization of prior-year funds to finance active projects.
9 Payments of current & prior period obligations	260,530	260,528	2	0%	YTD GO bond payments have been fully processed and completed in accordance with the required terms.
10 Materials and Supplies	38,231	17,044	21,187	55%	Mainly driven by delayed recording of actual results across agencies. The Department of Education (\$11M), Police Bureau (\$3M), Department of Health (\$2M), and State Elections Commission (\$1M) are the largest contributors.
11 Equipment Purchases	26,223	3,771	22,452	86%	Mainly driven by delayed recording of actual results across agencies, with the Department of Education (\$16M), Police Bureau (\$2M), Department of Health (\$1M), and Department of Treasury (\$1M) being the largest contributors.
12 Media and Advertisements	4,107	3,325	782	19%	Mainly driven the timing of disbursements across agencies.
13 Social Wellbeing for Puerto Rico	686,577	634,638	51,939	8%	Primarily due to funds under the Custody of OMB & Treasury (\$53M combined), along with timing of disbursements in ASES (\$19M). This is offset by Municipal Development Funds which are considered separately for the purposes of this report.
14 Appropriations to non-governmental entities	123,966	56,820	67,146	54%	Mainly driven by delayed recording of actual results by various agencies, with the Department of Education (511M) and ADEA (\$8M) being the largest contributors, along with funds under Treasury Custody committed for payment to the Pension Reserve Trust.
30 PayGo	879,796	842,165	37,630	4%	
81 Undistributed Appropriations	220,928	87,576	133,351	60%	Balance mostly pertains to funds under the custody of OMB (\$135M), offset by timing of disbursements in other agencies.
82 Federal Fund Matching	67,646	13,541	54,104	80%	Balance mostly pertains to funds under the custody of OMB (\$42M) and Department of Health (\$11M).
89 Prior Period Debts	2,845	3,804	(959)	-34%	Mainly driven by timing of disbursements in the Department of Health which totaled \$2M for the beginning of the year.
98 Budgetary Reserve	48,043	-	48,043	100%	
Subtotal General Fund Expenditures	\$ 4,809,356	\$ 3,796,662	\$ 1,012,694	21%	
Non-Governmental Expenses included in the Certified	Budget <sup>1</sup>				
9 Payments of current & prior period obligations	26,755	-	26,755	100.0%	Municipal Development & Improvement Funds, as provided by Law 18-2014, are included
13 Social Wellbeing for Puerto Rico	40,133	-	40,133	100.0%	in the Certified Budget, but actual results are not recorded as a General Fund expense.
Subtotal Non-Governmental	\$ 66,888	\$-	\$ 66,888	100%	
Total General Fund Expenditures	\$ 4,876,244	\$ 3,796,662	\$ 1,079,582	22%	

#### Notes :

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

YTD FY25 General Fund Budget vs. Actual YTD from 7/1/2024 through 11/30/2024 November-24 By Concept

# (figures in \$000s)

	FY25 Certified Budget		Actual		Variance		
General Fund Revenue <sup>1</sup>	Revenue Forecast	Adjustments & Revisions	Reforecast	YTD Budgeted Revenue	YTD Revenue Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
1 Individual Income Taxes	\$ 2,800,576	\$ -	\$ 2,800,576	\$ 935,270	\$ 935,449	\$ 179	0.0%
2 Corporate Income Taxes	3,323,486	-	3,323,486	1,097,828	1,145,514	47,687	4.3%
3 Sales & Use Taxes	2,907,148		2,907,148	847,564	904,680	57,116	
4 Act 154 Collections	123,620	-	123,620	56,188	48,523	(7,666)	-13.6%
5 Non-Resident Withholdings	897,735	-	897,735	327,890	425,287	97,397	29.7%
6 Alcoholic Beverages	298,581	-	298,581	132,144	97,691	(34,452)	-26.1%
7 Cigarettes	68,024	-	68,024	32,645	19,722	(12,923)	-39.6%
8 Motor Vehicles	757,648	-	757,648	312,670	274,919	(37,751)	-12.1%
9 Excises on Off-Shore Shipment Rum	205,301	-	205,301	117,608	145,397	27,789	23.6%
10 Partnerships	398,323	-	398,323	113,925	109,941	(3,984)	
11 Petroleum Products	506,915	-	506,915	207,063	200,131	(6,932)	
12 Other Excise Taxes	54,924	-	54,924	31,002	19,790	(11,213)	-36.2%
13 Other General Fund Revenue	881,349	-	881,349	206,544	256,460	49,916	24.2%
14 Other Tax Revenue	434,288	-	434,288	123,196	96,551	(26,645)	-21.6%
i. Excise Taxes on Off-Shore Shipments Rum	171,189	-	171,189	16,061	-	(16,061)	-100.0%
ii. Cigarette Excise Taxes	32,858	-	32,858	13,537	13,101	(437)	-3.2%
iii. Cigarette Excise Taxes (transferred PRITA net of 5% management fee)	35,100	-	35,100	13,976	14,254	278	2.0%
iv. FAM & Cine	164,807	-	164,807	64,454	69,196	4,742	7.4%
v. PRCCDA	30,334	-	30,334	15,167	-	(15,167)	-100.0%
Total General Fund Revenue	\$ 13,657,919	\$-	\$ 13,657,919	\$ 4,541,538	\$ 4,680,055	\$ 138,517	3%

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

YTD FY25 General Fund Budget vs. Actual YTD from 7/1/2024 through 11/30/2024 November-24 By Concept

General Fund Expenses	Exp	ense Budget	•	ments &	Revise	ed Budget	Ŷ	TD Budget	Ŷ	TD Actuals	•	favorable) / avorable \$	(Unfavorable) / Favorable %
1 Payroll	\$	3,697,015	\$	(107,692)	\$	3,589,323	\$	1,495,551	\$	1,298,522	\$	197,029	13%
2 Facilities		473,467		(23,654)		449,813		187,422		139,941		47,481	25%
3 Purchased Services		570,226		7,268		577,494		240,622		160,776		79,846	33%
4 Donations and Subsidies		213,008		16		213,024		88,760		69,927		18,833	21%
5 Transportation		89,274		568		89,842		37,434		12,890		24,544	66%
6 Professional Services		463,091		46,368		509,459		212,275		109,513		102,762	48%
7 Other Operating		224,820		(1,052)		223,768		93,237		50,181		43,055	46%
8 Capital Expenditures		249,775		(21,383)		228,392		95,163		31,697		63,466	67%
9 Payments of current & prior period obligations		1,014,271		-		1,014,271		260,530		260,528		2	0%
10 Materials and Supplies		77,965		13,790		91,755		38,231		17,044		21,187	55%
11 Equipment Purchases		33,193		29,743		62,936		26,223		3,771		22,452	86%
12 Media and Advertisements		7,006		2,851		9,857		4,107		3,325		782	19%
13 Social Wellbeing for Puerto Rico		1,674,111		(26,326)		1,647,785		686,577		634,638		51,939	8%
14 Appropriations to non-governmental entities		1,304,476		(36,640)		1,267,836		123,966		56,820		67,146	54%
30 PayGo		2,111,510		-		2,111,510		879,796		842,165		37,630	4%
81 Undistributed Appropriations		530,393		(167)		530,226		220,928		87,576		133,351	60%
82 Federal Fund Matching		165,513		(3,164)		162,349		67,646		13,541		54,104	80%
89 Prior Period Debts		2,658		4,171		6,829		2,845		3,804		(959)	-34%
98 Budgetary Reserve		-		115,302		115,302		48,043		-		48,043	100%
Subtotal General Fund Expenditures	\$	12,901,772	\$	-	\$	12,901,772	\$	4,809,356	\$	3,796,662	\$	1,012,694	21%
Non-Governmental Expenses included in the Certified Budget <sup>2</sup>													
9 Payments of current & prior period obligations		64,212		-		64,212		26,755		-		26,755	100.0%
13 Social Wellbeing for Puerto Rico		96,318		-		96,318		40,133		-		40,133	100.0%
Subtotal Non-Governmental	\$	160,530	\$	-	\$	160,530	\$	66,888	\$	-	\$	66,888	100%
Total General Fund Expenditures	\$	13,062,302	\$	-	\$	13,062,302	\$	4,876,244	\$	3,796,662	\$	1,079,582	22%

#### Notes:

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

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

Monthly FY25 General Fund Budget vs. Actual Month: Nov-24 Period: 5

# (figures in \$000s)

		FY25 Certified Budget			Actual	Variance		
General Fund Revenue <sup>1</sup>	Revenue Forecast	Adjustments & Revisions	- Reforecast		Monthly Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %	
1 Individual Income Taxes	\$ 2,800,576	\$ -	\$ 2,800,576	\$ 189,102	\$ 168,423	\$ (20,679)	-10.9%	
2 Corporate Income Taxes	3,323,486	-	3,323,486	132,483	94,256	(38,227)	-28.9%	
3 Sales & Use Taxes	2,907,148	-	2,907,148	254,815	286,729	31,914	12.5%	
4 Act 154 Collections	123,620	-	123,620	5,688	10,858	5,169	90.9%	
5 Non-Resident Withholdings	897,735	-	897,735	56,967	74,781	17,814	31.3%	
6 Alcoholic Beverages	298,581	-	298,581	29,340	24,372	(4,968)	-16.9%	
7 Cigarettes	68,024	-	68,024	6,961	4,599	(2,362)	-33.9%	
8 Motor Vehicles	757,648	-	757,648	61,396	56,917	(4,479)	-7.3%	
9 Excises on Off-Shore Shipment Rum	205,301	-	205,301	16,901	27,803	10,902	64.5%	
10 Partnerships	398,323	-	398,323	10,609	7,821	(2,788)	-26.3%	
11 Petroleum Products	506,915	-	506,915	48,119	53,535	5,417	11.3%	
12 Other Excise Taxes	54,924		54,924	5,815	4,646	(1,169)	-20.1%	
13 Other General Fund Revenue	881,349		881,349	29,704	5,819	(23,885)	-80.4%	
14 Other Tax Revenue	434,288	-	434,288	21,212	19,357	(1,854)	-8.7%	
i. Excise Taxes on Off-Shore Shipments Rum	171,189	-	171,189	-	-	-		
ii. Cigarette Excise Taxes	32,858	-	32,858	2,707	2,620	(87)	-3.2%	
iii. Cigarette Excise Taxes (transferred PRITA net of 5% management fee)	35,100	-	35,100	3,018	2,851	(167)	-5.5%	
iv. FAM & Cine	164,807	-	164,807	12,453	13,886	1,433	11.5%	
v. PRCCDA	30,334	-	30,334	3,033	-	(3,033)	-100.0%	
Total General Fund Revenue	\$ 13,657,919	\$-	\$ 13,657,919	\$ 869,112	\$ 839,916	\$ (29,196)	-3%	

#### Notes:

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

Monthly FY25 General Fund Budget vs. Actual Month: Nov-24 Period: 5

# (figures in \$000s)

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General Fund Expenses	Expense Budget	Adjustments & Revisions <sup>1</sup>	Revised Budget	Monthly Budget	Monthly Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
1 Payroll	\$ 3,697,015	\$ (107,692)	\$ 3,589,323	\$ 299,110	\$ 280,296	\$ 18,814	6%
2 Facilities	473,467	(23,654)	449,813	37,484	21,247	16,238	43%
3 Purchased Services	570,226	7,268	577,494	48,124	39,807	8,317	17%
4 Donations and Subsidies	213,008	16	213,024	17,752	17,930	(178)	-1%
5 Transportation	89,274	568	89,842	7,487	9,950	(2,464)	-33%
6 Professional Services	463,091	46,368	509,459	42,455	19,803	22,652	53%
7 Other Operating	224,820	(1,052)	223,768	18,647	9,695	8,952	48%
8 Capital Expenditures	249,775	(21,383)	228,392	19,033	2,748	16,285	86%
9 Payments of current & prior period obligations	1,014,271	-	1,014,271	52,106	52,106	0	0%
10 Materials and Supplies	77,965	13,790	91,755	7,646	4,335	3,311	43%
11 Equipment Purchases	33,193	29,743	62,936	5,245	742	4,502	86%
12 Media and Advertisements	7,006	2,851	9,857	821	1,847	(1,025)	-125%
13 Social Wellbeing for Puerto Rico	1,674,111	(26,326)	1,647,785	137,315	115,747	21,569	16%
14 Appropriations to non-governmental entities	1,304,476	(36,640)	1,267,836	24,793	16,712	8,081	33%
30 PayGo	2,111,510	-	2,111,510	175,959	167,252	8,708	5%
81 Undistributed Appropriations	530,393	(167)	530,226	44,186	11,903	32,282	73%
82 Federal Fund Matching	165,513	(3,164)	162,349	13,529	5,653	7,876	58%
89 Prior Period Debts	2,658	4,171	6,829	569	871	(302)	-53%
98 Budgetary Reserve	-	115,302	115,302	9,609	-	9,609	100%
Subtotal General Fund Expenditures	\$ 12,901,772	\$-	\$ 12,901,772	\$ 961,871	\$ 778,644	\$ 183,227	19%
Non-Governmental Expenses included in the Certified Budget <sup>2</sup>							
9 Payments of current & prior period obligations	64,212	-	64,212	5,351	-	5,351	100.0%
13 Social Wellbeing for Puerto Rico	96,318	-	96,318	8,027	-	8,027	100.0%
Subtotal Non-Governmental	\$ 160,530	\$-	\$ 160,530	\$ 13,378	\$-	\$ 13,378	100%
Total General Fund Expenditures	\$ 13,062,302	\$-	\$ 13,062,302	\$ 975,249	\$ 778,644	\$ 196,604	20%

#### Notes :

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

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

Full Year Budget and YTD Revenue Results for FY25 Special Revenue Fund Budget vs. Actual By Agency YTD from 7/1/2024 through 11/30/2024 November-24

	Revised Budget	YTD Budget	YTD Total Revenue <sup>1</sup>	Over / (Under) Performance	
Entities Operating in PRIFAS 7.5					
15 Office of the Governor	\$ -	\$-	\$-	\$-	
16 Office of Management and Budget	1,199	500	703	204	
18 Planning Board	-	-	58	58	
21 Emergency and Disaster Management Bureau	341	142	-	(142)	
23 Puerto Rico Department of State	4,563	1,901	2,453	552	
24 Puerto Rico Department of Treasury	804,027	335,011	15,653	(319,358)	
28 State Elections Commission	-	-	-	-	
30 Human Resources Management & Transformation	1,741	725	948	223	
31 General Services Administration	38,770	16,154	13,297	(2,858)	
34 Commission of Investigation, Processing and Appeals	-	-	-	-	
37 Civil Rights Commission	-	-	-	-	
38 Puerto Rico Department of Justice	6,532	2,722	4,714	1,993	
40 Puerto Rico Police Bureau	19,524	8,135	5,202	(2,933)	
41 Special Investigations Bureau	9	4	-	(4)	
42 Puerto Rico Fire Department Bureau	14,695	6,123	1,164	(4,959)	
43 Puerto Rico National Guard	-	-	-	-	
45 Department of Public Safety	222	93	20	(73)	
49 Department of Transportation and Public Works	136,025	56,677	71,477	14,800	
50 Department of Natural and Environmental Resources	52,527	21,886	15,802	(6,084)	
55 Puerto Rico Department of Agriculture	3,430	1,429	3,665	2,236	
60 Office of the Citizen's Ombudsman	-	-	-	-	
62 Cooperative Development Commission of Puerto Rico	-	-	-	_	
66 Puerto Rico Highway Authority	-	-	5,000	5,000	
67 Puerto Rico Department of Labor and Human Resources	307,018	127,924	105,565	(22,359)	
68 Puerto Rico Labor Relations Board	462	193	395	203	
69 Puerto Rico Department of Consumer Affairs	1,996	832	828	(3)	
71 Department of Health	207,457	86,440	63,568	(22,873)	
78 Department of Housing	26,497	11,040	6,354	(4,686)	
81 Department of Education	9,281	3,867	11,685	7,817	
87 Department of Recreation and Sports	21,976	9,157	2,702	(6,455)	
95 Mental Health and Drug Addiction Services Administration	6,322	2,634	1,892	(742)	
120 Veteran's Advocate Office of Puerto Rico	0,522	2,054	1,052	(, -2)	
122 Secretariat of the Department of the Family			2	2	
122 Secretariat of the Department of the ranny 124 Child Support Administration (ASUME)			3	3	
	- 802		3		
126 Vocational Rehabilitation Administration		334		(326)	
137 Department of Correction and Rehabilitation	23,271	9,696 483	5,192	(4,505)	
155 State Historic Preservation Office of Puerto Rico	1,158		259	(223)	
221 Medical Emergency Bureau	7,970	3,321	3,879	558	
231 Office for the Patient's Advocate	-	-	-	-	
281 Office of the Election Comptroller	-	-	144	144	
Total - Entities Operating in PRIFAS 7.5	\$ 1,697,814	\$ 707,422	\$ 342,632	\$ (364,790)	

Full Year Budget and YTD Revenue Results for FY25 Special Revenue Fund Budget vs. Actual By Agency YTD from 7/1/2024 through 11/30/2024 November-24

(figures in \$000s)

	Revi	sed Budget	YTD Budget		YTD Total Revenue		Over / (Under) Performance	
Core Component Units								
70 State Insurance Fund Corporation	\$	581,943	\$	242,476	\$	-	\$	(242,476)
79 Automobile Accidents Compensation Administration		102,442		42,684		37,741		(4,944)
90 Medical Services Administration of Puerto Rico		145,703		60,710		56,107		(4,603)
119 Department of Economic Development & Commerce		71,904		29,960		25,459		(4,501)
162 Public Building Authority		159,135		66,306		71,157		4,851
168 Puerto Rico Ports Authority		83,487		34,786		27,039		(7,747)
180 Tourism Company		150,597		62,749		50,251		(12,498)
187 Puerto Rico Health Insurance Administration		181,633		75,680		272,391		196,711
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean		90,212		37,588		37,267		(322)
235 Puerto Rico Housing Finance Corporation		96,358		40,149		10,181		(29,968)
277 Agricultural Enterprises Development Administration		107,706		44,878		41,018		(3,860)
285 Puerto Rico Integrated Transit Authority		39,510		16,463		17,287		825
295 Fiscal Agency & Financial Advisory Authority		8,585		3,577		2,855		(722)
303 Convention Center of District Authority		48,762		20,318		28,473		8,156
Total - Core Component Units	\$	1,867,977	\$	778,324	\$	677,225	\$	(101,098)

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	Revised Budget	YTD Budget	YTD Total Revenue	Over / (Under) Performance	
Secondary Component Units				·	
11 Puerto Rico Traffic Safety Commission	\$ 1,864	\$ 777	\$ 985	\$ 208	
22 Office of The Commissioner of Insurance	13,092	5,455	3,664	(1,791)	
75 Office of the Financial Institutions Commissioner	15,413	6,422	11,528	5,106	
82 Institute of Puerto Rican Culture	2,378	991	691	(300)	
105 Industrial Commission	23,131	9,638	11,416	1,778	
109 Puerto Rico School of Plastic Arts	2,319	966	1,031	65	
121 Government Board of the 911 Service	22,779	9,491	17,868	8,376	
138 Institutional Trust of the National Guard of Puerto Rico	7,902	3,293	3,665	373	
161 Puerto Rico Infrastructure Financing Authority	1,138	474	28	(446)	
165 Land Authority of Puerto Rico	12,545	5,227	4,738	(489)	
167 Integral Development of the "Península de Cantera"	228	95	-	(95)	
177 Land Administration of Puerto Rico	9,073	3,780	7,742	3,962	
186 Culebra Conservation and Development Authority	303	126	-	(126)	
189 Institute of Forensic Science	506	211	244	33	
191 Musical Arts Corporation	4,408	1,837	975	(862)	
192 Fine Arts Center Corporation	2,834	1,181	1,439	258	
195 Economic Development Bank of PR	14,289	5,954	3,746	(2,208)	
196 Puerto Rico Public Broadcasting Corporation	14,404	6,002	1,746	(4,256)	
198 Agricultural Insurance Corporation	3,300	1,375	-	(1,375)	
215 Puerto Rico Conservatory of Music Corporation	4,354	1,814	1,719	(95)	
236 Innovation Fund for Agricultural Development of Puerto Rico	13,665	5,694	3,702	(1,992)	
265 Roosevelt Roads	1,860	775	395	(380)	
271 Puerto Rico Technology and Innovation Services	9,732	4,055	1,716	(2,339)	
286 Authority of the Port of Ponce	2,162	901	-	(901)	
288 University of Puerto Rico Comprehensive Cancer Center	47,253	19,689	17,279	(2,410)	
293 Center for Diabetes Research, Education, and Medical Services	267	111	153	42	
298 Public Service Regulatory Board	31,828	13,262	16,998	3,736	
310 Municipal Finance Corporation	222,110	92,546	67,673	(24,873)	
311 Puerto Rico Gaming Commission	458,460	191,025	162,564	(28,462)	
312 Retirement Board of the Government of Puerto Rico	3,315	1,381	548	(833)	
Total - Secondary Component Units	\$ 946,953	\$ 394,564	\$ 344,252	\$ (50,312)	

Full Year Budget and YTD Revenue Results for FY25 Special Revenue Fund Budget vs. Actual By Agency YTD from 7/1/2024 through 11/30/2024 November-24

	Revised		YTD Budget		YTD Total Revenue		Over / (Under) Performance	
OMB and Hacienda Custodies								<u> </u>
17 Custody of the Office of Management and Budget	\$	-	\$	-	\$	5,160	\$	5,160
25 Custody of the Department of the Treasury		460,342		191,809		133,524		(58,285)
Total - OMB and Hacienda Custodies	\$	460,342	\$	191,809	\$	138,684	\$	(53,125)

	Revised Budget YTD Budget		D Total evenue	-	(Under) ormance	
Out of Scope Entities			 			
8 Office of the Comptroller	\$	-	\$ -	\$ -	\$	-
10 The General Court of Justice		17,453	7,272	6,430		(842)
100 Legislative Assembly of the Commonwealth		-	-	-		-
106 Public Housing Administration		15,523	6,468	-		(6,468)
163 Puerto Rico Aqueduct and Sewer Authority		-	-	-		-
166 Industrial Development Company		-	-	-		-
176 University of Puerto Rico		-	-	-		-
193 Office of Government Ethics		-	-	-		-
200 Special Independent Prosecutor's Panel		-	-	-		-
209 Contributions to Political Parties		-	-	74		74
208 Contributions to the Municipalities		-	-	9,841		9,841
220 Correctional Health		-	-	-		-
268 Puerto Rico Institute of Statistics		-	-	-		-
272 Office of the Inspector General		-	-	-		-
289 Energy Commission		-	-	-		-
297 Financial Oversight and Management Board for Puerto Rico		-	-	-		-
Total - Out of Scope Entities	\$	32,976	\$ 13,740	\$ 16,344	\$	2,604

	Revised Budget		Y	TD Budget	YTD Total Revenue	er / (Under) rformance
Recap						
Entities Operating in PRIFAS 7.5	\$	1,697,814	\$	707,422	\$ 342,632	\$ (364,790)
Core Component Units		1,867,977		778,324	677,225	(101,098)
Secondary Component Units		946,953		394,564	344,252	(50,312)
OMB and Hacienda Custodies		460,342		191,809	138,684	(53,125)
Out of Scope Entities		32,976		13,740	16,344	2,604
Total	\$	5,006,061	\$	2,085,859	\$ 1,519,138	\$ (566,721)

FY25 - By Concept Budget-to-Actual Report Full Year Budget and YTD Actuals for FY25 General and Special Revenue Fund Expense Budget vs. Actual<sup>1</sup> All Entities Included in the Commonwealth Budget *Nov FY25 YTD* 

# (figures in \$000s)

		Cer	tified Budget	•	tments & visions <sup>2</sup>	Revised Budget	Tota	Total YTD Actuals		al Remaining Balance
1	Payroll	\$	4,441,091	\$	(91,856)	\$ 4,349,23	\$	1,542,119	\$	2,807,116
2	Facilities		565,485		10,551	576,03	i	165,647		410,38
3	Purchased Services		997,652		11,461	1,009,113		287,868		721,24
4	Donations and Subsidies		247,319		47	247,36	i	73,668		173,698
5	Transportation		105,430		(571)	104,859	)	16,550		88,30
6	Professional Services		734,673		49,012	783,68	i	159,318		624,366
7	Other Operating		448,668		2,622	451,29	)	104,797		346,493
8	Capital Expenditures		258,636		(18,548)	240,08	:	32,522		207,565
9	Payments of current and prior period obligations		1,014,271		-	1,014,27		260,528		753,743
10	Materials and Supplies		207,230		19,547	226,77	,	47,298		179,47
.1	Equipment Purchases		77,042		36,517	113,559	)	5,026		108,53
.2	Media and Advertisements		31,772		3,007	34,77	)	7,804		26,97
13	Social Wellbeing for Puerto Rico		2,409,642		(5,516)	2,404,12	i	943,037		1,461,09
.4	Appropriations to non-governmental entities		1,759,247		(43,471)	1,715,770	i	166,851		1,548,92
0	PayGo		2,648,551		86	2,648,63	,	1,047,496		1,601,14
81	Undistributed Appropriations		1,637,414		30,125	1,667,53	)	337,268		1,330,270
32	Federal Fund Matching		173,825		(3,164)	170,66		19,136		151,52
89	Prior Period Debts		9,393		25,341	34,734	Ļ.	6,228		28,50
8	Budgetary Reserve		-		115,302	115,30		-		115,30
	Subtotal Expenditures	\$	17,767,341	\$	140,492	\$ 17,907,833	\$	5,223,161	\$	12,684,673

9 Payments of current & prior period obligations	64,212	-	64,212	-	64,212
13 Social Wellbeing for Puerto Rico	96,318	-	96,318	-	96,318
Subtotal Non-Governmental	\$ 160,530	\$ -	\$ 160,530	\$ -	\$ 160,530
Total Expenditures	\$ 17,927,871	\$ 140,492	\$ 18,068,363	\$ 5,223,161	\$ 12,845,203

#### 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 completeness purposes.

FY25 - By Concept Budget-to-Actual Report

Monthly Budget and Monthly Actuals for FY25 General and Special Revenue Fund Expense Budget vs. Actual<sup>1</sup>

All Entities Included in the Commonwealth Budget

November-24

#### (figures in \$000s)

		Certif	ied Budget	ments & sions <sup>2</sup>	Revised Budget	Total Mo	onthly Actuals	•	Infavorable) / vorable \$
1	Payroll	\$	370,091	\$ (7,655)	\$ 362,436	\$	324,134	\$	38,302
2	Facilities		47,124	879	48,003		26,240		21,763
3	Purchased Services		83,138	955	84,093		60,132		23,961
4	Donations and Subsidies		20,610	4	20,614		18,930		1,684
5	Transportation		8,786	(48)	8,738		10,654		(1,915
6	Professional Services		61,223	4,084	65,307		31,933		33,374
7	Other Operating		37,389	219	37,608		18,643		18,965
8	Capital Expenditures		21,553	(1,546)	20,007		2,748		17,260
9	Payments of current & prior period obligations		52,106	-	52,106		52,106		0
10	Materials and Supplies		17,269	1,629	18,898		6,855		12,043
11	Equipment Purchases		6,420	3,043	9,463		1,023		8,440
12	Media and Advertisements		2,648	251	2,898		2,795		103
13	Social Wellbeing for Puerto Rico		200,804	(460)	200,344		126,735		73,609
14	Appropriations to non-governmental entities		65,744	(3,623)	62,122		35,629		26,493
30	PayGo		220,713	7	220,720		206,897		13,822
81	Undistributed Appropriations		136,451	2,510	138,962		54,395		84,567
82	Federal Fund Matching		14,485	(264)	14,222		5,715		8,507
89	Prior Period Debts		783	2,112	2,894		1,056		1,838
98	Budgetary Reserve		-	9,609	9,609		-		9,609
	Subtotal Expenditures	\$	1,367,335	\$ 11,708	\$ 1,379,043	\$	986,619	\$	392,424

Subtotal Non-Governmental \$ 13,378 \$ -\$ 13,378 \$ \$ 13,378 -1,380,713 11,708 1,392,421 986,619 405,802 **Total Expenditures** \$ \$ \$ \$ \$

#### 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 completeness purposes.

Full Year Budget and YTD Actual Results for FY25 General and Special Revenue Fund Budget vs. Actual By Agency <sup>1</sup> YTD from 7/1/2024 through 11/30/2024 November-24

	Certified Budget	Adjustments & Revisions <sup>2</sup>	Revised Budget	YTD Actual Expenses	Remaining Balance
Entities Operating in PRIFAS 7.5					
15 Office of the Governor	\$ 28,109	\$ 658	\$ 28,767	\$ 5,559	\$ 23,208
16 Office of Management and Budget	22,678	802	23,480	7,069	16,411
18 Planning Board	18,664	(808)	17,856	5,404	12,452
21 Emergency and Disaster Management Bureau	8,818	31	8,849	1,644	7,204
23 Puerto Rico Department of State	20,932	(109)	20,823	6,583	14,240
24 Puerto Rico Department of Treasury	1,017,978	5,710	1,023,688	287,070	736,618
28 State Elections Commission	61,484	4,397	65,881	25,978	39,903
30 Human Resources Management & Transformation	12,083	(9)	12,074	3,960	8,114
31 General Services Administration	29,923	34,040	63,963	7,120	56,843
34 Commission of Investigation, Processing and Appeals	524	1	525	202	323
37 Civil Rights Commission	882	2	884	308	576
38 Puerto Rico Department of Justice	155,332	8,124	163,456	58,814	104,642
40 Puerto Rico Police Bureau	889,718	6,900	896,618	352,666	543,952
41 Special Investigations Bureau	5,756	91	5,847	2,411	3,437
42 Puerto Rico Fire Department Bureau	86,730	1,643	88,373	38,590	49,783
43 Puerto Rico National Guard	20,950	40	20,990	8,353	12,636
45 Shared Services within Departent of Public Safety	271,015	(239)	270,776	99,696	171,080
49 Department of Transportation and Public Works	209,960	4,020	213,980	40,839	173,140
50 Department of Natural and Environmental Resources	175,937	6,695	182,632	42,178	140,455
55 Puerto Rico Department of Agriculture	41,663	185	41,848	22,137	19,711
60 Office of the Citizen's Ombudsman	3,842	21	3,863	1,372	2,491
62 Cooperative Development Commission of Puerto Rico	3,020	6	3,026	974	2,051
67 Puerto Rico Department of Labor and Human Resources	355,024	130	355,154	68,935	286,219
68 Puerto Rico Labor Relations Board	1,507	3	1,510	576	935
69 Puerto Rico Department of Consumer Affairs	16,087	540	16,627	6,015	10,612
71 Department of Health	675,435	36,734	712,169	193,435	518,734
78 Department of Housing	53,814	176	53,990	14,934	39,056
81 Department of Education	2,878,955	83,441	2,962,396	892,313	2,070,083
87 Department of Recreation and Sports	59,436	292	59,728	16,586	43,143
120 Veteran's Advocate Office of Puerto Rico	4,053	3	4,056	925	3,131
122 Secretariat of the Department of the Family	48,107	254	48,361	20,938	27,423
123 Family and Children Administration	214,886	1,112	215,998	66,056	149,942
124 Child Support Administration (ASUME)	17,234	282	17,516	6,153	11,363
126 Vocational Rehabilitation Administration	29,134	455	29,589	10,506	19,083
127 Administration for Socioeconomic Development of the Family	102,631	73	102,704	34,992	67,712
133 Administracion de Recursos Naturales	-	-	-	-	-
137 Department of Correction and Rehabilitation	437,167	4,047	441,214	163,681	277,533
139 Parole Board	3,164	(40)	3,124	1,151	1,973
143 Office of Protection and Defense for People with Disabilities	1,044	5	1,049	286	764
152 Elderly and Retired People Advocate Office	3,689	31	3,720	720	3,000
153 Office for People with Disabilities	3,936	8	3,944	933	3,011
155 State Historic Preservation Office of Puerto Rico	9,967	18	9,985	1,411	8,574
221 Medical Emergency Corps Bureau	29,387	557	29,944	12,098	17,846
231 Office for the Patient's Advocate	2,095	24	2,119	757	1,362
241 Administration for Integral Development of Childhood	13,588	878	14,466	3,489	10,977
266 Office of Public Safety Affairs	-	2	2	-	2
279 Public Service Appeals Commission	2,814	27	2,841	779	2,062
281 Office of the Election Comptroller	3,065	11	3,076	1,177	1,899
Total - Entities Operating in PRIFAS 7.5	\$ 8,214,923	\$ 204,640	\$ 8,419,563	\$ 2,588,190	\$ 5,831,373

Full Year Budget and YTD Actual Results for FY25 General and Special Revenue Fund Budget vs. Actual By Agency <sup>1</sup> YTD from 7/1/2024 through 11/30/2024 November-24

	Certified Budget		A	Adjustments & Revisions	Revised Budget		YTD Actual Expenses		aining Balance
Core Component Units				<u>.</u>					
70 State Insurance Fund Corporation	\$	581,943	\$	585	\$ 582,528	\$	168,256	\$	414,272
79 Automobile Accidents Compensation Administration		102,442		87	102,529		11,951		90,578
90 Medical Services Administration of Puerto Rico		248,480		1,308	249,788		81,590		168,198
119 Department of Economic Development & Commerce		75,106		21,750	96,856		22,023		74,832
162 Public Building Authority		150,746		8,880	159,626		67,965		91,661
168 Puerto Rico Ports Authority		83,487		75	83,562		32,221		51,342
180 Tourism Company		150,597		47	150,644		26,372		124,272
187 Puerto Rico Health Insurance Administration		928,707		19	928,726		453,962		474,764
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean		95,012		128	95,140		31,209		63,931
235 Puerto Rico Housing Finance Corporation		104,561		41	104,602		6,811		97,791
277 Agricultural Enterprises Development Administration		167,284		13,759	181,043		64,944		116,099
285 Puerto Rico Integrated Transit Authority		150,574		16,949	167,523		60,810		106,713
295 Fiscal Agency & Financial Advisory Authority		45,754		6,213	51,967		7,808		44,159
303 Convention Center of District Authority		48,762		3	48,765		35,643		13,122
Total - Core Component Units	\$	2,933,455	\$	69,844	\$ 3,003,299	\$	1,071,565	\$	1,931,734

	Cert	ified Budget	Adjustment Revisions		Revised Budget	 YTD Actual Expenses	Remai	ning Balance
Secondary Component Units								
11 Puerto Rico Traffic Safety Commission	\$	1,864	\$	9	\$ 1,873	\$ 597	\$	1,276
22 Office of The Commissioner of Insurance		13,092		18	13,110	3,630		9,480
29 Puerto Rico Federal Affairs Administration		3,227		11	3,238	1,096		2,142
75 Office of the Financial Institutions Commissioner		15,413		18	15,431	4,089		11,342
82 Institute of Puerto Rican Culture		19,932		1,209	21,141	5,500		15,641
105 Industrial Commission		22,831		339	23,170	7,699		15,471
109 Puerto Rico School of Plastic Arts		5,308		(61)	5,247	1,568		3,679
121 Government Board of the 911 Service		21,954		869	22,823	5,178		17,645
138 Institutional Trust of the National Guard of Puerto Rico		7,902		3	7,905	1,884		6,020
161 Puerto Rico Infrastructure Financing Authority		3,371		170	3,541	999		2,542
165 Land Authority of Puerto Rico		12,545		21	12,566	3,945		8,621
167 Integral Development of the "Península de Cantera"		827		5	832	197		635
177 Land Administration of Puerto Rico		9,073		10	9,083	2,563		6,520
186 Culebra Conservation and Development Authority		557		6	563	3		560
189 Institute of Forensic Science		22,079		2,435	24,514	8,198		16,316
191 Musical Arts Corporation		7,393		2,607	10,000	2,972		7,028
192 Fine Arts Center Corporation		11,063		325	11,388	2,517		8,871
195 Economic Development Bank of PR		14,289		24	14,313	4,171		10,143
196 Puerto Rico Public Broadcasting Corporation		340	1	4,164	14,504	3,525		10,979
198 Agricultural Insurance Corporation		3,300		6	3,306	1,288		2,017
215 Puerto Rico Conservatory of Music Corporation		13,243		51	13,294	4,896		8,397
236 Innovation Fund for Agricultural Development of Puerto Rico		13,665		3	13,668	3,428		10,240
238 Ponce Authority (Authority Of The Port Of The Americas)		1,225		-	1,225	372		853
264 Corporation for the "Caño Martin Peña" Enlace Project		3,582		50	3,632	836		2,796
265 Roosevelt Roads		2,982		4	2,986	730		2,256
271 Puerto Rico Technology and Innovation Services		83,076		47	83,123	4,647		78,476
276 Puerto Rico Public Private Partnership Authority		28,268		10	28,278	2,705		25,573
286 Authority of the Port of Ponce		2,878		12	2,890	109		2,781
288 University of Puerto Rico Comprehensive Cancer Center		64,770	1	0,828	75,598	30,419		45,179
293 Center for Diabetes Research, Education, and Medical Services		1,070		5	1,075	377		698
298 Public Service Regulatory Board		40,587		(535)	40,052	8,953		31,099
310 Municipal Finance Corporation		222,110		0	222,110	66,736		155,374
311 Puerto Rico Gaming Commission		439,572	2	1,148	460,720	140,881		319,838
312 Retirement Board of the Government of Puerto Rico		58,914	1	3,805	72,719	24,151		48,567
329 Office of Socioeconomic Development		5,846		19	5,865	1,449		4,416
Total - Secondary Component Units	\$	1,178,148	\$ 67	,632	\$ 1,245,780	\$ 352,309	\$	893,472

Full Year Budget and YTD Actual Results for FY25 General and Special Revenue Fund Budget vs. Actual By Agency 1 YTD from 7/1/2024 through 11/30/2024 November-24

(figures in \$000s)

	Certified Budget		Adjustments & Revisions		Revised Budget		YTD Actual Expenses		Remaining Balanc	
OMB and Hacienda Custodies										
17 Custody of the Office of Management and Budget	\$	1,074,494	\$	(269,183)	\$	805,311	\$	-	\$	805,311
25 Custody of the Department of the Treasury		3,167,279		16,503		3,183,782		614,433		2,569,349
Total - OMB and Hacienda Custodies	\$	4,241,773	\$	(252,681)	\$	3,989,092	\$	614,433	\$	3,374,660

	Certified Budget		A	djustments & Revisions	Revised Budget		YTD Actual Expenses		aining Balance
Out of Scope Entities									
8 Office of the Comptroller	\$	48,296	\$	6,686	\$ 54,982	\$	26,442	\$	28,540
10 The General Court of Justice		416,880		22,565	439,445		170,426		269,018
100 Legislative Assembly of the Commonwealth		145,952		1,084	147,036		83,899		63,137
106 Public Housing Administration		21,366		102	21,468		1,144		20,324
113 CRIM		-		-					-
166 Industrial Development Company		-		-	-		-		-
176 University of Puerto Rico		500,883		-	500,883		203,484		297,399
193 Office of Government Ethics		10,238		4	10,242		4,139		6,103
200 Special Independent Prosecutor's Panel		3,672		20	3,692		1,459		2,233
209 Contributions to Political Parties		14,000		-	14,000		7,855		6,145
208 Contributions to the Municipalities		61,536		20,236	81,772		45,235		36,537
212 COSSEC		-		-					-
220 Correctional Health		54,348		318	54,666		21,372		33,294
268 Puerto Rico Institute of Statistics		2,877		10	2,887		1,179		1,708
272 Office of the Inspector General		20,123		32	20,155		8,001		12,154
289 Energy Commission		-		-					-
297 Financial Oversight and Management Board for Puerto Rico		59,401		-	59,401		22,028		37,373
Total - Out of Scope Entities	\$	1,359,572	\$	51,057	\$ 1,410,629	\$	596,665	\$	813,964

	Cert	ified Budget	•	Adjustments & Revisions		Revised Budget		YTD Actual Expenses		ining Balance
Recap										
Entities Operating in PRIFAS 7.5	\$	8,214,923	\$	204,640	\$	8,419,563	\$	2,588,190	\$	5,831,373
Core Component Units		2,933,455		69,844		3,003,299		1,071,565		1,931,734
Secondary Component Units		1,178,148		67,632		1,245,780		352,309		893,472
OMB and Hacienda Custodies		4,241,773		(252,681)		3,989,092		614,433		3,374,660
Out of Scope Entities		1,359,572		51,057		1,410,629		596,665		813,964
Total	\$	17,927,871	\$	140,492	\$	18,068,363	\$	5,223,161	\$	12,845,203

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.

Full Year Budget and YTD Actuals Results for FY25 General Fund Expense Budget vs. Actual By Agency <sup>1</sup> YTD from 7/1/2024 through 11/30/2024 November-24

	Certi	fied Budget	Adjustments &	Revised Budget	YTD Actual	Rema	ining Balance
			Revisions <sup>2</sup>		Expenses		
Entities Operating in PRIFAS 7.5							
15 Office of the Governor	\$	28,109	\$ 658	\$ 28,767	\$ 5,559	\$	23,208
16 Office of Management and Budget		21,479	802	22,281	6,912		15,370
18 Planning Board		18,664	(808)	17,856	5,404		12,452
21 Emergency and Disaster Management Bureau		8,477	31	8,508	1,644		6,863
23 Puerto Rico Department of State		16,369	(109)	16,260	5,597		10,663
24 Puerto Rico Department of Treasury		213,951	5,710	219,661	77,434		142,227
28 State Elections Commission		61,484	4,397	65,881	25,978		39,903
30 Human Resources Management & Transformation		10,342	(9)	10,333	3,738		6,595
31 General Services Administration		24,653	540	25,193	6,205		18,988
34 Commission of Investigation, Processing and Appeals		524	1	525	202		323
37 Civil Rights Commission		882	2	884	308		576
38 Puerto Rico Department of Justice		148,813	8,111	156,924	58,260		98,664
40 Puerto Rico Police Bureau		871,230	5,864	877,094	352,468		524,626
41 Special Investigations Bureau		5,756	83	5,839	2,411		3,428
42 Puerto Rico Fire Department Bureau		72,041	1,638	73,679	38,455		35,224
43 Puerto Rico National Guard		20,950	40	20,990	8,353		12,636
45 Shared Services within Departent of Public Safety		270,793	(239)	270,554	99,635		170,920
49 Department of Transportation and Public Works		77,481	473	77,954	23,100		54,855
50 Department of Natural and Environmental Resources		129,412	694	130,106	39,011		91,094
55 Puerto Rico Department of Agriculture		38,233	185	38,418	21,856		16,562
60 Office of the Citizen's Ombudsman		3,842	21	3,863	1,372		2,491
62 Cooperative Development Commission of Puerto Rico		3,020	6	3,026	974		2,051
66 Puerto Rico Highway Authority		-		-	-		-
67 Puerto Rico Department of Labor and Human Resources		48,006	130	48,136	20,820		27,316
68 Puerto Rico Labor Relations Board		1,045	3	1,048	466		583
69 Puerto Rico Department of Consumer Affairs		14,091	540	14,631	5,486		9,145
71 Department of Health		501,068	3,644	504,712	163,608		341,104
78 Department of Housing		27,317	176	27,493	11,466		16,027
81 Department of Education		2,869,674	83,441	2,953,115	892,246		2,060,869
87 Department of Recreation and Sports		37,460	292	37,752	14,583		23,170
95 Mental Health and Drug Addiction Services Administration		151,151	(164)	150,987	48,023		102,964
96 Office of the Women's Advocate		5,233	3,543	8,776	1,787		6,990
94 Employees Association of the Commonwealth		-		-	-		-
120 Veteran's Advocate Office of Puerto Rico		4,053	3	4,056	925		3,131
122 Secretariat of the Department of the Family		48,107	254	48,361	20,938		27,423
123 Family and Children Administration		214,886	1,112	215,998	66,056		149,942
124 Child Support Administration (ASUME)		17,234	282	17,516	6,153		11,363
126 Vocational Rehabilitation Administration		28,332	455	28,787	10,506		18,281
127 Administration for Socioeconomic Development of the Family		102,631	73	102,704	34,992		67,712
133 Administracion de Recursos Naturales		-	-		-		-
137 Department of Correction and Rehabilitation		413,896	4,047	417,943	160,895		257,047
139 Parole Board		3,164	(40)	3,124	1,151		1,973
143 Office of Protection and Defense for People with Disabilities		1,044	(40)	1,049	286		764
152 Elderly and Retired People Advocate Office		3,689	31	3,720	720		3,000
153 Office for People with Disabilities		3,936	8	3,944	933		3,000
155 State Historic Preservation Office of Puerto Rico		8,809	18				
221 Medical Emergency Corps Bureau		21,417	557	8,827 21,974	1,284 10,126		7,543 11,847
			24		757		
231 Office for the Patient's Advocate		2,095		2,119			1,362
241 Administration for Integral Development of Childhood		13,588	878	14,466	3,489		10,977
266 Office of Security Public Affairs		-	2	2	-		2
279 Public Service Appeals Commission		2,814	27	2,841	779		2,062
281 Office of the Election Comptroller	<u> </u>	3,065	11	3,076	1,177		1,899
Total - Entities Operating in PRIFAS 7.5	\$	6,594,310	\$ 127,439	\$ 6,721,749	\$ 2,264,523	\$	4,457,226

Full Year Budget and YTD Actuals Results for FY25 General Fund Expense Budget vs. Actual By Agency<sup>1</sup> YTD from 7/1/2024 through 11/30/2024 November-24

	Certified	l Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remai	ning Balance
Core Component Units							
70 State Insurance Fund Corporation	\$		\$ 585	\$ 585	\$-	\$	585
79 Automobile Accidents Compensation Administration		-	87	87	-		87
90 Medical Services Administration of Puerto Rico		102,777	1,308	104,085	30,251		73,833
119 Department of Economic Development & Commerce		24,765	187	24,952	8,544		16,407
162 Public Building Authority		-	491	491	-		491
168 Puerto Rico Ports Authority		-	75	75	-		75
180 Tourism Company		-	47	47	-		47
187 Puerto Rico Health Insurance Administration		747,074	19	747,093	289,199		457,894
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean		4,800	128	4,928	547		4,381
235 Puerto Rico Housing Finance Corporation		8,203	41	8,244	817		7,427
277 Agricultural Enterprises Development Administration		73,578	(241	) 73,337	25,315		48,022
285 Puerto Rico Integrated Transit Authority		111,064	16,949	128,013	43,951		84,062
295 Fiscal Agency & Financial Advisory Authority		37,169	6,213	43,382	7,473		35,909
303 Convention Center of District Authority		-	3	3	-		3
Total - Core Component Units	\$	1,109,430	\$ 25,892	\$ 1,135,322	\$ 406,098	\$	729,224

	Certifie	d Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Secondary Component Units				_	•	
11 Puerto Rico Traffic Safety Commission	\$	-	\$9	\$ 9	\$-	\$ 9
22 Office of The Commissioner of Insurance		-	18	18	-	18
29 Puerto Rico Federal Affairs Administration		3,227	11	3,238	1,096	2,142
75 Office of the Financial Institutions Commissioner		-	18	18	-	18
82 Institute of Puerto Rican Culture		18,649	114	18,763	5,426	13,337
105 Industrial Commission		-	39	39	-	39
109 Puerto Rico School of Plastic Arts		2,989	(61)	2,928	960	1,968
121 Government Board of the 911 Service		-	43	43		43
138 Institutional Trust of the National Guard of Puerto Rico		-	3	3	-	3
161 Puerto Rico Infrastructure Financing Authority		2,233	170	2,403	851	1,552
165 Land Authority of Puerto Rico		-	21	21		21
167 Integral Development of the "Península de Cantera"		599	5	604	144	460
177 Land Administration of Puerto Rico		-	10	10	-	10
186 Culebra Conservation and Development Authority		254	6	260	3	257
189 Institute of Forensic Science		21,573	2,435	24,008	8,198	15,810
191 Musical Arts Corporation		5,505	87	5,592	2,349	3,243
192 Fine Arts Center Corporation		8,429	125	8,554	1,574	6,980
195 Economic Development Bank of PR		-	24	24		24
196 Puerto Rico Public Broadcasting Corporation		-	100	100		100
198 Agricultural Insurance Corporation		-	6	6		6
215 Puerto Rico Conservatory of Music Corporation		8,889	51	8,940	3,523	5,416
236 Innovation Fund for Agricultural Development of Puerto Rico		-	3	3		3
238 Ponce Authority (Authority Of The Port Of The Americas)		1,225	-	1,225	372	853
264 Corporation for the "Caño Martin Peña" Enlace Project		3,582	10	3,592	836	2,756
265 Roosevelt Roads		1,122	4	1,126	331	795
271 Puerto Rico Technology and Innovation Services		73,344	47	73,391	4,647	68,744
276 Puerto Rico Public Private Partnership Authority		28,268	10	28,278	2,705	25,573
286 Authority of the Port of Ponce		716	12	728	109	619
288 University of Puerto Rico Comprehensive Cancer Center		17,517	10,828	28,345	11,578	16,767
293 Center for Diabetes Research, Education, and Medical Services		803	5	808	260	548
298 Public Service Regulatory Board		8,759	(535)	8,224	3,423	4,801
299 COFINA		-	-	-	-	-
310 Municipal Finance Corporation		-	0	0	-	0
311 Puerto Rico Gaming Commission		2,282	(23)	2,259	790	1,469
312 Retirement Board of the Government of Puerto Rico		55,599	13,805	69,404	24,151	45,252
329 Office of Socioeconomic Development		5,846	19	5,865	1,449	4,416
Total - Secondary Component Units	\$	271,410	\$ 27,417	\$ 298,827	\$ 74,775	\$ 224,053

Full Year Budget and YTD Actuals Results for FY25 General Fund Expense Budget vs. Actual By Agency<sup>1</sup> YTD from 7/1/2024 through 11/30/2024 November-24

(figures in \$000s)

	Certi	fied Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Ren	naining Balance
OMB and Hacienda Custodies							
17 Custody of the Office of Management and Budget	\$	1,074,494	\$ (269,183)	\$ 805,311	\$ -	\$	805,311
25 Custody of the Department of the Treasury		2,686,062	37,378	2,723,440	459,947		2,263,493
Total - OMB and Hacienda Custodies	\$	3,760,556	\$ (231,805)	\$ 3,528,751	\$ 459,947	\$	3,068,803

	Cert	ified Budget	•	ustments & evisions	Revised Budg	et	YTD Actual Expenses	Remai	ning Balance
Out of Scope Entities									
8 Office of the Comptroller	\$	48,296	\$	6,686	\$ 54	982	\$ 26,442	\$	28,540
10 The General Court of Justice		399,427		22,565	421	992	165,080		256,911
100 Legislative Assembly of the Commonwealth		145,952		1,084	147	036	83,899		63,137
106 Public Housing Administration		5,843		102	5	945	1,144		4,801
113 CRIM		-		-		-			-
166 Industrial Development Company		-		-		-			-
176 University of Puerto Rico		500,883		-	500	883	203,484		297,399
193 Office of Government Ethics		10,238		4	10	242	4,139		6,103
200 Special Independent Prosecutor's Panel		3,672		20	3	692	1,459		2,233
209 Contributions to Political Parties		14,000		-	14	000	7,855		6,145
208 Contributions to the Municipalities		61,536		20,236	81	772	45,235		36,537
212 COSSEC		-		-		-	-		-
220 Correctional Health		54,348		318	54	666	21,372		33,294
268 Puerto Rico Institute of Statistics		2,877		10	2	887	1,179		1,708
272 Office of the Inspector General		20,123		32	20	155	8,001		12,154
289 Energy Commission		-		-		-	-		-
297 Financial Oversight and Management Board for Puerto Rico		59,401		-	59	401	22,028		37,373
Total - Out of Scope Entities	\$	1,326,596	\$	51,057	\$ 1,377,	653	\$ 591,319	\$	786,334

	Cert	ified Budget	A	Adjustments & Revisions	Re	evised Budget	 YTD Actual Expenses	Rema	ining Balance
Recap									
Entities Operating in PRIFAS 7.5	\$	6,594,310	\$	127,439	\$	6,721,749	\$ 2,264,523	\$	4,457,226
Core Component Units		1,109,430		25,892		1,135,322	406,098		729,224
Secondary Component Units		271,410		27,417		298,827	74,775		224,053
OMB and Hacienda Custodies		3,760,556		(231,805)		3,528,751	459,947		3,068,803
Out of Scope Entities		1,326,596		51,057		1,377,653	591,319		786,334
Total	\$	13,062,302	\$	•	\$	13,062,302	\$ 3,796,662	\$	9,265,640

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.

Full Year Budget and YTD Actual Results for FY25 Special Revenue Fund Expense Budget vs. Actual By Agency<sup>1</sup> YTD from 7/1/2024 through 11/30/2024 November-24

	Certified Budget	Adjustments & Revisions <sup>2</sup>	Revised Budget	YTD Actual Expenses	Remaining Balance
Entities Operating in PRIFAS 7.5					
15 Office of the Governor	\$-	\$-	\$-	\$-	\$ -
16 Office of Management and Budget	1,199	-	1,199	157	1,042
18 Planning Board			-	-	-
21 Emergency and Disaster Management Bureau	341		341		341
23 Puerto Rico Department of State	4,563		4,563	987	3,576
24 Puerto Rico Department of Treasury	804,027		804,027	209,636	594,391
28 State Elections Commission	-		-	-	-
30 Human Resources Management & Transformation	1,741	-	1,741	222	1,519
31 General Services Administration	5,270	33,500	38,770	915	37,855
34 Commission of Investigation, Processing and Appeals	-	-	-	-	-
37 Civil Rights Commission				-	
38 Puerto Rico Department of Justice	6,519	13	6,532	554	5,978
40 Puerto Rico Police Bureau	18,488	1,036	19,524	199	19,325
41 Special Investigations Bureau	10,400	1,050	15,524	-	9
42 Puerto Rico Fire Department Bureau	14,689	6	14,695	135	14,560
		0			
43 Puerto Rico National Guard	-	-	-	-	-
45 Shared Services within Departent of Public Safety	222	-	222	62	160
49 Department of Transportation and Public Works	132,479	3,546	136,025	17,740	118,285
50 Department of Natural and Environmental Resources	46,525	6,002	52,527	3,166	49,360
55 Puerto Rico Department of Agriculture	3,430	-	3,430	281	3,149
60 Office of the Citizen's Ombudsman	-	-	-	-	-
62 Cooperative Development Commission of Puerto Rico	-	-	-	-	-
66 Puerto Rico Highway Authority	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	307,018	-	307,018	48,115	258,903
68 Puerto Rico Labor Relations Board	462		462	110	352
69 Puerto Rico Department of Consumer Affairs	1,996	-	1,996	529	1,467
71 Department of Health	174,367	33,090	207,457	29,826	177,631
78 Department of Housing	26,497	-	26,497	3,468	23,029
81 Department of Education	9,281	-	9,281	67	9,214
87 Department of Recreation and Sports	21,976	-	21,976	2,003	19,973
95 Mental Health and Drug Addiction Services Administration	6,322	-	6,322	610	5,712
96 Office of the Women's Advocate	-		-	-	-
120 Veteran's Advocate Office of Puerto Rico	-	-	-	-	-
122 Secretariat of the Department of the Family	-	-	-	-	-
123 Family and Children Administration	-	-	-	-	-
124 Child Support Administration (ASUME)	-	-	-	-	-
126 Vocational Rehabilitation Administration	802	-	802	-	802
127 Administration for Socioeconomic Development of the Family	-	-	-	-	-
133 Administracion de Recursos Naturales	-	-	-	-	-
137 Department of Correction and Rehabilitation	23,271	-	23,271	2,785	20,486
139 Parole Board	-	-	-	-	-
143 Office of Protection and Defense for People with Disabilities			-	-	-
152 Elderly and Retired People Advocate Office	-		-		-
153 Office for People with Disabilities	-	-	-	-	-
155 State Historic Preservation Office of Puerto Rico	1,158	-	1,158	127	1,031
221 Medical Emergency Corps Bureau	7,970	-	7,970	1,972	5,998
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	-		-		
Total - Entities Operating in PRIFAS 7.5	\$ 1,620,613	\$ 77,201	\$ 1,697,814	\$ 323,667	\$ 1,374,147

Full Year Budget and YTD Actual Results for FY25 Special Revenue Fund Expense Budget vs. Actual By Agency<sup>1</sup> YTD from 7/1/2024 through 11/30/2024 November-24

	Certi	fied Budget	A	djustments & Revisions		Revised Budget	 YTD Actual Expenses	Rem	aining Balance
Core Component Units									
70 State Insurance Fund Corporation	\$	581,943	\$	-	\$	581,943	\$ 168,256	\$	413,687
79 Automobile Accidents Compensation Administration		102,442		-		102,442	11,951		90,491
90 Medical Services Administration of Puerto Rico		145,703		-		145,703	51,339		94,364
119 Department of Economic Development & Commerce		50,341		21,563		71,904	13,479		58,425
162 Public Building Authority		150,746		8,389		159,135	67,965		91,170
168 Puerto Rico Ports Authority		83,487		-		83,487	32,221		51,266
180 Tourism Company		150,597		-		150,597	26,372		124,225
187 Puerto Rico Health Insurance Administration		181,633		-		181,633	164,763		16,870
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean		90,212		-		90,212	30,661		59,551
235 Puerto Rico Housing Finance Corporation		96,358		-		96,358	5,994		90,364
277 Agricultural Enterprises Development Administration		93,706		14,000		107,706	39,629		68,077
285 Puerto Rico Integrated Transit Authority		39,510		-		39,510	16,859		22,651
295 Fiscal Agency & Financial Advisory Authority		8,585		-		8,585	335		8,250
303 Convention Center of District Authority		48,762		-		48,762	35,643		13,119
Total - Core Component Units	\$	1,824,025	\$	43,952	_	\$ 1,867,977	\$ 665,467	\$	1,202,510

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Secondary Component Units					,
11 Puerto Rico Traffic Safety Commission	\$ 1,864	\$-	\$ 1,864	\$ 597	\$ 1,267
22 Office of The Commissioner of Insurance	13,092	-	13,092	3,630	9,462
29 Puerto Rico Federal Affairs Administration				-	
75 Office of the Financial Institutions Commissioner	15,413		15,413	4,089	11,324
82 Institute of Puerto Rican Culture	1,283	1,095	2,378	74	2,304
105 Industrial Commission	22,831	300	23,131	7,699	15,432
109 Puerto Rico School of Plastic Arts	2,319		2,319	608	1,711
121 Government Board of the 911 Service	21,954	825	22,779	5,178	17,601
138 Institutional Trust of the National Guard of Puerto Rico	7,902		7,902	1,884	6,018
161 Puerto Rico Infrastructure Financing Authority	1,138		1,138	148	990
165 Land Authority of Puerto Rico	12,545		12,545	3,945	8,600
167 Integral Development of the "Península de Cantera"	228		228	53	175
177 Land Administration of Puerto Rico	9,073		9,073	2,563	6,510
186 Culebra Conservation and Development Authority	303		303	-	303
189 Institute of Forensic Science	506		506	-	506
191 Musical Arts Corporation	1,888	2,520	4,408	623	3,785
192 Fine Arts Center Corporation	2,634	200	2,834	943	1,891
195 Economic Development Bank of PR	14,289	-	14,289	4,171	10,118
196 Puerto Rico Public Broadcasting Corporation	340	14,064	14,404	3,525	10,879
198 Agricultural Insurance Corporation	3,300	-	3,300	1,288	2,012
215 Puerto Rico Conservatory of Music Corporation	4,354	-	4,354	1,373	2,981
236 Innovation Fund for Agricultural Development of Puerto Rico	13,665	0	13,665	3,428	10,237
238 Ponce Authority (Authority Of The Port Of The Americas)	-	-	-	-	-
264 Corporation for the "Caño Martin Peña" Enlace Project	-	40	40	-	40
265 Roosevelt Roads	1,860	-	1,860	399	1,461
271 Puerto Rico Technology and Innovation Services	9,732	-	9,732	-	9,732
276 Puerto Rico Public Private Partnership Authority	-	-	-	-	-
286 Authority of the Port of Ponce	2,162	-	2,162	-	2,162
288 University of Puerto Rico Comprehensive Cancer Center	47,253	-	47,253	18,841	28,412
293 Center for Diabetes Research, Education, and Medical Services	267	-	267	117	150
299 COFINA	-	-	-	-	-
298 Public Service Regulatory Board	31,828	-	31,828	5,530	26,298
310 Municipal Finance Corporation	222,110	-	222,110	66,736	155,374
311 Puerto Rico Gaming Commission	437,290	21,170	458,460	140,091	318,369
312 Retirement Board of the Government of Puerto Rico	3,315	-	3,315	-	3,315
329 Office of Socioeconomic Development	-	-	-	-	-
Total - Secondary Component Units	\$ 906,738	\$ 40,215	\$ 946,953	\$ 277,534	\$ 669,419

Full Year Budget and YTD Actual Results for FY25 Special Revenue Fund Expense Budget vs. Actual By Agency<sup>1</sup> YTD from 7/1/2024 through 11/30/2024 November-24

(figures in \$000s)

	Certi	fied Budget	4	Adjustments & Revisions	F	Revised Budget	 YTD Actual Expenses	Rem	naining Balance
OMB and Hacienda Custodies									
17 Custody of the Office of Management and Budget	\$	-	\$	-	\$	-	\$ -	\$	-
25 Custody of the Department of the Treasury		481,217		(20,875)		460,342	154,486		305,856
Total - OMB and Hacienda Custodies	\$	481,217	\$	(20,875)	\$	460,342	\$ 154,486	\$	305,856

	Certif	ied Budget	Adjustmen Revision		Revised Budget	YTD Actual Expenses	Remaining Balance
Out of Scope Entities							
8 Office of the Comptroller	\$	-	\$	-	\$-	\$-	\$-
10 The General Court of Justice		17,453		-	17,453	5,346	12,107
100 Legislative Assembly of the Commonwealth		-		-	-		-
106 Public Housing Administration		15,523		-	15,523		15,523
113 CRIM		-		-	-	-	
166 Industrial Development Company		-		-	-	-	
176 University of Puerto Rico		-		-	-		-
193 Office of Government Ethics		-		-	-	-	-
200 Special Independent Prosecutor's Panel		-		-	-	-	-
209 Contributions to Political Parties		-		-	-	-	-
208 Contributions to the Municipalities		-		-	-	-	-
212 COSSEC		-		-	-	-	-
220 Correctional Health				-	-	-	-
268 Puerto Rico Institute of Statistics				-	-	-	-
272 Office of the Inspector General				-	-	-	-
289 Energy Commission				-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico				-	-	-	-
Total - Out of Scope Entities	\$	32,976	\$	-	\$ 32,976	\$ 5,346	\$ 27,630

	Certi	fied Budget	Ac	ljustments & Revisions	Re	evised Budget	YTD Actual Expenses	Rema	ining Balance
Recap									
Entities Operating in PRIFAS 7.5	\$	1,620,613	\$	77,201	\$	1,697,814	\$ 323,667	\$	1,374,147
Core Component Units		1,824,025		43,952		1,867,977	665,467		1,202,510
Secondary Component Units		906,738		40,215		946,953	277,534		669,419
OMB and Hacienda Custodies		481,217		(20,875)		460,342	154,486		305,856
Out of Scope Entities		32,976		-		32,976	5,346		27,630
Total	\$	4,865,569	\$	140,492	\$	5,006,061	\$ 1,426,499	\$	3,579,563

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.

YTD Budget and YTD Actual Results for FY25 General and Special Revenue Fund Budget vs. Actual By Agency  $^{\rm I}$ 

YTD from 7/1/2024 through 11/30/2024 Nov FY25 YTD

Interio Operating in PRIAS 7.5         Image of the Server of the Se		(Unfavorable) / Favorable \$	(Unfavorable) Favorable %
160.7.4.93.4.43.4.49.7.4.018Huning Board7.7.413.33.6.0118Huning Board3.6.7413.33.6.6113Destrot Management Bursau3.6.7413.33.6.6114Barton Koo Department of Transury42.1.812.7.974.6.5.624Purto Koo Department of Transury42.4.814.2.7.94.7.6.6124Barton Koo Sensing and Appeals2.6.84.7.9.04.8.6124Commission Orimesigation, Processing and Appeals2.8.800.2.92.0.227Coll Bights Commission3.6.84.6.123.6.6.008.8.1424Commission Orimesigation, Processing and Appeals2.8.83.6.23.6.103.6.825Porto Rice Orice Destroment Bureas3.70.762.8.754.2.154.2.1624Purto Rice Orice Destroment Bureas3.70.762.8.754.2.174.3.1425Department of Apriculture12.8231.004.3.124.2.1725Department of Apriculture12.8231.004.3.124.2.1725Department of Apriculture12.8231.004.3.124.2.1726Operature of Apriculture12.8237.034.2.174.2.1726Operature of Apriculture12.8237.034.2.174.2.1726Operature of Apriculture12.8237.034.2.174.2.1727Operature of Apriculture1.001.000			
142.1.2.7.77(3.37)7.4.095.4.6421Emergeny and Diaster Maragement Rurau3.6.721.33.6.671.6.6723Parto Rico Department of State4.7.221.64.6.764.6.764.6.7624State Election Commission5.6.811.8.2724.7.5925.9.7725State Election Commission of Investigation, Processing and Appeals2.2.681.8.273.0.7.2031General Services Management & Transformation5.0.65(.0)3.0.7.2032General Services Administration4.6.686.0.83.0.833General Services Administration4.6.723.3.856.0.7.2034Commission of Investigation Sureau2.3.883.882.4.642.4.1143Service Rico Roles Buesa2.3.883.883.8.2.2.482.4.1144Parto Rico Roles Buesa2.3.883.883.8.903.8.1445Separament of Public Saftery112.223(.00)112.8.239.0.9645Operament of Public Saftery12.523(.00)12.8.134.0.83545Operament of Public Saftery1.6.11.4.144.7.7446Officer the Classer's Commission of Puerto Rico1.5.61.5.64.3.7747Operament of Applicationa1.6.11.6.11.7.21.8.1448Serviter Rico Roles Relations and Fuerto Rico1.6.11.6.11.7.21.8.1449Department of Applicationa1.6.1 <td>6,427</td> <td>6,427</td> <td>54%</td>	6,427	6,427	54%
111.5.21.5.21.5.21.5.21.5.223Parto Rico Department of Tessury42.1.5322.9.742.6.5322.9.7024Parto Rico Department of Tessury42.1.6322.9.742.6.5322.9.7025State Betcinos Commission25.6181.8.227.7033.9.8031General Services Administration12.464.1.834.6.133.9.8031General Services Administration2.8.613.8.613.8.83.8.834Commission Ontestigation Processing and Appeals2.9.83.8.83.8.83.8.835Parto Rico Department of Lattice4.7.223.8.54.6.1075.8.8.440Parto Rico Department Ducatice2.9.83.8.82.4.83.8.941Special Interparts Department of Lattice Statice3.6.136.6.523.8.9042Parto Rico National Guard1.12.23(00)11.2.234.6.10743Parto Rico National Guard1.12.93(00)11.2.234.6.10744Parto Rico National Guard1.2.932.7001.2.234.6.10745Department of Lattice Statice7.3.382.7001.2.234.6.10745Department of Lattice Statice National Guard1.6.1091.6.101.7.146Department of Lattice Statice7.7.332.7.001.7.11.7.147Department of Lattice Statice National Guard1.6.107.7.11.7.11.7.148Depar	2,714	2,714	28%
1314141214141414141424Parton Rico Department of Tressury24.41382.437922.7379227.0470227.047023Maran Resources Management & Tansformation5.633(4)3.0313.08034I General Services Maningstation, Processing and Appeals2.248(2)2.14.002.1292.02134Commission of Investigation, Processing and Appeals2.2802.192.02135Coll Rights, Department of Justice64.7223.8563.03758.84440Department of Justice64.7223.8563.03758.84441Department of Insting Santa2.3988.82.4662.41142Parto Rico Rico Sarby12.02310.0012.8439.86534Department of Transportation and Public Works8.74810.0312.8439.86535Department of Transportation and Public Works8.74810.0312.8439.86536Department of Natural and Everoomental Resources70.7314.1412.74312.7436Department of Auburd Natura12.642.76713.4414.94137Color Sath Development Commission of Puerto Rico12.552.76713.4414.94136Department of Libor and Human Resources14.7275.414.938164.93337Department of Cols Relation Sath Parton Rico12.82.96286.05738Department of C	2,036	2,036	27%
14Partner24,1582,37942,6536220,0028State Elections Commission1,5611,4821,48252,97830Human Resources Management & Transformation5,05(0)5,0105,01031Germi Services Administration12,48814,18326,6517,12037Cill Rights Commission368136836836844Operation of Nucles Dursa370,7162,265373,551352,66645Special Investigation Stream2,37836836,8236446Partor Rice Department of Nucle8,7291,77,746363,3347Partor Rice Department Dursa8,18346,83368368,4349Department of Palic Steps7,3381,67389,18440,83940Department of Transportation and Public Works87,4831,67389,18440,83945Department of Transportation and Public Works7,3841,67389,15440,83946Office of the Citaer's Ombudsman1,01491,3721,67422,37347Office of the Citaer's Ombudsman1,01491,3721,67422,37348Department of Agriculture1,2307,731,46622,37440Office of the Citaer's Ombudsman1,2041,3721,37441Office of the Citaer's Ombudsman1,2041,3721,33642Operationes of Labor and Human Resources1,478	2,043	2,043	55%
28 State Elections Commission25.6181.82227.46025.97830 human Resources Management & Transformation5.035(4)3.0113.96031 General Services Administration2.4681.032.6613.92034 Commission of Investigation, Processing and Appeals2.1802.192.0237 Civil Rights Commission7.6484.033.883.844.0440 Parcto Rice Department of Justice6.47.223.856.41.075.8,81441 Special Investigations Bureau3.033.682.4853.8,5223.8,52342 Parcto Rice National Guard6.7.291.7.28.7.653.8.334.6.6543 Parcto Rice National Guard6.7.931.6.033.6.23.6.33.6.5540 Department of Transportation and Public Works7.7.831.6.133.6.23.6.23.6.250 Department of Natural and Environmental Resources70.3582.7.907.3.14842.13751 Department of Agriculture1.7.607.77.4.653.6.23.6.250 Department of Natural And Environmental Resources1.6.281.6.297.6.4842.13752 Resot Rice Natural Adriculture1.7.607.77.4.564.6.3553 Parto Rice Department of Agriculture1.7.691.6.244.6.3554 Parto Rice Department of Agriculture1.7.691.6.431.6.6454 Parto Rice Department of Agriculture1.7.671.2.432.6.6454 Parto Rice Department of Agriculture1.7.67 <t< td=""><td>2,093</td><td>2,093</td><td>24%</td></t<>	2,093	2,093	24%
10 <td>139,466</td> <td>139,466</td> <td>33%</td>	139,466	139,466	33%
1112.4814.18326.63171.2034Commission of Investigation, Processing and Appeals218021920237Curl Right Commission2081.8020820838Purto Rico Department of Jusice46.7223.8588.10758.81441Special Investigations Bureau2.383.82.462.41142Pueto Rico Department Bureau3.613868.5536.52235.59043Burto Rico National Guard8.7291.728.464.71345Department of Paraboxina and Public Works87.482.7907.3484.21850Department of Transportation and Public Works87.482.7907.3484.21850Department of Instructure1.3037.77.462.11760Office of the Citizen's Ombudsman1.60191.6226.92861Department of Maturia and Environmental Resources147.92751.72868.93562Operationet of Citizen's Ombudsman1.60191.6237.7261.72463Department of Inbus and Human Resources147.92751.6236.0351.63564Pueto Rico Resource Markins6.7032.256.9286.0551.63571Department of Housing2.4341.53062.5666.0551.65573Bepartment of Housing2.84311.53062.5666.0551.65574Department of Housing	1,473	1,473	5%
14 Commission funcestigation, Processing and Appeals218011920237 Civil Rights Commission368136836840 Petro Rico Police Bureau370,7152,875373,511323,66641 Special Investigations Bureau36,13866536,52236,50343 Petro Rico Fire Department Bureau36,13866536,62236,50345 Department Of Public Safety11,20310011,22336,00345 Department of Public Safety11,2032,70338,48340,83345 Department of Public Safety11,2032,70337,48442,13855 Puetro Rico Rico Matural and Envolutorison of Puetro Rico12,8237,9717,44522,13760 Office of the Cluzen's Ombudsman1,60191,60237,771,74522,13761 Concepartment of Agriculture17,2777,451,47266,3566,5562 Neerto Rico Righway Autority63 Puetro Rico Rico Matura and Supta Muran Resources2,4731,47366,3566,3571 Department of Consumer Affairs6,7632,256,5236,6051,57573 Department of Relations Board2,2431,6751,6741,57574 Department of Relations Source2,47451,6361,6451,65575 Department of Consumer Affairs6,6544,6631,6551,65576 Department of Relations Source2,6453,6551,6551,65575 Department of R	1,071	1,071	21%
17 Coll Rights Conmission368136836838 Puerto Rico Department of Justice64,7223,38568,10741 Special Investigations Bureau7,07152,38882,44841 Special Investigations Bureau7,308382,4863,53043 Puerto Rico National Guard8,7291718,7463,53045 Department of Public Safety12,293(100)112,2339,69650 Department of Transportation and Public Works8,74831,7578,7464,71850 Department of Insuport and and Environmental Resources70,3882,7907,314842,17860 Office of the Cities of Sombudsman1,60191,6023,7204,74161 Office of the Cities of Sombudsman Resources1,47,971,641,7516,83562 Puerto Rico Department of Apicuture1,2632,7511,7516,83563 Puerto Rico Department of Consumer Affairs6,7032,2526,9286,61571 Department of Consumer Affairs2,6731,2441,8321,84573 Department of Housing2,2431,2451,8451,84574 Department of Guerce Induces Administration6,5644,6331,8451,84575 Puerto Rico Department of Apicuta Service Administration1,8491,8451,8451,84576 Department of Hershilly2,7451,8451,8451,84576 Department of Hershilly2,7451,8451,8451,845 <trr< tr="">76 Department of Hershilly</trr<>	19,531	19,531	73%
94 Puerto Rico Department of Justice64,7223,88568,10758,81440 Puerto Rico Delice Jurvau7370,7162,775737,591592,60041 Special Investigations Burvau63,13868536,82238,50042 Puerto Rico Fire Department Bureau36,13868536,82238,50043 Department of Mational Guard7372112,233(100)112,82399,69649 Department of Tharay and Ervinomental Resources73,63847,70071,44842,17850 Department of Abrairal and Ervinomental Resources73,6307717,46622,17160 Office of the Citter's Ombudination of Puerto Rico1,5821,26199,69660 Office of the Citter's Ombudination1,60121,26199,79166 Puerto Rico Department of Libor and Human Resources1,6131,6925,6101,37270 Puerto Rico Department of Consumer Affairs6,703226,737192,484192,49471 Department of Haith28,1411,506236,737192,485192,49472 Department of Housing2,24,317324,46546,31373 Department of Housing2,24,317324,46546,31374 Department of Resources2,6101,6161,82966,05575 Mental Resources2,61224,8871,9281,92874 Department of Hauth28,1411,506236,3271,924,5175 Department of Resources2,61224,8831,6151,83876 Office of t	16	16	8%
40Puerto Rico Police Bureau370,7162.875373,591322,66641Special Investigations Bureau2.388384.4662.41742Puerto Rico Rice Department of Public Safety12.9231078.7468.83243Department of Transportation and Public Works8.74812.923100012.82399,69650Department of Transportation and Public Works8.7482.7077.3.14842.13750Department of Transportation and Public Works7.0382.7077.3.14842.13751Department of Natural and Environmental Resources7.0382.7077.3.14842.13762Oeffice of the Citizer's Ombudsman1.60191.6031.37263Department of Indowa Althoriny64Puerto Rico Department of Consumer Afairs6.7032.594.147,9818.93565Puerto Rico Department of Indowa Althorins Resources147,92754147,9818.93571Department of Housing2.2187.651.3249.601572Department of Housing2.2181.4761.4391.43987Department of Recordstion and Sports2.7651.222.84871.65695Metral Headministration6.56548.6331.6561.4391.65695Metral Headministration7.5161.242.4471.244392Vetera Schooleconomic Development of the Family2.613	60	60	16%
44 Special investigations bureau2.9383.82.4352.41143 Puerto Rico Fire Department Sureau36,186836,82236,82244 Department of Fubic Safety112,233(100)112,23390,06149 Department of Autoria loca Fuvironmental Resources73,807781,48342,17850 Department of Autoria and Environmental Resources73,807717,46442,17850 Department of Autoria and Environmental Resources73,807717,46442,17850 Object Resource Development Commission of Puerto Rico1,2632021,21197466 Detro Rice Sombudsman147,3735414,79368,93567 Puerto Rico Department of Labor and Human Resources147,3735414,79368,93568 Puerto Rico Labor Relations Board67032255,92860,15771 Department of Falenth24,437322,49314,93473 Department of Receation and Sports2,40314,7514,33239,31374 Department of Receation and Sports2,10414,6836,6336,6373 Department of Receation and Sports2,10414,6736,5714,83374 Contained Rebalitation66,61416,8136,8136,8275 Department of Inferenting2,13914,8546,8336,8174 Contained Rebalitation38,5546,889,9966,65675 Department of Receation and Sports74 Contained Rebalitation Administration12	9,293	9,293	14%
42Puerto Rico Fire Department Bureau36.1386.65396.62298.75943Puerto Rico National Guard8.729178.7468.33344Department of Thallic Safety12.22399.66049Department of Thansportation and Public Works87.4831.67588.158440.8950Department of Agriculture7.3607.777.148642.17860Office of the Clizer's Ombudsman1.60191.6027.77.14867.762Cooperative Development Comsission of Puerto Rico1.2832.61.6219.747.763Puerto Rico Department of Labor and Human Resources147.9275.41.7925.66.01564Puerto Rico Department of Consumer Affairs6.7032.256.0236.01571Department of Health28.143115.6626.6731.334.3573Department of Housing2.4437.32.24614.9474Department of Housing2.4564.6331.78774Department of Education1.199.56534.7671.248.371.65874Department of Housing2.1644.6684.6634.65375Mental Health and Drug Addiction Services Administration8.5564.664.65376Mental Health and Drug Addiction Services Administration8.5564.634.55470Veerard Advocate Office of Puerto Rico1.681.683.631.78771Ve	20,925	20,925	6%
43Puerto Rico National Guard8,729178,7698,35345Department of Public Safety12,29310,0012,82394,66649Department of Transportation and Public Works70,3582,79073,14842,17855Puerto Rico Department of Agriculture17,360771,6091,7260Office of Inciter's Ombudsman1,60191,6091,7262Cooperative Development Commission of Puerto Rico1,2821,2619,4766Puerto Rico Labor Relations Board6,7831,271,47,9818,83567Puerto Rico Labor Relations Board6,7831,275,2836,01571Department of Labor and Human Resources6,7032,2437,32,24,931,43473Department of Consumer Affairs6,7032,2437,32,24,931,43474Department of Health1,199,553,7671,271,2775Department of Health And Drug Addiction Services Administration6,544(8,696,6151,78776Order of Howenr's Advocate1,891,6451,899,615377Department of Health and Drug Addiction Services Administration1,2181,183,6999,615378Department of Sciestion Consumer Affairs2,4051,643,6999,615379Department of Healthinal Administration1,2181,641,641,6470Department of Healthina Administration <t< td=""><td>26</td><td>26</td><td>1%</td></t<>	26	26	1%
45 Department of Public Safety112,923(100)112,92399,69649 Department of Natural and Environmental Resources70,358279073,14842,17855 Puerto Rico Department of Agriculture17,3607717,43622,13760 Office of the Citizer's Ombudsman1601991,6991,37262 Cooperative Development Commission of Puerto Rico12,5821,26197466 Puerto Rico Department of Labor and Human Resources1479,27757,84169,2957669 Puerto Rico Department of Clabor and Human Resources6,28316296,9136,01371 Department of Hosting2,6137,6332256,9286,01572 Department of Hosting2,4233,732,24681,34373 Department of Housing2,42433,732,246871,63874 Department of Housing2,4233,6131,76775 Department of Recreation and Sports2,4761,284,76376 Office of Hwomen's Advocate1,8991,4763,6571,76771 Department of Recreation and Sports2,4761,684,7784,77872 Secretaria to the Expansion1,199,56534,7671,284,3928,93373 Department of Recreation and Sports2,4781,684,6374 Office of Hwomen's Advocate1,681,4763,6571,78773 Department of Recreation and Sports2,4881,6183,9996,05574 Office of Hwomen's Advocate1,584,63 </td <td>(1,768)</td> <td>(1,768)</td> <td>-5%</td>	(1,768)	(1,768)	-5%
49 Department of Transportation and Public Works87,4831,67589,15840,83950 Department of Natural and Environmental Resources70,3882,7973,14842,17850 Office of the Citizer's Ombudsman1,60191,6091,37261 Office of the Citizer's Ombudsman1,60191,6091,37262 Cooperative Development Commission of Puerto Rico1,2882,21,61897463 Puerto Rico Department of Labor and Human Resources147,92754147,98168,93564 Puerto Rico Department of Consumer Affairs6,7032256,6286,01571 Department of Consumer Affairs224,43115,306296,737193,43578 Department of Hoating22,43273,47671,243,432822,31379 Department of Education1,199,55534,7671,243,4321,53695 Mental Health and Drug Addiction Services Administration6,5144,6634,66395 Mental Health and Drug Addiction Services Administration6,5141,6763,576122 Secretaria of the Department of the Family20,0451,6763,536123 Family and Children Administration1,2181,1881,6391,656124 Coltal Support Administration ASports7,4811,187,2986,535125 Secretaria of the Department of the Family2,0451,6583,658124 Coltal Support Administration1,2181,4763,6593,658125 State Historia Metabolistration1,2181,4763,659	392	392	4%
S0Penatrment of Natural and Environmental Resources70,3582,79073,14842,178S5Puerto Rico Department of Agriculture17,8009717,43622,13762Cooperative Development Commission of Puerto Rico1,25821,26197465Puerto Rico Lighs'nay Authority67Puerto Rico Department of Labor and Human Resources117,92754147,92166,93568Puerto Rico Department of Consumer Affairs6,7032256,9286,01571Department of Consumer Affairs24,4237322,46614,93473Department of Housing24,4237322,46644,93474Department of Education1,199,56534,7671,124,332882,51375Department of Recreation and Sports24,6131,669646,633646,63376Offer of the Vomen's Advocate1,8991,66544,6331,6671,78772Vetera Si Advocate Office of Puerto Rico1,6831,6161,8996,55474Child Support Administration89,53646,6388,99966,55674Child Support Administration12,1311,80814,92413,9274Child Support Administration12,1311,80814,93414,93475State Historin Grostodecoromic Development of the Family2,0451,6616,9314,93474Child Support Administration12,1311,868	13,127	13,127	12%
55Puerto Rico Department of Agriculture17,3607717,45622,13760Office of the Citizer's Ombudsman1.60191.6091.7262Cooperative Development Commission of Puerto Rico1.2821.26197466Puerto Rico Department of Labor and Human Resources147,92754147,91168,93568Puerto Rico Department of Consumer Affairs67,032256.29260,01571Department of Consumer Affairs67,0322562,92143,43578Department of Health281,43115,366296,737193,43570Department of Education1.199,56534,7671,243,432282,13187Department of Education1.199,56534,7671,243,432282,13187Department of Education65,614(68)65,56648,63396Office of the Women's Advocate21,6891.11,680925122Sceretariat of the Department of the Family20,0451.0620,15020,938123Family and Children Administration12,1391.8910,3021.1,88124Coldricult Administration (SJMK)7.1811.187.291.0,302125State Historic Presoration de Recorso Naturales1.318(17)1.3021.3,36126Poletor Manifistration de Recorso Naturales1.64036.0,511.411133Administration de Recorso Naturales1.64036.0,56<	48,319	48,319	54%
60         Office of the Critzen's Ombudsman         1,601         9         1,609         1,372           62         Cooperative Development Commission of Puerto Rico         1,258         2         1,261         974           67         Puerto Rico Lighway Authority         -         -         -         -           67         Puerto Rico Labor Relations Board         628         1         629         6,528         6,015           69         Puerto Rico Labor Relations Board         6,703         225         6,528         6,015           71         Department of Health         5204         739         123,433         123,433           78         Department of Health         1,99,565         34,767         1,224,332         98,92,313           78         Department of Recreation and Sports         2,4,763         1,242         34,767         1,248,87         1,556           95         Mental Health and Drug Addiction Services Administration         65,614         (68)         48,633           96         Office of the Voment's Advocate Office Of Puerto Rico         1,680         1,690         925           122         Secretariat of the Department of the Family         2,045         1,665         1,613           123 <td< td=""><td>30,970</td><td>30,970</td><td>42%</td></td<>	30,970	30,970	42%
62 Cooperative Development Commission of Puerto Rico1.25821.26197466 Puerto Rico Highway Authority67 Puerto Rico Department of Labor and Human Resources147,92754147,98168,93568 Puerto Rico Department of Consumer Affairs6,7032256,5286,01571 Department of Health281,43115,306296,737193,43578 Department of Housing242,4373242,46814,94381 Department of Reation1,199,56534,7671,234,332892,31387 Department of Reation and Sports24,76512224,88716,58695 Mental Health and Drug Addiction Services Administration65,614(68)65,54648,63396 Office of Huerto Rico1,68911,690925122 Secretariat of the Department of the Family20,04510620,15020,938123 Family and Children Administration12,1391187,29861,53124 Child Support Administration (ASUME)7,1811187,29816,613125 Voational Rehabilitation Administration12,13919,89516613,8316,613133 Administracion of Development of the Family4,27631,48514,9314,949134 Office of Protection and Rehabilitation182,1531,686183,83916,681135 Otacional Rehabilitation12,1391,686183,83916,681135 Otacional Rehabilitation13,281,64631,5411,541<	(4,700)	(4,700)	-27%
66       Puerto Rico Highway Authority       -       -       -         67       Puerto Rico Department of Labor and Human Resources       147,927       54       147,981       66,935         68       Puerto Rico Department of Consumer Affairs       628       1       629       6,935       6,935         69       Puerto Rico Department of Consumer Affairs       6203       13,306       296,737       193,435         71       Department of Health       281,431       15,306       296,737       193,435         75       Department of Recreation and Sports       22,423       73       22,486       14,934         81       Department of Recreation and Sports       24,767       1,234,332       852,313         76       Define of the Women's Advocate       2,180       1,476       36,657       1,787         120       Vetera's Advocate Office of Puerto Rico       1,689       1       1,699       925         123       Seretrainat of the Department of the Family       20,045       20,50       20,381         124       Child Support Administration       89,536       46,3       89,999       66,056         124       Indi Barbilitation Administration       12,139       189       12,329       10,506	238	238	15%
67Puerto Rico Department of Labor and Human Resources147,92754147,92168,93568Puerto Rico Labor Relations Board628162957669Puerto Rico Labor Relations Board6,7032255,9286,01571Department of Health821,4237322,49614,93481Department of Housing22,4237322,49614,93481Department of Recretion and Sports24,76512224,88716,58695Mental Health and Drug Addiction Services Administration26,80314,76636,65717,877120Vetran's Advocate Office of Puerto Rico1,88911,690925122Secretianis of the Department of the Family20,81336,05636,656123Family and Children Administration89,55646389,99966,056124Child Support Administration (ASUME)7,1811187,29334,92125Secretianis of the Department of the Family2,13913814,79334,92124Children Administration13,1817,9331,9315,56124Children Administration13,1817,9334,9334,93125Veational Rehabilitation Administration13,1817,9334,93125Veational Rehabilitation Administration13,1817,9331,93126Veational Rehabilitation Administration14,81316,8638,99127Administration for So	286	286	23%
68 Puerto Rico Labor Relations Board628162957669 Puerto Rico Department of Consumer Affairs6,7032256,9286,01571 Department of Health281,43115,306296,737193,43578 Department of Housing224,237322,44614,93481 Department of Recreation and Sports24,76534,7671,234,332892,31387 Department of Recreation and Sports24,76512224,88716,58695 Mental Health and Drug Addiction Services Administration65,614(68)6,554648,66396 Office of the Womer's Advocate2,1801,4763,6571,787120 Vetera's Advocate Office of Puerto Rico1,8811,69020,938123 Family and Children Administration85,53646389,99966,056124 Child Support Administration (ASUME)7,1811187,29861,533125 Veterais Advocate Office of Puerto Rico128,153168143,99210,506127 Administration for Socioeconomic Development of the Family42,7633042,79334,992123 Administration and Rehabilitation1282,153168163,839163,861124 Child Support Administration1282,1531611,530720125 Defice of Protection and Defense for People with Disabilities4352437286125 Elderly and Retired People Advocate Office1,537131,643393125 State Historic Preservation Office of Puerto Rico4,538	-	-	
69 Puerto Rico Department of Consumer Affairs6,7032256,9286,01571 Department of Heath281,43115,306296,737193,43578 Department of Housing22,42373,922,496149,49481 Department of Education1,199,56544,7671,234,323802,31387 Department of Recreation and Sports24,76512224,88716,58696 Office of the Womer's Advocate2,8801,4763,6571,787102 Veteraris' Advocate Of Puerto Rico1,881,47620,15020,938123 Family and Children Administration89,53646389,99966,056124 Childs Auport Administration (ASUME)7,1811,8934,92210,56125 Veteraris' Advocate Office Of Puerto Rico1,1318912,3234,992126 Vocationa Rehabilitation Administration12,1318913,83916,656127 Administration for Socioeconomic Development of the Family42,7633042,79334,992133 Administration de Recursos Naturales137 Department of Correction and Rehabilitation128,15316,1513816,681139 Parole Board1,18(17)1,3315513316,43933152 Elderly and Retire People Advocate Office1,537131,5501411,414153 State Hinstrike Preception Office Of Puerto Rico4,73161,21912,098153 State Hinstrike Preception Hinstration Office Of Puerto Rico1	79,046	79,046	53%
71 Department of Health281,43115,306296,737193,43578 Department of Housing22,4237322,49614,93481 Department of Education1,199,56534,6701,234,332892,31387 Department of Recreation and Sports24,67512224,887165,8695 Mental Health and Drug Addiction Services Administration65,614(68)65,65448,63396 Office of the Women's Advocate2,1801,4763,6571,787120 Veteran's Advocate Office of Pueto Rico1,6891020,95820,938122 Secretariat of the Department of the Family20,045646389,9966,056123 Family and Children Administration12,1391187,29866,153124 Child Support Administration (ASUME)7,1811187,29866,153125 Vocational Rehabilitation Administration12,13918912,32910,506127 Administration fo Socioeconomic Development of the Family42,7631,865183,839163,681128 Derive Medical Recursos Naturales129 Parole Board1,318(17)1,3021,151131441125 Ederly and Retired People with Disabilities4352437343343125 Ederly and Retired People with Disabilities1,5371,55531,65633831,556336125 Ederly and Retired People with Disabilities1,5371,55531,65634834,6131,411121	54	54	9%
78Department of Housing22,4237322,49614,93481Department of Education1,199,56534,7671,234,332892,31387Department of Recreation and Sports24,76512224,88716,58695Mental Health and Drug Addiction Services Administration65,614(68)65,54648,63396Office of the Women's Advocate2,1801,4763,6571,787120Veterar's Advocate Office of Puerto Rico1,68910620,15020,938123Family and Children Administration89,53646389,99966,056124Childs Support Administration (SUME)7,1817,2830,0234,922125Vectarional Rehabilitation Administration12,13918912,23231,568126Vocational Rehabilitation for Socioeconomic Development of the Family20,45730,0234,922133Administration for Socioeconomic Development of the Family2,76330,0234,922133Menistration of Correction and Rehabilitation182,1531,666183,839163,681139Parole Board1,318(17)1,3021,515137Department of Creection and Defense for People with Disabilities1,64031,643138Office of Puerto Rico1,537131,643933155State Historic Preservation Office of Puerto Rico4,5334,643933155State Historic Preservation Office of Puerto Rico <t< td=""><td>913</td><td>913</td><td>13%</td></t<>	913	913	13%
81 Department of Education       1,199,565       34,767       1,234,332       89,213         87 Department of Recreation and Sports       24,765       122       24,887       16,586         95 Mental Health and Drug Addiction Services Administration       65,614       (68)       65,546       48,633         96 Office of the Women's Advocate       2,100       1,476       3,657       1,787         120 Veteran's Advocate Office of Puerto Rico       1,689       106       20,150       20,938         123 Family and Children Administration       89,536       463       89,999       66,056         124 Child Support Administration (ASUME)       7,181       118       7,293       34,992         125 Vocational Rehabilitation Administration       12,13       1,889       10,500       34,992         123 Administration for Socioeconomic Development of the Family       2,2763       309       42,793       34,992         133 Administration of Socioeconomic Development of the Family       42,763       1,886       183,839       163,681         139 Parole Board       1,818       (17)       1,302       1,511       1,514         134 Office of Protection and Rehabilitation       182,153       1,686       183,839       163,681         139 Parole Board       1,53	103,302	103,302	35%
87 Department of Recreation and Sports       24,765       122       24,887       15,586         95 Mental Health and Drug Addiction Services Administration       65,614       (68)       65,546       48,633         96 Office of the Women's Advocate       2,180       1,476       3,657       1,787         120 Veteran's Advocate Office of Puerto Rico       1,689       1       1,690       925         121 Secretariat of the Department of the Family       20,045       106       20,150       20,938         123 Family and Children Administration       89,536       463       89,999       66,056         124 Child Support Administration (SUME)       7,181       118       7,298       6,153         126 Vocational Rehabilitation Administration       12,139       189       12,329       10,506         127 Administracion de Recursos Naturales       -       -       -       -         137 Department of Correction and Rehabilitation       182,153       1,686       183,839       163,681         138 Parole Board       1,318       (17)       1,302       1,511         143 Office of Protection and Defense for People with Disabilities       1,537       13       1,643       933         155 State Historic Preservation Office of Puerto Rico       4,153       8 <td>7,562</td> <td>7,562</td> <td>34%</td>	7,562	7,562	34%
95       Mental Health and Drug Addiction Services Administration       65,614       (68)       65,564       48,633         96       Office of the Women's Advocate       2,180       1,476       3,657       1,787         120       Veteran's Advocate Office of Puerto Rico       1,689       1       1,690       925         122       Secretariat of the Department of the Family       20,045       106       20,150       20,938         123       Family and Children Administration       89,536       463       89,999       66,056         124       Child Support Administration (ASUME)       7,181       118       7,298       61,53         126       Vocational Rehabilitation Administration       124,273       30       42,793       34,992         127       Administracion de Recursos Naturales       -       -       -       -         137       Department of Correction and Rehabilitation       182,153       1,686       183,839       163,681         139       Parole Board       1,318       (17)       1,302       1,511         143       Office of Protection and Defense for People with Disabilities       1,640       3       1,643       933         155       State Historic Preservation Office of Puerto Rico       4,15	342,019	342,019	28%
96Office of the Women's Advocate2,1801,4763,6571,787120Veteran's Advocate Office of Puerto Rico1,68911,690925122Secretariat of the Department of the Family20,04510620,15020,938123Family and Children Administration89,53646389,99966,056124Child Support Administration (ASUME)7,1811187,2986,153126Vocational Rehabilitation Administration12,13913042,79334,992127Administration for Socioeconomic Development of the Family2,7633042,79334,992133Administracion de Recursos Naturales137Department of Correction and Rehabilitation182,1531,666183,839163,681139Parole Board1,318(17)1,3021,151143Office of Protection and Defense for People with Disabilities4352437286152Elderly and Retired People Advocate Office1,537131,643933153State Historic Preservation Office of Puerto Rico4,1534666,0273,489154Medical Emergency Corps Bureau12,2452366,60273,489210Office for Hepatient's Advocate67310883757214Administration for Integral Development of Childhood5,6623666,0273,489215Public Service Appeals Commission1,173 <td>8,301</td> <td>8,301</td> <td>33%</td>	8,301	8,301	33%
120       Vertern's Advocate Office of Puerto Rico       1,689       1       1,690       925         122       Secretariat of the Department of the Family       20,045       106       20,150       20,938         123       Family and Children Administration       89,536       463       89,999       66,056         124       Child Support Administration (ASUME)       7,181       118       7,298       6,153         126       Vocational Rehabilitation Administration       12,139       189       12,329       10,506         127       Administration for Socioeconomic Development of the Family       2,763       30       42,793       34,992         133       Administration de Recursos Naturales       -       -       -       -       -         137       Department of Correction and Rehabilitation       182,153       1,686       183,839       163,681         139       Parole Board       1,318       (17)       1,302       1,151         143       Office of Preople with Disabilities       435       2       437       286         152       Elderly and Retired People Advocate Office       1,537       13       1,643       933         155       State Historic Preservation Office of Puerto Rico       4,153 <td>16,912</td> <td>16,912</td> <td>26%</td>	16,912	16,912	26%
122Secretariat of the Department of the Family20,04510620,15020,938123Family and Children Administration89,53646389,99966,056124Child Support Administration (ASUME)7,1811187,2986,153125Vocational Rehabilitation Administration12,13918912,32910,506127Administration for Socioeconomic Development of the Family2,7633042,79334,992133Administration de Recursos Naturales147Department of Correction and Rehabilitation18,21531,686183,839163,681139Parole Board1,318(17)1,3021,151143Office of Protection and Defense for People with Disabilities4352437286152Elderly and Retired People Advocate Office1,537131,643933155State Historic Preservation Office of Puerto Rico4,153484,1611,411151Office for the Patient's Advocate8731088375131Office for Integral Development of Childhood5,623666,0273,489125Public Safety Affairs-11-126Office of Public Safety Affairs-11,184779	1,870	1,870	51%
123Family and Children Administration89,53646389,99966,056124Child Support Administration (ASUME)7,1811187,2986,153126Vocational Rehabilitation Administration12,13918912,32910,506127Administration for Socioeconomic Development of the Family42,7633042,79334,992133Administration de Recursos Naturales137Department of Correction and Rehabilitation182,1531,686183,839163,681139Parole Board1,318(17)1,3021,151143Office of Protection and Defense for People with Disabilities43522433286152Elderly and Retired People Advocate Office1,5371331,563933155State Historic Preservation Office of Puerto Rico4,15384,1611,411155State Historic Preservation Office of Puerto Rico12,24523212,47612,098121Office for the Patient's Advocate76710883757241Administration for Integral Development of Childhood5,6623666,0273,489266Office of Public Safety Affairs-112279Public Service Appeals Commission1,173111,184779	765	765	45%
124 Child Support Administration (ASUME)7,1811187,2986,153126 Vocational Rehabilitation Administration12,13918912,32910,506127 Administration for Socioeconomic Development of the Family42,7633042,79334,992133 Administracion de Recursos Naturales137 Department of Correction and Rehabilitation182,1531,686183,839163,681139 Parole Board1,318(17)1,3021,151143 Office of Protection and Defense for People with Disabilities4352437286152 Elderly and Retired People Advocate Office1,5371331,553720153 Office for People with Disabilities1,64034,643933155 State Historic Preservation Office of Puerto Rico4,15384,1611,411211 Office for the Patient's Advocate87310883757221 Administration for Integral Development of Childhood5,6623666,0273,489266 Office of Public Safety Affairs-11-279 Public Service Appeals Commission1,173111,184779	(787)	(787)	-4%
126Vocational Rehabilitation Administration12,13918912,32910,506127Administration for Socioeconomic Development of the Family42,7633042,79334,992133Administracion de Recursos Naturales137Department of Correction and Rehabilitation182,1531,686183,839163,681139Parole Board1,318(17)1,3021,151143Office of Protection and Defense for People with Disabilities4352437286152Elderly and Retired People Advocate Office1,537131,553720153Office for People with Disabilities4,6434,643933155State Historic Preservation Office of Puerto Rico4,15384,1611,411211Office for the Patient's Advocate87310883757221Office for the Patient's Advocate87310883757241Administration for Integral Development of Childhood5,6623666,0273,489266Office of Public Safety Affairs-11-279Public Service Appeals Commission1,173111,184779	23,943	23,943	27%
127Administration for Socioeconomic Development of the Family42,7633042,79334,992133Administracion de Recursos Naturales137Department of Correction and Rehabilitation182,1531,666183,839163,681139Parole Board1,318(17)1,3021,151143Office of Protection and Defense for People with Disabilities4352437286152Elderly and Retired People Advocate Office1,537131,550720153Office for People with Disabilities1,64031,643933155State Historic Preservation Office of Puerto Rico4,15384,1611,411210Medical Emergency Corps Bureau12,24523212,47612,098231Office for Peopleopment of Childhood5,6623666,0273,489246Office of Public Safety Affairs-11-279Public Service Appeals Commission1,173111,184779	1,145	1,145	16%
133Administracion de Recursos Naturales137Department of Correction and Rehabilitation182,1531,666183,839163,681139Parole Board1,318(17)1,3021,151143Office of Protection and Defense for People with Disabilities4352437286152Elderly and Retired People Advocate Office1,537131,550720153Office for People with Disabilities1,64031,643933155State Historic Preservation Office of Puerto Rico4,15384,1611,411211Medical Emergency Corps Bureau12,24523212,47612,098213Office for Peopleophement of Childhood5,6623666,0273,489266Office of Public Safety Affairs-11-279Public Service Appeals Commission1,173111,184779	1,823	1,823	15%
137Department of Correction and Rehabilitation182,1531,666183,839163,681139Parole Board1,318(17)1,3021,151143Office of Protection and Defense for People with Disabilities4352437286152Elderly and Retired People Advocate Office1,537131,550720153Office for People with Disabilities1,64031,643933155State Historic Preservation Office of Puerto Rico4,15384,1611,411211Medical Emergency Corps Bureau2,24522212,47612,098231Office for the Patient's Advocate873100888757241Administration for Integral Development of Childhood5,6623666,0273,489266Office of Public Safety Affairs-112279Public Service Appeals Commission1,173111,184779	7,801	7,801	18%
139 Parole Board     1,318     (17)     1,302     1,151       143 Office of Protection and Defense for People with Disabilities     435     2     437     286       152 Elderly and Retired People Advocate Office     1,537     13     1,550     720       153 Office for People with Disabilities     1,640     3     1,643     933       155 State Historic Preservation Office of Puerto Rico     4,153     8     4,161     1,411       221 Medical Emergency Corps Bureau     12,245     232     12,476     12,098       231 Office for the Patient's Advocate     873     10     883     75       241 Administration for Integral Development of Childhood     5,622     366     6,027     3,489       266 Office of Public Safety Affairs     -     1     1     -       279 Public Service Appeals Commission     1,173     11     1,184     779	-	-	
143 Office of Protection and Defense for People with Disabilities4352437286152 Elderly and Retired People Advocate Office1,537131,550720153 Office for People with Disabilities1,64031,643933155 State Historic Preservation Office of Puerto Rico4,15384,1611,411221 Medical Emergency Corps Bureau12,24523212,47612,098231 Office for the Patient's Advocate87310883757241 Administration for Integral Development of Childhood5,6623666,0273,489266 Office of Public Safety Affairs-11-279 Public Service Appeals Commission1,173111,184779	20,158	20,158	11%
143 Office of Protection and Defense for People with Disabilities4352437286152 Elderly and Retired People Advocate Office1,537131,550720153 Office for People with Disabilities1,64031,643933155 State Historic Preservation Office of Puerto Rico4,15384,1611,411221 Medical Emergency Corps Bureau12,24523212,47612,098231 Office for the Patient's Advocate87310883757241 Administration for Integral Development of Childhood5,6623666,0273,489266 Office of Public Safety Affairs-11-279 Public Service Appeals Commission1,173111,184779	151	151	12%
152 Elderly and Retired People Advocate Office       1,537       13       1,550       720         153 Office for People with Disabilities       1,640       3       1,643       933         155 State Historic Preservation Office of Puerto Rico       4,153       8       4,161       1,411         221 Medical Emergency Corps Bureau       12,245       232       12,476       12,098         231 Office for the Patient's Advocate       873       10       883       757         241 Administration for Integral Development of Childhood       5,662       366       6,027       3,489         266 Office of Public Safety Affairs       -       1       1       -         279 Public Service Appeals Commission       1,173       11       1,184       779	152	152	35%
153 Office for People with Disabilities       1,640       3       1,643       933         155 State Historic Preservation Office of Puerto Rico       4,153       8       4,161       1,411         221 Medical Emergency Corps Bureau       12,245       232       12,476       12,098         231 Office for the Patient's Advocate       873       10       883       757         241 Administration for Integral Development of Childhood       5,662       366       6,027       3,489         266 Office of Public Safety Affairs       -       1       1       -         279 Public Service Appeals Commission       1,173       11       1,184       779	830	830	54%
155 State Historic Preservation Office of Puerto Rico     4,153     8     4,161     1,411       221 Medical Emergency Corps Bureau     12,245     232     12,476     12,098       231 Office for the Patient's Advocate     873     10     883     757       241 Administration for Integral Development of Childhood     5,662     366     6,027     3,489       266 Office of Public Safety Affairs     -     1     1     -       279 Public Service Appeals Commission     1,173     11     1,184     779	710		43%
221 Medical Emergency Corps Bureau     12,245     232     12,476     12,098       231 Office for the Patient's Advocate     873     10     883     757       241 Administration for Integral Development of Childhood     5,662     366     6,027     3,489       266 Office of Public Safety Affairs     -     1     1     -       279 Public Service Appeals Commission     1,173     11     1,184     779	2,749		66%
231 Office for the Patient's Advocate     873     10     883     757       241 Administration for Integral Development of Childhood     5,662     366     6,027     3,489       266 Office of Public Safety Affairs     -     1     1     -       279 Public Service Appeals Commission     1,173     11     1,184     779	379		3%
241 Administration for Integral Development of Childhood     5,662     366     6,027     3,489       266 Office of Public Safety Affairs     -     1     1     -       279 Public Service Appeals Commission     1,173     11     1,184     779	126		14%
266 Office of Public Safety Affairs       -       1       1       -         279 Public Service Appeals Commission       1,173       11       1,184       779	2,539		42%
279 Public Service Appeals Commission 1,173 11 1,184 779	2,555		100%
	405		34%
281 Office of the Election Comptroller         1,277         4         1,281         1,177	105		8%
Total - Entities Operating in PRIFAS 7.5         \$ 3,419,936         \$ 85,267         \$ 3,505,203         \$ 2,588,190         \$	917,013		26%

YTD Budget and YTD Actual Results for FY25 General and Special Revenue Fund Budget vs. Actual By Agency  $^{\rm 1}$ 

YTD from 7/1/2024 through 11/30/2024 Nov FY25 YTD

	Adjustments & Certified Budget Revisions Revise		Revised Budget	vdget Expe		(Unfavorable) / Favorable \$		(Unfavorable) / Favorable %		
Core Component Units										
70 State Insurance Fund Corporation	\$	242,476	\$ 244	\$	242,720	\$	168,256	\$	74,464	31%
79 Automobile Accidents Compensation Administration		42,684	36		42,720		11,951		30,769	72%
90 Medical Services Administration of Puerto Rico		103,533	545		104,078		81,590		22,488	22%
119 Department of Economic Development & Commerce		31,294	9,062		40,356		22,023		18,333	45%
162 Public Building Authority		62,811	3,700		66,511		67,965		(1,454)	-2%
168 Puerto Rico Ports Authority		34,786	31		34,818		32,221		2,597	7%
180 Tourism Company		62,749	20		62,768		26,372		36,396	58%
187 Puerto Rico Health Insurance Administration		386,961	8		386,969		453,962		(66,992)	-17%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean		39,588	53		39,642		31,209		8,433	21%
235 Puerto Rico Housing Finance Corporation		43,567	17		43,584		6,811		36,773	84%
277 Agricultural Enterprises Development Administration		69,702	5,733		75,435		64,944		10,491	14%
285 Puerto Rico Integrated Transit Authority		62,739	7,062		69,801		60,810		8,992	13%
295 Fiscal Agency & Financial Advisory Authority		19,064	2,589		21,653		7,808		13,845	64%
303 Convention Center of District Authority		20,318	1		20,319		35,643		(15,324)	-75%
Total - Core Component Units	\$	1,222,273	\$ 29,102	\$	1,251,374	\$	1,071,565	\$	179,810	14%

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Secondary Component Units						
11 Puerto Rico Traffic Safety Commission	\$ 777	\$ 4	\$ 780	\$ 597	\$ 183	23%
22 Office of The Commissioner of Insurance	5,455	7	5,462	3,630	1,832	34%
29 Puerto Rico Federal Affairs Administration	1,345	4	1,349	1,096	253	19%
75 Office of the Financial Institutions Commissioner	6,422	7	6,430	4,089	2,341	36%
82 Institute of Puerto Rican Culture	8,305	504	8,809	5,500	3,309	38%
105 Industrial Commission	9,513	141	9,654	7,699	1,955	20%
109 Puerto Rico School of Plastic Arts	2,212	(25)	2,186	1,568	618	28%
121 Government Board of the 911 Service	9,148	362	9,510	5,178	4,331	46%
138 Institutional Trust of the National Guard of Puerto Rico	3,293	1	3,294	1,884	1,409	43%
161 Puerto Rico Infrastructure Financing Authority	1,405	71	1,476	999	477	32%
165 Land Authority of Puerto Rico	5,227	9	5,236	3,945	1,291	25%
167 Integral Development of the "Península de Cantera"	345	2	347	197	150	43%
177 Land Administration of Puerto Rico	3,780	4	3,784	2,563	1,222	32%
186 Culebra Conservation and Development Authority	232	2	234	3	231	99%
189 Institute of Forensic Science	9,200	1,014	10,214	8,198	2,016	20%
191 Musical Arts Corporation	3,080	1,086	4,167	2,972	1,195	29%
192 Fine Arts Center Corporation	4,610	135	4,745	2,517	2,228	47%
195 Economic Development Bank of PR	5,954	10	5,964	4,171	1,793	30%
196 Puerto Rico Public Broadcasting Corporation	142	5,902	6,043	3,525	2,518	42%
198 Agricultural Insurance Corporation	1,375	2	1,377	1,288	89	6%
215 Puerto Rico Conservatory of Music Corporation	5,518	21	5,539	4,896	643	12%
236 Innovation Fund for Agricultural Development of Puerto Rico	5,694	1	5,695	3,428	2,267	40%
238 Ponce Authority (Authority Of The Port Of The Americas)	510	-	510	372	139	27%
264 Corporation for the "Caño Martin Peña" Enlace Project	1,493	21	1,514	836	677	45%
265 Roosevelt Roads	1,243	2	1,244	730	514	41%
271 Puerto Rico Technology and Innovation Services	34,615	20	34,635	4,647	29,988	87%
276 Puerto Rico Public Private Partnership Authority	11,778	4	11,782	2,705	9,078	77%
286 Authority of the Port of Ponce	1,199	5	1,204	109	1,095	91%
288 University of Puerto Rico Comprehensive Cancer Center	26,988	4,512	31,499	30,419	1,080	3%
293 Center for Diabetes Research, Education, and Medical Services	446	2	448	377	71	16%
298 Public Service Regulatory Board	16,911	(223)	16,688	8,953	7,735	46%
299 COFINA	-	-	-	-	-	
310 Municipal Finance Corporation	92,546	0	92,546	66,736	25,810	28%
311 Puerto Rico Gaming Commission	183,155	8,812	191,967	140,881	51,085	27%
312 Retirement Board of the Government of Puerto Rico	24,548	5,752	30,299	24,151	6,148	20%
329 Office of Socioeconomic Development	2,436	8	2,444	1,449	994	41%
Total - Secondary Component Units	\$ 490,895	\$ 28,180	\$ 519,075	\$ 352,309	\$ 166,766	32%

YTD Budget and YTD Actual Results for FY25 General and Special Revenue Fund Budget vs. Actual By Agency<sup>1</sup> YTD from 7/1/2024 through 11/30/2024 Nov FY25 YTD

(figures in \$000s)

	Cert	ified Budget	4	Adjustments & Revisions	Re	evised Budget	 YTD Actual Expenses	•	nfavorable) / Favorable \$	(Unfavorable) / Favorable %
OMB and Hacienda Custodies										
17 Custody of the Office of Management and Budget	\$	447,706	\$	(112,160)	\$	335,546	\$ -	\$	335,546	100%
25 Custody of the Department of the Treasury		689,379		6,876		696,255	614,433		81,822	12%
Total - OMB and Hacienda Custodies	\$	1,137,085	\$	(105,284)	\$	1,031,801	\$ 614,433	\$	417,368	40%

	Certi	fied Budget	Adjustments & Revisions	F	Revised Budget	YTD Actual Expenses		(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Out of Scope Entities									
8 Office of the Comptroller	\$	20,123	\$ 2,786	\$	22,909	\$ 26,442	\$	(3,533)	-15%
10 The General Court of Justice		173,700	9,402		183,102	170,426	;	12,676	7%
100 Legislative Assembly of the Commonwealth		60,813	452		61,265	83,899	)	(22,634)	-37%
106 Public Housing Administration		8,903	42		8,945	1,144	Ļ	7,801	87%
113 CRIM		-	-		-	-		-	
166 Industrial Development Company		-	-		-	-		-	
176 University of Puerto Rico		208,701	-		208,701	203,484	Ļ	5,218	3%
193 Office of Government Ethics		4,266	2		4,267	4,139	)	128	3%
200 Special Independent Prosecutor's Panel		1,530	9		1,539	1,459	)	79	5%
209 Contributions to Political Parties		5,833	-		5,833	7,85	;	(2,022)	-35%
208 Contributions to the Municipalities		25,640	8,432		34,072	45,235	;	(11,163)	-33%
212 COSSEC		-	-		-	-		-	
220 Correctional Health		22,645	132		22,777	21,372		1,405	6%
268 Puerto Rico Institute of Statistics		1,199	4		1,203	1,179	)	24	2%
272 Office of the Inspector General		8,385	13		8,398	8,00:		397	5%
289 Energy Commission		-	-		-	-		-	
297 Financial Oversight and Management Board for Puerto Rico		24,750	-		24,750	22,028	5	2,723	11%
Total - Out of Scope Entities	\$	566,488	\$ 21,274	\$	587,762	\$ 596,66	; \$	(8,902)	-2%

	Cer	tified Budget	A	djustments & Revisions	Re	vised Budget	 YTD Actual Expenses	• •	nfavorable) / avorable \$	(Unfavorable) / Favorable %
Recap										
Entities Operating in PRIFAS 7.5	\$	3,419,936	\$	85,267	\$	3,505,203	\$ 2,588,190	\$	917,013	26%
Core Component Units		1,222,273		29,102		1,251,374	1,071,565		179,810	14%
Secondary Component Units		490,895		28,180		519,075	352,309		166,766	32%
OMB and Hacienda Custodies		1,137,085		(105,284)		1,031,801	614,433		417,368	40%
Out of Scope Entities		566,488		21,274		587,762	596,665		(8,902)	-2%
Total	\$	6,836,677	\$	58,539	\$	6,895,215	\$ 5,223,161	\$	1,672,055	24%

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.

YTD Budget and YTD Actual Results for FY25 General Fund Expense Budget vs. Actual By Agency <sup>1</sup> YTD from 7/1/2024 through 11/30/2024 Nov FY25 YTD

	Certified Budget	Adjustments & Revisions <sup>2</sup>	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Entities Operating in PRIFAS 7.5						
15 Office of the Governor	\$ 11,712	\$ 274	\$ 11,986	\$ 5,559	\$ 6,427	54%
16 Office of Management and Budget	8,950	334	9,284	6,912	2,372	26%
18 Planning Board	7,777	(337)	7,440	5,404	2,036	27%
21 Emergency and Disaster Management Bureau	3,532	13	3,545	1,644	1,900	54%
23 Puerto Rico Department of State	6,820	(45)	6,775	5,597	1,178	17%
24 Puerto Rico Department of Treasury	89,146	2,379	91,525	77,434	14,092	15%
28 State Elections Commission	25,618	1,832	27,450	25,978	1,473	5%
30 Human Resources Management & Transformation	4,309	(4)	4,305	3,738	568	13%
31 General Services Administration	10,272	225	10,497	6,205	4,292	41%
34 Commission of Investigation, Processing and Appeals	218	0	219	202	16	8%
37 Civil Rights Commission	368	1	368	308	60	16%
38 Puerto Rico Department of Justice	62,005	3,380	65,385	58,260	7,125	11%
40 Puerto Rico Police Bureau	363,013	2,443	365,456	352,468	12,988	4%
41 Special Investigations Bureau	2,398	34	2,433	2,411	22	1%
42 Puerto Rico Fire Department Bureau	30,017	682	30,700	38,455	(7,755)	-25%
43 Puerto Rico National Guard	8,729	17	8,746	8,353	392	4%
45 Department of Public Safety	112,830	(100)	112,731	99,635	13,096	12%
49 Department of Transportation and Public Works	32,284	197	32,481	23,100	9,381	29%
50 Department of Natural and Environmental Resources	50,973	289	51,262	39,011	12,251	24%
55 Puerto Rico Department of Agriculture	15,930	77	16,007	21,856	(5,849)	-37%
60 Office of the Citizen's Ombudsman	1,601	9	1,609	1,372	238	15%
62 Cooperative Development Commission of Puerto Rico	1,258	2	1,261	974	286	23%
66 Puerto Rico Highway Authority	-	-	-	-	-	
67 Puerto Rico Department of Labor and Human Resources	20,003	54	20,057	20,820	(764)	-4%
68 Puerto Rico Labor Relations Board	435	1	437	466	(29)	-7%
69 Puerto Rico Department of Consumer Affairs	5,871	225	6,096	5,486	611	10%
71 Department of Health	208,778	1,518	210,297	163,608	46,688	22%
78 Department of Housing	11,382	73	11,455	11,466	(10)	0%
81 Department of Education	1,195,698	34,767	1,230,464	892,246	338,219	27%
87 Department of Recreation and Sports	15,608	122	15,730	14,583	1,147	7%
95 Mental Health and Drug Addiction Services Administration	62,980	(68)	62,911	48,023	14,888	24%
96 Office of the Women's Advocate	2,180	1,476	3,657	1,787	1,870	51%
120 Veteran's Advocate Office of Puerto Rico	1,689	1	1,690	925	765	45%
122 Secretariat of the Department of the Family	20,045	106	20,150	20,938	(787)	-4%
123 Family and Children Administration	89,536	463	89,999	66,056	23,943	27%
124 Child Support Administration (ASUME)	7,181	118	7,298	6,153	1,145	16%
126 Vocational Rehabilitation Administration	11,805	189	11,994	10,506	1,489	12%
127 Administration for Socioeconomic Development of the Family	42,763	30	42,793	34,992	7,801	18%
133 Administracion de Recursos Naturales		-		,		
137 Department of Correction and Rehabilitation	172,457	1,686	174,143	160,895	13,247	8%
139 Parole Board	1,318	(17)	1,302	1,151	151	12%
143 Office of Protection and Defense for People with Disabilities	435	2	437	286	152	35%
152 Elderly and Retired People Advocate Office	1,537	13	1,550	720	830	54%
153 Office for People with Disabilities	1,640	3	1,550	933	710	43%
155 State Historic Preservation Office of Puerto Rico	3,670	8	3,678	1,284	2,394	65%
221 Medical Emergency Corps Bureau	8,924	232	9,156	1,284	(971)	-11%
231 Office for the Patient's Advocate	873	10	883	757	126	14%
241 Administration for Integral Development of Childhood	5,662	366	6,027	3,489	2,539	14% 42%
241 Administration for integral Development of Childhood 266 Office of Public Safety Affairs	5,662	300	6,027	5,489	2,539	42%
279 Public Service Appeals Commission	- 1,173	11	1,184	- 779	405	34%
279 Public Service Appeals Commission 281 Office of the Election Comptroller	1,173	11	1,184	1,177	405	34% 8%
Total - Entities Operating in PRIFAS 7.5	\$ 2,744,680	\$ 53,100	\$ 2,797,780	\$ 2,264,523	\$ 533,257	19%

YTD Budget and YTD Actual Results for FY25 General Fund Expense Budget vs. Actual By Agency <sup>1</sup> YTD from 7/1/2024 through 11/30/2024 Nov FY25 YTD

	Certified Budget Adjustments & Revised Budget		YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %	
Core Component Units						
70 State Insurance Fund Corporation	\$ -	\$ 244	\$ 244	\$ -	\$ 244	100%
79 Automobile Accidents Compensation Administration	-	36	36	-	36	100%
90 Medical Services Administration of Puerto Rico	42,824	545	43,369	30,251	13,117	30%
119 Department of Economic Development & Commerce	10,319	78	10,396	8,544	1,852	18%
162 Public Building Authority	-	205	205	-	205	100%
168 Puerto Rico Ports Authority	-	31	31	-	31	100%
180 Tourism Company	-	20	20	-	20	100%
187 Puerto Rico Health Insurance Administration	311,281	8	311,289	289,199	22,090	7%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	2,000	53	2,053	547	1,506	73%
235 Puerto Rico Housing Finance Corporation	3,418	17	3,435	817	2,618	76%
277 Agricultural Enterprises Development Administration	30,658	(100)	30,557	25,315	5,242	17%
285 Puerto Rico Integrated Transit Authority	46,277	7,062	53,339	43,951	9,388	18%
295 Fiscal Agency & Financial Advisory Authority	15,487	2,589	18,076	7,473	10,603	59%
303 Convention Center of District Authority	=	1	1	=	1	100%
Total - Core Component Units	\$ 462,263	\$ 10,788	\$ 473,051	\$ 406,098	\$ 66,953	14%

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Secondary Component Units						·
11 Puerto Rico Traffic Safety Commission	\$ -	\$ 4	\$ 4	\$ -	\$ 4	100%
22 Office of The Commissioner of Insurance	-	7	7	-	7	100%
29 Puerto Rico Federal Affairs Administration	1,345	4	1,349	1,096	253	19%
75 Office of the Financial Institutions Commissioner	-	7	7	-	7	100%
82 Institute of Puerto Rican Culture	7,770	47	7,818	5,426	2,392	31%
105 Industrial Commission	-	16	16	-	16	100%
109 Puerto Rico School of Plastic Arts	1,245	(25)	1,220	960	260	21%
121 Government Board of the 911 Service	-	18	18	-	18	100%
138 Institutional Trust of the National Guard of Puerto Rico	-	1	1	-	1	100%
161 Puerto Rico Infrastructure Financing Authority	930	71	1,001	851	150	15%
165 Land Authority of Puerto Rico	÷	9	9	-	9	100%
167 Integral Development of the "Península de Cantera"	250	2	252	144	108	43%
177 Land Administration of Puerto Rico	-	4	4	-	4	100%
186 Culebra Conservation and Development Authority	106	2	108	3	105	97%
189 Institute of Forensic Science	8,989	1,014	10,003	8,198	1,805	18%
191 Musical Arts Corporation	2,294	36	2,330	2,349	(19)	-1%
192 Fine Arts Center Corporation	3,512	52	3,564	1,574	1,990	56%
195 Economic Development Bank of PR	-	10	10	-	10	100%
196 Puerto Rico Public Broadcasting Corporation	-	42	42	-	42	100%
198 Agricultural Insurance Corporation	-	2	2	-	2	100%
215 Puerto Rico Conservatory of Music Corporation	3,704	21	3,725	3,523	202	5%
236 Innovation Fund for Agricultural Development of Puerto Rico	-	1	1	-	1	100%
238 Ponce Authority (Authority Of The Port Of The Americas)	510	-	510	372	139	27%
264 Corporation for the "Caño Martin Peña" Enlace Project	1,493	4	1,497	836	661	44%
265 Roosevelt Roads	468	2	469	331	138	29%
271 Puerto Rico Technology and Innovation Services	30,560	20	30,580	4,647	25,933	85%
276 Puerto Rico Public Private Partnership Authority	11,778	4	11,782	2,705	9,078	77%
286 Authority of the Port of Ponce	298	5	303	109	194	64%
288 University of Puerto Rico Comprehensive Cancer Center	7,299	4,512	11,810	11,578	232	2%
293 Center for Diabetes Research, Education, and Medical Services	335	2	336	260	76	23%
298 Public Service Regulatory Board	3,650	(223)	3,427	3,423	4	0%
299 COFINA	-	-	-	-	-	
310 Municipal Finance Corporation	-	0	0	-	0	100%
311 Puerto Rico Gaming Commission	951	(9)	941	790	151	16%
312 Retirement Board of the Government of Puerto Rico	23,166	5,752	28,918	24,151	4,767	16%
329 Office of Socioeconomic Development	2,436	8	2,444	1,449	994	41%
Total - Secondary Component Units	\$ 113,088	\$ 11,424	\$ 124,511	\$ 74,775	\$ 49,737	40%

YTD Budget and YTD Actual Results for FY25 General Fund Expense Budget vs. Actual By Agency<sup>1</sup> YTD from 7/1/2024 through 11/30/2024 Nov FY25 YTD

(figures in \$000s)

	Certi	fied Budget	A	djustments & Revisions	Re	vised Budget	 YTD Actual Expenses	•	nfavorable) / Favorable \$	(Unfavorable) / Favorable %
OMB and Hacienda Custodies										
17 Custody of the Office of Management and Budget	\$	447,706	\$	(112,160)	\$	335,546	\$ -	\$	335,546	100%
25 Custody of the Department of the Treasury		488,872		15,574		504,446	459,947		44,499	9%
Total - OMB and Hacienda Custodies	\$	936,578	\$	(96,586)	\$	839,992	\$ 459,947	\$	380,045	45%

	Certi	fied Budget	Adjustments & Revisions	F	Revised Budget	 YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Out of Scope Entities								
8 Office of the Comptroller	\$	20,123	\$ 2,786	\$	22,909	\$ 26,442	\$ (3,533)	-15%
10 The General Court of Justice		166,428	9,402		175,830	165,080	10,750	6%
100 Legislative Assembly of the Commonwealth		60,813	452		61,265	83,899	(22,634)	-37%
106 Public Housing Administration		2,435	42		2,477	1,144	1,333	54%
113 CRIM		-	-		-	-	-	
166 Industrial Development Company		-	-		-	-	-	
176 University of Puerto Rico		208,701	-		208,701	203,484	5,218	3%
193 Office of Government Ethics		4,266	2		4,267	4,139	128	3%
200 Special Independent Prosecutor's Panel		1,530	9		1,539	1,459	79	5%
209 Contributions to Political Parties		5,833	-		5,833	7,855	(2,022)	-35%
208 Contributions to the Municipalities		25,640	8,432		34,072	45,235	(11,163)	-33%
212 COSSEC		-	-		-	-	-	
220 Correctional Health		22,645	132		22,777	21,372	1,405	6%
268 Puerto Rico Institute of Statistics		1,199	4		1,203	1,179	24	2%
272 Office of the Inspector General		8,385	13		8,398	8,001	397	5%
289 Energy Commission		-	-		-	-	-	
297 Financial Oversight and Management Board for Puerto Rico		24,750	-		24,750	22,028	2,723	11%
Total - Out of Scope Entities	\$	552,748	\$ 21,274	\$	574,022	\$ 591,319	\$ (17,296)	-3%

	Cert	ified Budget	4	Adjustments & Revisions	R	evised Budget	 YTD Actual Expenses	•	Infavorable) / Favorable \$	(Unfavorable) / Favorable %
Recap										
Entities Operating in PRIFAS 7.5	\$	2,744,680	\$	53,100	\$	2,797,780	\$ 2,264,523	\$	533,257	19%
Core Component Units		462,263		10,788		473,051	406,098		66,953	14%
Secondary Component Units		113,088		11,424		124,511	74,775		49,737	40%
OMB and Hacienda Custodies		936,578		(96,586)		839,992	459,947		380,045	45%
Out of Scope Entities		552,748		21,274		574,022	591,319		(17,296)	-3%
Total	\$	4,809,356	\$	(0)	\$	4,809,356	\$ 3,796,662	\$	1,012,694	21%

Notes:

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

YTD Budget and YTD Actual Results for FY25 Special Revenue Fund Expense Budget vs. Actual By Agency<sup>1</sup> YTD from 7/1/2024 through 11/30/2024 Nov FY25 YTD

0.90.00.00000	Certified Budget	Adjustments &	Revised Budget	YTD Actual	(Unfavorable) /	(Unfavorable) /
Entities Operating in PRIFAS 7.5		Revisions <sup>2</sup>		Expenses	Favorable \$	Favorable %
15 Office of the Governor	ś -	\$ -	s -	\$ -	\$ -	
	ş - 500	Ş -	ş - 500	ş - 157	ş - 342	68%
16 Office of Management and Budget	500	-	500	157	542	08%
18 Planning Board	-	-	-	-	-	100%
21 Emergency and Disaster Management Bureau	142 1.901	-	142	- 987	142 915	100% 48%
23 Puerto Rico Department of State		-	1,901			
24 Puerto Rico Department of Treasury	335,011	-	335,011	209,636	125,375	37%
28 State Elections Commission	-	-	-	-	-	
30 Human Resources Management & Transformation	725	-	725	222	503	69%
31 General Services Administration	2,196	13,958	16,154	915	15,239	94%
34 Commission of Investigation, Processing and Appeals	-	-	-	-	-	
37 Civil Rights Commission	-	-	-	-	-	
38 Puerto Rico Department of Justice	2,716	5	2,722	554	2,168	80%
40 Puerto Rico Police Bureau	7,703	432	8,135	199	7,936	98%
41 Special Investigations Bureau	-	4	4	-	4	100%
42 Puerto Rico Fire Department Bureau	6,120	2	6,123	135	5,988	98%
43 Puerto Rico National Guard	-	-	-	-	-	
45 Department of Public Safety	93	-	93	62	31	33%
49 Department of Transportation and Public Works	55,200	1,478	56,677	17,740	38,937	69%
50 Department of Natural and Environmental Resources	19,385	2,501	21,886	3,166	18,720	86%
55 Puerto Rico Department of Agriculture	1,429	-	1,429	281	1,148	80%
60 Office of the Citizen's Ombudsman	-	-	-	-	-	
62 Cooperative Development Commission of Puerto Rico	-	-	-	-	-	
66 Puerto Rico Highway Authority	-	-	-	-	-	
67 Puerto Rico Department of Labor and Human Resources	127,924	-	127,924	48,115	79,809	62%
68 Puerto Rico Labor Relations Board	193	-	193	110	82	43%
69 Puerto Rico Department of Consumer Affairs	832	-	832	529	302	36%
71 Department of Health	72,653	13,787	86,440	29,826	56,614	65%
78 Department of Housing	11,040	-	11,040	3,468	7,573	69%
81 Department of Education	3,867	-	3,867	67	3,800	98%
87 Department of Recreation and Sports	9,157	-	9,157	2,003	7,154	78%
95 Mental Health and Drug Addiction Services Administration	2,634	-	2,634	610	2,024	77%
96 Office of the Women's Advocate	-	-	-	-	-	
94 Employees Association of the Commonwealth	-	-	-	-	-	
120 Veteran's Advocate Office of Puerto Rico	-	-	-	-	-	
122 Secretariat of the Department of the Family	-	-	-	-	-	
123 Family and Children Administration	-	-	-	-	-	
124 Child Support Administration (ASUME)	-	-	-	-	-	
126 Vocational Rehabilitation Administration	334	-	334	-	334	100%
127 Administration for Socioeconomic Development of the Family	-	-	-	-	-	
133 Administracion de Recursos Naturales	-	-	-	-	-	
137 Department of Correction and Rehabilitation	9,696	-	9,696	2,785	6,911	71%
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	483	_	483	127	356	74%
221 Medical Emergency Corps Bureau	3,321	-	3,321	1,972	1,349	41%
231 Office for the Patient's Advocate	5,521	-	3,321	1,972	1,549	41/0
231 Office for the Patient's Advocate 241 Administration for Integral Development of Childhood	-	-	-	-	=	
241 Administration for Integral Development of Childhood 266 Office of Public Safety Affairs	-	-	-	-	=	
	-	-	-	-	-	
279 Public Service Appeals Commission	-	-	-	-	-	
281 Office of the Election Comptroller						
Total - Entities Operating in PRIFAS 7.5	\$ 675,255	\$ 32,167	\$ 707,422	\$ 323,667	\$ 383,756	54%

YTD Budget and YTD Actual Results for FY25 Special Revenue Fund Expense Budget vs. Actual By Agency <sup>1</sup> YTD from 7/1/2024 through 11/30/2024 Nov FY25 YTD

	Certified Budget		Adjustments & Revisions	Revised Budget		YTD Actual Expenses		(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Core Component Units									
70 State Insurance Fund Corporation	\$	242,476	\$ -	\$	242,476	\$	168,256	\$ 74,220	31%
79 Automobile Accidents Compensation Administration		42,684	-		42,684		11,951	30,733	72%
90 Medical Services Administration of Puerto Rico		60,710	-		60,710		51,339	9,371	15%
119 Department of Economic Development & Commerce		20,975	8,985		29,960		13,479	16,481	55%
162 Public Building Authority		62,811	3,495		66,306		67,965	(1,659)	-3%
168 Puerto Rico Ports Authority		34,786	-		34,786		32,221	2,565	7%
180 Tourism Company		62,749	-		62,749		26,372	36,377	58%
187 Puerto Rico Health Insurance Administration		75,680	-		75,680		164,763	(89,083)	-118%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean		37,588	-		37,588		30,661	6,927	18%
235 Puerto Rico Housing Finance Corporation		40,149	-		40,149		5,994	34,155	85%
277 Agricultural Enterprises Development Administration		39,044	5,833		44,878		39,629	5,249	12%
285 Puerto Rico Integrated Transit Authority		16,463	-		16,463		16,859	(397)	-2%
295 Fiscal Agency & Financial Advisory Authority		3,577	-		3,577		335	3,242	91%
303 Convention Center of District Authority		20,318	-		20,318		35,643	(15,325)	-75%
Total - Core Component Units	\$	760,010	\$ 18,313	\$	778,324	\$	665,467	\$ 112,857	14%

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Secondary Component Units				· · ·	· · · · ·	
11 Puerto Rico Traffic Safety Commission	\$ 777	\$ -	\$ 777	\$ 597	\$ 179	23%
22 Office of The Commissioner of Insurance	5,455	-	5,455	3,630	1,825	33%
29 Puerto Rico Federal Affairs Administration	-	-	-	-	-	
75 Office of the Financial Institutions Commissioner	6,422	-	6,422	4,089	2,333	36%
82 Institute of Puerto Rican Culture	535	456	991	74	917	93%
105 Industrial Commission	9,513	125	9,638	7,699	1,938	20%
109 Puerto Rico School of Plastic Arts	966	-	966	608	358	37%
121 Government Board of the 911 Service	9,148	344	9,491	5,178	4,313	45%
138 Institutional Trust of the National Guard of Puerto Rico	3,293	-	3,293	1,884	1,408	43%
161 Puerto Rico Infrastructure Financing Authority	474	-	474	148	326	69%
165 Land Authority of Puerto Rico	5,227	-	5,227	3,945	1,282	25%
167 Integral Development of the "Península de Cantera"	95	-	95	53	42	44%
177 Land Administration of Puerto Rico	3,780	-	3,780	2,563	1,218	32%
186 Culebra Conservation and Development Authority	126	-	126	-	126	100%
189 Institute of Forensic Science	211	-	211	-	211	100%
191 Musical Arts Corporation	787	1,050	1,837	623	1,214	66%
192 Fine Arts Center Corporation	1,098	83	1,181	943	238	20%
195 Economic Development Bank of PR	5,954	-	5,954	4,171	1,783	30%
196 Puerto Rico Public Broadcasting Corporation	142	5,860	6,002	3,525	2,477	41%
198 Agricultural Insurance Corporation	1,375	-	1,375	1,288	87	6%
215 Puerto Rico Conservatory of Music Corporation	1,814	-	1,814	1,373	441	24%
236 Innovation Fund for Agricultural Development of Puerto Rico	5,694	0	5,694	3,428	2,265	40%
238 Ponce Authority (Authority Of The Port Of The Americas)	-	-	-	-	-	
264 Corporation for the "Caño Martin Peña" Enlace Project	-	17	17	-	17	100%
265 Roosevelt Roads	775	-	775	399	376	49%
271 Puerto Rico Technology and Innovation Services	4,055	-	4,055	-	4,055	100%
276 Puerto Rico Public Private Partnership Authority	-	-	-	-	-	
286 Authority of the Port of Ponce	901	-	901	-	901	100%
288 University of Puerto Rico Comprehensive Cancer Center	19,689	-	19,689	18,841	848	4%
293 Center for Diabetes Research, Education, and Medical Services	111	-	111	117	(6)	-5%
298 Public Service Regulatory Board	13,262	-	13,262	5,530	7,732	58%
299 COFINA	-	-	-	-	-	
310 Municipal Finance Corporation	92,546	-	92,546	66,736	25,810	28%
311 Puerto Rico Gaming Commission	182,204	8,821	191,025	140,091	50,934	27%
312 Retirement Board of the Government of Puerto Rico	1,381	-	1,381	-	1,381	100%
329 Office of Socioeconomic Development	-	-	-	-	-	
Total - Secondary Component Units	\$ 377,808	\$ 16,756	\$ 394,564	\$ 277,534	\$ 117,030	30%

YTD Budget and YTD Actual Results for FY25 Special Revenue Fund Expense Budget vs. Actual By Agency<sup>1</sup> YTD from 7/1/2024 through 11/30/2024 Nov FY25 YTD

(figures in \$000s)

	Certi	fied Budget	A	djustments & Revisions	Re	vised Budget	 YTD Actual Expenses	•	Jnfavorable) / Favorable \$	(Unfavorable) / Favorable %
OMB and Hacienda Custodies										
17 Custody of the Office of Management and Budget	\$	-	\$	-	\$	-	\$ -	\$	-	
25 Custody of the Department of the Treasury		200,507		(8,698)		191,809	154,486		37,323	19%
Total - OMB and Hacienda Custodies	\$	200,507	\$	(8,698)	\$	191,809	\$ 154,486	\$	37,323	19%

	Certified Budg	et	Adjustments & YTD Actual Revisions Expenses			(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %	
Out of Scope Entities								
8 Office of the Comptroller	\$	- \$	- 3	\$	-	\$-	\$ -	
10 The General Court of Justice	7,	272	-		7,272	5,346	1,926	26%
100 Legislative Assembly of the Commonwealth		-	-		-	-	-	
106 Public Housing Administration	6,	468	-		6,468	-	6,468	100%
113 CRIM		-	-		-	-	-	
166 Industrial Development Company		-	-		-	-	-	
176 University of Puerto Rico		-	-		-	-	-	
193 Office of Government Ethics		-	-		-	-	-	
200 Special Independent Prosecutor's Panel		-	-		-	-	-	
209 Contributions to Political Parties		-	-		-	-	-	
208 Contributions to the Municipalities		-	-		-	-	-	
212 COSSEC		-	-		-	-	-	
220 Correctional Health		-	-		-	-	-	
268 Puerto Rico Institute of Statistics		-	-		-	-	-	
272 Office of the Inspector General		-	-		-	-	-	
289 Energy Commission		-	-		-	-	-	
297 Financial Oversight and Management Board for Puerto Rico		-	-		-	-	=	
Total - Out of Scope Entities	\$ 13,	740	\$-	\$	13,740	\$ 5,346	\$ 8,394	61%

	Certi	fied Budget	•	stments & evisions	Revised Budget		YTD Actual Expenses		(Unfavorable) / Favorable \$		(Unfavorable) / Favorable %
Recap											
Entities Operating in PRIFAS 7.5	\$	675,255	\$	32,167	\$	707,422	\$	323,667	\$	383,756	54%
Core Component Units		760,010		18,313		778,324		665,467		112,857	14%
Secondary Component Units		377,808		16,756		394,564		277,534		117,030	30%
OMB and Hacienda Custodies		200,507		(8,698)		191,809		154,486		37,323	19%
Out of Scope Entities		13,740		-		13,740		5,346		8,394	61%
Total	\$	2,027,320	\$	58,539	\$	2,085,859	\$	1,426,499	\$	659,360	32%

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

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

Monthly Budget and Actual Results for FY25 General and Special Revenue Fund Budget vs. Actual By Agency  $^{\rm 1}$ 

For the month of: November-24

	Certified Budget	Adjustments & Revisions <sup>2</sup>	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Entities Operating in PRIFAS 7.5						
15 Office of the Governor	\$ 2,342	\$ 55	\$ 2,397	\$ 1,050	\$ 1,347	56%
16 Office of Management and Budget	1,890	67	1,957	1,943	14	1%
18 Planning Board	1,555	(67)	1,488	1,235	253	17%
21 Emergency and Disaster ManagementBureau	735	3	737	331	406	55%
23 Puerto Rico Department of State	1,744	(9)	1,735	945	790	46%
24 Puerto Rico Department of Treasury	84,832	476	85,307	56,447	28,861	34%
28 State Elections Commission	5,124	366	5,490	7,581	(2,091)	-38%
30 Human Resources Management & Transformation	1,007	(1)	1,006	962	44	4%
31 General Services Administration	2,494	2,837	5,330	1,859	3,471	65%
34 Commission of Investigation, Processing and Appeals	44	0	44	46	(2)	-5%
37 Civil Rights Commission	74	0	74	58	16	21%
38 Puerto Rico Department of Justice	12,944	677	13,621	12,914	707	5%
40 Puerto Rico Police Bureau	74,143	575	74,718	79,732	(5,014)	-7%
41 Special Investigations Bureau	480	8	487	524	(37)	-8%
42 Puerto Rico Fire Department Bureau	7,228	137	7,364	9,250	(1,886)	-26%
43 Puerto Rico National Guard	1,746	3	1,749	1,174	575	33%
45 Department of Public Safety	22,585	(20)	22,565	20,539	2,025	9%
49 Department of Transportation and Public Works	17,497	335	17,832	11,625	6,206	35%
50 Department of Natural and Environmental Resources	14,072	558	14,630	14,058	571	4%
55 Puerto Rico Department of Agriculture	3,472	15	3,487	2,203	1,285	37%
60 Office of the Citizen's Ombudsman		2	3,487	312	1,285	
62 Cooperative Development Commission of Puerto Rico	320					3%
	252	0	252	228	24	9%
66 Puerto Rico Highway Authority		-	-		-	
67 Puerto Rico Department of Labor and Human Resources	29,585	11	29,596	7,096	22,500	76%
68 Puerto Rico Labor Relations Board	126	0	126	126	0	0%
69 Puerto Rico Department of Consumer Affairs	1,341	45	1,386	1,247	138	10%
71 Department of Health	56,286	3,061	59,347	42,045	17,302	29%
78 Department of Housing	4,485	15	4,499	2,794	1,706	38%
81 Department of Education	239,913	6,953	246,866	202,213	44,653	18%
87 Department of Recreation and Sports	4,953	24	4,977	4,264	714	14%
95 Mental Health and Drug Addiction Services Administration	13,123	(14)	13,109	9,933	3,176	24%
96 Office of the Women's Advocate	436	295	731	537	194	27%
94 Employees Association of the Commonwealth	-	-	-	-	-	
120 Veteran's Advocate Office of Puerto Rico	338	0	338	203	135	40%
122 Secretariat of the Department of the Family	4,009	21	4,030	3,415	615	15%
123 Family and Children Administration	17,907	93	18,000	16,570	1,429	8%
124 Child Support Administration (ASUME)	1,436	24	1,460	1,322	138	9%
126 Vocational Rehabilitation Administration	2,428	38	2,466	2,289	177	7%
127 Administration for Socioeconomic Development of the Family	8,553	6	8,559	7,719	839	10%
133 Administracion de Recursos Naturales	-	-	-	-	-	
137 Department of Correction and Rehabilitation	36,431	337	36,768	31,472	5,296	14%
139 Parole Board	264	(3)	260	262	(1)	-1%
143 Office of Protection and Defense for People with Disabilities	87	0	87	132	(44)	-51%
152 Elderly and Retired People Advocate Office	307	3	310	191	119	38%
153 Office for People with Disabilities	328	1	329	207	122	37%
L55 State Historic Preservation Office of Puerto Rico	831	2	832	618	214	26%
21 Medical Emergency Corps Bureau	2,449	46	2,495	3,222	(727)	-29%
231 Office for the Patient's Advocate	175	2	177	187	(10)	-6%
241 Administration for Integral Development of Childhood	1,132	73	1,205	557	(10) 648	54%
266 Office of Public Safety Affairs	1,132	/3	1,205	- 557	648	100%
279 Public Service Appeals Commission	235	2	237	240	(3)	-1%
281 Office of the Election Comptroller	- 255	<u> </u>	- 256	275		-7%
Total - Entities Operating in PRIFAS 7.5	\$ 683,987	\$ 17,053	\$ 701,041	\$ 564,152	\$ 136,888	20%

Monthly Budget and Actual Results for FY25 General and Special Revenue Fund Budget vs. Actual By Agency  $^{\rm 1}$ 

For the month of: November-24

	Certified I	Budget	Adjustments & Revisions	F	Revised Budget	Monthly Actual Expenses		(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Core Component Units									
70 State Insurance Fund Corporation	\$	48,495	\$ 49	\$	48,544	\$	8,365	\$ 40,179	83%
79 Automobile Accidents Compensation Administration		8,537	7		8,544		1,022	7,523	88%
90 Medical Services Administration of Puerto Rico		20,707	109		20,816		16,994	3,822	18%
119 Department of Economic Development & Commerce		6,259	1,812		8,071		4,056	4,015	50%
162 Public Building Authority		12,562	740		13,302		14,237	(935)	-7%
168 Puerto Rico Ports Authority		6,957	6		6,964		1,961	5,003	72%
180 Tourism Company		12,550	4		12,554		452	12,102	96%
187 Puerto Rico Health Insurance Administration		77,392	2		77,394		47,913	29,481	38%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean		7,918	11		7,928		5,907	2,021	25%
235 Puerto Rico Housing Finance Corporation		8,713	3		8,717		1,452	7,265	83%
277 Agricultural Enterprises Development Administration		13,940	1,147		15,087		18,384	(3,297)	-22%
285 Puerto Rico Integrated Transit Authority		12,548	1,412		13,960		14,193	(233)	-2%
295 Fiscal Agency & Financial Advisory Authority		3,813	518		4,331		2,417	1,914	44%
303 Convention Center of District Authority		4,064	0		4,064		6,546	(2,482)	-61%
Total - Core Component Units	\$	244,455	\$ 5,820	\$	250,275	\$ 14	43,897	\$ 106,378	43%

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Secondary Component Units				•	· · · · ·	·
11 Puerto Rico Traffic Safety Commission	\$ 155	\$ 1	\$ 156	\$ 126	\$ 30	19%
22 Office of The Commissioner of Insurance	1,091	1	1,092	779	313	29%
29 Puerto Rico Federal Affairs Administration	269	1	270	224	46	17%
75 Office of the Financial Institutions Commissioner	1,284	1	1,286	855	431	33%
82 Institute of Puerto Rican Culture	1,661	101	1,762	2,130	(369)	-21%
105 Industrial Commission	1,903	28	1,931	1,607	324	17%
109 Puerto Rico School of Plastic Arts	442	(5)	437	33	405	93%
121 Government Board of the 911 Service	1,830	72	1,902	1,057	845	44%
138 Institutional Trust of the National Guard of Puerto Rico	659	0	659	414	245	37%
161 Puerto Rico Infrastructure Financing Authority	281	14	295	11	284	96%
165 Land Authority of Puerto Rico	1,045	2	1,047	722	326	31%
167 Integral Development of the "Península de Cantera"	69	0	69	56	13	19%
177 Land Administration of Puerto Rico	756	1	757	696	61	8%
186 Culebra Conservation and Development Authority	46	0	47	1	46	99%
189 Institute of Forensic Science	1,840	203	2,043	153	1,890	92%
191 Musical Arts Corporation	616	217	833	624	210	25%
192 Fine Arts Center Corporation	922	27	949	596	353	37%
195 Economic Development Bank of PR	1,191	2	1,193	983	209	18%
196 Puerto Rico Public Broadcasting Corporation	28	1,180	1,209	661	548	45%
198 Agricultural Insurance Corporation	275	0	275	187	89	32%
215 Puerto Rico Conservatory of Music Corporation	1,104	4	1,108	951	157	14%
236 Innovation Fund for Agricultural Development of Puerto Rico	1,139	0	1,139	385	754	66%
238 Ponce Authority (Authority Of The Port Of The Americas)	102	-	102	67	35	35%
264 Corporation for the "Caño Martin Peña" Enlace Project	299	4	303	263	39	13%
265 Roosevelt Roads	249	0	249	173	76	30%
271 Puerto Rico Technology and Innovation Services	6,923	4	6,927	1,644	5,283	76%
276 Puerto Rico Public Private Partnership Authority	2,356	1	2,356	665	1,691	72%
286 Authority of the Port of Ponce	240	1	241	19	221	92%
288 University of Puerto Rico Comprehensive Cancer Center	5,398	902	6,300	6,369	(69)	-1%
293 Center for Diabetes Research, Education, and Medical Services	89	0	90	85	5	5%
298 Public Service Regulatory Board	3,382	(45)	3,338	1,829	1,509	45%
299 COFINA	-	-	-	-	-	
310 Municipal Finance Corporation	18,509	0	18,509	-	18,509	100%
311 Puerto Rico Gaming Commission	36,631	1,762	38,393	29,272	9,121	24%
312 Retirement Board of the Government of Puerto Rico	4,910	1,150	6,060	5,256	804	13%
329 Office of Socioeconomic Development	487	2	489	186	303	62%
Total - Secondary Component Units	\$ 98,179	\$ 5,636	\$ 103,815	\$ 59,078	\$ 44,737	43%

Monthly Budget and Actual Results for FY25 General and Special Revenue Fund Budget vs. Actual By Agency<sup>1</sup>

For the month of: November-24

(figures in \$000s)

	Certified Budget		A	Adjustments & Revisions		Revised Budget		Monthly Actual Expenses		nfavorable) / Favorable \$	(Unfavorable) / Favorable %
OMB and Hacienda Custodies											
17 Custody of the Office of Management and Budget	\$	89,541	\$	(22,432)	\$	67,109	\$	-	\$	67,109	100%
25 Custody of the Department of the Treasury		137,876		1,375		139,251		113,270		25,981	19%
Total - OMB and Hacienda Custodies	\$	227,417	\$	(21,057)	\$	206,360	\$	113,270	\$	93,090	45%

	Certi	fied Budget	Adjustments & Revisions		Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Out of Scope Entities								
8 Office of the Comptroller	\$	4,025	\$ 557	\$	4,582	\$ 4,041	\$ 541	12%
10 The General Court of Justice		34,740	1,880		36,620	31,351	5,270	14%
100 Legislative Assembly of the Commonwealth		12,163	90		12,253	9,668	2,585	21%
106 Public Housing Administration		1,781	8		1,789	226	1,563	87%
113 CRIM								
166 Industrial Development Company		-	-		-	-	-	
176 University of Puerto Rico		41,740	-		41,740	40,697	1,044	3%
193 Office of Government Ethics		853	0		853	913	(59)	-7%
200 Special Independent Prosecutor's Panel		306	2		308	308	(1)	0%
209 Contributions to Political Parties		1,167	-		1,167	895	272	23%
208 Contributions to the Municipalities		5,128	1,686		6,814	8,800	(1,985)	-29%
212 COSSEC								
220 Correctional Health		4,529	26		4,555	5,240	(685)	-15%
268 Puerto Rico Institute of Statistics		240	1		241	244	(4)	-1%
272 Office of the Inspector General		1,677	3		1,680	1,611	68	4%
289 Energy Commission		-	-		-	-	-	
297 Financial Oversight and Management Board for Puerto Rico		4,950	-		4,950	2,228	2,723	55%
Total - Out of Scope Entities	\$	113,298	\$ 4,255	Ş	\$ 117,552	\$ 106,221	\$ 11,331	10%

	Cert	Certified Budget		Adjustments & Revisions		Revised Budget		Monthly Actual Expenses		favorable) / worable \$	(Unfavorable) / Favorable %
Recap											
Entities Operating in PRIFAS 7.5	\$	683,987	\$	17,053	\$	701,041	\$	564,152	\$	136,888	20%
Core Component Units	\$	244,455	\$	5,820	\$	250,275		143,897		106,378	43%
Secondary Component Units	\$	98,179	\$	5,636	\$	103,815		59,078		44,737	43%
OMB and Hacienda Custodies	\$	227,417	\$	(21,057)	\$	206,360		113,270		93,090	45%
Out of Scope Entities	\$	113,298	\$	4,255	\$	117,552		106,221		11,331	10%
Total	\$	1,367,335	\$	11,708	\$	1,379,043	\$	986,619	\$	392,424	28%

Notes:

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

Monthly Budget and Actual Results for FY25 General Fund Expense Budget vs. Actual By Agency <sup>1</sup> For the month of: November-24

	Certified Budget	Adjustments & Revisions <sup>2</sup>	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) Favorable %
Entities Operating in PRIFAS 7.5						
15 Office of the Governor	\$ 2,342	\$ 55	\$ 2,397	\$ 1,050	\$ 1,347	56%
16 Office of Management and Budget	1,790	67	1,857	1,892	(36)	-2%
18 Planning Board	1,555	(67)	1,488	1,235	253	17%
21 Emergency and Disaster ManagementBureau	706	3	709	331	378	53%
23 Puerto Rico Department of State	1,364	(9)	1,355	663	692	51%
24 Puerto Rico Department of Treasury	17,829	476	18,305	15,379	2,926	16%
28 State Elections Commission	5,124	366	5,490	7,581	(2,091)	-38%
30 Human Resources Management & Transformation	862	(1)	861	835	26	3%
31 General Services Administration	2,054	45	2,099	1,560	539	26%
34 Commission of Investigation, Processing and Appeals	44	0	44	46	(2)	-5%
37 Civil Rights Commission	74	0	74	58	16	21%
38 Puerto Rico Department of Justice	12,401	676	13,077	12,801	276	2%
40 Puerto Rico Police Bureau	72,603	489	73,091	79,638	(6,547)	-9%
41 Special Investigations Bureau	480	7	487	524	(37)	-8%
42 Puerto Rico Fire Department Bureau	6,003	136	6,140	9,115	(2,976)	-48%
43 Puerto Rico National Guard	1,746	3	1,749	1,174	575	33%
45 Department of Public Safety	22,566	(20)	22,546	20,528	2,018	9%
49 Department of Transportation and Public Works	6,457	39	6,496	4,826	1,670	26%
50 Department of Natural and Environmental Resources	10,195	58	10,252	12,613	(2,360)	-23%
55 Puerto Rico Department of Agriculture	3,186	15	3,201	2,093	1,108	35%
60 Office of the Citizen's Ombudsman	320	2	322	312	10	3%
62 Cooperative Development Commission of Puerto Rico	252	0	252	228	24	9%
66 Puerto Rico Highway Authority		-			-	
67 Puerto Rico Department of Labor and Human Resources	4,001	11	4,011	4,074	(63)	-2%
68 Puerto Rico Labor Relations Board	87	0	87	109	(21)	-25%
69 Puerto Rico Department of Consumer Affairs	1,174	45	1,219	1,117	102	8%
71 Department of Health	41,756	304	42,059	33,055	9,004	21%
78 Department of Housing	2,276	15	2,291	2,229	62	3%
81 Department of Education	239,140	6,953	246,093	202,164	43,929	18%
87 Department of Recreation and Sports	3,122	24	3,146	2,446	700	22%
95 Mental Health and Drug Addiction Services Administration	12,596	(14)	12,582	9,714	2,868	22%
96 Office of the Women's Advocate	436	295	731	537	194	23%
94 Employees Association of the Commonwealth	-	255		557	154	2770
20 Veteran's Advocate Office of Puerto Rico	- 338	- 0	- 338	203	- 135	40%
22 Secretariat of the Department of the Family	4,009	21	4,030			40%
23 Family and Children Administration	17,907	93	18,000	3,415 16,570	615 1,429	
-		24				8%
24 Child Support Administration (ASUME)	1,436		1,460	1,322	138	9%
26 Vocational Rehabilitation Administration	2,361	38	2,399	2,289	110	5%
27 Administration for Socioeconomic Development of the Family	8,553	6	8,559	7,719	839	10%
33 Administracion de Recursos Naturales	-	-	-	-	-	1001
37 Department of Correction and Rehabilitation	34,491	337	34,829	31,326	3,503	10%
39 Parole Board	264	(3)	260	262	(1)	-1%
43 Office of Protection and Defense for People with Disabilities	87	0	87	132	(44)	-51%
52 Elderly and Retired People Advocate Office	307	3	310	191	119	38%
53 Office for People with Disabilities	328	1	329	207	122	37%
55 State Historic Preservation Office of Puerto Rico	734	2	736	552	184	25%
21 Medical Emergency Corps Bureau	1,785	46	1,831	2,472	(641)	-35%
31 Office for the Patient's Advocate	175	2	177	187	(10)	-6%
41 Administration for Integral Development of Childhood	1,132	73	1,205	557	648	54%
66 Office of Public Safety Affairs	-	0	0	-	0	100%
79 Public Service Appeals Commission	235	2	237	240	(3)	-1%
81 Office of the Election Comptroller	255	. 1	256	275	. (19)	-7%
Total - Entities Operating in PRIFAS 7.5	\$ 548,936	\$ 10,620	\$ 559,556	\$ 497,848	\$ 61,708	11%

Monthly Budget and Actual Results for FY25 General Fund Expense Budget vs. Actual By Agency <sup>1</sup> For the month of: November-24

	Certified Budge	t	Adjustments & Revisions	Revised Budget	get Expenses		(Unfavorable) / Favorable \$		(Unfavorable) / Favorable %
Core Component Units									
70 State Insurance Fund Corporation	\$ -	:	\$ 49	\$ 49	\$	-	\$	49	100%
79 Automobile Accidents Compensation Administration	-		7	7		-		7	100%
90 Medical Services Administration of Puerto Rico	8,5	65	109	8,674		5,950		2,723	31%
119 Department of Economic Development & Commerce	2,0	64	16	2,079		1,726		353	17%
162 Public Building Authority	-		41	41		-		41	100%
168 Puerto Rico Ports Authority	-		6	6		-		6	100%
180 Tourism Company	-		4	4		-		4	100%
187 Puerto Rico Health Insurance Administration	62,2	56	2	62,258		47,913		14,345	23%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	4	00	11	411		450		(39)	-10%
235 Puerto Rico Housing Finance Corporation	6	84	3	687		197		490	71%
277 Agricultural Enterprises Development Administration	6,1	32	(20)	6,111		7,476		(1,365)	-22%
285 Puerto Rico Integrated Transit Authority	9,2	55	1,412	10,668		10,900		(232)	-2%
295 Fiscal Agency & Financial Advisory Authority	3,0	97	518	3,615		2,257		1,358	38%
303 Convention Center of District Authority	-		0	0		-		0	100%
Total - Core Component Units	\$ 92,4	53	\$ 2,158	\$ 94,610	\$	76,869	\$	17,741	19%

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Secondary Component Units						
11 Puerto Rico Traffic Safety Commission	\$ -	\$ 1	\$ 1	\$ -	\$ 1	100%
22 Office of The Commissioner of Insurance	-	1	1	-	1	100%
29 Puerto Rico Federal Affairs Administration	269	1	270	224	46	17%
75 Office of the Financial Institutions Commissioner	-	1	1	-	1	100%
82 Institute of Puerto Rican Culture	1,554	9	1,564	2,084	(521)	-33%
105 Industrial Commission	-	3	3	-	3	100%
109 Puerto Rico School of Plastic Arts	249	(5)	244	33	211	87%
121 Government Board of the 911 Service	-	4	4	-	4	100%
138 Institutional Trust of the National Guard of Puerto Rico	-	0	0	-	0	100%
161 Puerto Rico Infrastructure Financing Authority	186	14	200	11	190	95%
165 Land Authority of Puerto Rico	-	2	2	-	2	100%
167 Integral Development of the "Península de Cantera"	50	0	50	36	14	28%
177 Land Administration of Puerto Rico	-	1	1	-	1	100%
186 Culebra Conservation and Development Authority	21	0	22	1	21	97%
189 Institute of Forensic Science	1,798	203	2,001	153	1,847	92%
191 Musical Arts Corporation	459	7	466	521	(55)	-12%
192 Fine Arts Center Corporation	702	10	713	353	359	50%
195 Economic Development Bank of PR	-	2	2	-	2	100%
196 Puerto Rico Public Broadcasting Corporation	-	8	8	-	8	100%
198 Agricultural Insurance Corporation	-	0	0	-	0	100%
215 Puerto Rico Conservatory of Music Corporation	741	4	745	701	44	6%
236 Innovation Fund for Agricultural Development of Puerto Rico	-	0	0	-	0	100%
238 Ponce Authority (Authority Of The Port Of The Americas)	102	-	102	67	35	35%
264 Corporation for the "Caño Martin Peña" Enlace Project	299	1	299	263	36	12%
265 Roosevelt Roads	94	0	94	59	35	37%
271 Puerto Rico Technology and Innovation Services	6,112	4	6,116	1,644	4,472	73%
276 Puerto Rico Public Private Partnership Authority	2,356	1	2,356	665	1,691	72%
286 Authority of the Port of Ponce	60	1	61	19	41	68%
288 University of Puerto Rico Comprehensive Cancer Center	1,460	902	2,362	2,347	16	1%
293 Center for Diabetes Research, Education, and Medical Services	67	0	67	61	6	9%
298 Public Service Regulatory Board	730	(45)	685	504	182	27%
299 COFINA	-	-	-	-	-	
310 Municipal Finance Corporation	-	0	0	-	0	100%
311 Puerto Rico Gaming Commission	190	(2)	188	181	7	4%
312 Retirement Board of the Government of Puerto Rico	4,633	1,150	5,784	5,256	528	9%
329 Office of Socioeconomic Development	487	2	489	186	303	62%
Total - Secondary Component Units	\$ 22,618	\$ 2,285	\$ 24,902	\$ 15,368	\$ 9,534	38%

Monthly Budget and Actual Results for FY25 General Fund Expense Budget vs. Actual By Agency <sup>1</sup> For the month of: November-24

(figures in \$000s)

	Certif	ied Budget	A	djustments & Revisions	Re	vised Budget	N	Ionthly Actual Expenses	•	nfavorable) / Favorable \$	(Unfavorable) / Favorable %
OMB and Hacienda Custodies											
17 Custody of the Office of Management and Budget	\$	89,541	\$	(22,432)	\$	67,109	\$	-	\$	67,109	100%
25 Custody of the Department of the Treasury		97,774		3,115		100,889		83,227		17,663	18%
Total - OMB and Hacienda Custodies	\$	187,316	\$	(19,317)	\$	167,998	\$	83,227	\$	84,772	50%

	Certif	ied Budget	Adjustments & Revisions	F	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Out of Scope Entities								
8 Office of the Comptroller	\$	4,025	\$ 557	\$	4,582	\$ 4,041	\$ 541	12%
10 The General Court of Justice		33,286	1,880		35,166	30,463	4,703	13%
100 Legislative Assembly of the Commonwealth		12,163	90		12,253	9,668	2,585	21%
106 Public Housing Administration		487	8		495	226	270	54%
113 CRIM								
166 Industrial Development Company		-	-		-	-	-	
176 University of Puerto Rico		41,740	-		41,740	40,697	1,044	3%
193 Office of Government Ethics		853	0		853	913	(59)	-7%
200 Special Independent Prosecutor's Panel		306	2		308	308	(1)	0%
209 Contributions to Political Parties		1,167	-		1,167	895	272	23%
208 Contributions to the Municipalities		5,128	1,686		6,814	8,800	(1,985)	-29%
212 COSSEC								
220 Correctional Health		4,529	26		4,555	5,240	(685)	-15%
268 Puerto Rico Institute of Statistics		240	1		241	244	(4)	-1%
272 Office of the Inspector General		1,677	3		1,680	1,611	68	4%
289 Energy Commission		-	-		-	-	-	
297 Financial Oversight and Management Board for Puerto Rico		4,950	-		4,950	2,228	2,723	55%
Total - Out of Scope Entities	\$	110,550	\$ 4,255	\$	114,804	\$ 105,333	\$ 9,471	8%

	Certi	Certified Budget		Adjustments & Revisions		Revised Budget		Monthly Actual Expenses		Jnfavorable) / Favorable \$	(Unfavorable) / Favorable %
Recap											
Entities Operating in PRIFAS 7.5	\$	548,936	\$	10,620	\$	559,556	\$	497,848	\$	61,708	11%
Core Component Units		92,453		2,158		94,610		76,869		17,741	19%
Secondary Component Units		22,618		2,285		24,902		15,368		9,534	38%
OMB and Hacienda Custodies		187,316		(19,317)		167,998		83,227		84,772	50%
Out of Scope Entities		110,550		4,255		114,804		105,333		9,471	8%
Total	\$	961,871	\$	(0)	\$	961,871	\$	778,644	\$	183,227	19%

Notes:

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

Monthly Budget and Actual Results for FY25 Special Revenue Fund Expense Budget vs. Actual By Agency  $^{\rm 1}$ 

For the month of: November-24

	Certified Budget	Adjustments & Revisions <sup>2</sup>	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Entities Operating in PRIFAS 7.5				•		
15 Office of the Governor	\$-	\$-	\$-	\$-	\$ -	
16 Office of Management and Budget	100	-	100	50	50	50%
18 Planning Board		-		-		
21 Emergency and Disaster ManagementBureau	28		28	-	28	100%
23 Puerto Rico Department of State	380		380	283	98	26%
24 Puerto Rico Department of Treasury	67,002		67,002	41,067	25,935	39%
28 State Elections Commission	07,002		-	41,007	-	3370
30 Human Resources Management & Transformation	145		145	126	19	13%
31 General Services Administration	439	2,792	3,231	299	2,932	91%
34 Commission of Investigation, Processing and Appeals		2,752	5,251	-	2,552	51/0
37 Civil Rights Commission					-	
38 Puerto Rico Department of Justice	543	1	544	113	431	79%
40 Puerto Rico Police Bureau	1,541	86	1,627	94	1,533	94%
				94		
41 Special Investigations Bureau	-	1	1	-	1	100%
42 Puerto Rico Fire Department Bureau	1,224	0	1,225	135	1,090	89%
43 Puerto Rico National Guard	-	-	-	-	-	
45 Department of Public Safety	19	-	19	12	7	38%
49 Department of Transportation and Public Works	11,040	296	11,335	6,799	4,537	40%
50 Department of Natural and Environmental Resources	3,877	500	4,377	1,446	2,931	67%
55 Puerto Rico Department of Agriculture	286	-	286	109	177	62%
60 Office of the Citizen's Ombudsman	-	-	-	-	-	
62 Cooperative Development Commission of Puerto Rico	-	-	-	-	-	
66 Puerto Rico Highway Authority	-	-	-	-	-	
67 Puerto Rico Department of Labor and Human Resources	25,585	-	25,585	3,022	22,563	88%
68 Puerto Rico Labor Relations Board	39	-	39	17	22	57%
69 Puerto Rico Department of Consumer Affairs	166	-	166	130	36	22%
71 Department of Health	14,531	2,757	17,288	8,991	8,297	48%
78 Department of Housing	2,208	-	2,208	565	1,643	74%
81 Department of Education	773	-	773	49	725	94%
87 Department of Recreation and Sports	1,831	-	1,831	1,818	13	1%
95 Mental Health and Drug Addiction Services Administration	527	-	527	219	308	58%
96 Office of the Women's Advocate	-	-	-	-	-	
94 Employees Association of the Commonwealth			-	-	-	
120 Veteran's Advocate Office of Puerto Rico			-	-	-	
122 Secretariat of the Department of the Family	-	-	-	-		
123 Family and Children Administration	-		-	-		
124 Child Support Administration (ASUME)	-	-	-	-	-	
126 Vocational Rehabilitation Administration	67		67	-	67	100%
127 Administration for Socioeconomic Development of the Family			-		-	100/0
133 Administracion de Recursos Naturales						
137 Department of Correction and Rehabilitation	1,939		1,939	146	1,793	92%
139 Parole Board	1,939	-	1,939	140	1,793	32/0
	-	-	-	-	-	
143 Office of Protection and Defense for People with Disabilities	-	-	-	-	-	
152 Elderly and Retired People Advocate Office	-	-	-	-	-	
153 Office for People with Disabilities	-	-	-	-	-	2444
155 State Historic Preservation Office of Puerto Rico	97	-	97	66	30	31%
221 Medical Emergency Corps Bureau	664	-	664	750	(86)	-13%
231 Office for the Patient's Advocate	-	-	-	-		
241 Administration for Integral Development of Childhood	-	-	-	-	-	
266 Office of Pubic Safety Affairs	-	-	-	-	-	
279 Public Service Appeals Commission	-	-	-	-		
281 Office of the Election Comptroller	-	-	-	-	-	

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

*By Agency*<sup>1</sup> *For the month of: November-24* 

	Certified Budget		ustments & evisions	Revised Budget		Monthly Actual Expenses		(Unfavorable) / Favorable \$		(Unfavorable) / Favorable %
Core Component Units										
70 State Insurance Fund Corporation	\$	48,495	\$ -	\$	48,495	\$	8,365	\$	40,130	83%
79 Automobile Accidents Compensation Administration		8,537	-		8,537		1,022		7,515	88%
90 Medical Services Administration of Puerto Rico		12,142	-		12,142		11,043		1,098	9%
119 Department of Economic Development & Commerce		4,195	1,797		5,992		2,330		3,662	61%
162 Public Building Authority		12,562	699		13,261		14,237		(976)	-7%
168 Puerto Rico Ports Authority		6,957	-		6,957		1,961		4,996	72%
180 Tourism Company		12,550	-		12,550		452		12,098	96%
187 Puerto Rico Health Insurance Administration		15,136	-		15,136		-		15,136	100%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean		7,518	-		7,518		5,457		2,061	27%
235 Puerto Rico Housing Finance Corporation		8,030	-		8,030		1,255		6,775	84%
277 Agricultural Enterprises Development Administration		7,809	1,167		8,976		10,908		(1,933)	-22%
285 Puerto Rico Integrated Transit Authority		3,293	-		3,293		3,293		(1)	0%
295 Fiscal Agency & Financial Advisory Authority		715	-		715		160		555	78%
303 Convention Center of District Authority		4,064	-		4,064		6,546		(2,482)	-61%
Total - Core Component Units	\$	152,002	\$ 3,663	\$	155,665	\$	67,028	\$	88,637	57%

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Secondary Component Units						
11 Puerto Rico Traffic Safety Commission	\$ 155	\$-	\$ 155	\$ 126	\$ 29	19%
22 Office of The Commissioner of Insurance	1,091	-	1,091	779	312	29%
29 Puerto Rico Federal Affairs Administration	-	-	-	-	-	
75 Office of the Financial Institutions Commissioner	1,284	-	1,284	855	429	33%
82 Institute of Puerto Rican Culture	107	91	198	46	152	77%
105 Industrial Commission	1,903	25	1,928	1,607	321	17%
109 Puerto Rico School of Plastic Arts	193	-	193	-	193	100%
121 Government Board of the 911 Service	1,830	69	1,898	1,057	841	44%
138 Institutional Trust of the National Guard of Puerto Rico	659	-	659	414	245	37%
161 Puerto Rico Infrastructure Financing Authority	95	-	95	-	95	100%
165 Land Authority of Puerto Rico	1,045	-	1,045	722	324	31%
167 Integral Development of the "Península de Cantera"	19	-	19	20	(1)	-5%
177 Land Administration of Puerto Rico	756	-	756	696	60	8%
186 Culebra Conservation and Development Authority	25	-	25	-	25	100%
189 Institute of Forensic Science	42	-	42	-	42	100%
191 Musical Arts Corporation	157	210	367	103	264	72%
192 Fine Arts Center Corporation	220	17	236	243	(7)	-3%
195 Economic Development Bank of PR	1,191	-	1,191	983	207	17%
196 Puerto Rico Public Broadcasting Corporation	28	1,172	1,200	661	539	45%
198 Agricultural Insurance Corporation	275	-	275	187	88	32%
215 Puerto Rico Conservatory of Music Corporation	363	-	363	250	113	31%
236 Innovation Fund for Agricultural Development of Puerto Rico	1,139	0	1,139	385	754	66%
238 Ponce Authority (Authority Of The Port Of The Americas)	-	-	-	-	-	
264 Corporation for the "Caño Martin Peña" Enlace Project	-	3	3	-	3	100%
265 Roosevelt Roads	155	-	155	114	41	26%
271 Puerto Rico Technology and Innovation Services	811	-	811	-	811	100%
276 Puerto Rico Public Private Partnership Authority	-	-	-	-	-	
286 Authority of the Port of Ponce	180	-	180	-	180	100%
288 University of Puerto Rico Comprehensive Cancer Center	3,938	-	3,938	4,022	(84)	-2%
293 Center for Diabetes Research, Education, and Medical Services	22	-	22	24	(2)	-8%
298 Public Service Regulatory Board	2,652	-	2,652	1,325	1,327	50%
299 COFINA	-	-	-	-	-	
310 Municipal Finance Corporation	18,509	-	18,509	-	18,509	100%
311 Puerto Rico Gaming Commission	36,441	1,764	38,205	29,091	9,114	24%
312 Retirement Board of the Government of Puerto Rico	276	-	276	-	276	100%
329 Office of Socioeconomic Development	-	-	-	-	-	
Total - Secondary Component Units	\$ 75,562	\$ 3,351	\$ 78,913	\$ 43,710	\$ 35,202	45%

Monthly Budget and Actual Results for FY25 Special Revenue Fund Expense Budget vs. Actual By Agency  $^{\rm 1}$ 

For the month of: November-24

(figures in \$000s)

	Certified Budget		Adjustments & Revisions		Revised Budget		Monthly Actual Expenses		(Unfavorable) / Favorable \$		(Unfavorable) / Favorable %
OMB and Hacienda Custodies											
17 Custody of the Office of Management and Budget	\$	-	\$	-	\$	-	\$	-	\$	-	
25 Custody of the Department of the Treasury		40,101		(1,740)		38,362		30,043		8,319	22%
Total - OMB and Hacienda Custodies	\$	40,101	\$	(1,740)	\$	38,362	\$	30,043	\$	8,319	22%

	Certified Budget		•	Adjustments & Revisions		Revised Budget		nly Actual Denses	(Unfavorable) / Favorable \$		(Unfavorable) / Favorable %
Out of Scope Entities											
8 Office of the Comptroller	\$	-	\$	-	\$	-	\$	-	\$		
10 The General Court of Justice		1,454		-		1,454		888		567	39%
100 Legislative Assembly of the Commonwealth		-		-		-		-		-	
106 Public Housing Administration		1,294		-		1,294		-		1,294	100%
113 CRIM											
166 Industrial Development Company		-		-		-		-		-	
176 University of Puerto Rico		-		-		-		-		-	
193 Office of Government Ethics		-		-		-		-		-	
200 Special Independent Prosecutor's Panel		-		-		-		-		-	
209 Contributions to Political Parties		-		-		-		-		-	
208 Contributions to the Municipalities		-		-		-		-		-	
212 COSSEC											
220 Correctional Health		-		-		-		-			
268 Puerto Rico Institute of Statistics		-		-		-		-		-	
272 Office of the Inspector General		-		-		-		-			
289 Energy Commission		-		-		-		-			
297 Financial Oversight and Management Board for Puerto Rico		-		-		-		-		-	
Total - Out of Scope Entities	\$	2,748	\$	-	\$	2,748	\$	888	\$	1,860	68%

	Cert	Certified Budget		Adjustments & Revisions		Revised Budget		onthly Actual Expenses	•	favorable) / vorable \$	(Unfavorable) / Favorable %
Recap											
Entities Operating in PRIFAS 7.5	\$	135,051	\$	6,433	\$	141,484	\$	66,305	\$	75,180	53%
Core Component Units		152,002		3,663		155,665		67,028		88,637	57%
Secondary Component Units		75,562		3,351		78,913		43,710		35,202	45%
OMB and Hacienda Custodies		40,101		(1,740)		38,362		30,043		8,319	22%
Out of Scope Entities		2,748		-		2,748		888		1,860	68%
Total	\$	405,464	\$	11,708	\$	417,172	\$	207,974	\$	209,198	50%

Notes:

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

Full Year CapEx Budget and YTD Actual Results for FY25 - General and Special Revenue Fund By Agency <sup>1</sup> YTD from 7/1/2024 through 11/30/2024 November-24

	•	x Certified Budget	Adjustments Revisions <sup>2</sup>		CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
Entities Operating in PRIFAS 7.5							
11 Puerto Rico Traffic Safety Commission	\$	-	\$	-	\$-	\$-	\$-
15 Office of the Governor		11,800		(295)	11,505	-	11,505
24 Puerto Rico Department of Treasury		-	5	6,498	5,498	-	5,498
28 State Elections Commission		1,748		(44)	1,704	-	1,704
31 General Services Administration		4,000		(100)	3,900	30	3,870
40 Puerto Rico Police Bureau		6,600		-	6,600	-	6,600
45 Department of Public Safety		500		-	500	-	500
49 Department of Transportation and Public Works		15,000		(375)	14,625	-	14,625
50 Department of Natural and Environmental Resources		4,710		(118)	4,592	-	4,592
69 Puerto Rico Department of Consumer Affairs		155		(4)	151	-	151
71 Department of Health		9,000	2	2,009	11,009	741	10,268
87 Department of Recreation and Sports		200		(5)	195	-	195
95 Mental Health and Drug Addiction Services Administration		415		-	415	-	415
143 Office of Protection and Defense for People with Disabilities		73		(2)	71	-	71
155 State Historic Preservation Office of Puerto Rico		5,469		(137)	5,332	-	5,332
221 Medical Emergency Corps Bureau		100		-	100	-	100
Total - Entities Operating in PRIFAS 7.5	\$	59,770	\$6,	428	\$ 66,198	\$ 771	\$ 65,427

Full Year CapEx Budget and YTD Actual Results for FY25 - General and Special Revenue Fund By Agency <sup>1</sup> YTD from 7/1/2024 through 11/30/2024 November-24

CapEx Certified Adjustments & CapEx Revised Budget Revisions Budget	Balanco Ś
	balance ş
Core Component Units	
79 Automobile Accidents Compensation Administration 6,802 - 6,802 -	6,802
90 Medical Services Administration of Puerto Rico 8,700 - 8,700 -	8,700
119 Department of Economic Development & Commerce 1,350 (34) 1,316 -	1,316
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean4,800-4,800547	4,253
285 Puerto Rico Integrated Transit Authority         45,791         (1,145)         44,646         9,662	34,984
Total - Core Component Units         \$         67,443         \$         (1,179)         \$         66,264         \$         10,209         \$	56,055

	CapEx Certified Budget	Adjustments & Revisions	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
Secondary Component Units					
82 Institute of Puerto Rican Culture	-	-	-	-	-
121 Government Board of the 911 Service	-	825	825	825	0
189 Institute of Forensic Science	1,200	(30)	1,170	-	1,170
192 Fine Arts Center Corporation	4,193	95	4,288	-	4,288
311 Puerto Rico Gaming Commission	2,059	-	2,059	-	2,059
Total - Secondary Component Units	\$ 7,452	\$ 891	\$ 8,343	\$ 825	\$ 7,517

	•	CapEx Certified Budget		Adjustments & Revisions		apEx Revised Budget	CapEx A	ctuals YTD	CapEx Balance \$		
OMB and Hacienda Custodies											
17 Custody of the Office of Management and Budget	\$	88,514	\$	(26,830)	\$	61,684	\$	-	\$	61,684	
Total - OMB and Hacienda Custodies	\$	88,514	\$	(26,830)	\$	61,684	\$	-	\$	61,684	

Full Year CapEx Budget and YTD Actual Results for FY25 - General and Special Revenue Fund By Agency <sup>1</sup> YTD from 7/1/2024 through 11/30/2024 November-24

## (figures in \$000s)

	CapEx Certified Budget		Adjustments & Revisions	CapEx Revised Budget	Ca	apEx Actuals YTD	CapEx Bala	ance \$
Out of Scope Entities								
10 The General Court of Justice		13,723	2,685	16,40	3	-		16,408
100 Legislative Assembly of the Commonwealth		21,225	(531	20,694	1	20,694		-
200 Special Independent Prosecutor's Panel		119	(3	) 11	5	-		116
272 Office of the Inspector General		390	(10	38	)	22		358
Total - Out of Scope Entities	\$	35,457	\$ 2,142	\$ 37,59	<del>)</del> \$	\$ 20,717	\$	16,882

	CapEx Certified Budget		Adjustments & Revisions		CapEx Revised Budget	CapEx Actuals YTD		Ca	pEx Balance \$
Recap									
Entities Operating in PRIFAS 7.5	\$ 59,7	70	\$ 6,428	\$	66,198	\$	771	\$	65,427
Core Component Units	67,4	13	(1,179)		66,264		10,209		56,055
Secondary Component Units	7,4	52	891		8,343		825		7,517
OMB and Hacienda Custodies	88,5	L4	(26,830)		61,684		-		61,684
Out of Scope Entities	35,4	57	2,142		37,599		20,717		16,882
Total	\$ 258,63	6	\$ (18,548)	\$	240,088	\$	32,522	\$	207,565

#### Notes:

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

# Appendix

#### Core and Secondary Component Unit Consolidated Actuals by Month

				Q1 Q1		Q2	Q2	51/25	EV:25	5.05
		GF+SRF Budget	1 7/31/2024	2 8/31/2024	3 9/30/2024	4 10/31/2024	5 11/30/2024	FY25 YTD Totals	FY25	FY25
		GF+SKF Budget	7/31/2024	8/31/2024	9/30/2024	10/31/2024	11/30/2024	TD TOLAIS	Balance \$	Balance %
	Core Component Units									
70	State Insurance Fund Corporation	\$ 582,528	\$ 40,347					\$ 168,256		71%
79	Automobile Accident Compensation Administration	102,529	3,064	3,447	3,389	1,030	1,022	11,951	90,578	88%
90 119	Administration of Medical Services of Puerto Rico Department of Economic Development and Commerce	249,788 96,856	11,625 5,805	15,569 6,383	17,928 1,365	19,474 4,415	16,994 4,056	81,590 22,023	168,198 74,832	67% 77%
162	Public Buildings Authority	159,626	7,918	10,113	24,649	4,415	4,030	67,965	91,661	57%
168	Ports Authority	83,562	4,937	11,610	7,731	5,981	1,961	32,221	51,342	61%
180	Tourism Company	150,644	491	465	22,487	2,478	452	26,372	124,272	82%
187	Health Insurance Administration of Puerto Rico	928,726	61,979	69,631	216,988	57,452	47,913	453,962	474,764	51%
188	Corp. of the Cardiovascular Center of Puerto Rico & Caribbean	95,140	5,955	6,449	6,964	5,935	5,907	31,209	63,931	67%
235	Housing Financing Authority	104,602	1,096	1,156	1,602	1,506	1,452	6,811	97,791	93%
277	Administration for the Development of Agricultural Enterprises	181,043	9,780	1,751	1,740	33,289	18,384	64,944	116,099	64%
285	Integrated Transport Authority	167,523	9,281	14,426	8,399	14,510	14,193	60,810	106,713	64%
295	Financial Advisory Authority and Fiscal Agency of Puerto Rico	51,967	834	1,639	1,443	1,475	2,417	7,808	44,159	85%
303	District Authority of the Convention Center	48,765	4,719	6,008	12,729	5,641	6,546	35,643	13,122	27%
	Total - Core Component Units	\$ 3,003,299	\$ 167,829	\$ 184,760	\$ 373,690	\$ 201,389	\$ 143,897	\$ 1,071,565	\$ 1,931,734	64%
		<i>v</i> 0,000,255	<i>v</i> 101,025	<i>v</i> 104)700	<i> </i>	÷ 201,005	¢ 140,007	<u> </u>	<u> </u>	
	Secondary Component Units									
11	Puerto Rico Traffic Safety Commission	\$ 1,873	\$ 100	\$ 124	\$ 120	\$ 127	\$ 126	\$ 597	\$ 1,276	68%
22	Office of The Commissioner of Insurance	13,110	489	639	829	894	779	3,630		72%
29	Puerto Rico Federal Affairs Administration	3,238	194	215	234	229	224	1,096	2,142	66%
75	Office of the Financial Institutions Commissioner	15,431	675	862	836	862	855	4,089	11,342	74%
82	Institute of Puerto Rican Culture	21,141	495	271	286	2,318	2,130	5,500	15,641	74%
105	Industrial Commission	23,170	1,272	1,402	1,686	1,733	1,607	7,699	15,471	67%
109	Puerto Rico School of Plastic Arts	5,247	185	472	354	525	33	1,568	3,679	70%
121	Government Board of the 911 Service	22,823	779	826	1,702	814	1,057	5,178	17,645	77%
138	Institutional Trust of the National Guard of Puerto Rico	7,905	335	308	346	483	414	1,884	6,020	76%
161	Puerto Rico Infrastructure Financing Authority	3,541	181	223	204	380	11	999	2,542	72%
165	Land Authority of Puerto Rico	12,566	951	738	749	786	722	3,945	8,621	69%
167	Integral Development of the "Península de Cantera"	832	39	33	24	45	56	197	635	76%
177	Land Administration of Puerto Rico	9,083	361	468	493	545	696	2,563	6,520	72%
186 189	Culebra Conservation and Development Authority	563	1	1 1 0 2 0	1	2 1 5 9	1	3 8,198	560	99% 67%
189	Institute of Forensic Science Musical Arts Corporation	24,514 10,000	1,653 416	1,989 579	2,244 599	2,158 754	153 624	2,972	16,316 7,028	70%
191	Fine Arts Center Corporation	10,000	410	529	467	503	596	2,512	8,871	78%
195	Economic Development Bank of PR	14,313	802	776	784	825	983	4,171	10,143	71%
196	Puerto Rico Public Broadcasting Corporation	14,504	669	680	747	768	661	3,525	10,979	76%
198	Agricultural Insurance Corporation	3,306	246	204	415	236	187	1,288	2,017	61%
215	Puerto Rico Conservatory of Music Corporation	13,294	671	842	1,416	1,017	951	4,896	8,397	63%
236	Innovation Fund for Agricultural Development of Puerto Rico	13,668	134	191	274	2,444	385	3,428	10,240	75%
238	Ponce Authority (Authority Of The Port Of The Americas)	1,225	86	76	75	68	67	372	853	70%
264	Corporation for the "Caño Martin Peña" Enlace Project	3,632	111	156	155	150	263	836	2,796	77%
265	Roosevelt Roads	2,986	119	79	155	204	173	730	2,256	76%
271	Puerto Rico Technology and Innovation Services	83,123	355	405	354	1,889	1,644	4,647	78,476	94%
276	Puerto Rico Public Private Partnership Authority	28,278	174	218	1,046	602	665	2,705	25,573	90%
286	Authority of the Port of Ponce	2,890	24	22	22	21	19	109	2,781	96%
288	University of Puerto Rico Comprehensive Cancer Center	75,598	2,639	5,801	7,591	8,020	6,369	30,419	45,179	60%
293 298	Center for Diabetes Research, Education, and Medical Services Public Service Regulatory Board	1,075 40,052	64 1,261	66 1,276	81 2,782	81 1,805	85 1,829	377 8,953	698 31,099	65% 78%
298	COFINA	+0,032	1,201	1,270		1,005	- 1,029		-	7370
310	Municipal Finance Corporation	222,110	13,423	20,092	18,615	14,606	-	66,736	155,374	70%
311	Puerto Rico Gaming Commission	460,720	1,105	41,820	33,073	35,611	29,272	140,881	319,838	69%
312	Retirement Board of the Government of Puerto Rico	72,719	2,036	2,601	8,670	5,587	5,256	24,151	48,567	67%
329	Office of Socioeconomic Development	5,865	203	563	326	171	186	1,449	4,416	75%
	Total - Secondary Component Units	\$ 1,245,780	\$ 32,669	\$ 85,547	\$ 87,752	\$ 87,262	\$ 59,078	\$ 352,309	\$ 893,472	72%
	Core Component Units	\$ 3,003,299	\$ 167,829	\$ 184,760	\$ 373,690	\$ 201,389	\$ 143,897	\$ 1,071,565	\$ 1,931,734	64%
	Secondary Component Units	1,245,780	32,669	85,547	87,752	87,262	5 143,837	352,309	893,472	72%
	Combined Component Units Monthly Actuals	\$ 4,249,079	\$ 200,498					\$ 1,423,873		66%
		+ -,=,075	÷ 100,490	- 2,0,007	+	- 200,001	- 202,575	÷ 1,-123,073	÷ 1,515,200	

# Non-Compliance List<sup>1</sup> FY25 Expenses Reporting

Entity Code	Component Unit	Latest FY25 Submission <sup>2</sup>	
70	State Insurance Fund Corporation	Oct-24	
79	Automobile Accident Compensation Administration	Sep-24	
109	Puerto Rico School of Plastic Arts	Oct-24	
161	Puerto Rico Infrastructure Financing Authority	Oct-24	
168	Ports Authority	Oct-24	
180	Tourism Company of Puerto Rico	Oct-24	
186	Culebra Conservation and Development Authority	Not Reported	
189	Institute of Forensic Science	Oct-24	
286	Authority of the Port of Ponce	Not Reported	
310	Municipal Finance Corporation	Oct-24	
329	Office of Socioeconomic Development	Sep-24	

## Notes:

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

(2) Latest submission is the date for which budget vs. actual data was last received for the current fiscal year.

# Non-Compliance List<sup>1</sup> FY25 Revenues Reporting

Entity Code	Component Unit	Latest FY25 Submission <sup>2</sup>	
70	State Insurance Fund Corporation	Not Reported	
109	Puerto Rico School of Plastic Arts	Oct-24	
161	Puerto Rico Infrastructure Financing Authority	Oct-24	
168	Ports Authority	Oct-24	
180	Tourism Company of Puerto Rico	Oct-24	
186	Culebra Conservation and Development Authority	Not Reported	
187	Health Insurance Administration of Puerto Rico	Oct-24	
189	Institute of Forensic Science	Oct-24	
310	Municipal Finance Corporation	Oct-24	

## Notes:

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

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

As Recorded and Presented by each Entity		Q1 1	Q1 2	Q1 3	Q2 4	Q2 5	FY25
Code:	<u>Entity:</u>	7/31/2024	8/31/2024	9/30/2024	10/31/2024	11/30/2024	YTD Totals
11	Puerto Rico Traffic Safety Commission	\$-	\$-	\$ 22	\$ 22	\$ 21	\$ 65
22	Office of The Commissioner of Insurance	-	-	-	-	-	-
70	State Insurance Fund Corporation	-	8,765	9,078	8,803	-	26,646
79	Automobile Accidents Compensation Administration	1,099	1,099	1,101	-	-	3,299
82	Institute of Puerto Rican Culture	294	294	294	294	294	1,470
90	Medical Services Administration of Puerto Rico	2,025	2,025	2,025	2,025	2,025	10,126
109	Puerto Rico School of Plastic Arts	44	44	44	44	-	176
119	Department of Economic Development & Commerce	592	616	547	-	-	1,755
121	Government Board of the 911 Service	-	23	24	-	46	93
138	Institutional Trust of the National Guard of Puerto Rico	4	4	3	3	3	17
162	Public Building Authority	-	-	2,065	1,938	-	4,004
165	Land Authority of Puerto Rico	306	291	-	-	-	597
168	Puerto Rico Ports Authority	-	-	-	-	-	-
177	Land Administration of Puerto Rico	-	-	205	196	199	600
180	Tourism Company	-	-		517	-	517
187	Puerto Rico Health Insurance Administration	31	31	31	31	31	155
188	Cardiovascular Center Corporation of Puerto Rico and the Caribbean	180	159	158	151	151	800
191	Musical Arts Corporation	35	35	35	35	35	175
192	Fine Arts Center Corporation	54	54	54	54	54	270
195	Economic Development Bank of PR	129	133	134	131	140	667
198	Agricultural Insurance Corporation	15	15	31	15	15	91
215	Puerto Rico Conservatory of Music Corporation	43	42	41	42	42	210
235	Puerto Rico Housing Finance Corporation	-	-	-	13	-	13
236	Innovation Fund for Agricultural Development of Puerto Rico	-	-	-	-	33	33
277	Agricultural Enterprises Development Administration	-	-	-	3,091	461	3,552
285	Puerto Rico Integrated Transit Authority	1,135	1,135	1,135	1,135	1,135	5,675
295	Fiscal Agency & Financial Advisory Authority	-	-	-	-	-	-
298	Public Service Regulatory Board	5,892	-	-	-	-	5,892
311	Puerto Rico Gaming Commission	-	-	-	-	-	-
312	Retirement Board of the Government of Puerto Rico	833	794	790	788	786	3,991
		\$ 12,711	\$ 15,559	\$ 17,818	\$ 19,329	\$ 5,471	\$ 70,888