

DEPARTMENT OF THE  
**TREASURY**

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***Requirement 2(A) Section 1, 2 & 4***

***Government of Puerto Rico***

*General and Special Revenue Fund Expenses*

*Budget to Recorded Expenditures & Variance Reporting  
& General Fund Revenue Report*

***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 Martín Peña" Enlace Project
- 265 Redevelopment Authority of Roosevelt Roads
- 271 Puerto Rico Technology and Innovation Services
- 276 Puerto Rico Public Private Partnership Authority
- 286 Authority of the Port of Ponce
- 288 University of Puerto Rico Comprehensive Cancer Center
- 293 Center for Diabetes Research, Education, and Medical Services
- 298 Public Service Regulatory Board
- 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 entities 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*

<b>General Fund Revenue<sup>1</sup></b>	<b>YTD Budgeted Revenue</b>	<b>YTD Revenue Actuals</b>	<b>(Unfavorable) / Favorable \$</b>	<b>(Unfavorable) / Favorable %</b>
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%
<b>Total General Fund Revenue</b>	<b>\$ 4,541,538</b>	<b>\$ 4,680,055</b>	<b>\$ 138,517</b>	<b>3%</b>

**Notes :**

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



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

YTD FY25 General Fund Expenses - Budget vs. Actual  
YTD from 7/1/2024 through 11/30/24  
November-24  
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 (\$11M) 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%	
<b>Subtotal General Fund Expenditures</b>	<b>\$ 4,809,356</b>	<b>\$ 3,796,662</b>	<b>\$ 1,012,694</b>	<b>21%</b>	
<b>Non-Governmental Expenses included in the Certified Budget<sup>1</sup></b>					
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 in the Certified Budget, but actual results are not recorded as a General Fund expense.
13 Social Wellbeing for Puerto Rico	40,133	-	40,133	100.0%	
<b>Subtotal Non-Governmental</b>	<b>\$ 66,888</b>	<b>\$ -</b>	<b>\$ 66,888</b>	<b>100%</b>	
<b>Total General Fund Expenditures</b>	<b>\$ 4,876,244</b>	<b>\$ 3,796,662</b>	<b>\$ 1,079,582</b>	<b>22%</b>	

**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.

**Puerto Rico Department of Treasury**  
 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			YTD Budgeted Revenue	Actual	Variance	
	Revenue Forecast	Adjustments & Revisions	Reforecast		YTD Revenue Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>General Fund Revenue<sup>1</sup></b>							
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%
<b>Total General Fund Revenue</b>	<b>\$ 13,657,919</b>	<b>\$ -</b>	<b>\$ 13,657,919</b>	<b>\$ 4,541,538</b>	<b>\$ 4,680,055</b>	<b>\$ 138,517</b>	<b>3%</b>

**Notes:**

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

**Puerto Rico Department of Treasury**  
*YTD FY25 General Fund Budget vs. Actual*  
*YTD from 7/1/2024 through 11/30/2024*  
*November-24*  
*By Concept*

General Fund Expenses	Expense Budget	Adjustments & Revisions <sup>1</sup>	Revised Budget	YTD Budget	YTD Actuals	(Unfavorable) / Favorable \$	(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%
<b>Subtotal General Fund Expenditures</b>	<b>\$ 12,901,772</b>	<b>\$ -</b>	<b>\$ 12,901,772</b>	<b>\$ 4,809,356</b>	<b>\$ 3,796,662</b>	<b>\$ 1,012,694</b>	<b>21%</b>

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%
<b>Subtotal Non-Governmental</b>	<b>\$ 160,530</b>	<b>\$ -</b>	<b>\$ 160,530</b>	<b>\$ 66,888</b>	<b>\$ -</b>	<b>\$ 66,888</b>	<b>100%</b>
<b>Total General Fund Expenditures</b>	<b>\$ 13,062,302</b>	<b>\$ -</b>	<b>\$ 13,062,302</b>	<b>\$ 4,876,244</b>	<b>\$ 3,796,662</b>	<b>\$ 1,079,582</b>	<b>22%</b>

**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.

**Puerto Rico Department of Treasury**  
*Monthly FY25 General Fund Budget vs. Actual*  
 Month: Nov-24  
 Period: 5

(figures in \$000s)

General Fund Revenue <sup>1</sup>	FY25 Certified Budget			Actual		Variance	
	Revenue Forecast	Adjustments & Revisions	Reforecast	Monthly Budget	Monthly Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
1 Individual Income Taxes	\$ 2,800,576	\$ -	\$ 2,800,576	\$ 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%
<b>Total General Fund Revenue</b>	<b>\$ 13,657,919</b>	<b>\$ -</b>	<b>\$ 13,657,919</b>	<b>\$ 869,112</b>	<b>\$ 839,916</b>	<b>\$ (29,196)</b>	<b>-3%</b>

**Notes:**

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

**Puerto Rico Department of Treasury**  
*Monthly FY25 General Fund Budget vs. Actual*  
 Month: Nov-24  
 Period: 5

(figures in \$000s)

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%
<b>Subtotal General Fund Expenditures</b>	<b>\$ 12,901,772</b>	<b>\$ -</b>	<b>\$ 12,901,772</b>	<b>\$ 961,871</b>	<b>\$ 778,644</b>	<b>\$ 183,227</b>	<b>19%</b>

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%
<b>Subtotal Non-Governmental</b>	<b>\$ 160,530</b>	<b>\$ -</b>	<b>\$ 160,530</b>	<b>\$ 13,378</b>	<b>\$ -</b>	<b>\$ 13,378</b>	<b>100%</b>
<b>Total General Fund Expenditures</b>	<b>\$ 13,062,302</b>	<b>\$ -</b>	<b>\$ 13,062,302</b>	<b>\$ 975,249</b>	<b>\$ 778,644</b>	<b>\$ 196,604</b>	<b>20%</b>

**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.

**Puerto Rico Department of Treasury**

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

By Agency

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

November-24

(figures in \$000s)

	Revised Budget	YTD Budget	YTD Total Revenue <sup>1</sup>	Over / (Under) Performance
<b>Entities Operating in PRIFAS 7.5</b>				
15 Office of the Governor	\$ -	\$ -	\$ -	\$ -
16 Office of Management and Budget	1,199	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	-	-	-	-
122 Secretariat of the Department of the Family	-	-	2	2
124 Child Support Administration (ASUME)	-	-	3	3
126 Vocational Rehabilitation Administration	802	334	9	(326)
137 Department of Correction and Rehabilitation	23,271	9,696	5,192	(4,505)
155 State Historic Preservation Office of Puerto Rico	1,158	483	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
<b>Total - Entities Operating in PRIFAS 7.5</b>	<b>\$ 1,697,814</b>	<b>\$ 707,422</b>	<b>\$ 342,632</b>	<b>\$ (364,790)</b>

**Puerto Rico Department of Treasury**

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

By Agency

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

November-24

(figures in \$000s)

	Revised Budget	YTD Budget	YTD Total Revenue	Over / (Under) Performance
<b>Core Component Units</b>				
70 State Insurance Fund Corporation	\$ 581,943	\$ 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
<b>Total - Core Component Units</b>	<b>\$ 1,867,977</b>	<b>\$ 778,324</b>	<b>\$ 677,225</b>	<b>\$ (101,098)</b>
<b>Secondary Component Units</b>				
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)
<b>Total - Secondary Component Units</b>	<b>\$ 946,953</b>	<b>\$ 394,564</b>	<b>\$ 344,252</b>	<b>\$ (50,312)</b>

**Puerto Rico Department of Treasury**

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

By Agency

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

November-24

(figures in \$000s)

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

	Revised Budget	YTD Budget	YTD Total Revenue	Over / (Under) Performance
<b>Out of Scope Entities</b>				
8 Office of the Comptroller	\$ -	\$ -	\$ -	\$ -
10 The General Court of Justice	17,453	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	-	-	-	-
<b>Total - Out of Scope Entities</b>	<b>\$ 32,976</b>	<b>\$ 13,740</b>	<b>\$ 16,344</b>	<b>\$ 2,604</b>

	Revised Budget	YTD Budget	YTD Total Revenue	Over / (Under) Performance
<b>Recap</b>				
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
<b>Total</b>	<b>\$ 5,006,061</b>	<b>\$ 2,085,859</b>	<b>\$ 1,519,138</b>	<b>\$ (566,721)</b>



**Puerto Rico Department of Treasury**

FY25 - By Concept Budget-to-Actual Report

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

All Entities Included in the Commonwealth Budget

Nov FY25 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions <sup>2</sup>	Revised Budget	Total YTD Actuals	Total Remaining Balance
1 Payroll	\$ 4,441,091	\$ (91,856)	\$ 4,349,235	\$ 1,542,119	\$ 2,807,116
2 Facilities	565,485	10,551	576,036	165,647	410,389
3 Purchased Services	997,652	11,461	1,009,113	287,868	721,245
4 Donations and Subsidies	247,319	47	247,366	73,668	173,698
5 Transportation	105,430	(571)	104,859	16,550	88,309
6 Professional Services	734,673	49,012	783,685	159,318	624,366
7 Other Operating	448,668	2,622	451,290	104,797	346,493
8 Capital Expenditures	258,636	(18,548)	240,088	32,522	207,565
9 Payments of current and prior period obligations	1,014,271	-	1,014,271	260,528	753,743
10 Materials and Supplies	207,230	19,547	226,777	47,298	179,479
11 Equipment Purchases	77,042	36,517	113,559	5,026	108,533
12 Media and Advertisements	31,772	3,007	34,779	7,804	26,975
13 Social Wellbeing for Puerto Rico	2,409,642	(5,516)	2,404,126	943,037	1,461,090
14 Appropriations to non-governmental entities	1,759,247	(43,471)	1,715,776	166,851	1,548,925
30 PayGo	2,648,551	86	2,648,637	1,047,496	1,601,141
81 Undistributed Appropriations	1,637,414	30,125	1,667,539	337,268	1,330,270
82 Federal Fund Matching	173,825	(3,164)	170,661	19,136	151,526
89 Prior Period Debts	9,393	25,341	34,734	6,228	28,506
98 Budgetary Reserve	-	115,302	115,302	-	115,302
<b>Subtotal Expenditures</b>	<b>\$ 17,767,341</b>	<b>\$ 140,492</b>	<b>\$ 17,907,833</b>	<b>\$ 5,223,161</b>	<b>\$ 12,684,673</b>

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

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

**Notes:**

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

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

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

**Puerto Rico Department of Treasury**

FY25 - By Concept Budget-to-Actual Report

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

All Entities Included in the Commonwealth Budget

November-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions <sup>2</sup>	Revised Budget	Total Monthly Actuals	Total (Unfavorable) / Favorable \$
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
<b>Subtotal Expenditures</b>	<b>\$ 1,367,335</b>	<b>\$ 11,708</b>	<b>\$ 1,379,043</b>	<b>\$ 986,619</b>	<b>\$ 392,424</b>

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

9 Payments of current & prior period obligations	5,351	-	5,351	-	5,351
13 Social Wellbeing for Puerto Rico	8,027	-	8,027	-	8,027
<b>Subtotal Non-Governmental</b>	<b>\$ 13,378</b>	<b>\$ -</b>	<b>\$ 13,378</b>	<b>\$ -</b>	<b>\$ 13,378</b>
<b>Total Expenditures</b>	<b>\$ 1,380,713</b>	<b>\$ 11,708</b>	<b>\$ 1,392,421</b>	<b>\$ 986,619</b>	<b>\$ 405,802</b>

**Notes:**

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

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

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

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

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

November-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions <sup>2</sup>	Revised Budget	YTD Actual Expenses	Remaining Balance
<b>Entities Operating in PRIFAS 7.5</b>					
15 Office of the Governor	\$ 28,109	\$ 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 Department 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
<b>Total - Entities Operating in PRIFAS 7.5</b>	<b>\$ 8,214,923</b>	<b>\$ 204,640</b>	<b>\$ 8,419,563</b>	<b>\$ 2,588,190</b>	<b>\$ 5,831,373</b>

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

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

November-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
<b>Core Component Units</b>					
70 State Insurance Fund Corporation	\$ 581,943	\$ 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
<b>Total - Core Component Units</b>	<b>\$ 2,933,455</b>	<b>\$ 69,844</b>	<b>\$ 3,003,299</b>	<b>\$ 1,071,565</b>	<b>\$ 1,931,734</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
<b>Secondary Component Units</b>					
11 Puerto Rico Traffic Safety Commission	\$ 1,864	\$ 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	14,164	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	10,828	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	21,148	460,720	140,881	319,838
312 Retirement Board of the Government of Puerto Rico	58,914	13,805	72,719	24,151	48,567
329 Office of Socioeconomic Development	5,846	19	5,865	1,449	4,416
<b>Total - Secondary Component Units</b>	<b>\$ 1,178,148</b>	<b>\$ 67,632</b>	<b>\$ 1,245,780</b>	<b>\$ 352,309</b>	<b>\$ 893,472</b>

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

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

November-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
<b>OMB and Hacienda Custodies</b>					
17 Custody of the Office of Management and Budget	\$ 1,074,494	\$ (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
<b>Total - OMB and Hacienda Custodies</b>	<b>\$ 4,241,773</b>	<b>\$ (252,681)</b>	<b>\$ 3,989,092</b>	<b>\$ 614,433</b>	<b>\$ 3,374,660</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
<b>Out of Scope Entities</b>					
8 Office of the Comptroller	\$ 48,296	\$ 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
<b>Total - Out of Scope Entities</b>	<b>\$ 1,359,572</b>	<b>\$ 51,057</b>	<b>\$ 1,410,629</b>	<b>\$ 596,665</b>	<b>\$ 813,964</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
<b>Recap</b>					
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
<b>Total</b>	<b>\$ 17,927,871</b>	<b>\$ 140,492</b>	<b>\$ 18,068,363</b>	<b>\$ 5,223,161</b>	<b>\$ 12,845,203</b>

**Notes:**

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

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

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

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

November-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions <sup>2</sup>	Revised Budget	YTD Actual Expenses	Remaining Balance
<b>Entities Operating in PRIFAS 7.5</b>					
15 Office of the Governor	\$ 28,109	\$ 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 Department 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	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	8,809	18	8,827	1,284	7,543
221 Medical Emergency Corps Bureau	21,417	557	21,974	10,126	11,847
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 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	3,065	11	3,076	1,177	1,899
<b>Total - Entities Operating in PRIFAS 7.5</b>	<b>\$ 6,594,310</b>	<b>\$ 127,439</b>	<b>\$ 6,721,749</b>	<b>\$ 2,264,523</b>	<b>\$ 4,457,226</b>

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

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

November-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
<b>Core Component Units</b>					
70 State Insurance Fund Corporation	\$ -	\$ 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
<b>Total - Core Component Units</b>	<b>\$ 1,109,430</b>	<b>\$ 25,892</b>	<b>\$ 1,135,322</b>	<b>\$ 406,098</b>	<b>\$ 729,224</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
<b>Secondary Component Units</b>					
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
<b>Total - Secondary Component Units</b>	<b>\$ 271,410</b>	<b>\$ 27,417</b>	<b>\$ 298,827</b>	<b>\$ 74,775</b>	<b>\$ 224,053</b>

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

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

November-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
<b>OMB and Hacienda Custodies</b>					
17 Custody of the Office of Management and Budget	\$ 1,074,494	\$ (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
<b>Total - OMB and Hacienda Custodies</b>	<b>\$ 3,760,556</b>	<b>\$ (231,805)</b>	<b>\$ 3,528,751</b>	<b>\$ 459,947</b>	<b>\$ 3,068,803</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
<b>Out of Scope Entities</b>					
8 Office of the Comptroller	\$ 48,296	\$ 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
<b>Total - Out of Scope Entities</b>	<b>\$ 1,326,596</b>	<b>\$ 51,057</b>	<b>\$ 1,377,653</b>	<b>\$ 591,319</b>	<b>\$ 786,334</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
<b>Recap</b>					
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
<b>Total</b>	<b>\$ 13,062,302</b>	<b>\$ -</b>	<b>\$ 13,062,302</b>	<b>\$ 3,796,662</b>	<b>\$ 9,265,640</b>

**Notes:**

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

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



**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

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

November-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions <sup>2</sup>	Revised Budget	YTD Actual Expenses	Remaining Balance
<b>Entities Operating in PRIFAS 7.5</b>					
15 Office of the Governor	\$ -	\$ -	\$ -	\$ -	\$ -
16 Office of Management and Budget	1,199	-	1,199	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	-	9	9	-	9
42 Puerto Rico Fire Department Bureau	14,689	6	14,695	135	14,560
43 Puerto Rico National Guard	-	-	-	-	-
45 Shared Services within Department 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	-	-	-	-	-
<b>Total - Entities Operating in PRIFAS 7.5</b>	<b>\$ 1,620,613</b>	<b>\$ 77,201</b>	<b>\$ 1,697,814</b>	<b>\$ 323,667</b>	<b>\$ 1,374,147</b>

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

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

November-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
<b>Core Component Units</b>					
70 State Insurance Fund Corporation	\$ 581,943	\$ -	\$ 581,943	\$ 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
<b>Total - Core Component Units</b>	<b>\$ 1,824,025</b>	<b>\$ 43,952</b>	<b>\$ 1,867,977</b>	<b>\$ 665,467</b>	<b>\$ 1,202,510</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
<b>Secondary Component Units</b>					
11 Puerto Rico Traffic Safety Commission	\$ 1,864	\$ -	\$ 1,864	\$ 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	-	-	-	-	-
<b>Total - Secondary Component Units</b>	<b>\$ 906,738</b>	<b>\$ 40,215</b>	<b>\$ 946,953</b>	<b>\$ 277,534</b>	<b>\$ 669,419</b>

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

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

November-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
<b>OMB and Hacienda Custodies</b>					
17 Custody of the Office of Management and Budget	\$ -	\$ -	\$ -	\$ -	\$ -
25 Custody of the Department of the Treasury	481,217	(20,875)	460,342	154,486	305,856
<b>Total - OMB and Hacienda Custodies</b>	<b>\$ 481,217</b>	<b>\$ (20,875)</b>	<b>\$ 460,342</b>	<b>\$ 154,486</b>	<b>\$ 305,856</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
<b>Out of Scope Entities</b>					
8 Office of the Comptroller	\$ -	\$ -	\$ -	\$ -	\$ -
10 The General Court of Justice	17,453	-	17,453	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	-	-	-	-	-
<b>Total - Out of Scope Entities</b>	<b>\$ 32,976</b>	<b>\$ -</b>	<b>\$ 32,976</b>	<b>\$ 5,346</b>	<b>\$ 27,630</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
<b>Recap</b>					
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
<b>Total</b>	<b>\$ 4,865,569</b>	<b>\$ 140,492</b>	<b>\$ 5,006,061</b>	<b>\$ 1,426,499</b>	<b>\$ 3,579,563</b>

**Notes:**

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

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

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

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

Nov FY25 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions <sup>2</sup>	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Entities Operating in PRIFAS 7.5</b>						
15 Office of the Governor	\$ 11,712	\$ 274	\$ 11,986	\$ 5,559	\$ 6,427	54%
16 Office of Management and Budget	9,449	334	9,783	7,069	2,714	28%
18 Planning Board	7,777	(337)	7,440	5,404	2,036	27%
21 Emergency and Disaster Management Bureau	3,674	13	3,687	1,644	2,043	55%
23 Puerto Rico Department of State	8,722	(45)	8,676	6,583	2,093	24%
24 Puerto Rico Department of Treasury	424,158	2,379	426,536	287,070	139,466	33%
28 State Elections Commission	25,618	1,832	27,450	25,978	1,473	5%
30 Human Resources Management & Transformation	5,035	(4)	5,031	3,960	1,071	21%
31 General Services Administration	12,468	14,183	26,651	7,120	19,531	73%
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	64,722	3,385	68,107	58,814	9,293	14%
40 Puerto Rico Police Bureau	370,716	2,875	373,591	352,666	20,925	6%
41 Special Investigations Bureau	2,398	38	2,436	2,411	26	1%
42 Puerto Rico Fire Department Bureau	36,138	685	36,822	38,590	(1,768)	-5%
43 Puerto Rico National Guard	8,729	17	8,746	8,353	392	4%
45 Department of Public Safety	112,923	(100)	112,823	99,696	13,127	12%
49 Department of Transportation and Public Works	87,483	1,675	89,158	40,839	48,319	54%
50 Department of Natural and Environmental Resources	70,358	2,790	73,148	42,178	30,970	42%
55 Puerto Rico Department of Agriculture	17,360	77	17,436	22,137	(4,700)	-27%
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	147,927	54	147,981	68,935	79,046	53%
68 Puerto Rico Labor Relations Board	628	1	629	576	54	9%
69 Puerto Rico Department of Consumer Affairs	6,703	225	6,928	6,015	913	13%
71 Department of Health	281,431	15,306	296,737	193,435	103,302	35%
78 Department of Housing	22,423	73	22,496	14,934	7,562	34%
81 Department of Education	1,199,565	34,767	1,234,332	892,313	342,019	28%
87 Department of Recreation and Sports	24,765	122	24,887	16,586	8,301	33%
95 Mental Health and Drug Addiction Services Administration	65,614	(68)	65,546	48,633	16,912	26%
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	12,139	189	12,329	10,506	1,823	15%
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	182,153	1,686	183,839	163,681	20,158	11%
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	1,643	933	710	43%
155 State Historic Preservation Office of Puerto Rico	4,153	8	4,161	1,411	2,749	66%
221 Medical Emergency Corps Bureau	12,245	232	12,476	12,098	379	3%
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	42%
266 Office of Public Safety Affairs	-	1	1	-	1	100%
279 Public Service Appeals Commission	1,173	11	1,184	779	405	34%
281 Office of the Election Comptroller	1,277	4	1,281	1,177	105	8%
<b>Total - Entities Operating in PRIFAS 7.5</b>	<b>\$ 3,419,936</b>	<b>\$ 85,267</b>	<b>\$ 3,505,203</b>	<b>\$ 2,588,190</b>	<b>\$ 917,013</b>	<b>26%</b>

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

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

Nov FY25 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Core Component Units</b>						
70 State Insurance Fund Corporation	\$ 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%
<b>Total - Core Component Units</b>	<b>\$ 1,222,273</b>	<b>\$ 29,102</b>	<b>\$ 1,251,374</b>	<b>\$ 1,071,565</b>	<b>\$ 179,810</b>	<b>14%</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Secondary Component Units</b>						
11 Puerto Rico Traffic Safety Commission	\$ 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 "Peninsula 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%
<b>Total - Secondary Component Units</b>	<b>\$ 490,895</b>	<b>\$ 28,180</b>	<b>\$ 519,075</b>	<b>\$ 352,309</b>	<b>\$ 166,766</b>	<b>32%</b>

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

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

Nov FY25 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>OMB and Hacienda Custodies</b>						
17 Custody of the Office of Management and Budget	\$ 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%
<b>Total - OMB and Hacienda Custodies</b>	<b>\$ 1,137,085</b>	<b>\$ (105,284)</b>	<b>\$ 1,031,801</b>	<b>\$ 614,433</b>	<b>\$ 417,368</b>	<b>40%</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Out of Scope Entities</b>						
8 Office of the Comptroller	\$ 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	7,801	87%
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%
<b>Total - Out of Scope Entities</b>	<b>\$ 566,488</b>	<b>\$ 21,274</b>	<b>\$ 587,762</b>	<b>\$ 596,665</b>	<b>\$ (8,902)</b>	<b>-2%</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Recap</b>						
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%
<b>Total</b>	<b>\$ 6,836,677</b>	<b>\$ 58,539</b>	<b>\$ 6,895,215</b>	<b>\$ 5,223,161</b>	<b>\$ 1,672,055</b>	<b>24%</b>

**Notes:**

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

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

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

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

Nov FY25 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions <sup>2</sup>	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Entities Operating in PRIFAS 7.5</b>						
15 Office of the Governor	\$ 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	1,643	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	10,126	(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	42%
266 Office of Public Safety Affairs	-	1	1	-	1	100%
279 Public Service Appeals Commission	1,173	11	1,184	779	405	34%
281 Office of the Election Comptroller	1,277	4	1,281	1,177	105	8%
<b>Total - Entities Operating in PRIFAS 7.5</b>	<b>\$ 2,744,680</b>	<b>\$ 53,100</b>	<b>\$ 2,797,780</b>	<b>\$ 2,264,523</b>	<b>\$ 533,257</b>	<b>19%</b>

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

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

Nov FY25 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Core Component Units</b>						
70 State Insurance Fund Corporation	\$ -	\$ 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%
<b>Total - Core Component Units</b>	<b>\$ 462,263</b>	<b>\$ 10,788</b>	<b>\$ 473,051</b>	<b>\$ 406,098</b>	<b>\$ 66,953</b>	<b>14%</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Secondary Component Units</b>						
11 Puerto Rico Traffic Safety Commission	\$ -	\$ 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 "Peninsula 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 Martín 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%
<b>Total - Secondary Component Units</b>	<b>\$ 113,088</b>	<b>\$ 11,424</b>	<b>\$ 124,511</b>	<b>\$ 74,775</b>	<b>\$ 49,737</b>	<b>40%</b>



**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

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

Nov FY25 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>OMB and Hacienda Custodies</b>						
17 Custody of the Office of Management and Budget	\$ 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%
<b>Total - OMB and Hacienda Custodies</b>	<b>\$ 936,578</b>	<b>\$ (96,586)</b>	<b>\$ 839,992</b>	<b>\$ 459,947</b>	<b>\$ 380,045</b>	<b>45%</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Out of Scope Entities</b>						
8 Office of the Comptroller	\$ 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%
<b>Total - Out of Scope Entities</b>	<b>\$ 552,748</b>	<b>\$ 21,274</b>	<b>\$ 574,022</b>	<b>\$ 591,319</b>	<b>\$ (17,296)</b>	<b>-3%</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Recap</b>						
Entities Operating in PRIFAS 7.5	\$ 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%
<b>Total</b>	<b>\$ 4,809,356</b>	<b>\$ (0)</b>	<b>\$ 4,809,356</b>	<b>\$ 3,796,662</b>	<b>\$ 1,012,694</b>	<b>21%</b>

**Notes:**

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

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

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

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

Nov FY25 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions <sup>2</sup>	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Entities Operating in PRIFAS 7.5</b>						
15 Office of the Governor	\$ -	\$ -	\$ -	\$ -	\$ -	
16 Office of Management and Budget	500	-	500	157	342	68%
18 Planning Board	-	-	-	-	-	
21 Emergency and Disaster Management Bureau	142	-	142	-	142	100%
23 Puerto Rico Department of State	1,901	-	1,901	987	915	48%
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	-	-	-	-	-	
241 Administration for Integral Development of Childhood	-	-	-	-	-	
266 Office of Public Safety Affairs	-	-	-	-	-	
279 Public Service Appeals Commission	-	-	-	-	-	
281 Office of the Election Comptroller	-	-	-	-	-	
<b>Total - Entities Operating in PRIFAS 7.5</b>	<b>\$ 675,255</b>	<b>\$ 32,167</b>	<b>\$ 707,422</b>	<b>\$ 323,667</b>	<b>\$ 383,756</b>	<b>54%</b>

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

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

Nov FY25 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Core Component Units</b>						
70 State Insurance Fund Corporation	\$ 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%
<b>Total - Core Component Units</b>	<b>\$ 760,010</b>	<b>\$ 18,313</b>	<b>\$ 778,324</b>	<b>\$ 665,467</b>	<b>\$ 112,857</b>	<b>14%</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Secondary Component Units</b>						
11 Puerto Rico Traffic Safety Commission	\$ 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 "Peninsula 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 Martín 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	-	-	-	-	-	-
<b>Total - Secondary Component Units</b>	<b>\$ 377,808</b>	<b>\$ 16,756</b>	<b>\$ 394,564</b>	<b>\$ 277,534</b>	<b>\$ 117,030</b>	<b>30%</b>

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

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

Nov FY25 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>OMB and Hacienda Custodies</b>						
17 Custody of the Office of Management and Budget	\$ -	\$ -	\$ -	\$ -	\$ -	
25 Custody of the Department of the Treasury	200,507	(8,698)	191,809	154,486	37,323	19%
<b>Total - OMB and Hacienda Custodies</b>	<b>\$ 200,507</b>	<b>\$ (8,698)</b>	<b>\$ 191,809</b>	<b>\$ 154,486</b>	<b>\$ 37,323</b>	<b>19%</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Out of Scope Entities</b>						
8 Office of the Comptroller	\$ -	\$ -	\$ -	\$ -	\$ -	
10 The General Court of Justice	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	-	-	-	-	-	
<b>Total - Out of Scope Entities</b>	<b>\$ 13,740</b>	<b>\$ -</b>	<b>\$ 13,740</b>	<b>\$ 5,346</b>	<b>\$ 8,394</b>	<b>61%</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Recap</b>						
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%
<b>Total</b>	<b>\$ 2,027,320</b>	<b>\$ 58,539</b>	<b>\$ 2,085,859</b>	<b>\$ 1,426,499</b>	<b>\$ 659,360</b>	<b>32%</b>

**Notes:**

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

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

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

For the month of: November-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions <sup>2</sup>	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Entities Operating in PRIFAS 7.5</b>						
15 Office of the Governor	\$ 2,342	\$ 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 Management Bureau	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	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	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%
155 State Historic Preservation Office of Puerto Rico	831	2	832	618	214	26%
221 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	648	54%
266 Office of Public Safety Affairs	-	0	0	-	0	100%
279 Public Service Appeals Commission	235	2	237	240	(3)	-1%
281 Office of the Election Comptroller	255	1	256	275	(19)	-7%
<b>Total - Entities Operating in PRIFAS 7.5</b>	<b>\$ 683,987</b>	<b>\$ 17,053</b>	<b>\$ 701,041</b>	<b>\$ 564,152</b>	<b>\$ 136,888</b>	<b>20%</b>

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

For the month of: November-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Core Component Units</b>						
70 State Insurance Fund Corporation	\$ 48,495	\$ 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%
<b>Total - Core Component Units</b>	<b>\$ 244,455</b>	<b>\$ 5,820</b>	<b>\$ 250,275</b>	<b>\$ 143,897</b>	<b>\$ 106,378</b>	<b>43%</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Secondary Component Units</b>						
11 Puerto Rico Traffic Safety Commission	\$ 155	\$ 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 "Peninsula 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	2,357	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%
<b>Total - Secondary Component Units</b>	<b>\$ 98,179</b>	<b>\$ 5,636</b>	<b>\$ 103,815</b>	<b>\$ 59,078</b>	<b>\$ 44,737</b>	<b>43%</b>

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

For the month of: November-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>OMB and Hacienda Custodies</b>						
17 Custody of the Office of Management and Budget	\$ 89,541	\$ (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%
<b>Total - OMB and Hacienda Custodies</b>	<b>\$ 227,417</b>	<b>\$ (21,057)</b>	<b>\$ 206,360</b>	<b>\$ 113,270</b>	<b>\$ 93,090</b>	<b>45%</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Out of Scope Entities</b>						
8 Office of the Comptroller	\$ 4,025	\$ 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%
<b>Total - Out of Scope Entities</b>	<b>\$ 113,298</b>	<b>\$ 4,255</b>	<b>\$ 117,552</b>	<b>\$ 106,221</b>	<b>\$ 11,331</b>	<b>10%</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Recap</b>						
Entities Operating in PRIFAS 7.5	\$ 683,987	\$ 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%
<b>Total</b>	<b>\$ 1,367,335</b>	<b>\$ 11,708</b>	<b>\$ 1,379,043</b>	<b>\$ 986,619</b>	<b>\$ 392,424</b>	<b>28%</b>

**Notes:**

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

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

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

For the month of: November-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions <sup>2</sup>	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Entities Operating in PRIFAS 7.5</b>						
15 Office of the Governor	\$ 2,342	\$ 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 Management Bureau	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	23%
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	2,361	38	2,399	2,289	110	5%
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	34,491	337	34,829	31,326	3,503	10%
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%
155 State Historic Preservation Office of Puerto Rico	734	2	736	552	184	25%
221 Medical Emergency Corps Bureau	1,785	46	1,831	2,472	(641)	-35%
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	648	54%
266 Office of Public Safety Affairs	-	0	0	-	0	100%
279 Public Service Appeals Commission	235	2	237	240	(3)	-1%
281 Office of the Election Comptroller	255	1	256	275	(19)	-7%
<b>Total - Entities Operating in PRIFAS 7.5</b>	<b>\$ 548,936</b>	<b>\$ 10,620</b>	<b>\$ 559,556</b>	<b>\$ 497,848</b>	<b>\$ 61,708</b>	<b>11%</b>



**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

For the month of: November-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Core Component Units</b>						
70 State Insurance Fund Corporation	\$ -	\$ 49	\$ 49	\$ -	\$ 49	100%
79 Automobile Accidents Compensation Administration	-	7	7	-	7	100%
90 Medical Services Administration of Puerto Rico	8,565	109	8,674	5,950	2,723	31%
119 Department of Economic Development & Commerce	2,064	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	62,256	2	62,258	47,913	14,345	23%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	400	11	411	450	(39)	-10%
235 Puerto Rico Housing Finance Corporation	684	3	687	197	490	71%
277 Agricultural Enterprises Development Administration	6,132	(20)	6,111	7,476	(1,365)	-22%
285 Puerto Rico Integrated Transit Authority	9,255	1,412	10,668	10,900	(232)	-2%
295 Fiscal Agency & Financial Advisory Authority	3,097	518	3,615	2,257	1,358	38%
303 Convention Center of District Authority	-	0	0	-	0	100%
<b>Total - Core Component Units</b>	<b>\$ 92,453</b>	<b>\$ 2,158</b>	<b>\$ 94,610</b>	<b>\$ 76,869</b>	<b>\$ 17,741</b>	<b>19%</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Secondary Component Units</b>						
11 Puerto Rico Traffic Safety Commission	\$ -	\$ 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 "Peninsula 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%
<b>Total - Secondary Component Units</b>	<b>\$ 22,618</b>	<b>\$ 2,285</b>	<b>\$ 24,902</b>	<b>\$ 15,368</b>	<b>\$ 9,534</b>	<b>38%</b>

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

For the month of: November-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>OMB and Hacienda Custodies</b>						
17 Custody of the Office of Management and Budget	\$ 89,541	\$ (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%
<b>Total - OMB and Hacienda Custodies</b>	<b>\$ 187,316</b>	<b>\$ (19,317)</b>	<b>\$ 167,998</b>	<b>\$ 83,227</b>	<b>\$ 84,772</b>	<b>50%</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Out of Scope Entities</b>						
8 Office of the Comptroller	\$ 4,025	\$ 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%
<b>Total - Out of Scope Entities</b>	<b>\$ 110,550</b>	<b>\$ 4,255</b>	<b>\$ 114,804</b>	<b>\$ 105,333</b>	<b>\$ 9,471</b>	<b>8%</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Recap</b>						
Entities Operating in PRIFAS 7.5	\$ 548,936	\$ 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%
<b>Total</b>	<b>\$ 961,871</b>	<b>\$ (0)</b>	<b>\$ 961,871</b>	<b>\$ 778,644</b>	<b>\$ 183,227</b>	<b>19%</b>

**Notes:**

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

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

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

For the month of: November-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions <sup>2</sup>	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Entities Operating in PRIFAS 7.5</b>						
15 Office of the Governor	\$ -	\$ -	\$ -	\$ -	\$ -	
16 Office of Management and Budget	100	-	100	50	50	50%
18 Planning Board	-	-	-	-	-	
21 Emergency and Disaster Management Bureau	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	-	-	-	-	-	
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	-	-	-	-	-	
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%
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	-	-	-	-	-	
133 Administracion de Recursos Naturales	-	-	-	-	-	
137 Department of Correction and Rehabilitation	1,939	-	1,939	146	1,793	92%
139 Parole Board	-	-	-	-	-	
143 Office of Protection and Defense for People with Disabilities	-	-	-	-	-	
152 Elderly and Retired People Advocate Office	-	-	-	-	-	
153 Office for People with Disabilities	-	-	-	-	-	
155 State Historic Preservation Office of Puerto Rico	97	-	97	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 Public Safety Affairs	-	-	-	-	-	
279 Public Service Appeals Commission	-	-	-	-	-	
281 Office of the Election Comptroller	-	-	-	-	-	
<b>Total - Entities Operating in PRIFAS 7.5</b>	<b>\$ 135,051</b>	<b>\$ 6,433</b>	<b>\$ 141,484</b>	<b>\$ 66,305</b>	<b>\$ 75,180</b>	<b>53%</b>

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

For the month of: November-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Core Component Units</b>						
70 State Insurance Fund Corporation	\$ 48,495	\$ -	\$ 48,495	\$ 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%
<b>Total - Core Component Units</b>	<b>\$ 152,002</b>	<b>\$ 3,663</b>	<b>\$ 155,665</b>	<b>\$ 67,028</b>	<b>\$ 88,637</b>	<b>57%</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Secondary Component Units</b>						
11 Puerto Rico Traffic Safety Commission	\$ 155	\$ -	\$ 155	\$ 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 "Peninsula 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	-	-	-	-	-	-
<b>Total - Secondary Component Units</b>	<b>\$ 75,562</b>	<b>\$ 3,351</b>	<b>\$ 78,913</b>	<b>\$ 43,710</b>	<b>\$ 35,202</b>	<b>45%</b>

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

For the month of: November-24

(figures in \$000s)

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

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Out of Scope Entities</b>						
8 Office of the Comptroller	\$ -	\$ -	\$ -	\$ -	\$ -	
10 The General Court of Justice	1,454	-	1,454	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	-	-	-	-	-	
<b>Total - Out of Scope Entities</b>	<b>\$ 2,748</b>	<b>\$ -</b>	<b>\$ 2,748</b>	<b>\$ 888</b>	<b>\$ 1,860</b>	<b>68%</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Recap</b>						
Entities Operating in PRIFAS 7.5	\$ 135,051	\$ 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%
<b>Total</b>	<b>\$ 405,464</b>	<b>\$ 11,708</b>	<b>\$ 417,172</b>	<b>\$ 207,974</b>	<b>\$ 209,198</b>	<b>50%</b>

**Notes:**

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

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

**Puerto Rico Department of Treasury**

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

By Agency <sup>1</sup>

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

November-24

(figures in \$000s)

	CapEx Certified Budget	Adjustments & Revisions <sup>2</sup>	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
<b>Entities Operating in PRIFAS 7.5</b>					
11 Puerto Rico Traffic Safety Commission	\$ -	\$ -	\$ -	\$ -	\$ -
15 Office of the Governor	11,800	(295)	11,505	-	11,505
24 Puerto Rico Department of Treasury	-	5,498	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	2,009	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
<b>Total - Entities Operating in PRIFAS 7.5</b>	<b>\$ 59,770</b>	<b>\$ 6,428</b>	<b>\$ 66,198</b>	<b>\$ 771</b>	<b>\$ 65,427</b>

**Puerto Rico Department of Treasury**

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

By Agency <sup>1</sup>

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

November-24

(figures in \$000s)

	<b>CapEx Certified Budget</b>	<b>Adjustments &amp; Revisions</b>	<b>CapEx Revised Budget</b>	<b>CapEx Actuals YTD</b>	<b>CapEx Balance \$</b>
<b>Core Component Units</b>					
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 Caribbean	4,800	-	4,800	547	4,253
285 Puerto Rico Integrated Transit Authority	45,791	(1,145)	44,646	9,662	34,984
<b>Total - Core Component Units</b>	<b>\$ 67,443</b>	<b>\$ (1,179)</b>	<b>\$ 66,264</b>	<b>\$ 10,209</b>	<b>\$ 56,055</b>

	<b>CapEx Certified Budget</b>	<b>Adjustments &amp; Revisions</b>	<b>CapEx Revised Budget</b>	<b>CapEx Actuals YTD</b>	<b>CapEx Balance \$</b>
<b>Secondary Component Units</b>					
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
<b>Total - Secondary Component Units</b>	<b>\$ 7,452</b>	<b>\$ 891</b>	<b>\$ 8,343</b>	<b>\$ 825</b>	<b>\$ 7,517</b>

	<b>CapEx Certified Budget</b>	<b>Adjustments &amp; Revisions</b>	<b>CapEx Revised Budget</b>	<b>CapEx Actuals YTD</b>	<b>CapEx Balance \$</b>
<b>OMB and Hacienda Custodies</b>					
17 Custody of the Office of Management and Budget	\$ 88,514	\$ (26,830)	\$ 61,684	\$ -	\$ 61,684
<b>Total - OMB and Hacienda Custodies</b>	<b>\$ 88,514</b>	<b>\$ (26,830)</b>	<b>\$ 61,684</b>	<b>\$ -</b>	<b>\$ 61,684</b>

**Puerto Rico Department of Treasury**

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

By Agency <sup>1</sup>

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

November-24

(figures in \$000s)

	CapEx Certified Budget	Adjustments & Revisions	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
<b>Out of Scope Entities</b>					
10 The General Court of Justice	13,723	2,685	16,408	-	16,408
100 Legislative Assembly of the Commonwealth	21,225	(531)	20,694	20,694	-
200 Special Independent Prosecutor's Panel	119	(3)	116	-	116
272 Office of the Inspector General	390	(10)	380	22	358
<b>Total - Out of Scope Entities</b>	<b>\$ 35,457</b>	<b>\$ 2,142</b>	<b>\$ 37,599</b>	<b>\$ 20,717</b>	<b>\$ 16,882</b>

	CapEx Certified Budget	Adjustments & Revisions	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
<b>Recap</b>					
Entities Operating in PRIFAS 7.5	\$ 59,770	\$ 6,428	\$ 66,198	\$ 771	\$ 65,427
Core Component Units	67,443	(1,179)	66,264	10,209	56,055
Secondary Component Units	7,452	891	8,343	825	7,517
OMB and Hacienda Custodies	88,514	(26,830)	61,684	-	61,684
Out of Scope Entities	35,457	2,142	37,599	20,717	16,882
<b>Total</b>	<b>\$ 258,636</b>	<b>\$ (18,548)</b>	<b>\$ 240,088</b>	<b>\$ 32,522</b>	<b>\$ 207,565</b>

**Notes:**

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

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



# Appendix

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

		Q1	Q1	Q1	Q2	Q2				
		1	2	3	4	5	FY25	FY25	FY25	
	GF+SRF Budget	7/31/2024	8/31/2024	9/30/2024	10/31/2024	11/30/2024	YTD Totals	Balance \$	Balance %	
<b>Core Component Units</b>										
70	State Insurance Fund Corporation	\$ 582,528	\$ 40,347	\$ 36,114	\$ 46,276	\$ 37,154	\$ 8,365	\$ 168,256	\$ 414,272	71%
79	Automobile Accident Compensation Administration	102,529	3,064	3,447	3,389	1,030	1,022	11,951	90,578	88%
90	Administration of Medical Services of Puerto Rico	249,788	11,625	15,569	17,928	19,474	16,994	81,590	168,198	67%
119	Department of Economic Development and Commerce	96,856	5,805	6,383	1,365	4,415	4,056	22,023	74,832	77%
162	Public Buildings Authority	159,626	7,918	10,113	24,649	11,049	14,237	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%
<b>Total - Core Component Units</b>										
		<b>\$ 3,003,299</b>	<b>\$ 167,829</b>	<b>\$ 184,760</b>	<b>\$ 373,690</b>	<b>\$ 201,389</b>	<b>\$ 143,897</b>	<b>\$ 1,071,565</b>	<b>\$ 1,931,734</b>	<b>64%</b>
<b>Secondary Component Units</b>										
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	9,480	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	Culebra Conservation and Development Authority	563	1	1	1	1	1	3	560	99%
189	Institute of Forensic Science	24,514	1,653	1,989	2,244	2,158	153	8,198	16,316	67%
191	Musical Arts Corporation	10,000	416	579	599	754	624	2,972	7,028	70%
192	Fine Arts Center Corporation	11,388	421	529	467	503	596	2,517	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 Martín 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	Center for Diabetes Research, Education, and Medical Services	1,075	64	66	81	81	85	377	698	65%
298	Public Service Regulatory Board	40,052	1,261	1,276	2,782	1,805	1,829	8,953	31,099	78%
299	COFINA	-	-	-	-	-	-	-	-	-
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%
<b>Total - Secondary Component Units</b>										
		<b>\$ 1,245,780</b>	<b>\$ 32,669</b>	<b>\$ 85,547</b>	<b>\$ 87,752</b>	<b>\$ 87,262</b>	<b>\$ 59,078</b>	<b>\$ 352,309</b>	<b>\$ 893,472</b>	<b>72%</b>
<b>Core Component Units</b>										
		\$ 3,003,299	\$ 167,829	\$ 184,760	\$ 373,690	\$ 201,389	\$ 143,897	\$ 1,071,565	\$ 1,931,734	64%
<b>Secondary Component Units</b>										
		1,245,780	32,669	85,547	87,752	87,262	59,078	352,309	893,472	72%
<b>Combined Component Units Monthly Actuals</b>										
		<b>\$ 4,249,079</b>	<b>\$ 200,498</b>	<b>\$ 270,307</b>	<b>\$ 461,443</b>	<b>\$ 288,651</b>	<b>\$ 202,975</b>	<b>\$ 1,423,873</b>	<b>\$ 2,825,206</b>	<b>66%</b>

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

<b>Entity Code</b>	<b>Component Unit</b>	<b>Latest FY25 Submission<sup>2</sup></b>
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**

<b>Entity Code</b>	<b>Component Unit</b>	<b>Latest FY25 Submission<sup>2</sup></b>
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

<b>Code:</b>	<b>Entity:</b>	Q1	Q1	Q1	Q2	Q2	FY25
		1	2	3	4	5	
		<b>7/31/2024</b>	<b>8/31/2024</b>	<b>9/30/2024</b>	<b>10/31/2024</b>	<b>11/30/2024</b>	<b>YTD Totals</b>
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
		<b>\$ 12,711</b>	<b>\$ 15,559</b>	<b>\$ 17,818</b>	<b>\$ 19,329</b>	<b>\$ 5,471</b>	<b>\$ 70,888</b>