

DEPARTMENT OF THE
TREASURY



Requirement 2(A) Section 1, 2 & 4

Government of Puerto Rico

General and Special Revenue Fund Expenses

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

Oct FY25 YTD

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

- Budget vs. Recorded Revenue and Expenditure figures are based on information obtained from the Puerto Rico Integrated Financial Accounting System 'PRIFAS 7.5' Financial Accounting System and from individual Budget-to-Actual report submissions provided by Core and Secondary Independently Forecasted Component Units ("IFCUs").
- Various Central Government agencies such as the Department of Education, the Department of Health, the Puerto Rico Administration of Mental Health and Anti-Addiction Services, the Department of the Treasury and the Environmental Quality Board operate in Financial Systems other than PRIFAS 7.5. Such entities operating on external Financial Accounting Systems periodically transfer financial accounting information to the PRIFAS 7.5 Central Government System 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.
- 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 Funds 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 10/31/24
October-24
By Concept

General Fund Revenue	YTD Budgeted Revenue	YTD Revenue Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %	Comments
1 Individual Income Taxes	\$ 746,168	\$ 764,620	\$ 18,452	2.5%	Revenue figures for this report are preliminary.
2 Corporate Income Taxes	965,344	1,051,256	85,912	8.9%	
3 Sales & Use Taxes	592,749	617,951	25,202	4.3%	
4 Act 154 Collections	50,500	37,665	(12,835)	-25.4%	
5 Non-Resident Withholdings	270,923	350,506	79,582	29.4%	
6 Alcoholic Beverages	102,803	73,319	(29,484)	-28.7%	
7 Cigarettes	25,684	9,653	(16,030)	-62.4%	
8 Motor Vehicles	251,274	218,002	(33,272)	-13.2%	
9 Excises on Off-Shore Shipment Rum	100,707	117,594	16,887	16.8%	
10 Partnerships	103,316	102,120	(1,196)	-1.2%	
11 Petroleum Products	158,944	146,596	(12,348)	-7.8%	
12 Other Excise Taxes	25,187	15,143	(10,044)	-39.9%	
13 Other General Fund Revenue	176,840	226,752	49,912	28.2%	
14 Other Tax Revenue	101,984	77,193	(24,791)	-24.3%	
Total General Fund Revenue¹	\$ 3,672,426	\$ 3,808,371	\$ 135,945	4%	

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 10/31/2024
October-24
By Concept

	YTD Budget	YTD Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %	Comments
1 Payroll	1,211,661	\$ 1,017,617	\$ 194,045	16%	Mainly driven by slower recording of actual results in the Department of Education (\$116M), along with (\$42M) under custody of OMB and Treasury combined. Additionally, some agencies have reported delays in recruiting for vacant positions.
2 Facilities	150,333	119,031	31,302	21%	
3 Purchased Services	192,318	120,268	72,049	37%	Due to a slower recording of actual results in the Department of Education (\$17M) and Department of Health (\$9M), along with funds under OMB Custody (\$16M) and timing of disbursements across other agencies including the Department of Natural Resources (\$7M) and Family and Children Administration (\$6M).
4 Donations and Subsidies	69,383	51,995	17,388	25%	
5 Transportation	29,655	2,866	26,789	90%	Balance is due to funds under the Department of Education (\$23M) which had a recent intra-governmental transfer approved for this concept.
6 Professional Services	166,612	89,558	77,054	46%	Mainly driven by slower recording of actual results in the Department of Education (\$36M) and Department of Health (\$5M). Other drivers include timing of disbursements in AAFAF (\$8M), Public Private Partnership Authority (\$6M), Dept. of Treasury (\$4M), ASSMCA (\$4M), ASEM (\$5M), among others.
7 Other Operating	72,199	40,477	31,722	44%	Mainly driven by timing of disbursements across agencies including PRITS (\$17M), ADEA (\$6M), Department of Education (\$6M), Police Bureau (\$4M), and ASSMCA (\$2M).
8 Capital Expenditures	76,131	29,535	46,596	61%	Mostly due to a slowdown in disbursements of projects across agencies.
9 Payments of current & prior period obligations	208,424	208,422	1	0%	YTD GO bond payments have been fully processed and completed in accordance with the required terms.
10 Materials and Supplies	27,092	12,700	14,392	53%	Mainly driven by delayed recording of actual results across agencies. The Department of Education (\$5M), Police Bureau (\$2M), Department of Health (\$1M), and State Elections Commission (\$1M) are the largest contributors.
11 Equipment Purchases	10,969	3,012	7,957	73%	Mainly driven by delayed recording of actual results across agencies, with the Department of Education (\$2M), Police Bureau (\$2M), Department of Health (\$0.8M), and Department of Treasury (\$0.7M) being the largest contributors.
12 Media and Advertisements	3,286	1,479	1,808	55%	Mainly driven by funds assigned to the State Elections Commission (\$1M) which have not been disbursed, along with timing of disbursements across agencies.
13 Social Wellbeing for Puerto Rico	551,305	518,892	32,413	6%	Primarily due to timing of disbursements in ASES (\$42M), along with funds under the Custody of OMB & Treasury (\$53M combined). This is offset by Municipal Development Funds which are considered separately for the purposes of this report.
14 Appropriations to non-governmental entities	103,852	40,143	63,709	61%	Mainly driven by delayed recording of actual results by various agencies, with the Department of Education (\$17M) and ADEA (\$8M) being the largest contributors, along with funds under Treasury Custody committed for payment to the Pension Reserve Trust.
30 PayGo	703,837	674,987	28,849	4%	
81 Undistributed Appropriations	176,092	75,667	100,425	57%	Balance mostly pertains to funds under the custody of OMB (\$108M), offset by timing of disbursements in other agencies.
82 Federal Fund Matching	54,116	7,888	46,228	85%	Balance mostly pertains to funds under the custody of OMB (\$35M) and Department of Health (\$9M).
89 Prior Period Debts	1,715	2,933	(1,219)	-71%	Mainly driven by timing of disbursements in the Department of Health which totaled \$2M for the beginning of the year.
98 Budgetary Reserve	38,505	-	38,505	100%	
Subtotal General Fund Expenditures	\$ 3,847,485	\$ 3,017,470	\$ 830,015	22%	

Non-Governmental Expenses included in the Certified Budget²

9 Payments of current & prior period obligations	21,404	-	21,404	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	32,106	-	32,106	100.0%	
Subtotal Non-Governmental	\$ 53,510	\$ -	\$ 53,510	100%	
Total General Fund Expenditures	\$ 3,900,995	\$ 3,017,470	\$ 883,525	23%	

Notes:

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

(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
YTD FY25 General Fund Budget vs. Actual
YTD from 7/1/2024 through 10/31/2024
October-24
By Concept

(figures in \$000s)

General Fund Revenue	FY25 Certified Budget			YTD Budgeted Revenue	Actual	Variance	
	Revenue Forecast	Adjustments & Revisions	Reforecast		YTD Revenue Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
1 Individual Income Taxes	\$ 2,800,576	\$ -	\$ 2,800,576	\$ 746,168	\$ 764,620	\$ 18,452	2.5%
2 Corporate Income Taxes	3,323,486	-	3,323,486	965,344	1,051,256	85,912	8.9%
3 Sales & Use Taxes	2,907,148		2,907,148	592,749	617,951	25,202	
4 Act 154 Collections	123,620	-	123,620	50,500	37,665	(12,835)	-25.4%
5 Non-Resident Withholdings	897,735	-	897,735	270,923	350,506	79,582	29.4%
6 Alcoholic Beverages	298,581	-	298,581	102,803	73,319	(29,484)	-28.7%
7 Cigarettes	68,024	-	68,024	25,684	9,653	(16,030)	-62.4%
8 Motor Vehicles	757,648	-	757,648	251,274	218,002	(33,272)	-13.2%
9 Excises on Off-Shore Shipment Rum	205,301	-	205,301	100,707	117,594	16,887	16.8%
10 Partnerships	398,323	-	398,323	103,316	102,120	(1,196)	
11 Petroleum Products	506,915	-	506,915	158,944	146,596	(12,348)	
12 Other Excise Taxes	54,924	-	54,924	25,187	15,143	(10,044)	-39.9%
13 Other General Fund Revenue	881,349	-	881,349	176,840	226,752	49,912	28.2%
14 Other Tax Revenue	434,288	-	434,288	101,984	77,193	(24,791)	-24.3%
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	10,830	10,481	(349)	-3.2%
iii. Cigarette Excise Taxes (transferred PRITA net of 5% management fee)	35,100	-	35,100	10,958	11,403	445	4.1%
iv. FAM & Cine	164,807	-	164,807	52,001	55,309	3,308	6.4%
v. PRCDA	30,334	-	30,334	12,134	-	(12,134)	-100.0%
Total General Fund Revenue¹	\$ 13,657,919	\$ -	\$ 13,657,919	\$ 3,672,426	\$ 3,808,371	\$ 135,945	4%

Puerto Rico Department of Treasury
YTD FY25 General Fund Budget vs. Actual
YTD from 7/1/2024 through 10/31/2024
October-24
By Concept

General Fund Expenses	Expense Budget	Adjustments & Revisions ²	Revised Budget	YTD Budget	YTD Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
1 Payroll	\$ 3,697,015	\$ (62,032)	\$ 3,634,983	\$ 1,211,661	\$ 1,017,617	\$ 194,045	16%
2 Facilities	473,467	(22,468)	450,999	150,333	119,031	31,302	21%
3 Purchased Services	570,226	6,727	576,953	192,318	120,268	72,049	37%
4 Donations and Subsidies	213,008	(4,859)	208,149	69,383	51,995	17,388	25%
5 Transportation	89,274	(310)	88,964	29,655	2,866	26,789	90%
6 Professional Services	463,091	36,746	499,837	166,612	89,558	77,054	46%
7 Other Operating	224,820	(8,223)	216,597	72,199	40,477	31,722	44%
8 Capital Expenditures	249,775	(21,383)	228,392	76,131	29,535	46,596	61%
9 Payments of current & prior period obligations	1,014,271	-	1,014,271	208,424	208,422	1	0%
10 Materials and Supplies	77,965	3,312	81,277	27,092	12,700	14,392	53%
11 Equipment Purchases	33,193	(286)	32,907	10,969	3,012	7,957	73%
12 Media and Advertisements	7,006	2,853	9,859	3,286	1,479	1,808	55%
13 Social Wellbeing for Puerto Rico	1,674,111	(20,197)	1,653,914	551,305	518,892	32,413	6%
14 Appropriations to non-governmental entities	1,304,476	(22,602)	1,281,874	103,852	40,143	63,709	61%
30 PayGo	2,111,510	-	2,111,510	703,837	674,987	28,849	4%
81 Undistributed Appropriations	530,393	(2,117)	528,276	176,092	75,667	100,425	57%
82 Federal Fund Matching	165,513	(3,164)	162,349	54,116	7,888	46,228	85%
89 Prior Period Debts	2,658	2,486	5,144	1,715	2,933	(1,219)	-71%
98 Budgetary Reserve	-	115,516	115,516	38,505	-	38,505	100%
Subtotal General Fund Expenditures	\$ 12,901,772	\$ -	\$ 12,901,772	\$ 3,847,485	\$ 3,017,470	\$ 830,015	22%

Non-Governmental Expenses included in the Certified Budget³

9 Payments of current & prior period obligations	64,212	-	64,212	21,404	-	21,404	100.0%
13 Social Wellbeing for Puerto Rico	96,318	-	96,318	32,106	-	32,106	100.0%
Subtotal Non-Governmental	\$ 160,530	\$ -	\$ 160,530	\$ 53,510	\$ -	\$ 53,510	100%
Total General Fund Expenditures	\$ 13,062,302	\$ -	\$ 13,062,302	\$ 3,900,995	\$ 3,017,470	\$ 883,525	23%

Notes:

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

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

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

Puerto Rico Department of Treasury
Monthly FY25 General Fund Budget vs. Actual
 Month: Oct-24
 Period: 4

(figures in \$000s)

	FY25 Certified Budget			Monthly Budget	Actual	Variance	
	Revenue Forecast	Adjustments & Revisions	Reforecast		Monthly Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
General Fund Revenue							
1 Individual Income Taxes	\$ 2,800,576	\$ -	\$ 2,800,576	\$ 213,284	\$ 202,980	\$ (10,304)	-4.8%
2 Corporate Income Taxes	3,323,486	-	3,323,486	195,511	177,362	(18,149)	-9.3%
3 Sales & Use Taxes	2,907,148	-	2,907,148	212,927	219,813	6,886	3.2%
4 Act 154 Collections	123,620	-	123,620	10,882	8,071	(2,811)	-25.8%
5 Non-Resident Withholdings	897,735	-	897,735	58,808	90,807	32,000	54.4%
6 Alcoholic Beverages	298,581	-	298,581	25,995	2,559	(23,436)	-90.2%
7 Cigarettes	68,024	-	68,024	6,256	(5,470)	(11,726)	-187.4%
8 Motor Vehicles	757,648	-	757,648	63,133	59,052	(4,081)	-6.5%
9 Excises on Off-Shore Shipment Rum	205,301	-	205,301	30,255	27,196	(3,059)	-10.1%
10 Partnerships	398,323	-	398,323	20,668	32,074	11,406	55.2%
11 Petroleum Products	506,915	-	506,915	44,577	2,047	(42,530)	-95.4%
12 Other Excise Taxes	54,924	-	54,924	3,656	3,702	46	1.2%
13 Other General Fund Revenue	881,349	-	881,349	94,692	89,041	(5,650)	-6.0%
14 Other Tax Revenue	434,288	-	434,288	20,975	19,288	(1,687)	-8.0%
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	12,217	13,817	1,600	13.1%
v. PRCCDA	30,334	-	30,334	3,033	-	(3,033)	-100.0%
Total General Fund Revenue¹	\$ 13,657,919	\$ -	\$ 13,657,919	\$ 1,001,618	\$ 928,520	\$ (73,098)	-7%

Puerto Rico Department of Treasury
Monthly FY25 General Fund Budget vs. Actual
 Month: Oct-24
 Period: 4

(figures in \$000s)

General Fund Expenses	Expense Budget	Adjustments & Revisions ²	Revised Budget	Monthly Budget	Monthly Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
1 Payroll	\$ 3,697,015	\$ (62,032)	\$ 3,634,983	\$ 302,915	\$ 219,428	\$ 83,487	28%
2 Facilities	473,467	(22,468)	450,999	37,583	17,955	19,628	52%
3 Purchased Services	570,226	6,727	576,953	48,079	40,463	7,617	16%
4 Donations and Subsidies	213,008	(4,859)	208,149	17,346	11,097	6,249	36%
5 Transportation	89,274	(310)	88,964	7,414	1,022	6,392	86%
6 Professional Services	463,091	36,746	499,837	41,653	36,522	5,132	12%
7 Other Operating	224,820	(8,223)	216,597	18,050	16,606	1,444	8%
8 Capital Expenditures	249,775	(21,383)	228,392	19,033	5,892	13,140	69%
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	3,312	81,277	6,773	3,738	3,035	45%
11 Equipment Purchases	33,193	(286)	32,907	2,742	1,754	988	36%
12 Media and Advertisements	7,006	2,853	9,859	822	1,340	(518)	-63%
13 Social Wellbeing for Puerto Rico	1,674,111	(20,197)	1,653,914	137,826	109,991	27,835	20%
14 Appropriations to non-governmental entities	1,304,476	(22,602)	1,281,874	25,963	6,363	19,600	75%
30 PayGo	2,111,510	-	2,111,510	175,959	167,437	8,522	5%
81 Undistributed Appropriations	530,393	(2,117)	528,276	44,023	34,199	9,824	22%
82 Federal Fund Matching	165,513	(3,164)	162,349	13,529	5,177	8,352	62%
89 Prior Period Debts	2,658	2,486	5,144	429	914	(485)	-113%
98 Budgetary Reserve	-	115,516	115,516	9,626	-	9,626	100%
Subtotal General Fund Expenditures	\$ 12,901,772	\$ -	\$ 12,901,772	\$ 961,871	\$ 732,003	\$ 229,869	24%
Non-Governmental Expenses included in the Certified Budget³							
9 Payments of current & prior period obligations	64,212	-	64,212	5,351	-	5,351	100.0%
13 Social Wellbeing for Puerto Rico	96,318	-	96,318	8,027	-	8,027	100.0%
Subtotal Non-Governmental	\$ 160,530	\$ -	\$ 160,530	\$ 13,378	\$ -	\$ 13,378	100%
Total General Fund Expenditures	\$ 13,062,302	\$ -	\$ 13,062,302	\$ 975,249	\$ 732,003	\$ 243,246	25%

Notes:

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

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

(3) These concepts do not pass through General Fund as expense although they were included as such in the Certified Budget. Thus, they were adjusted herein for 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 10/31/2024

October-24

(figures in \$000s)

	Revised Budget	YTD Budget	YTD Total Revenue ¹	Over / (Under) Performance
Entities Operating in PRIFAS 7.5				
15 Office of the Governor	\$ -	\$ -	\$ -	\$ -
16 Office of Management and Budget	1,199	400	703	303
18 Planning Board	-	-	44	44
21 Emergency and Disaster Management Bureau	341	114	-	(114)
23 Puerto Rico Department of State	4,563	1,521	1,893	372
24 Puerto Rico Department of Treasury	804,027	268,009	175,419	(92,590)
28 State Elections Commission	-	-	-	-
30 Human Resources Management & Transformation	1,741	580	945	364
31 General Services Administration	38,770	12,923	12,636	(287)
34 Commission of Investigation, Processing and Appeals	-	-	-	-
37 Civil Rights Commission	-	-	-	-
38 Puerto Rico Department of Justice	6,519	2,173	3,937	1,764
40 Puerto Rico Police Bureau	19,524	6,508	4,019	(2,489)
41 Special Investigations Bureau	-	-	-	-
42 Puerto Rico Fire Department Bureau	14,695	4,898	1,035	(3,863)
43 Puerto Rico National Guard	-	-	-	-
45 Department of Public Safety	222	74	20	(54)
49 Department of Transportation and Public Works	132,479	44,160	53,193	9,033
50 Department of Natural and Environmental Resources	52,527	17,509	13,915	(3,594)
55 Puerto Rico Department of Agriculture	3,430	1,143	2,780	1,637
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	102,339	107,489	5,149
68 Puerto Rico Labor Relations Board	462	154	395	241
69 Puerto Rico Department of Consumer Affairs	1,996	665	547	(118)
71 Department of Health	207,457	69,152	43,696	(25,456)
78 Department of Housing	26,497	8,832	5,145	(3,687)
81 Department of Education	9,281	3,094	11,635	8,541
87 Department of Recreation and Sports	21,976	7,325	2,602	(4,723)
95 Mental Health and Drug Addiction Services Administration	6,322	2,107	1,684	(423)
120 Veteran's Advocate Office of Puerto Rico	-	-	-	-
122 Secretariat of the Department of the Family	-	-	-	-
124 Child Support Administration (ASUME)	-	-	-	-
126 Vocational Rehabilitation Administration	802	267	7	(261)
137 Department of Correction and Rehabilitation	23,271	7,757	5,184	(2,573)
155 State Historic Preservation Office of Puerto Rico	1,158	386	199	(187)
221 Medical Emergency Bureau	7,970	2,657	3,509	852
231 Office for the Patient's Advocate	-	-	-	-
281 Office of the Election Comptroller	-	-	-	-
Total - Entities Operating in PRIFAS 7.5	\$ 1,694,246	\$ 564,749	\$ 457,631	\$ (107,118)

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 10/31/2024

October-24

(figures in \$000s)

	Revised Budget	YTD Budget	YTD Total Revenue	Over / (Under) Performance
Core Component Units				
70 State Insurance Fund Corporation	\$ 581,943	\$ 193,981	\$ -	\$ (193,981)
79 Automobile Accidents Compensation Administration	102,442	34,147	30,720	(3,427)
90 Medical Services Administration of Puerto Rico	145,703	48,568	44,714	(3,854)
119 Department of Economic Development & Commerce	71,904	23,968	20,133	(3,835)
162 Public Building Authority	159,135	53,045	62,741	9,696
168 Puerto Rico Ports Authority	83,487	27,829	27,039	(790)
180 Tourism Company	150,597	50,199	50,251	52
187 Puerto Rico Health Insurance Administration	181,633	60,544	-	(60,544)
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	90,212	30,071	29,513	(558)
235 Puerto Rico Housing Finance Corporation	96,358	32,119	8,198	(23,921)
277 Agricultural Enterprises Development Administration	107,706	35,902	32,848	(3,054)
285 Puerto Rico Integrated Transit Authority	39,510	13,170	13,704	534
295 Fiscal Agency & Financial Advisory Authority	8,585	2,862	2,372	(489)
303 Convention Center of District Authority	48,762	16,254	21,842	5,588
Total - Core Component Units	\$ 1,867,977	\$ 622,659	\$ 344,075	\$ (278,584)
Secondary Component Units				
11 Puerto Rico Traffic Safety Commission	\$ 1,864	\$ 621	\$ 9,982	\$ 9,361
22 Office of The Commissioner of Insurance	13,092	4,364	3,056	(1,308)
75 Office of the Financial Institutions Commissioner	15,413	5,138	10,007	4,869
82 Institute of Puerto Rican Culture	2,378	793	714	(79)
105 Industrial Commission	23,131	7,710	11,416	3,706
109 Puerto Rico School of Plastic Arts	2,319	773	1,031	258
121 Government Board of the 911 Service	22,779	7,593	14,913	7,319
138 Institutional Trust of the National Guard of Puerto Rico	7,902	2,634	2,856	222
161 Puerto Rico Infrastructure Financing Authority	1,138	379	28	(351)
165 Land Authority of Puerto Rico	12,545	4,182	4,061	(121)
167 Integral Development of the "Península de Cantera"	228	76	-	(76)
177 Land Administration of Puerto Rico	9,073	3,024	6,914	3,890
186 Culebra Conservation and Development Authority	303	101	-	(101)
189 Institute of Forensic Science	506	169	244	75
191 Musical Arts Corporation	4,408	1,469	513	(956)
192 Fine Arts Center Corporation	2,834	945	1,130	185
195 Economic Development Bank of PR	14,289	4,763	3,211	(1,552)
196 Puerto Rico Public Broadcasting Corporation	14,404	4,801	1,474	(3,327)
198 Agricultural Insurance Corporation	3,300	1,100	-	(1,100)
215 Puerto Rico Conservatory of Music Corporation	4,354	1,451	1,568	117
236 Innovation Fund for Agricultural Development of Puerto Rico	13,665	4,555	2,819	(1,736)
265 Roosevelt Roads	1,860	620	320	(300)
271 Puerto Rico Technology and Innovation Services	9,732	3,244	1,237	(2,007)
286 Authority of the Port of Ponce	2,162	721	-	(721)
288 University of Puerto Rico Comprehensive Cancer Center	47,253	15,751	14,081	(1,670)
293 Center for Diabetes Research, Education, and Medical Services	267	89	153	64
298 Public Service Regulatory Board	31,828	10,609	16,356	5,747
310 Municipal Finance Corporation	222,110	74,037	52,896	(21,141)
311 Puerto Rico Gaming Commission	458,460	152,820	117,616	(35,204)
312 Retirement Board of the Government of Puerto Rico	3,315	1,105	524	(581)
Total - Secondary Component Units	\$ 946,953	\$ 315,651	\$ 279,120	\$ (36,531)

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 10/31/2024

October-24

(figures in \$000s)

	Revised Budget	YTD Budget	YTD Total Revenue	Over / (Under) Performance
OMB and Hacienda Custodies				
17 Custody of the Office of Management and Budget	\$ -	\$ -	\$ -	\$ -
25 Custody of the Department of the Treasury	460,342	153,447	99,855	(53,593)
Total - OMB and Hacienda Custodies	\$ 460,342	\$ 153,447	\$ 99,855	\$ (53,593)
Out of Scope Entities				
8 Office of the Comptroller	\$ -	\$ -	\$ -	\$ -
10 The General Court of Justice	17,453	5,818	4,511	(1,307)
100 Legislative Assembly of the Commonwealth	-	-	-	-
106 Public Housing Administration	15,523	5,174	-	(5,174)
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	-	-	-	-
208 Contributions to the Municipalities	-	-	-	-
220 Correctional Health	-	-	-	-
268 Puerto Rico Institute of Statistics	-	-	-	-
272 Office of the Inspector General	-	-	-	-
289 Energy Commission	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	-	-	-	-
Total - Out of Scope Entities	\$ 32,976	\$ 10,992	\$ 4,511	\$ (6,481)
Recap				
Entities Operating in PRIFAS 7.5	\$ 1,694,246	\$ 564,749	\$ 457,631	\$ (107,118)
Core Component Units	1,867,977	622,659	344,075	(278,584)
Secondary Component Units	946,953	315,651	279,120	(36,531)
OMB and Hacienda Custodies	460,342	153,447	99,855	(53,593)
Out of Scope Entities	32,976	10,992	4,511	(6,481)
Total	\$ 5,002,494	\$ 1,667,498	\$ 1,185,191	\$ (482,307)

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. Actual¹

All Entities Included in the Commonwealth Budget

Oct FY25 YTD

(figures in \$000s)

		Certified Budget	Adjustments & Revisions²	Revised Budget	Total YTD Actuals	Total Remaining Balance
1	Payroll	\$ 4,441,091	\$ (46,196)	\$ 4,394,895	\$ 1,216,647	\$ 3,178,248
2	Facilities	565,485	11,737	577,222	139,662	437,560
3	Purchased Services	997,652	10,907	1,008,559	227,010	781,549
4	Donations and Subsidies	247,319	(4,828)	242,491	54,736	187,755
5	Transportation	105,430	(1,449)	103,981	5,823	98,158
6	Professional Services	734,673	39,389	774,062	127,022	647,040
7	Other Operating	448,668	(4,552)	444,116	82,463	361,652
8	Capital Expenditures	258,636	(18,548)	240,088	30,360	209,728
9	Payments of current and prior period obligations	1,014,271	-	1,014,271	208,422	805,849
10	Materials and Supplies	207,230	5,517	212,747	34,650	178,097
11	Equipment Purchases	77,042	6,488	83,530	3,986	79,544
12	Media and Advertisements	31,772	3,009	34,781	4,769	30,011
13	Social Wellbeing for Puerto Rico	2,409,642	613	2,410,255	801,784	1,608,472
14	Appropriations to non-governmental entities	1,759,247	(29,434)	1,729,813	131,175	1,598,638
30	PayGo	2,648,551	86	2,648,637	840,599	1,808,038
81	Undistributed Appropriations	1,637,414	28,175	1,665,589	266,207	1,399,382
82	Federal Fund Matching	173,825	(3,164)	170,661	13,420	157,241
89	Prior Period Debts	9,393	23,657	33,050	5,172	27,878
98	Budgetary Reserve	-	115,516	115,516	-	115,516
	Subtotal Expenditures	\$ 17,767,341	\$ 136,925	\$ 17,904,266	\$ 4,193,908	\$ 13,710,358

Non-Governmental Expenses included in the Certified Budget³

9	Payments of current & prior period obligations	64,212	-	64,212	-	64,212
13	Social Wellbeing for Puerto Rico	96,318	-	96,318	-	96,318
	Subtotal Non-Governmental	\$ 160,530	\$ -	\$ 160,530	\$ -	\$ 160,530
	Total Expenditures	\$ 17,927,871	\$ 136,925	\$ 18,064,796	\$ 4,193,908	\$ 13,870,888

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. Actual¹

All Entities Included in the Commonwealth Budget

October-24

(figures in \$000s)

		Certified Budget	Adjustments & Revisions²	Revised Budget	Total Monthly Actuals	Total (Unfavorable) / Favorable \$
1	Payroll	\$ 370,091	\$ (3,850)	\$ 366,241	\$ 270,524	\$ 95,717
2	Facilities	47,124	978	48,102	24,032	24,070
3	Purchased Services	83,138	909	84,047	67,464	16,583
4	Donations and Subsidies	20,610	(402)	20,208	12,352	7,856
5	Transportation	8,786	(121)	8,665	2,572	6,093
6	Professional Services	61,223	3,282	64,505	50,967	13,538
7	Other Operating	37,389	(379)	37,010	39,415	(2,406)
8	Capital Expenditures	21,553	(1,546)	20,007	5,892	14,115
9	Payments of current & prior period obligations	52,106	-	52,106	52,106	0
10	Materials and Supplies	17,269	460	17,729	14,697	3,032
11	Equipment Purchases	6,420	541	6,961	2,121	4,840
12	Media and Advertisements	2,648	251	2,898	2,425	473
13	Social Wellbeing for Puerto Rico	200,804	51	200,855	154,665	46,190
14	Appropriations to non-governmental entities	65,744	(2,453)	63,291	24,477	38,814
30	PayGo	220,713	7	220,720	207,622	13,097
81	Undistributed Appropriations	136,451	2,348	138,799	79,406	59,394
82	Federal Fund Matching	14,485	(264)	14,222	10,592	3,629
89	Prior Period Debts	783	1,971	2,754	1,412	1,342
98	Budgetary Reserve	-	9,626	9,626	-	9,626
	Subtotal Expenditures	\$ 1,367,335	\$ 11,410	\$ 1,378,746	\$ 1,022,741	\$ 356,005

Non-Governmental Expenses included in the Certified Budget³

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
	Subtotal Non-Governmental	\$ 13,378	\$ -	\$ 13,378	\$ -	\$ 13,378
	Total Expenditures	\$ 1,380,713	\$ 11,410	\$ 1,392,123	\$ 1,022,741	\$ 369,383

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 Agency¹

YTD from 7/1/2024 through 10/31/2024

October-24

(figures in \$000s)

	Payroll	Opex	Paygo	Certified Budget	Adjustments & Revisions ²	Revised Budget	YTD Actual Expenses	Remaining Balance
Entities Operating in PRIFAS 7.5								
15 Office of the Governor	\$ 10,502	\$ 15,423	\$ 2,184	\$ 28,109	\$ 658	\$ 28,767	\$ 4,515	\$ 24,252
16 Office of Management and Budget	10,585	5,689	6,404	22,678	802	23,480	5,124	18,356
18 Planning Board	6,867	6,020	5,777	18,664	(784)	17,880	4,159	13,721
21 Emergency and Disaster Management Bureau	3,669	5,149	-	8,818	31	8,849	1,313	7,535
23 Puerto Rico Department of State	6,164	12,307	2,461	20,932	(105)	20,827	5,632	15,195
24 Puerto Rico Department of Treasury	89,658	882,302	46,018	1,017,978	5,714	1,023,692	230,557	793,135
28 State Elections Commission	20,451	36,575	4,458	61,484	4,398	65,882	18,413	47,469
30 Human Resources Management & Transformation	5,935	2,061	4,087	12,083	(7)	12,076	2,991	9,085
31 General Services Administration	8,623	15,880	5,420	29,923	34,040	63,963	5,259	58,704
34 Commission of Investigation, Processing and Appeals	348	75	101	524	1	525	156	369
37 Civil Rights Commission	460	350	72	882	2	884	250	634
38 Puerto Rico Department of Justice	96,107	28,911	30,314	155,332	8,087	163,419	45,900	117,519
40 Puerto Rico Police Bureau	747,804	141,914	-	889,718	6,900	896,618	272,933	623,685
41 Special Investigations Bureau	5,033	723	-	5,756	83	5,839	1,924	3,915
42 Puerto Rico Fire Department Bureau	78,255	8,475	-	86,730	1,200	87,930	29,337	58,592
43 Puerto Rico National Guard	7,244	7,009	6,697	20,950	40	20,990	6,989	14,001
45 Shared Services within Department of Public Safety	42,913	2,073	226,029	271,015	(237)	270,778	79,223	191,556
49 Department of Transportation and Public Works	51,311	137,023	21,626	209,960	477	210,437	28,003	182,434
50 Department of Natural and Environmental Resources	50,472	99,050	26,415	175,937	5,689	181,626	28,058	153,568
55 Puerto Rico Department of Agriculture	12,295	16,991	12,377	41,663	185	41,848	19,934	21,914
60 Office of the Citizen's Ombudsman	2,362	866	614	3,842	21	3,863	1,060	2,804
62 Cooperative Development Commission of Puerto Rico	1,644	413	963	3,020	6	3,026	746	2,280
67 Puerto Rico Department of Labor and Human Resources	35,308	272,675	47,041	355,024	132	355,156	45,326	309,831
68 Puerto Rico Labor Relations Board	850	346	311	1,507	3	1,510	450	1,060
69 Puerto Rico Department of Consumer Affairs	8,510	2,419	5,158	16,087	542	16,629	4,768	11,861
71 Department of Health	115,257	454,717	105,461	675,435	35,734	711,169	150,754	560,414
78 Department of Housing	13,877	26,728	13,209	53,814	176	53,990	12,140	41,850
81 Department of Education	1,265,074	510,480	1,103,401	2,878,955	83,454	2,962,409	690,155	2,272,255
87 Department of Recreation and Sports	17,252	32,168	10,016	59,436	293	59,729	12,322	47,407
120 Veteran's Advocate Office of Puerto Rico	714	3,114	225	4,053	3	4,056	722	3,334
122 Secretariat of the Department of the Family	14,188	15,388	18,531	48,107	254	48,361	17,505	30,856
123 Family and Children Administration	61,227	138,080	15,579	214,886	1,112	215,998	49,469	166,529
124 Child Support Administration (ASUME)	6,860	7,518	2,856	17,234	282	17,516	4,832	12,684
126 Vocational Rehabilitation Administration	5,441	13,242	10,451	29,134	455	29,589	8,217	21,372
127 Administration for Socioeconomic Development of the Family	32,276	32,348	38,007	102,631	74	102,705	27,040	75,665
133 Administracion de Recursos Naturales	-	-	-	-	-	-	-	-
137 Department of Correction and Rehabilitation	229,703	150,569	56,895	437,167	4,052	441,219	132,046	309,172
139 Parole Board	2,437	244	483	3,164	(39)	3,125	889	2,236
143 Office of Protection and Defense for People with Disabilities	689	261	94	1,044	5	1,049	164	885
152 Elderly and Retired People Advocate Office	1,185	2,129	375	3,689	31	3,720	529	3,192
153 Office for People with Disabilities	2,565	948	423	3,936	8	3,944	752	3,192
155 State Historic Preservation Office of Puerto Rico	1,488	8,209	270	9,967	18	9,985	793	9,192
221 Medical Emergency Corps Bureau	21,386	8,001	-	29,387	406	29,793	8,844	20,949
231 Office for the Patient's Advocate	1,516	393	186	2,095	24	2,119	570	1,548
241 Administration for Integral Development of Childhood	2,928	7,462	3,198	13,588	878	14,466	2,931	11,534
266 Office of Public Safety Affairs	-	-	-	-	-	-	-	-
279 Public Service Appeals Commission	2,310	356	148	2,814	27	2,841	538	2,303
281 Office of the Election Comptroller	2,734	295	36	3,065	11	3,076	901	2,174
Total - Entities Operating in PRIFAS 7.5	\$ 3,131,407	\$ 3,209,952	\$ 1,873,564	\$ 8,214,923	\$ 198,520	\$ 8,413,443	\$ 2,005,083	\$ 6,408,360

Puerto Rico Department of Treasury

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

By Agency¹

YTD from 7/1/2024 through 10/31/2024

October-24

(figures in \$000s)

	Payroll	Opex	Paygo	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Core Component Units								
70 State Insurance Fund Corporation	\$ 189,956	\$ 286,817	\$ 105,170	\$ 581,943	\$ 585	\$ 582,528	\$ 159,891	\$ 422,637
79 Automobile Accidents Compensation Administration	27,535	62,092	12,815	102,442	87	102,529	10,930	91,599
90 Medical Services Administration of Puerto Rico	125,196	98,987	24,297	248,480	1,308	249,788	64,732	185,055
119 Department of Economic Development & Commerce	27,242	31,401	16,463	75,106	21,767	96,873	17,967	78,906
162 Public Building Authority	68,431	57,674	24,641	150,746	8,880	159,626	53,728	105,898
168 Puerto Rico Ports Authority	18,000	37,778	27,709	83,487	75	83,562	30,260	53,302
180 Tourism Company	11,968	132,309	6,320	150,597	47	150,644	25,921	124,723
187 Puerto Rico Health Insurance Administration	4,650	923,667	390	928,707	19	928,726	406,049	522,677
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	32,148	61,093	1,771	95,012	128	95,140	20,117	75,023
235 Puerto Rico Housing Finance Corporation	11,765	92,642	154	104,561	41	104,602	5,359	99,243
277 Agricultural Enterprises Development Administration	12,039	141,272	13,973	167,284	13,769	181,053	46,560	134,494
285 Puerto Rico Integrated Transit Authority	24,298	112,657	13,619	150,574	16,949	167,523	46,617	120,906
295 Fiscal Agency & Financial Advisory Authority	10,186	34,956	612	45,754	6,220	51,974	5,392	46,583
303 Convention Center of District Authority	1,128	47,634	-	48,762	3	48,765	29,097	19,668
Total - Core Component Units	\$ 564,542	\$ 2,120,979	\$ 247,934	\$ 2,933,455	\$ 69,878	\$ 3,003,333	\$ 922,619	\$ 2,080,714
Secondary Component Units								
11 Puerto Rico Traffic Safety Commission	\$ 1,366	\$ 208	\$ 290	\$ 1,864	\$ 9	\$ 1,873	\$ 471	\$ 1,402
22 Office of The Commissioner of Insurance	6,344	5,399	1,349	13,092	18	13,110	2,851	10,259
29 Puerto Rico Federal Affairs Administration	1,362	1,315	550	3,227	11	3,238	872	2,366
75 Office of the Financial Institutions Commissioner	8,756	4,423	2,234	15,413	18	15,431	3,234	12,196
82 Institute of Puerto Rican Culture	6,466	9,939	3,527	19,932	1,209	21,141	3,370	17,771
105 Industrial Commission	11,647	6,040	5,144	22,831	339	23,170	6,093	17,078
109 Puerto Rico School of Plastic Arts	1,840	2,936	532	5,308	(58)	5,250	1,536	3,714
121 Government Board of the 911 Service	10,344	11,268	342	21,954	869	22,823	4,037	18,786
138 Institutional Trust of the National Guard of Puerto Rico	617	7,239	46	7,902	3	7,905	1,471	6,434
161 Puerto Rico Infrastructure Financing Authority	1,999	1,221	151	3,371	170	3,541	988	2,553
165 Land Authority of Puerto Rico	5,630	2,716	4,199	12,545	21	12,566	3,035	9,531
167 Integral Development of the "Peninsula de Cantera"	512	315	-	827	5	832	141	691
177 Land Administration of Puerto Rico	3,547	2,869	2,657	9,073	10	9,083	1,867	7,216
186 Culebra Conservation and Development Authority	356	182	19	557	6	563	3	560
189 Institute of Forensic Science	13,409	6,475	2,195	22,079	2,435	24,514	8,045	16,469
191 Musical Arts Corporation	4,839	2,131	423	7,393	2,607	10,000	2,348	7,652
192 Fine Arts Center Corporation	2,043	8,372	648	11,063	128	11,191	1,921	9,270
195 Economic Development Bank of PR	7,891	4,575	1,823	14,289	24	14,313	3,187	11,126
196 Puerto Rico Public Broadcasting Corporation	-	170	170	340	14,164	14,504	2,864	11,640
198 Agricultural Insurance Corporation	1,279	1,781	240	3,300	6	3,306	1,101	2,204
215 Puerto Rico Conservatory of Music Corporation	9,484	3,231	528	13,243	51	13,294	3,945	9,348
236 Innovation Fund for Agricultural Development of Puerto Rico	1,455	12,210	-	13,665	3	13,668	3,043	10,625
238 Ponce Authority (Authority Of The Port Of The Americas)	-	172	1,053	1,225	-	1,225	305	920
264 Corporation for the "Caño Martin Peña" Enlace Project	2,081	1,501	-	3,582	50	3,632	422	3,210
265 Roosevelt Roads	978	2,004	-	2,982	4	2,986	557	2,429
271 Puerto Rico Technology and Innovation Services	4,402	78,674	-	83,076	47	83,123	3,003	80,120
276 Puerto Rico Public Private Partnership Authority	3,936	24,247	85	28,268	11	28,279	2,039	26,240
286 Authority of the Port of Ponce	2,004	602	272	2,878	12	2,890	89	2,800
288 University of Puerto Rico Comprehensive Cancer Center	23,589	41,181	-	64,770	10,828	75,598	24,051	51,547
293 Center for Diabetes Research, Education, and Medical Services	342	728	-	1,070	5	1,075	292	783
298 Public Service Regulatory Board	12,457	21,520	6,610	40,587	(521)	40,066	7,123	32,943
310 Municipal Finance Corporation	634	221,476	-	222,110	0	222,110	52,130	169,980
311 Puerto Rico Gaming Commission	14,637	423,875	1,060	439,572	21,150	460,722	111,609	349,112
312 Retirement Board of the Government of Puerto Rico	17,781	30,560	10,573	58,914	13,805	72,719	18,895	53,823
329 Office of Socioeconomic Development	2,557	890	2,399	5,846	19	5,865	1,263	4,602
Total - Secondary Component Units	\$ 186,584	\$ 942,445	\$ 49,119	\$ 1,178,148	\$ 67,455	\$ 1,245,603	\$ 278,202	\$ 967,401

Puerto Rico Department of Treasury

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

By Agency¹

YTD from 7/1/2024 through 10/31/2024

October-24

(figures in \$000s)

	Payroll	Opex	Paygo	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
OMB and Hacienda Custodies								
17 Custody of the Office of Management and Budget	\$ 228,125	\$ 810,569	\$ 35,800	\$ 1,074,494	\$ (258,502)	\$ 815,992	\$ -	\$ 815,992
25 Custody of the Department of the Treasury	21,739	2,799,271	346,269	3,167,279	14,994	3,182,273	497,560	2,684,713
Total - OMB and Hacienda Custodies	\$ 249,864	\$ 3,609,840	\$ 382,069	\$ 4,241,773	\$ (243,508)	\$ 3,998,265	\$ 497,560	\$ 3,500,705

	Payroll	Opex	Paygo	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Out of Scope Entities								
8 Office of the Comptroller	\$ 32,413	\$ 9,080	\$ 6,803	\$ 48,296	\$ 6,689	\$ 54,985	\$ 22,402	\$ 32,584
10 The General Court of Justice	231,106	110,732	75,042	416,880	19,880	436,760	139,076	297,684
100 Legislative Assembly of the Commonwealth	-	137,752	8,200	145,952	1,085	147,037	74,231	72,806
106 Public Housing Administration	3,239	15,366	2,761	21,366	102	21,468	918	20,549
113 CRIM	-	-	-	-	-	-	-	-
166 Industrial Development Company	-	-	-	-	-	-	-	-
176 University of Puerto Rico	-	500,883	-	500,883	-	500,883	162,787	338,096
193 Office of Government Ethics	7,616	1,711	911	10,238	6	10,244	3,226	7,018
200 Special Independent Prosecutor's Panel	1,428	2,154	90	3,672	20	3,692	1,151	2,541
209 Contributions to Political Parties	-	14,000	-	14,000	-	14,000	6,960	7,040
208 Contributions to the Municipalities	-	61,536	-	61,536	16,436	77,972	36,435	41,537
212 COSSEC	-	-	-	-	-	-	-	-
220 Correctional Health	16,188	36,157	2,003	54,348	318	54,666	16,132	38,534
268 Puerto Rico Institute of Statistics	1,569	1,308	-	2,877	10	2,887	935	1,952
272 Office of the Inspector General	15,135	4,933	55	20,123	32	20,155	6,389	13,766
289 Energy Commission	-	-	-	-	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	-	59,401	-	59,401	-	59,401	19,800	39,601
Total - Out of Scope Entities	\$ 308,694	\$ 955,013	\$ 95,865	\$ 1,359,572	\$ 44,579	\$ 1,404,151	\$ 490,444	\$ 913,707

	Payroll	Opex	Paygo	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Recap								
Entities Operating in PRIFAS 7.5	\$ 3,131,407	\$ 3,209,952	\$ 1,873,564	\$ 8,214,923	\$ 198,520	\$ 8,413,443	\$ 2,005,083	\$ 6,408,360
Core Component Units	564,542	2,120,979	247,934	2,933,455	69,878	3,003,333	922,619	2,080,714
Secondary Component Units	186,584	942,445	49,119	1,178,148	67,455	1,245,603	278,202	967,401
OMB and Hacienda Custodies	249,864	3,609,840	382,069	4,241,773	(243,508)	3,998,265	497,560	3,500,705
Out of Scope Entities	308,694	955,013	95,865	1,359,572	44,579	1,404,151	490,444	913,707
Total	\$ 4,441,091	\$ 10,838,229	\$ 2,648,551	\$ 17,927,871	\$ 136,925	\$ 18,064,796	\$ 4,193,908	\$ 13,870,888

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 Agency¹

YTD from 7/1/2024 through 10/31/2024

October-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	YTD Actual Expenses	Remaining Balance
Entities Operating in PRIFAS 7.5					
15 Office of the Governor	\$ 28,109	\$ 658	\$ 28,767	\$ 4,515	\$ 24,252
16 Office of Management and Budget	21,479	802	22,281	5,017	17,264
18 Planning Board	18,664	(784)	17,880	4,159	13,721
21 Emergency and Disaster Management Bureau	8,477	31	8,508	1,313	7,194
23 Puerto Rico Department of State	16,369	(105)	16,264	4,928	11,336
24 Puerto Rico Department of Treasury	213,951	5,714	219,665	62,244	157,421
28 State Elections Commission	61,484	4,398	65,882	18,413	47,469
30 Human Resources Management & Transformation	10,342	(7)	10,335	2,895	7,440
31 General Services Administration	24,653	540	25,193	4,643	20,550
34 Commission of Investigation, Processing and Appeals	524	1	525	156	369
37 Civil Rights Commission	882	2	884	250	634
38 Puerto Rico Department of Justice	148,813	8,087	156,900	45,459	111,441
40 Puerto Rico Police Bureau	871,230	5,864	877,094	272,828	604,266
41 Special Investigations Bureau	5,756	83	5,839	1,924	3,915
42 Puerto Rico Fire Department Bureau	72,041	1,194	73,235	29,337	43,898
43 Puerto Rico National Guard	20,950	40	20,990	6,989	14,001
45 Shared Services within Department of Public Safety	270,793	(237)	270,556	79,180	191,376
49 Department of Transportation and Public Works	77,481	477	77,958	17,944	60,014
50 Department of Natural and Environmental Resources	129,412	(313)	129,099	26,336	102,763
55 Puerto Rico Department of Agriculture	38,233	185	38,418	19,762	18,655
60 Office of the Citizen's Ombudsman	3,842	21	3,863	1,060	2,804
62 Cooperative Development Commission of Puerto Rico	3,020	6	3,026	746	2,280
66 Puerto Rico Highway Authority	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	48,006	132	48,138	16,746	31,392
68 Puerto Rico Labor Relations Board	1,045	3	1,048	357	692
69 Puerto Rico Department of Consumer Affairs	14,091	542	14,633	4,368	10,264
71 Department of Health	501,068	2,644	503,712	130,234	373,478
78 Department of Housing	27,317	176	27,493	9,237	18,256
81 Department of Education	2,869,674	83,454	2,953,128	690,137	2,262,992
87 Department of Recreation and Sports	37,460	293	37,753	12,137	25,616
95 Mental Health and Drug Addiction Services Administration	151,151	(156)	150,995	38,311	112,684
96 Office of the Women's Advocate	5,233	3,543	8,776	1,250	7,527
94 Employees Association of the Commonwealth	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	4,053	3	4,056	722	3,334
122 Secretariat of the Department of the Family	48,107	254	48,361	17,505	30,856
123 Family and Children Administration	214,886	1,112	215,998	49,469	166,529
124 Child Support Administration (ASUME)	17,234	282	17,516	4,832	12,684
126 Vocational Rehabilitation Administration	28,332	455	28,787	8,217	20,570
127 Administration for Socioeconomic Development of the Family	102,631	74	102,705	27,040	75,665
133 Administracion de Recursos Naturales	-	-	-	-	-
137 Department of Correction and Rehabilitation	413,896	4,052	417,948	129,407	288,540
139 Parole Board	3,164	(39)	3,125	889	2,236
143 Office of Protection and Defense for People with Disabilities	1,044	5	1,049	164	885
152 Elderly and Retired People Advocate Office	3,689	31	3,720	529	3,192
153 Office for People with Disabilities	3,936	8	3,944	752	3,192
155 State Historic Preservation Office of Puerto Rico	8,809	18	8,827	733	8,095
221 Medical Emergency Corps Bureau	21,417	406	21,823	7,622	14,201
231 Office for the Patient's Advocate	2,095	24	2,119	570	1,548
241 Administration for Integral Development of Childhood	13,588	878	14,466	2,931	11,534
266 Office of Security Public Affairs	-	-	-	-	-
279 Public Service Appeals Commission	2,814	27	2,841	538	2,303
281 Office of the Election Comptroller	3,065	11	3,076	901	2,174
Total - Entities Operating in PRIFAS 7.5	\$ 6,594,310	\$ 124,887	\$ 6,719,197	\$ 1,765,695	\$ 4,953,502

Puerto Rico Department of Treasury

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

By Agency¹

YTD from 7/1/2024 through 10/31/2024

October-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Core Component Units					
70 State Insurance Fund Corporation	\$ -	\$ 585	\$ 585	\$ -	\$ 585
79 Automobile Accidents Compensation Administration	-	87	87	-	87
90 Medical Services Administration of Puerto Rico	102,777	1,308	104,085	24,301	79,784
119 Department of Economic Development & Commerce	24,765	204	24,969	6,818	18,151
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	241,286	505,807
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	4,800	128	4,928	682	4,246
235 Puerto Rico Housing Finance Corporation	8,203	41	8,244	620	7,624
277 Agricultural Enterprises Development Administration	73,578	(231)	73,347	17,839	55,509
285 Puerto Rico Integrated Transit Authority	111,064	16,949	128,013	33,051	94,962
295 Fiscal Agency & Financial Advisory Authority	37,169	6,220	43,389	5,217	38,173
303 Convention Center of District Authority	-	3	3	-	3
Total - Core Component Units	\$ 1,109,430	\$ 25,927	\$ 1,135,357	\$ 329,814	\$ 805,543

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Secondary Component Units					
11 Puerto Rico Traffic Safety Commission	\$ -	\$ 9	\$ 9	\$ -	\$ 9
22 Office of The Commissioner of Insurance	-	18	18	-	18
29 Puerto Rico Federal Affairs Administration	3,227	11	3,238	872	2,366
75 Office of the Financial Institutions Commissioner	-	18	18	-	18
82 Institute of Puerto Rican Culture	18,649	114	18,763	3,342	15,421
105 Industrial Commission	-	39	39	-	39
109 Puerto Rico School of Plastic Arts	2,989	(58)	2,931	928	2,003
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	840	1,563
165 Land Authority of Puerto Rico	-	21	21	-	21
167 Integral Development of the "Península de Cantera"	599	5	604	108	496
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	8,045	15,963
191 Musical Arts Corporation	5,505	87	5,592	1,828	3,764
192 Fine Arts Center Corporation	8,429	(72)	8,357	1,221	7,136
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	2,822	6,117
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	305	920
264 Corporation for the "Caño Martín Peña" Enlace Project	3,582	10	3,592	422	3,170
265 Roosevelt Roads	1,122	4	1,126	272	854
271 Puerto Rico Technology and Innovation Services	73,344	47	73,391	3,003	70,388
276 Puerto Rico Public Private Partnership Authority	28,268	11	28,279	2,039	26,240
286 Authority of the Port of Ponce	716	12	728	89	638
288 University of Puerto Rico Comprehensive Cancer Center	17,517	10,828	28,345	9,231	19,114
293 Center for Diabetes Research, Education, and Medical Services	803	5	808	199	609
298 Public Service Regulatory Board	8,759	(521)	8,238	2,918	5,320
299 COFINA	-	-	-	-	-
310 Municipal Finance Corporation	-	0	0	-	0
311 Puerto Rico Gaming Commission	2,282	(21)	2,261	609	1,652
312 Retirement Board of the Government of Puerto Rico	55,599	13,805	69,404	18,895	50,508
329 Office of Socioeconomic Development	5,846	19	5,865	1,263	4,602
Total - Secondary Component Units	\$ 271,410	\$ 27,240	\$ 298,650	\$ 59,255	\$ 239,395

Puerto Rico Department of Treasury

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

By Agency¹

YTD from 7/1/2024 through 10/31/2024

October-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
OMB and Hacienda Custodies					
17 Custody of the Office of Management and Budget	\$ 1,074,494	\$ (258,502)	\$ 815,992	\$ -	\$ 815,992
25 Custody of the Department of the Treasury	2,686,062	35,869	2,721,931	376,721	2,345,210
Total - OMB and Hacienda Custodies	\$ 3,760,556	\$ (222,633)	\$ 3,537,923	\$ 376,721	\$ 3,161,203

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Out of Scope Entities					
8 Office of the Comptroller	\$ 48,296	\$ 6,689	\$ 54,985	\$ 22,402	\$ 32,584
10 The General Court of Justice	399,427	19,880	419,307	134,618	284,689
100 Legislative Assembly of the Commonwealth	145,952	1,085	147,037	74,231	72,806
106 Public Housing Administration	5,843	102	5,945	918	5,026
113 CRIM	-	-	-	-	-
166 Industrial Development Company	-	-	-	-	-
176 University of Puerto Rico	500,883	-	500,883	162,787	338,096
193 Office of Government Ethics	10,238	6	10,244	3,226	7,018
200 Special Independent Prosecutor's Panel	3,672	20	3,692	1,151	2,541
209 Contributions to Political Parties	14,000	-	14,000	6,960	7,040
208 Contributions to the Municipalities	61,536	16,436	77,972	36,435	41,537
212 COSSEC	-	-	-	-	-
220 Correctional Health	54,348	318	54,666	16,132	38,534
268 Puerto Rico Institute of Statistics	2,877	10	2,887	935	1,952
272 Office of the Inspector General	20,123	32	20,155	6,389	13,766
289 Energy Commission	-	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	59,401	-	59,401	19,800	39,601
Total - Out of Scope Entities	\$ 1,326,596	\$ 44,579	\$ 1,371,175	\$ 485,986	\$ 885,189

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Recap					
Entities Operating in PRIFAS 7.5	\$ 6,594,310	\$ 124,887	\$ 6,719,197	\$ 1,765,695	\$ 4,953,502
Core Component Units	1,109,430	25,927	1,135,357	329,814	805,543
Secondary Component Units	271,410	27,240	298,650	59,255	239,395
OMB and Hacienda Custodies	3,760,556	(222,633)	3,537,923	376,721	3,161,203
Out of Scope Entities	1,326,596	44,579	1,371,175	485,986	885,189
Total	\$ 13,062,302	\$ (0)	\$ 13,062,302	\$ 3,017,470	\$ 10,044,832

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 Agency¹

YTD from 7/1/2024 through 10/31/2024

October-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	YTD Actual Expenses	Remaining Balance
Entities Operating in PRIFAS 7.5					
15 Office of the Governor	\$ -	\$ -	\$ -	\$ -	\$ -
16 Office of Management and Budget	1,199	-	1,199	107	1,092
18 Planning Board	-	-	-	-	-
21 Emergency and Disaster Management Bureau	341	-	341	-	341
23 Puerto Rico Department of State	4,563	-	4,563	704	3,859
24 Puerto Rico Department of Treasury	804,027	-	804,027	168,313	635,714
28 State Elections Commission	-	-	-	-	-
30 Human Resources Management & Transformation	1,741	-	1,741	96	1,645
31 General Services Administration	5,270	33,500	38,770	616	38,154
34 Commission of Investigation, Processing and Appeals	-	-	-	-	-
37 Civil Rights Commission	-	-	-	-	-
38 Puerto Rico Department of Justice	6,519	-	6,519	441	6,078
40 Puerto Rico Police Bureau	18,488	1,036	19,524	104	19,420
41 Special Investigations Bureau	-	-	-	-	-
42 Puerto Rico Fire Department Bureau	14,689	6	14,695	-	14,695
43 Puerto Rico National Guard	-	-	-	-	-
45 Shared Services within Department of Public Safety	222	-	222	42	180
49 Department of Transportation and Public Works	132,479	-	132,479	10,059	122,420
50 Department of Natural and Environmental Resources	46,525	6,002	52,527	1,722	50,805
55 Puerto Rico Department of Agriculture	3,430	-	3,430	172	3,258
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	28,579	278,439
68 Puerto Rico Labor Relations Board	462	-	462	93	369
69 Puerto Rico Department of Consumer Affairs	1,996	-	1,996	400	1,596
71 Department of Health	174,367	33,090	207,457	20,521	186,936
78 Department of Housing	26,497	-	26,497	2,903	23,594
81 Department of Education	9,281	-	9,281	18	9,263
87 Department of Recreation and Sports	21,976	-	21,976	185	21,791
95 Mental Health and Drug Addiction Services Administration	6,322	-	6,322	391	5,931
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	2,639	20,632
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	60	1,098
221 Medical Emergency Corps Bureau	7,970	-	7,970	1,222	6,748
231 Office for the Patient's Advocate	-	-	-	-	-
241 Administration for Integral Development of Childhood	-	-	-	-	-
266 Office of Public Safety Affairs	-	-	-	-	-
279 Public Service Appeals Commission	-	-	-	-	-
281 Office of the Election Comptroller	-	-	-	-	-
Total - Entities Operating in PRIFAS 7.5	\$ 1,620,613	\$ 73,633	\$ 1,694,246	\$ 239,388	\$ 1,454,858

Puerto Rico Department of Treasury

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

By Agency¹

YTD from 7/1/2024 through 10/31/2024

October-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Core Component Units					
70 State Insurance Fund Corporation	\$ 581,943	\$ -	\$ 581,943	\$ 159,891	\$ 422,052
79 Automobile Accidents Compensation Administration	102,442	-	102,442	10,930	91,512
90 Medical Services Administration of Puerto Rico	145,703	-	145,703	40,431	105,272
119 Department of Economic Development & Commerce	50,341	21,563	71,904	11,149	60,755
162 Public Building Authority	150,746	8,389	159,135	53,728	105,407
168 Puerto Rico Ports Authority	83,487	-	83,487	30,260	53,227
180 Tourism Company	150,597	-	150,597	25,921	124,676
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	19,435	70,777
235 Puerto Rico Housing Finance Corporation	96,358	-	96,358	4,739	91,619
277 Agricultural Enterprises Development Administration	93,706	14,000	107,706	28,721	78,985
285 Puerto Rico Integrated Transit Authority	39,510	-	39,510	13,566	25,944
295 Fiscal Agency & Financial Advisory Authority	8,585	-	8,585	175	8,410
303 Convention Center of District Authority	48,762	-	48,762	29,097	19,665
Total - Core Component Units	\$ 1,824,025	\$ 43,952	\$ 1,867,977	\$ 592,805	\$ 1,275,172
Secondary Component Units					
11 Puerto Rico Traffic Safety Commission	\$ 1,864	\$ -	\$ 1,864	\$ 471	\$ 1,393
22 Office of The Commissioner of Insurance	13,092	-	13,092	2,851	10,241
29 Puerto Rico Federal Affairs Administration	-	-	-	-	-
75 Office of the Financial Institutions Commissioner	15,413	-	15,413	3,234	12,179
82 Institute of Puerto Rican Culture	1,283	1,095	2,378	28	2,350
105 Industrial Commission	22,831	300	23,131	6,093	17,038
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	4,037	18,742
138 Institutional Trust of the National Guard of Puerto Rico	7,902	-	7,902	1,471	6,431
161 Puerto Rico Infrastructure Financing Authority	1,138	-	1,138	148	990
165 Land Authority of Puerto Rico	12,545	-	12,545	3,035	9,510
167 Integral Development of the "Península de Cantera"	228	-	228	33	195
177 Land Administration of Puerto Rico	9,073	-	9,073	1,867	7,206
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	520	3,888
192 Fine Arts Center Corporation	2,634	200	2,834	700	2,134
195 Economic Development Bank of PR	14,289	-	14,289	3,187	11,102
196 Puerto Rico Public Broadcasting Corporation	340	14,064	14,404	2,864	11,540
198 Agricultural Insurance Corporation	3,300	-	3,300	1,101	2,199
215 Puerto Rico Conservatory of Music Corporation	4,354	-	4,354	1,123	3,231
236 Innovation Fund for Agricultural Development of Puerto Rico	13,665	0	13,665	3,043	10,622
238 Ponce Authority (Authority Of The Port Of The Americas)	-	-	-	-	-
264 Corporation for the "Caño Martín Peña" Enlace Project	-	40	40	-	40
265 Roosevelt Roads	1,860	-	1,860	285	1,575
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	14,819	32,434
293 Center for Diabetes Research, Education, and Medical Services	267	-	267	93	174
299 COFINA	-	-	-	-	-
298 Public Service Regulatory Board	31,828	-	31,828	4,205	27,623
310 Municipal Finance Corporation	222,110	-	222,110	52,130	169,980
311 Puerto Rico Gaming Commission	437,290	21,170	458,460	111,000	347,460
312 Retirement Board of the Government of Puerto Rico	3,315	-	3,315	-	3,315
329 Office of Socioeconomic Development	-	-	-	-	-
Total - Secondary Component Units	\$ 906,738	\$ 40,215	\$ 946,953	\$ 218,947	\$ 728,006

Puerto Rico Department of Treasury

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

By Agency¹

YTD from 7/1/2024 through 10/31/2024

October-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
OMB and Hacienda Custodies					
17 Custody of the Office of Management and Budget	\$ -	\$ -	\$ -	\$ -	\$ -
25 Custody of the Department of the Treasury	481,217	(20,875)	460,342	120,839	339,502
Total - OMB and Hacienda Custodies	\$ 481,217	\$ (20,875)	\$ 460,342	\$ 120,839	\$ 339,502

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Out of Scope Entities					
8 Office of the Comptroller	\$ -	\$ -	\$ -	\$ -	\$ -
10 The General Court of Justice	17,453	-	17,453	4,458	12,995
100 Legislative Assembly of the Commonwealth	-	-	-	-	-
106 Public Housing Administration	15,523	-	15,523	-	15,523
113 CRIM	-	-	-	-	-
166 Industrial Development Company	-	-	-	-	-
176 University of Puerto Rico	-	-	-	-	-
193 Office of Government Ethics	-	-	-	-	-
200 Special Independent Prosecutor's Panel	-	-	-	-	-
209 Contributions to Political Parties	-	-	-	-	-
208 Contributions to the Municipalities	-	-	-	-	-
212 COSSEC	-	-	-	-	-
220 Correctional Health	-	-	-	-	-
268 Puerto Rico Institute of Statistics	-	-	-	-	-
272 Office of the Inspector General	-	-	-	-	-
289 Energy Commission	-	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	-	-	-	-	-
Total - Out of Scope Entities	\$ 32,976	\$ -	\$ 32,976	\$ 4,458	\$ 28,518

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Recap					
Entities Operating in PRIFAS 7.5	\$ 1,620,613	\$ 73,633	\$ 1,694,246	\$ 239,388	\$ 1,454,858
Core Component Units	1,824,025	43,952	1,867,977	592,805	1,275,172
Secondary Component Units	906,738	40,215	946,953	218,947	728,006
OMB and Hacienda Custodies	481,217	(20,875)	460,342	120,839	339,502
Out of Scope Entities	32,976	-	32,976	4,458	28,518
Total	\$ 4,865,569	\$ 136,925	\$ 5,002,494	\$ 1,176,438	\$ 3,826,056

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 Agency¹

YTD from 7/1/2024 through 10/31/2024

Oct FY25 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Entities Operating in PRIFAS 7.5						
15 Office of the Governor	\$ 9,370	\$ 219	\$ 9,589	\$ 4,515	\$ 5,074	53%
16 Office of Management and Budget	7,559	267	7,827	5,124	2,702	35%
18 Planning Board	6,221	(261)	5,960	4,159	1,801	30%
21 Emergency and Disaster Management Bureau	2,939	10	2,950	1,313	1,636	55%
23 Puerto Rico Department of State	6,977	(35)	6,942	5,632	1,311	19%
24 Puerto Rico Department of Treasury	339,326	1,905	341,231	230,557	110,673	32%
28 State Elections Commission	20,495	1,466	21,961	18,413	3,548	16%
30 Human Resources Management & Transformation	4,028	(2)	4,025	2,991	1,035	26%
31 General Services Administration	9,974	11,347	21,321	5,259	16,062	75%
34 Commission of Investigation, Processing and Appeals	175	0	175	156	19	11%
37 Civil Rights Commission	294	1	295	250	45	15%
38 Puerto Rico Department of Justice	51,777	2,696	54,473	45,900	8,573	16%
40 Puerto Rico Police Bureau	296,573	2,300	298,873	272,933	25,940	9%
41 Special Investigations Bureau	1,919	28	1,946	1,924	22	1%
42 Puerto Rico Fire Department Bureau	28,910	400	29,310	29,337	(27)	0%
43 Puerto Rico National Guard	6,983	13	6,997	6,989	8	0%
45 Department of Public Safety	90,338	(79)	90,259	79,223	11,037	12%
49 Department of Transportation and Public Works	69,987	159	70,146	28,003	42,143	60%
50 Department of Natural and Environmental Resources	56,287	1,896	58,183	28,058	30,125	52%
55 Puerto Rico Department of Agriculture	13,888	62	13,949	19,934	(5,985)	-43%
60 Office of the Citizen's Ombudsman	1,281	7	1,288	1,060	228	18%
62 Cooperative Development Commission of Puerto Rico	1,007	2	1,009	746	263	26%
66 Puerto Rico Highway Authority	-	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	118,341	44	118,385	45,326	73,060	62%
68 Puerto Rico Labor Relations Board	502	1	503	450	53	11%
69 Puerto Rico Department of Consumer Affairs	5,362	181	5,543	4,768	775	14%
71 Department of Health	225,145	11,911	237,056	150,754	86,302	36%
78 Department of Housing	17,938	59	17,997	12,140	5,857	33%
81 Department of Education	959,652	27,818	987,470	690,155	297,315	30%
87 Department of Recreation and Sports	19,812	98	19,910	12,322	7,588	38%
95 Mental Health and Drug Addiction Services Administration	52,491	(52)	52,439	38,702	13,737	26%
96 Office of the Women's Advocate	1,744	1,181	2,925	1,250	1,676	57%
120 Veteran's Advocate Office of Puerto Rico	1,351	1	1,352	722	630	47%
122 Secretariat of the Department of the Family	16,036	85	16,120	17,505	(1,384)	-9%
123 Family and Children Administration	71,629	371	71,999	49,469	22,530	31%
124 Child Support Administration (ASUME)	5,745	94	5,839	4,832	1,007	17%
126 Vocational Rehabilitation Administration	9,711	152	9,863	8,217	1,646	17%
127 Administration for Socioeconomic Development of the Family	34,210	25	34,235	27,040	7,195	21%
133 Administracion de Recursos Naturales	-	-	-	-	-	-
137 Department of Correction and Rehabilitation	145,722	1,351	147,073	132,046	15,026	10%
139 Parole Board	1,055	(13)	1,042	889	153	15%
143 Office of Protection and Defense for People with Disabilities	348	2	350	164	185	53%
152 Elderly and Retired People Advocate Office	1,230	10	1,240	529	711	57%
153 Office for People with Disabilities	1,312	3	1,315	752	563	43%
155 State Historic Preservation Office of Puerto Rico	3,322	6	3,328	793	2,535	76%
221 Medical Emergency Corps Bureau	9,796	135	9,931	8,844	1,087	11%
231 Office for the Patient's Advocate	698	8	706	570	136	19%
241 Administration for Integral Development of Childhood	4,529	293	4,822	2,931	1,891	39%
266 Office of Public Safety Affairs	-	-	-	-	-	-
279 Public Service Appeals Commission	938	9	947	538	409	43%
281 Office of the Election Comptroller	1,022	4	1,025	901	124	12%
Total - Entities Operating in PRIFAS 7.5	\$ 2,735,949	\$ 66,173	\$ 2,802,122	\$ 2,005,083	\$ 797,039	28%

Puerto Rico Department of Treasury

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

By Agency¹

YTD from 7/1/2024 through 10/31/2024

Oct FY25 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Core Component Units						
70 State Insurance Fund Corporation	\$ 193,981	\$ 195	\$ 194,176	\$ 159,891	\$ 34,285	18%
79 Automobile Accidents Compensation Administration	34,147	29	34,176	10,930	23,247	68%
90 Medical Services Administration of Puerto Rico	82,827	436	83,263	64,732	18,530	22%
119 Department of Economic Development & Commerce	25,035	7,256	32,291	17,967	14,324	44%
162 Public Building Authority	50,249	2,960	53,209	53,728	(519)	-1%
168 Puerto Rico Ports Authority	27,829	25	27,854	30,260	(2,406)	-9%
180 Tourism Company	50,199	16	50,215	25,921	24,294	48%
187 Puerto Rico Health Insurance Administration	309,569	6	309,575	406,049	(96,474)	-31%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	31,671	43	31,713	20,117	11,596	37%
235 Puerto Rico Housing Finance Corporation	34,854	14	34,867	5,359	29,508	85%
277 Agricultural Enterprises Development Administration	55,761	4,590	60,351	46,560	13,791	23%
285 Puerto Rico Integrated Transit Authority	50,191	5,650	55,841	46,617	9,224	17%
295 Fiscal Agency & Financial Advisory Authority	15,251	2,073	17,325	5,392	11,933	69%
303 Convention Center of District Authority	16,254	1	16,255	29,097	(12,842)	-79%
Total - Core Component Units	\$ 977,818	\$ 23,293	\$ 1,001,111	\$ 922,619	\$ 78,492	8%

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Secondary Component Units						
11 Puerto Rico Traffic Safety Commission	\$ 621	\$ 3	\$ 624	\$ 471	\$ 153	25%
22 Office of The Commissioner of Insurance	4,364	6	4,370	2,851	1,519	35%
29 Puerto Rico Federal Affairs Administration	1,076	4	1,079	872	207	19%
75 Office of the Financial Institutions Commissioner	5,138	6	5,144	3,234	1,909	37%
82 Institute of Puerto Rican Culture	6,644	403	7,047	3,370	3,677	52%
105 Industrial Commission	7,610	113	7,723	6,093	1,631	21%
109 Puerto Rico School of Plastic Arts	1,769	(19)	1,750	1,536	214	12%
121 Government Board of the 911 Service	7,318	290	7,608	4,037	3,571	47%
138 Institutional Trust of the National Guard of Puerto Rico	2,634	1	2,635	1,471	1,164	44%
161 Puerto Rico Infrastructure Financing Authority	1,124	57	1,180	988	192	16%
165 Land Authority of Puerto Rico	4,182	7	4,189	3,035	1,154	28%
167 Integral Development of the "Península de Cantera"	276	2	277	141	136	49%
177 Land Administration of Puerto Rico	3,024	3	3,028	1,867	1,161	38%
186 Culebra Conservation and Development Authority	186	2	188	3	185	99%
189 Institute of Forensic Science	7,360	812	8,171	8,045	127	2%
191 Musical Arts Corporation	2,464	869	3,333	2,348	985	30%
192 Fine Arts Center Corporation	3,688	43	3,730	1,921	1,810	49%
195 Economic Development Bank of PR	4,763	8	4,771	3,187	1,584	33%
196 Puerto Rico Public Broadcasting Corporation	113	4,721	4,835	2,864	1,971	41%
198 Agricultural Insurance Corporation	1,100	2	1,102	1,101	0	0%
215 Puerto Rico Conservatory of Music Corporation	4,414	17	4,431	3,945	486	11%
236 Innovation Fund for Agricultural Development of Puerto Rico	4,555	1	4,556	3,043	1,513	33%
238 Ponce Authority (Authority Of The Port Of The Americas)	408	-	408	305	104	25%
264 Corporation for the "Caño Martín Peña" Enlace Project	1,194	17	1,211	422	788	65%
265 Roosevelt Roads	994	1	995	557	439	44%
271 Puerto Rico Technology and Innovation Services	27,692	16	27,708	3,003	24,705	89%
276 Puerto Rico Public Private Partnership Authority	9,423	4	9,426	2,039	7,387	78%
286 Authority of the Port of Ponce	959	4	963	89	874	91%
288 University of Puerto Rico Comprehensive Cancer Center	21,590	3,609	25,199	24,051	1,149	5%
293 Center for Diabetes Research, Education, and Medical Services	357	2	358	292	66	18%
298 Public Service Regulatory Board	13,529	(174)	13,355	7,123	6,232	47%
299 COFINA	-	-	-	-	-	-
310 Municipal Finance Corporation	74,037	0	74,037	52,130	21,907	30%
311 Puerto Rico Gaming Commission	146,524	7,050	153,574	111,609	41,964	27%
312 Retirement Board of the Government of Puerto Rico	19,638	4,602	24,240	18,895	5,344	22%
329 Office of Socioeconomic Development	1,949	6	1,955	1,263	692	35%
Total - Secondary Component Units	\$ 392,716	\$ 22,485	\$ 415,201	\$ 278,202	\$ 136,999	33%

Puerto Rico Department of Treasury

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

By Agency¹

YTD from 7/1/2024 through 10/31/2024

Oct FY25 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
OMB and Hacienda Custodies						
17 Custody of the Office of Management and Budget	\$ 358,165	\$ (86,167)	\$ 271,997	\$ -	\$ 271,997	100%
25 Custody of the Department of the Treasury	551,503	4,998	556,501	497,560	58,941	11%
Total - OMB and Hacienda Custodies	\$ 909,668	\$ (81,169)	\$ 828,498	\$ 497,560	\$ 330,938	40%

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Out of Scope Entities						
8 Office of the Comptroller	\$ 16,099	\$ 2,230	\$ 18,328	\$ 22,402	\$ (4,073)	-22%
10 The General Court of Justice	138,960	6,627	145,587	139,076	6,511	4%
100 Legislative Assembly of the Commonwealth	48,651	362	49,012	74,231	(25,219)	-51%
106 Public Housing Administration	7,122	34	7,156	918	6,238	87%
113 CRIM	-	-	-	-	-	
166 Industrial Development Company	-	-	-	-	-	
176 University of Puerto Rico	166,961	-	166,961	162,787	4,174	3%
193 Office of Government Ethics	3,413	2	3,415	3,226	189	6%
200 Special Independent Prosecutor's Panel	1,224	7	1,231	1,151	80	6%
209 Contributions to Political Parties	4,667	-	4,667	6,960	(2,294)	-49%
208 Contributions to the Municipalities	20,512	5,479	25,991	36,435	(10,445)	-40%
212 COSSEC	-	-	-	-	-	
220 Correctional Health	18,116	106	18,222	16,132	2,090	11%
268 Puerto Rico Institute of Statistics	959	3	962	935	27	3%
272 Office of the Inspector General	6,708	11	6,718	6,389	329	5%
289 Energy Commission	-	-	-	-	-	
297 Financial Oversight and Management Board for Puerto Rico	19,800	-	19,800	19,800	0	0%
Total - Out of Scope Entities	\$ 453,191	\$ 14,860	\$ 468,050	\$ 490,444	\$ (22,393)	-5%

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Recap						
Entities Operating in PRIFAS 7.5	\$ 2,735,949	\$ 66,173	\$ 2,802,122	\$ 2,005,083	\$ 797,039	28%
Core Component Units	977,818	23,293	1,001,111	922,619	78,492	8%
Secondary Component Units	392,716	22,485	415,201	278,202	136,999	33%
OMB and Hacienda Custodies	909,668	(81,169)	828,498	497,560	330,938	40%
Out of Scope Entities	453,191	14,860	468,050	490,444	(22,393)	-5%
Total	\$ 5,469,341	\$ 45,642	\$ 5,514,983	\$ 4,193,908	\$ 1,321,075	24%

Notes:

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

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

Puerto Rico Department of Treasury

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

By Agency¹

YTD from 7/1/2024 through 10/31/2024

Oct FY25 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Entities Operating in PRIFAS 7.5						
15 Office of the Governor	\$ 9,370	\$ 219	\$ 9,589	\$ 4,515	\$ 5,074	53%
16 Office of Management and Budget	7,160	267	7,427	5,017	2,410	32%
18 Planning Board	6,221	(261)	5,960	4,159	1,801	30%
21 Emergency and Disaster Management Bureau	2,826	10	2,836	1,313	1,523	54%
23 Puerto Rico Department of State	5,456	(35)	5,421	4,928	494	9%
24 Puerto Rico Department of Treasury	71,317	1,905	73,222	62,244	10,978	15%
28 State Elections Commission	20,495	1,466	21,961	18,413	3,548	16%
30 Human Resources Management & Transformation	3,447	(2)	3,445	2,895	550	16%
31 General Services Administration	8,218	180	8,398	4,643	3,755	45%
34 Commission of Investigation, Processing and Appeals	175	0	175	156	19	11%
37 Civil Rights Commission	294	1	295	250	45	15%
38 Puerto Rico Department of Justice	49,604	2,696	52,300	45,459	6,841	13%
40 Puerto Rico Police Bureau	290,410	1,955	292,365	272,828	19,536	7%
41 Special Investigations Bureau	1,919	28	1,946	1,924	22	1%
42 Puerto Rico Fire Department Bureau	24,014	398	24,412	29,337	(4,925)	-20%
43 Puerto Rico National Guard	6,983	13	6,997	6,989	8	0%
45 Department of Public Safety	90,264	(79)	90,185	79,180	11,005	12%
49 Department of Transportation and Public Works	25,827	159	25,986	17,944	8,042	31%
50 Department of Natural and Environmental Resources	40,778	(104)	40,674	26,336	14,338	35%
55 Puerto Rico Department of Agriculture	12,744	62	12,806	19,762	(6,956)	-54%
60 Office of the Citizen's Ombudsman	1,281	7	1,288	1,060	228	18%
62 Cooperative Development Commission of Puerto Rico	1,007	2	1,009	746	263	26%
66 Puerto Rico Highway Authority	-	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	16,002	44	16,046	16,746	(700)	-4%
68 Puerto Rico Labor Relations Board	348	1	349	357	(7)	-2%
69 Puerto Rico Department of Consumer Affairs	4,697	181	4,878	4,368	509	10%
71 Department of Health	167,023	881	167,904	130,234	37,670	22%
78 Department of Housing	9,106	59	9,164	9,237	(73)	-1%
81 Department of Education	956,558	27,818	984,376	690,137	294,240	30%
87 Department of Recreation and Sports	12,487	98	12,584	12,137	447	4%
95 Mental Health and Drug Addiction Services Administration	50,384	(52)	50,332	38,311	12,021	24%
96 Office of the Women's Advocate	1,744	1,181	2,925	1,250	1,676	57%
120 Veteran's Advocate Office of Puerto Rico	1,351	1	1,352	722	630	47%
122 Secretariat of the Department of the Family	16,036	85	16,120	17,505	(1,384)	-9%
123 Family and Children Administration	71,629	371	71,999	49,469	22,530	31%
124 Child Support Administration (ASUME)	5,745	94	5,839	4,832	1,007	17%
126 Vocational Rehabilitation Administration	9,444	152	9,596	8,217	1,379	14%
127 Administration for Socioeconomic Development of the Family	34,210	25	34,235	27,040	7,195	21%
133 Administracion de Recursos Naturales	-	-	-	-	-	-
137 Department of Correction and Rehabilitation	137,965	1,351	139,316	129,407	9,909	7%
139 Parole Board	1,055	(13)	1,042	889	153	15%
143 Office of Protection and Defense for People with Disabilities	348	2	350	164	185	53%
152 Elderly and Retired People Advocate Office	1,230	10	1,240	529	711	57%
153 Office for People with Disabilities	1,312	3	1,315	752	563	43%
155 State Historic Preservation Office of Puerto Rico	2,936	6	2,942	733	2,210	75%
221 Medical Emergency Corps Bureau	7,139	135	7,274	7,622	(347)	-5%
231 Office for the Patient's Advocate	698	8	706	570	136	19%
241 Administration for Integral Development of Childhood	4,529	293	4,822	2,931	1,891	39%
266 Office of Public Safety Affairs	-	-	-	-	-	-
279 Public Service Appeals Commission	938	9	947	538	409	43%
281 Office of the Election Comptroller	1,022	4	1,025	901	124	12%
Total - Entities Operating in PRIFAS 7.5	\$ 2,195,744	\$ 41,629	\$ 2,237,373	\$ 1,765,695	\$ 471,678	21%

Puerto Rico Department of Treasury

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

By Agency¹

YTD from 7/1/2024 through 10/31/2024

Oct FY25 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Core Component Units						
70 State Insurance Fund Corporation	\$ -	\$ 195	\$ 195	\$ -	\$ 195	100%
79 Automobile Accidents Compensation Administration	-	29	29	-	29	100%
90 Medical Services Administration of Puerto Rico	34,259	436	34,695	24,301	10,394	30%
119 Department of Economic Development & Commerce	8,255	68	8,323	6,818	1,505	18%
162 Public Building Authority	-	164	164	-	164	100%
168 Puerto Rico Ports Authority	-	25	25	-	25	100%
180 Tourism Company	-	16	16	-	16	100%
187 Puerto Rico Health Insurance Administration	249,025	6	249,031	241,286	7,745	3%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	1,600	43	1,643	682	960	58%
235 Puerto Rico Housing Finance Corporation	2,734	14	2,748	620	2,128	77%
277 Agricultural Enterprises Development Administration	24,526	(77)	24,449	17,839	6,610	27%
285 Puerto Rico Integrated Transit Authority	37,021	5,650	42,671	33,051	9,620	23%
295 Fiscal Agency & Financial Advisory Authority	12,390	2,073	14,463	5,217	9,247	64%
303 Convention Center of District Authority	-	1	1	-	1	100%
Total - Core Component Units	\$ 369,810	\$ 8,642	\$ 378,452	\$ 329,814	\$ 48,638	13%

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Secondary Component Units						
11 Puerto Rico Traffic Safety Commission	\$ -	\$ 3	\$ 3	\$ -	\$ 3	100%
22 Office of The Commissioner of Insurance	-	6	6	-	6	100%
29 Puerto Rico Federal Affairs Administration	1,076	4	1,079	872	207	19%
75 Office of the Financial Institutions Commissioner	-	6	6	-	6	100%
82 Institute of Puerto Rican Culture	6,216	38	6,254	3,342	2,912	47%
105 Industrial Commission	-	13	13	-	13	100%
109 Puerto Rico School of Plastic Arts	996	(19)	977	928	49	5%
121 Government Board of the 911 Service	-	14	14	-	14	100%
138 Institutional Trust of the National Guard of Puerto Rico	-	1	1	-	1	100%
161 Puerto Rico Infrastructure Financing Authority	744	57	801	840	(39)	-5%
165 Land Authority of Puerto Rico	-	7	7	-	7	100%
167 Integral Development of the "Península de Cantera"	200	2	201	108	93	46%
177 Land Administration of Puerto Rico	-	3	3	-	3	100%
186 Culebra Conservation and Development Authority	85	2	87	3	84	97%
189 Institute of Forensic Science	7,191	812	8,003	8,045	(42)	-1%
191 Musical Arts Corporation	1,835	29	1,864	1,828	36	2%
192 Fine Arts Center Corporation	2,810	(24)	2,786	1,221	1,565	56%
195 Economic Development Bank of PR	-	8	8	-	8	100%
196 Puerto Rico Public Broadcasting Corporation	-	33	33	-	33	100%
198 Agricultural Insurance Corporation	-	2	2	-	2	100%
215 Puerto Rico Conservatory of Music Corporation	2,963	17	2,980	2,822	157	5%
236 Innovation Fund for Agricultural Development of Puerto Rico	-	1	1	-	1	100%
238 Ponce Authority (Authority Of The Port Of The Americas)	408	-	408	305	104	25%
264 Corporation for the "Caño Martin Peña" Enlace Project	1,194	3	1,197	422	775	65%
265 Roosevelt Roads	374	1	375	272	104	28%
271 Puerto Rico Technology and Innovation Services	24,448	16	24,464	3,003	21,461	88%
276 Puerto Rico Public Private Partnership Authority	9,423	4	9,426	2,039	7,387	78%
286 Authority of the Port of Ponce	239	4	243	89	153	63%
288 University of Puerto Rico Comprehensive Cancer Center	5,839	3,609	9,448	9,231	217	2%
293 Center for Diabetes Research, Education, and Medical Services	268	2	269	199	70	26%
298 Public Service Regulatory Board	2,920	(174)	2,746	2,918	(172)	-6%
299 COFINA	-	-	-	-	-	-
310 Municipal Finance Corporation	-	0	0	-	0	100%
311 Puerto Rico Gaming Commission	761	(7)	754	609	144	19%
312 Retirement Board of the Government of Puerto Rico	18,533	4,602	23,135	18,895	4,239	18%
329 Office of Socioeconomic Development	1,949	6	1,955	1,263	692	35%
Total - Secondary Component Units	\$ 90,470	\$ 9,080	\$ 99,550	\$ 59,255	\$ 40,295	40%

Puerto Rico Department of Treasury

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

By Agency¹

YTD from 7/1/2024 through 10/31/2024

Oct FY25 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
OMB and Hacienda Custodies						
17 Custody of the Office of Management and Budget	\$ 358,165	\$ (86,167)	\$ 271,997	\$ -	\$ 271,997	100%
25 Custody of the Department of the Treasury	391,097	11,956	403,054	376,721	26,333	7%
Total - OMB and Hacienda Custodies	\$ 749,262	\$ (74,211)	\$ 675,051	\$ 376,721	\$ 298,330	44%

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Out of Scope Entities						
8 Office of the Comptroller	\$ 16,099	\$ 2,230	\$ 18,328	\$ 22,402	\$ (4,073)	-22%
10 The General Court of Justice	133,142	6,627	139,769	134,618	5,151	4%
100 Legislative Assembly of the Commonwealth	48,651	362	49,012	74,231	(25,219)	-51%
106 Public Housing Administration	1,948	34	1,982	918	1,063	54%
113 CRIM	-	-	-	-	-	-
166 Industrial Development Company	-	-	-	-	-	-
176 University of Puerto Rico	166,961	-	166,961	162,787	4,174	3%
193 Office of Government Ethics	3,413	2	3,415	3,226	189	6%
200 Special Independent Prosecutor's Panel	1,224	7	1,231	1,151	80	6%
209 Contributions to Political Parties	4,667	-	4,667	6,960	(2,294)	-49%
208 Contributions to the Municipalities	20,512	5,479	25,991	36,435	(10,445)	-40%
212 COSSEC	-	-	-	-	-	-
220 Correctional Health	18,116	106	18,222	16,132	2,090	11%
268 Puerto Rico Institute of Statistics	959	3	962	935	27	3%
272 Office of the Inspector General	6,708	11	6,718	6,389	329	5%
289 Energy Commission	-	-	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	19,800	-	19,800	19,800	0	0%
Total - Out of Scope Entities	\$ 442,199	\$ 14,860	\$ 457,058	\$ 485,986	\$ (28,927)	-6%

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Recap						
Entities Operating in PRIFAS 7.5	\$ 2,195,744	\$ 41,629	\$ 2,237,373	\$ 1,765,695	\$ 471,678	21%
Core Component Units	369,810	8,642	378,452	329,814	48,638	13%
Secondary Component Units	90,470	9,080	99,550	59,255	40,295	40%
OMB and Hacienda Custodies	749,262	(74,211)	675,051	376,721	298,330	44%
Out of Scope Entities	442,199	14,860	457,058	485,986	(28,927)	-6%
Total	\$ 3,847,485	\$ (0)	\$ 3,847,485	\$ 3,017,470	\$ 830,015	22%

Notes:

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

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

Puerto Rico Department of Treasury

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

By Agency¹

YTD from 7/1/2024 through 10/31/2024

Oct FY25 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Entities Operating in PRIFAS 7.5						
15 Office of the Governor	\$ -	\$ -	\$ -	\$ -	\$ -	
16 Office of Management and Budget	400	-	400	107	292	73%
18 Planning Board	-	-	-	-	-	
21 Emergency and Disaster Management Bureau	114	-	114	-	114	100%
23 Puerto Rico Department of State	1,521	-	1,521	704	817	54%
24 Puerto Rico Department of Treasury	268,009	-	268,009	168,313	99,696	37%
28 State Elections Commission	-	-	-	-	-	
30 Human Resources Management & Transformation	580	-	580	96	484	83%
31 General Services Administration	1,757	11,167	12,923	616	12,307	95%
34 Commission of Investigation, Processing and Appeals	-	-	-	-	-	
37 Civil Rights Commission	-	-	-	-	-	
38 Puerto Rico Department of Justice	2,173	-	2,173	441	1,732	80%
40 Puerto Rico Police Bureau	6,163	345	6,508	104	6,404	98%
41 Special Investigations Bureau	-	-	-	-	-	
42 Puerto Rico Fire Department Bureau	4,896	2	4,898	-	4,898	100%
43 Puerto Rico National Guard	-	-	-	-	-	
45 Department of Public Safety	74	-	74	42	32	43%
49 Department of Transportation and Public Works	44,160	-	44,160	10,059	34,100	77%
50 Department of Natural and Environmental Resources	15,508	2,001	17,509	1,722	15,787	90%
55 Puerto Rico Department of Agriculture	1,143	-	1,143	172	972	85%
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	102,339	-	102,339	28,579	73,760	72%
68 Puerto Rico Labor Relations Board	154	-	154	93	61	39%
69 Puerto Rico Department of Consumer Affairs	665	-	665	400	266	40%
71 Department of Health	58,122	11,030	69,152	20,521	48,632	70%
78 Department of Housing	8,832	-	8,832	2,903	5,929	67%
81 Department of Education	3,094	-	3,094	18	3,076	99%
87 Department of Recreation and Sports	7,325	-	7,325	185	7,140	97%
95 Mental Health and Drug Addiction Services Administration	2,107	-	2,107	391	1,716	81%
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	267	-	267	-	267	100%
127 Administration for Socioeconomic Development of the Family	-	-	-	-	-	
133 Administracion de Recursos Naturales	-	-	-	-	-	
137 Department of Correction and Rehabilitation	7,757	-	7,757	2,639	5,118	66%
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	386	-	386	60	326	84%
221 Medical Emergency Corps Bureau	2,657	-	2,657	1,222	1,435	54%
231 Office for the Patient's Advocate	-	-	-	-	-	
241 Administration for Integral Development of Childhood	-	-	-	-	-	
266 Office of Public Safety Affairs	-	-	-	-	-	
279 Public Service Appeals Commission	-	-	-	-	-	
281 Office of the Election Comptroller	-	-	-	-	-	
Total - Entities Operating in PRIFAS 7.5	\$ 540,204	\$ 24,544	\$ 564,749	\$ 239,388	\$ 325,360	58%

Puerto Rico Department of Treasury

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

By Agency¹

YTD from 7/1/2024 through 10/31/2024

Oct FY25 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Core Component Units						
70 State Insurance Fund Corporation	\$ 193,981	\$ -	\$ 193,981	\$ 159,891	\$ 34,090	18%
79 Automobile Accidents Compensation Administration	34,147	-	34,147	10,930	23,218	68%
90 Medical Services Administration of Puerto Rico	48,568	-	48,568	40,431	8,136	17%
119 Department of Economic Development & Commerce	16,780	7,188	23,968	11,149	12,819	53%
162 Public Building Authority	50,249	2,796	53,045	53,728	(683)	-1%
168 Puerto Rico Ports Authority	27,829	-	27,829	30,260	(2,431)	-9%
180 Tourism Company	50,199	-	50,199	25,921	24,278	48%
187 Puerto Rico Health Insurance Administration	60,544	-	60,544	164,763	(104,219)	-172%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	30,071	-	30,071	19,435	10,636	35%
235 Puerto Rico Housing Finance Corporation	32,119	-	32,119	4,739	27,380	85%
277 Agricultural Enterprises Development Administration	31,235	4,667	35,902	28,721	7,181	20%
285 Puerto Rico Integrated Transit Authority	13,170	-	13,170	13,566	(396)	-3%
295 Fiscal Agency & Financial Advisory Authority	2,862	-	2,862	175	2,687	94%
303 Convention Center of District Authority	16,254	-	16,254	29,097	(12,843)	-79%
Total - Core Component Units	\$ 608,008	\$ 14,651	\$ 622,659	\$ 592,805	\$ 29,854	5%
Secondary Component Units						
11 Puerto Rico Traffic Safety Commission	\$ 621	\$ -	\$ 621	\$ 471	\$ 150	24%
22 Office of The Commissioner of Insurance	4,364	-	4,364	2,851	1,513	35%
29 Puerto Rico Federal Affairs Administration	-	-	-	-	-	-
75 Office of the Financial Institutions Commissioner	5,138	-	5,138	3,234	1,903	37%
82 Institute of Puerto Rican Culture	428	365	793	28	765	96%
105 Industrial Commission	7,610	100	7,710	6,093	1,618	21%
109 Puerto Rico School of Plastic Arts	773	-	773	608	165	21%
121 Government Board of the 911 Service	7,318	275	7,593	4,037	3,556	47%
138 Institutional Trust of the National Guard of Puerto Rico	2,634	-	2,634	1,471	1,163	44%
161 Puerto Rico Infrastructure Financing Authority	379	-	379	148	231	61%
165 Land Authority of Puerto Rico	4,182	-	4,182	3,035	1,147	27%
167 Integral Development of the "Península de Cantera"	76	-	76	33	43	57%
177 Land Administration of Puerto Rico	3,024	-	3,024	1,867	1,158	38%
186 Culebra Conservation and Development Authority	101	-	101	-	101	100%
189 Institute of Forensic Science	169	-	169	-	169	100%
191 Musical Arts Corporation	629	840	1,469	520	949	65%
192 Fine Arts Center Corporation	878	67	945	700	245	26%
195 Economic Development Bank of PR	4,763	-	4,763	3,187	1,576	33%
196 Puerto Rico Public Broadcasting Corporation	113	4,688	4,801	2,864	1,937	40%
198 Agricultural Insurance Corporation	1,100	-	1,100	1,101	(1)	0%
215 Puerto Rico Conservatory of Music Corporation	1,451	-	1,451	1,123	328	23%
236 Innovation Fund for Agricultural Development of Puerto Rico	4,555	0	4,555	3,043	1,512	33%
238 Ponce Authority (Authority Of The Port Of The Americas)	-	-	-	-	-	-
264 Corporation for the "Caño Martin Peña" Enlace Project	-	13	13	-	13	100%
265 Roosevelt Roads	620	-	620	285	335	54%
271 Puerto Rico Technology and Innovation Services	3,244	-	3,244	-	3,244	100%
276 Puerto Rico Public Private Partnership Authority	-	-	-	-	-	-
286 Authority of the Port of Ponce	721	-	721	-	721	100%
288 University of Puerto Rico Comprehensive Cancer Center	15,751	-	15,751	14,819	932	6%
293 Center for Diabetes Research, Education, and Medical Services	89	-	89	93	(4)	-4%
298 Public Service Regulatory Board	10,609	-	10,609	4,205	6,404	60%
299 COFINA	-	-	-	-	-	-
310 Municipal Finance Corporation	74,037	-	74,037	52,130	21,907	30%
311 Puerto Rico Gaming Commission	145,763	7,057	152,820	111,000	41,820	27%
312 Retirement Board of the Government of Puerto Rico	1,105	-	1,105	-	1,105	100%
329 Office of Socioeconomic Development	-	-	-	-	-	-
Total - Secondary Component Units	\$ 302,246	\$ 13,405	\$ 315,651	\$ 218,947	\$ 96,704	31%

Puerto Rico Department of Treasury

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

By Agency¹

YTD from 7/1/2024 through 10/31/2024

Oct FY25 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
OMB and Hacienda Custodies						
17 Custody of the Office of Management and Budget	\$ -	\$ -	\$ -	\$ -	\$ -	
25 Custody of the Department of the Treasury	160,406	(6,958)	153,447	120,839	32,608	21%
Total - OMB and Hacienda Custodies	\$ 160,406	\$ (6,958)	\$ 153,447	\$ 120,839	\$ 32,608	21%

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Out of Scope Entities						
8 Office of the Comptroller	\$ -	\$ -	\$ -	\$ -	\$ -	
10 The General Court of Justice	5,818	-	5,818	4,458	1,360	23%
100 Legislative Assembly of the Commonwealth	-	-	-	-	-	
106 Public Housing Administration	5,174	-	5,174	-	5,174	100%
113 CRIM	-	-	-	-	-	
166 Industrial Development Company	-	-	-	-	-	
176 University of Puerto Rico	-	-	-	-	-	
193 Office of Government Ethics	-	-	-	-	-	
200 Special Independent Prosecutor's Panel	-	-	-	-	-	
209 Contributions to Political Parties	-	-	-	-	-	
208 Contributions to the Municipalities	-	-	-	-	-	
212 COSSEC	-	-	-	-	-	
220 Correctional Health	-	-	-	-	-	
268 Puerto Rico Institute of Statistics	-	-	-	-	-	
272 Office of the Inspector General	-	-	-	-	-	
289 Energy Commission	-	-	-	-	-	
297 Financial Oversight and Management Board for Puerto Rico	-	-	-	-	-	
Total - Out of Scope Entities	\$ 10,992	\$ -	\$ 10,992	\$ 4,458	\$ 6,534	59%

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Recap						
Entities Operating in PRIFAS 7.5	\$ 540,204	\$ 24,544	\$ 564,749	\$ 239,388	\$ 325,360	58%
Core Component Units	608,008	14,651	622,659	592,805	29,854	5%
Secondary Component Units	302,246	13,405	315,651	218,947	96,704	31%
OMB and Hacienda Custodies	160,406	(6,958)	153,447	120,839	32,608	21%
Out of Scope Entities	10,992	-	10,992	4,458	6,534	59%
Total	\$ 1,621,856	\$ 45,642	\$ 1,667,498	\$ 1,176,438	\$ 491,060	29%

Notes:

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

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

Puerto Rico Department of Treasury

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

By Agency¹

For the month of: October-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Entities Operating in PRIFAS 7.5						
15 Office of the Governor	\$ 2,342	\$ 55	\$ 2,397	\$ 1,019	\$ 1,378	57%
16 Office of Management and Budget	1,890	67	1,957	1,372	584	30%
18 Planning Board	1,555	(65)	1,490	956	534	36%
21 Emergency and Disaster Management Bureau	735	3	737	360	377	51%
23 Puerto Rico Department of State	1,744	(9)	1,736	859	877	51%
24 Puerto Rico Department of Treasury	84,832	476	85,308	59,292	26,016	30%
28 State Elections Commission	5,124	366	5,490	8,249	(2,759)	-50%
30 Human Resources Management & Transformation	1,007	(1)	1,006	871	135	13%
31 General Services Administration	2,494	2,837	5,330	1,626	3,704	69%
34 Commission of Investigation, Processing and Appeals	44	0	44	43	1	1%
37 Civil Rights Commission	74	0	74	50	23	32%
38 Puerto Rico Department of Justice	12,944	674	13,618	11,389	2,229	16%
40 Puerto Rico Police Bureau	74,143	575	74,718	70,916	3,802	5%
41 Special Investigations Bureau	480	7	487	530	(43)	-9%
42 Puerto Rico Fire Department Bureau	7,228	100	7,327	7,262	66	1%
43 Puerto Rico National Guard	1,746	3	1,749	3,001	(1,252)	-72%
45 Department of Public Safety	22,585	(20)	22,565	19,874	2,691	12%
49 Department of Transportation and Public Works	17,497	40	17,536	9,688	7,848	45%
50 Department of Natural and Environmental Resources	14,072	474	14,546	6,176	8,370	58%
55 Puerto Rico Department of Agriculture	3,472	15	3,487	2,010	1,477	42%
60 Office of the Citizen's Ombudsman	320	2	322	268	54	17%
62 Cooperative Development Commission of Puerto Rico	252	0	252	200	52	21%
66 Puerto Rico Highway Authority	-	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	29,585	11	29,596	12,514	17,083	58%
68 Puerto Rico Labor Relations Board	126	0	126	125	0	0%
69 Puerto Rico Department of Consumer Affairs	1,341	45	1,386	1,143	242	17%
71 Department of Health	56,286	2,978	59,264	41,203	18,061	30%
78 Department of Housing	4,485	15	4,499	4,896	(397)	-9%
81 Department of Education	239,913	6,955	246,867	135,702	111,165	45%
87 Department of Recreation and Sports	4,953	24	4,977	2,335	2,642	53%
95 Mental Health and Drug Addiction Services Administration	13,123	(13)	13,110	9,414	3,695	28%
96 Office of the Women's Advocate	436	295	731	375	356	49%
94 Employees Association of the Commonwealth	-	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	338	0	338	213	125	37%
122 Secretariat of the Department of the Family	4,009	21	4,030	3,474	557	14%
123 Family and Children Administration	17,907	93	18,000	18,748	(748)	-4%
124 Child Support Administration (ASUME)	1,436	24	1,460	2,144	(684)	-47%
126 Vocational Rehabilitation Administration	2,428	38	2,466	3,463	(997)	-40%
127 Administration for Socioeconomic Development of the Family	8,553	6	8,559	7,281	1,278	15%
133 Administracion de Recursos Naturales	-	-	-	-	-	-
137 Department of Correction and Rehabilitation	36,431	338	36,768	31,808	4,960	13%
139 Parole Board	264	(3)	260	223	37	14%
143 Office of Protection and Defense for People with Disabilities	87	0	87	65	22	25%
152 Elderly and Retired People Advocate Office	307	3	310	136	174	56%
153 Office for People with Disabilities	328	1	329	211	117	36%
155 State Historic Preservation Office of Puerto Rico	831	2	832	129	703	85%
221 Medical Emergency Corps Bureau	2,449	34	2,483	2,373	110	4%
231 Office for the Patient's Advocate	175	2	177	144	33	18%
241 Administration for Integral Development of Childhood	1,132	73	1,205	1,356	(151)	-13%
266 Office of Public Safety Affairs	-	-	-	-	-	-
279 Public Service Appeals Commission	235	2	237	(99)	336	142%
281 Office of the Election Comptroller	255	1	256	267	(11)	-4%
Total - Entities Operating in PRIFAS 7.5	\$ 683,987	\$ 16,543	\$ 700,531	\$ 485,657	\$ 214,874	31%

Puerto Rico Department of Treasury

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

By Agency ¹

For the month of: October-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Core Component Units						
70 State Insurance Fund Corporation	\$ 48,495	\$ 49	\$ 48,544	\$ 37,154	\$ 11,390	23%
79 Automobile Accidents Compensation Administration	8,537	7	8,544	1,030	7,514	88%
90 Medical Services Administration of Puerto Rico	20,707	109	20,816	19,474	1,342	6%
119 Department of Economic Development & Commerce	6,259	1,814	8,073	4,415	3,658	45%
162 Public Building Authority	12,562	740	13,302	11,049	2,253	17%
168 Puerto Rico Ports Authority	6,957	6	6,964	5,981	983	14%
180 Tourism Company	12,550	4	12,554	2,478	10,076	80%
187 Puerto Rico Health Insurance Administration	77,392	2	77,394	57,452	19,942	26%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	7,918	11	7,928	6,471	1,458	18%
235 Puerto Rico Housing Finance Corporation	8,713	3	8,717	1,506	7,211	83%
277 Agricultural Enterprises Development Administration	13,940	1,147	15,088	33,289	(18,201)	-121%
285 Puerto Rico Integrated Transit Authority	12,548	1,412	13,960	14,510	(550)	-4%
295 Fiscal Agency & Financial Advisory Authority	3,813	518	4,331	1,475	2,856	66%
303 Convention Center of District Authority	4,064	0	4,064	5,641	(1,577)	-39%
Total - Core Component Units	\$ 244,455	\$ 5,823	\$ 250,278	\$ 201,925	\$ 48,353	19%

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Secondary Component Units						
11 Puerto Rico Traffic Safety Commission	\$ 155	\$ 1	\$ 156	\$ 127	\$ 29	19%
22 Office of The Commissioner of Insurance	1,091	1	1,092	894	199	18%
29 Puerto Rico Federal Affairs Administration	269	1	270	229	41	15%
75 Office of the Financial Institutions Commissioner	1,284	1	1,286	862	424	33%
82 Institute of Puerto Rican Culture	1,661	101	1,762	2,318	(557)	-32%
105 Industrial Commission	1,903	28	1,931	1,733	197	10%
109 Puerto Rico School of Plastic Arts	442	(5)	437	525	(87)	-20%
121 Government Board of the 911 Service	1,830	72	1,902	795	1,106	58%
138 Institutional Trust of the National Guard of Puerto Rico	659	0	659	483	176	27%
161 Puerto Rico Infrastructure Financing Authority	281	14	295	380	(85)	-29%
165 Land Authority of Puerto Rico	1,045	2	1,047	634	413	39%
167 Integral Development of the "Peninsula de Cantera"	69	0	69	45	24	35%
177 Land Administration of Puerto Rico	756	1	757	545	212	28%
186 Culebra Conservation and Development Authority	46	0	47	1	46	99%
189 Institute of Forensic Science	1,840	203	2,043	2,158	(115)	-6%
191 Musical Arts Corporation	616	217	833	754	79	9%
192 Fine Arts Center Corporation	922	11	933	503	429	46%
195 Economic Development Bank of PR	1,191	2	1,193	825	368	31%
196 Puerto Rico Public Broadcasting Corporation	28	1,180	1,209	768	441	36%
198 Agricultural Insurance Corporation	275	0	275	236	40	14%
215 Puerto Rico Conservatory of Music Corporation	1,104	4	1,108	1,017	91	8%
236 Innovation Fund for Agricultural Development of Puerto Rico	1,139	0	1,139	2,444	(1,305)	-115%
238 Ponce Authority (Authority Of The Port Of The Americas)	102	-	102	68	34	33%
264 Corporation for the "Caño Martin Peña" Enlace Project	299	4	303	-	303	100%
265 Roosevelt Roads	249	0	249	204	45	18%
271 Puerto Rico Technology and Innovation Services	6,923	4	6,927	1,889	5,038	73%
276 Puerto Rico Public Private Partnership Authority	2,356	1	2,357	601	1,755	74%
286 Authority of the Port of Ponce	240	1	241	21	220	91%
288 University of Puerto Rico Comprehensive Cancer Center	5,398	902	6,300	8,020	(1,720)	-27%
293 Center for Diabetes Research, Education, and Medical Services	89	0	90	81	9	10%
298 Public Service Regulatory Board	3,382	(43)	3,339	1,804	1,534	46%
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	35,611	2,782	7%
312 Retirement Board of the Government of Puerto Rico	4,910	1,150	6,060	5,587	473	8%
329 Office of Socioeconomic Development	487	2	489	171	317	65%
Total - Secondary Component Units	\$ 98,179	\$ 5,621	\$ 103,800	\$ 72,334	\$ 31,466	30%

Puerto Rico Department of Treasury

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

By Agency ¹

For the month of: October-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
OMB and Hacienda Custodies						
17 Custody of the Office of Management and Budget	\$ 89,541	\$ (21,542)	\$ 67,999	\$ -	\$ 67,999	100%
25 Custody of the Department of the Treasury	137,876	1,249	139,125	134,453	4,672	3%
Total - OMB and Hacienda Custodies	\$ 227,417	\$ (20,292)	\$ 207,125	\$ 134,453	\$ 72,672	35%

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Out of Scope Entities						
8 Office of the Comptroller	\$ 4,025	\$ 557	\$ 4,582	\$ 10,616	\$ (6,034)	-132%
10 The General Court of Justice	34,740	1,657	36,397	35,265	1,132	3%
100 Legislative Assembly of the Commonwealth	12,163	90	12,253	8,529	3,724	30%
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	1	854	802	52	6%
200 Special Independent Prosecutor's Panel	306	2	308	288	20	6%
209 Contributions to Political Parties	1,167	-	1,167	2,289	(1,123)	-96%
208 Contributions to the Municipalities	5,128	1,370	6,498	21,436	(14,938)	-230%
212 COSSEC	-	-	-	-	-	-
220 Correctional Health	4,529	26	4,555	4,162	393	9%
268 Puerto Rico Institute of Statistics	240	1	241	234	7	3%
272 Office of the Inspector General	1,677	3	1,680	1,602	78	5%
289 Energy Commission	-	-	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	4,950	-	4,950	2,228	2,723	55%
Total - Out of Scope Entities	\$ 113,298	\$ 3,715	\$ 117,013	\$ 128,373	\$ (11,360)	-10%

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Recap						
Entities Operating in PRIFAS 7.5	\$ 683,987	\$ 16,543	\$ 700,531	\$ 485,657	\$ 214,874	31%
Core Component Units	\$ 244,455	\$ 5,823	\$ 250,278	201,925	48,353	19%
Secondary Component Units	\$ 98,179	\$ 5,621	\$ 103,800	72,334	31,466	30%
OMB and Hacienda Custodies	\$ 227,417	\$ (20,292)	\$ 207,125	134,453	72,672	35%
Out of Scope Entities	\$ 113,298	\$ 3,715	\$ 117,013	128,373	(11,360)	-10%
Total	\$ 1,367,335	\$ 11,410	\$ 1,378,746	\$ 1,022,741	\$ 356,005	26%

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 Agency¹

For the month of: October-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Entities Operating in PRIFAS 7.5						
15 Office of the Governor	\$ 2,342	\$ 55	\$ 2,397	\$ 1,019	\$ 1,378	57%
16 Office of Management and Budget	1,790	67	1,857	1,331	526	28%
18 Planning Board	1,555	(65)	1,490	956	534	36%
21 Emergency and Disaster Management Bureau	706	3	709	360	349	49%
23 Puerto Rico Department of State	1,364	(9)	1,355	637	718	53%
24 Puerto Rico Department of Treasury	17,829	476	18,305	15,340	2,966	16%
28 State Elections Commission	5,124	366	5,490	8,249	(2,759)	-50%
30 Human Resources Management & Transformation	862	(1)	861	842	20	2%
31 General Services Administration	2,054	45	2,099	1,348	751	36%
34 Commission of Investigation, Processing and Appeals	44	0	44	43	1	1%
37 Civil Rights Commission	74	0	74	50	23	32%
38 Puerto Rico Department of Justice	12,401	674	13,075	11,220	1,855	14%
40 Puerto Rico Police Bureau	72,603	489	73,091	70,877	2,215	3%
41 Special Investigations Bureau	480	7	487	530	(43)	-9%
42 Puerto Rico Fire Department Bureau	6,003	100	6,103	7,262	(1,159)	-19%
43 Puerto Rico National Guard	1,746	3	1,749	3,001	(1,252)	-72%
45 Department of Public Safety	22,566	(20)	22,546	19,863	2,683	12%
49 Department of Transportation and Public Works	6,457	40	6,497	3,977	2,519	39%
50 Department of Natural and Environmental Resources	10,195	(26)	10,169	5,375	4,794	47%
55 Puerto Rico Department of Agriculture	3,186	15	3,201	1,894	1,307	41%
60 Office of the Citizen's Ombudsman	320	2	322	268	54	17%
62 Cooperative Development Commission of Puerto Rico	252	0	252	200	52	21%
66 Puerto Rico Highway Authority	-	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	4,001	11	4,012	3,998	13	0%
68 Puerto Rico Labor Relations Board	87	0	87	93	(6)	-7%
69 Puerto Rico Department of Consumer Affairs	1,174	45	1,219	977	242	20%
71 Department of Health	41,756	220	41,976	31,428	10,548	25%
78 Department of Housing	2,276	15	2,291	2,599	(308)	-13%
81 Department of Education	239,140	6,955	246,094	135,684	110,410	45%
87 Department of Recreation and Sports	3,122	24	3,146	2,277	870	28%
95 Mental Health and Drug Addiction Services Administration	12,596	(13)	12,583	9,287	3,296	26%
96 Office of the Women's Advocate	436	295	731	375	356	49%
94 Employees Association of the Commonwealth	-	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	338	0	338	213	125	37%
122 Secretariat of the Department of the Family	4,009	21	4,030	3,474	557	14%
123 Family and Children Administration	17,907	93	18,000	18,748	(748)	-4%
124 Child Support Administration (ASUME)	1,436	24	1,460	2,144	(684)	-47%
126 Vocational Rehabilitation Administration	2,361	38	2,399	3,463	(1,064)	-44%
127 Administration for Socioeconomic Development of the Family	8,553	6	8,559	7,281	1,278	15%
133 Administracion de Recursos Naturales	-	-	-	-	-	-
137 Department of Correction and Rehabilitation	34,491	338	34,829	30,975	3,854	11%
139 Parole Board	264	(3)	260	223	37	14%
143 Office of Protection and Defense for People with Disabilities	87	0	87	65	22	25%
152 Elderly and Retired People Advocate Office	307	3	310	136	174	56%
153 Office for People with Disabilities	328	1	329	211	117	36%
155 State Historic Preservation Office of Puerto Rico	734	2	736	125	610	83%
221 Medical Emergency Corps Bureau	1,785	34	1,819	1,983	(165)	-9%
231 Office for the Patient's Advocate	175	2	177	144	33	18%
241 Administration for Integral Development of Childhood	1,132	73	1,205	1,356	(151)	-13%
266 Office of Public Safety Affairs	-	-	-	-	-	-
279 Public Service Appeals Commission	235	2	237	(99)	336	142%
281 Office of the Election Comptroller	255	1	256	267	(11)	-4%
Total - Entities Operating in PRIFAS 7.5	\$ 548,936	\$ 10,407	\$ 559,343	\$ 412,070	\$ 147,274	26%

Puerto Rico Department of Treasury

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

By Agency¹

For the month of: October-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Core Component Units						
70 State Insurance Fund Corporation	\$ -	\$ 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	7,105	1,569	18%
119 Department of Economic Development & Commerce	2,064	17	2,081	1,723	358	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	37,640	24,618	40%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	400	11	411	682	(272)	-66%
235 Puerto Rico Housing Finance Corporation	684	3	687	47	640	93%
277 Agricultural Enterprises Development Administration	6,132	(19)	6,112	10,801	(4,689)	-77%
285 Puerto Rico Integrated Transit Authority	9,255	1,412	10,668	10,640	27	0%
295 Fiscal Agency & Financial Advisory Authority	3,097	518	3,616	1,373	2,243	62%
303 Convention Center of District Authority	-	0	0	-	0	100%
Total - Core Component Units	\$ 92,453	\$ 2,161	\$ 94,613	\$ 70,012	\$ 24,601	26%

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Secondary Component Units						
11 Puerto Rico Traffic Safety Commission	\$ -	\$ 1	\$ 1	\$ -	\$ 1	100%
22 Office of The Commissioner of Insurance	-	1	1	-	1	100%
29 Puerto Rico Federal Affairs Administration	269	1	270	229	41	15%
75 Office of the Financial Institutions Commissioner	-	1	1	-	1	100%
82 Institute of Puerto Rican Culture	1,554	9	1,564	2,318	(755)	-48%
105 Industrial Commission	-	3	3	-	3	100%
109 Puerto Rico School of Plastic Arts	249	(5)	244	193	52	21%
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	330	(130)	-65%
165 Land Authority of Puerto Rico	-	2	2	-	2	100%
167 Integral Development of the "Peninsula de Cantera"	50	0	50	26	24	48%
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	2,158	(158)	-8%
191 Musical Arts Corporation	459	7	466	410	56	12%
192 Fine Arts Center Corporation	702	(6)	696	307	389	56%
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	719	26	4%
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	68	34	33%
264 Corporation for the "Caño Martin Peña" Enlace Project	299	1	299	-	299	100%
265 Roosevelt Roads	94	0	94	76	18	19%
271 Puerto Rico Technology and Innovation Services	6,112	4	6,116	1,889	4,227	69%
276 Puerto Rico Public Private Partnership Authority	2,356	1	2,357	601	1,755	74%
286 Authority of the Port of Ponce	60	1	61	21	40	66%
288 University of Puerto Rico Comprehensive Cancer Center	1,460	902	2,362	2,927	(565)	-24%
293 Center for Diabetes Research, Education, and Medical Services	67	0	67	50	17	26%
298 Public Service Regulatory Board	730	(43)	686	610	76	11%
299 COFINA	-	-	-	-	-	-
310 Municipal Finance Corporation	-	0	0	-	0	100%
311 Puerto Rico Gaming Commission	190	(2)	188	137	51	27%
312 Retirement Board of the Government of Puerto Rico	4,633	1,150	5,784	5,587	196	3%
329 Office of Socioeconomic Development	487	2	489	171	317	65%
Total - Secondary Component Units	\$ 22,618	\$ 2,270	\$ 24,888	\$ 18,830	\$ 6,058	24%

Puerto Rico Department of Treasury

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

By Agency¹

For the month of: October-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
OMB and Hacienda Custodies						
17 Custody of the Office of Management and Budget	\$ 89,541	\$ (21,542)	\$ 67,999	\$ -	\$ 67,999	100%
25 Custody of the Department of the Treasury	97,774	2,989	100,763	106,335	(5,572)	-6%
Total - OMB and Hacienda Custodies	\$ 187,316	\$ (18,553)	\$ 168,763	\$ 106,335	\$ 62,427	37%

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Out of Scope Entities						
8 Office of the Comptroller	\$ 4,025	\$ 557	\$ 4,582	\$ 10,616	\$ (6,034)	-132%
10 The General Court of Justice	33,286	1,657	34,942	31,648	3,294	9%
100 Legislative Assembly of the Commonwealth	12,163	90	12,253	8,529	3,724	30%
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	1	854	802	52	6%
200 Special Independent Prosecutor's Panel	306	2	308	288	20	6%
209 Contributions to Political Parties	1,167	-	1,167	2,289	(1,123)	-96%
208 Contributions to the Municipalities	5,128	1,370	6,498	21,436	(14,938)	-230%
212 COSSEC	-	-	-	-	-	-
220 Correctional Health	4,529	26	4,555	4,162	393	9%
268 Puerto Rico Institute of Statistics	240	1	241	234	7	3%
272 Office of the Inspector General	1,677	3	1,680	1,602	78	5%
289 Energy Commission	-	-	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	4,950	-	4,950	2,228	2,723	55%
Total - Out of Scope Entities	\$ 110,550	\$ 3,715	\$ 114,265	\$ 124,756	\$ (10,492)	-9%

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Recap						
Entities Operating in PRIFAS 7.5	\$ 548,936	\$ 10,407	\$ 559,343	\$ 412,070	\$ 147,274	26%
Core Component Units	92,453	2,161	94,613	70,012	24,601	26%
Secondary Component Units	22,618	2,270	24,888	18,830	6,058	24%
OMB and Hacienda Custodies	187,316	(18,553)	168,763	106,335	62,427	37%
Out of Scope Entities	110,550	3,715	114,265	124,756	(10,492)	-9%
Total	\$ 961,871	\$ (0)	\$ 961,871	\$ 732,003	\$ 229,869	24%

Notes:

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

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

Puerto Rico Department of Treasury

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

By Agency¹

For the month of: October-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Entities Operating in PRIFAS 7.5						
15 Office of the Governor	\$ -	\$ -	\$ -	\$ -	\$ -	
16 Office of Management and Budget	100	-	100	42	58	58%
18 Planning Board	-	-	-	-	-	
21 Emergency and Disaster Management Bureau	28	-	28	-	28	100%
23 Puerto Rico Department of State	380	-	380	222	158	42%
24 Puerto Rico Department of Treasury	67,002	-	67,002	43,952	23,050	34%
28 State Elections Commission	-	-	-	-	-	
30 Human Resources Management & Transformation	145	-	145	29	116	80%
31 General Services Administration	439	2,792	3,231	278	2,953	91%
34 Commission of Investigation, Processing and Appeals	-	-	-	-	-	
37 Civil Rights Commission	-	-	-	-	-	
38 Puerto Rico Department of Justice	543	-	543	170	373	69%
40 Puerto Rico Police Bureau	1,541	86	1,627	40	1,587	98%
41 Special Investigations Bureau	-	-	-	-	-	
42 Puerto Rico Fire Department Bureau	1,224	0	1,225	-	1,225	100%
43 Puerto Rico National Guard	-	-	-	-	-	
45 Department of Public Safety	19	-	19	10	8	44%
49 Department of Transportation and Public Works	11,040	-	11,040	5,711	5,329	48%
50 Department of Natural and Environmental Resources	3,877	500	4,377	801	3,576	82%
55 Puerto Rico Department of Agriculture	286	-	286	115	170	60%
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	8,515	17,069	67%
68 Puerto Rico Labor Relations Board	39	-	39	32	6	16%
69 Puerto Rico Department of Consumer Affairs	166	-	166	166	0	0%
71 Department of Health	14,531	2,757	17,288	9,775	7,513	43%
78 Department of Housing	2,208	-	2,208	2,297	(89)	-4%
81 Department of Education	773	-	773	18	755	98%
87 Department of Recreation and Sports	1,831	-	1,831	58	1,773	97%
95 Mental Health and Drug Addiction Services Administration	527	-	527	128	399	76%
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	833	1,106	57%
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	3	93	96%
221 Medical Emergency Corps Bureau	664	-	664	389	275	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	-	-	-	-	-	
Total - Entities Operating in PRIFAS 7.5	\$ 135,051	\$ 6,136	\$ 141,187	\$ 73,587	\$ 67,600	48%

Puerto Rico Department of Treasury

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

By Agency¹

For the month of: October-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Core Component Units						
70 State Insurance Fund Corporation	\$ 48,495	\$ -	\$ 48,495	\$ 37,154	\$ 11,342	23%
79 Automobile Accidents Compensation Administration	8,537	-	8,537	1,030	7,507	88%
90 Medical Services Administration of Puerto Rico	12,142	-	12,142	12,369	(227)	-2%
119 Department of Economic Development & Commerce	4,195	1,797	5,992	2,692	3,300	55%
162 Public Building Authority	12,562	699	13,261	11,049	2,212	17%
168 Puerto Rico Ports Authority	6,957	-	6,957	5,981	976	14%
180 Tourism Company	12,550	-	12,550	2,478	10,072	80%
187 Puerto Rico Health Insurance Administration	15,136	-	15,136	19,812	(4,676)	-31%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	7,518	-	7,518	5,788	1,729	23%
235 Puerto Rico Housing Finance Corporation	8,030	-	8,030	1,459	6,571	82%
277 Agricultural Enterprises Development Administration	7,809	1,167	8,976	22,488	(13,513)	-151%
285 Puerto Rico Integrated Transit Authority	3,293	-	3,293	3,870	(578)	-18%
295 Fiscal Agency & Financial Advisory Authority	715	-	715	103	613	86%
303 Convention Center of District Authority	4,064	-	4,064	5,641	(1,578)	-39%
Total - Core Component Units	\$ 152,002	\$ 3,663	\$ 155,665	\$ 131,913	\$ 23,752	15%

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Secondary Component Units						
11 Puerto Rico Traffic Safety Commission	\$ 155	\$ -	\$ 155	\$ 127	\$ 28	18%
22 Office of The Commissioner of Insurance	1,091	-	1,091	894	197	18%
29 Puerto Rico Federal Affairs Administration	-	-	-	-	-	-
75 Office of the Financial Institutions Commissioner	1,284	-	1,284	862	423	33%
82 Institute of Puerto Rican Culture	107	91	198	-	198	100%
105 Industrial Commission	1,903	25	1,928	1,733	194	10%
109 Puerto Rico School of Plastic Arts	193	-	193	332	(139)	-72%
121 Government Board of the 911 Service	1,830	69	1,898	795	1,103	58%
138 Institutional Trust of the National Guard of Puerto Rico	659	-	659	483	176	27%
161 Puerto Rico Infrastructure Financing Authority	95	-	95	50	45	47%
165 Land Authority of Puerto Rico	1,045	-	1,045	634	412	39%
167 Integral Development of the "Península de Cantera"	19	-	19	19	-	0%
177 Land Administration of Puerto Rico	756	-	756	545	211	28%
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	344	23	6%
192 Fine Arts Center Corporation	220	17	236	196	40	17%
195 Economic Development Bank of PR	1,191	-	1,191	825	366	31%
196 Puerto Rico Public Broadcasting Corporation	28	1,172	1,200	768	432	36%
198 Agricultural Insurance Corporation	275	-	275	236	39	14%
215 Puerto Rico Conservatory of Music Corporation	363	-	363	298	65	18%
236 Innovation Fund for Agricultural Development of Puerto Rico	1,139	0	1,139	2,444	(1,305)	-115%
238 Ponce Authority (Authority Of The Port Of The Americas)	-	-	-	-	-	-
264 Corporation for the "Caño Martín Peña" Enlace Project	-	3	3	-	3	100%
265 Roosevelt Roads	155	-	155	128	27	17%
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	5,093	(1,155)	-29%
293 Center for Diabetes Research, Education, and Medical Services	22	-	22	31	(9)	-39%
298 Public Service Regulatory Board	2,652	-	2,652	1,194	1,458	55%
299 COFINA	-	-	-	-	-	-
310 Municipal Finance Corporation	18,509	-	18,509	-	18,509	100%
311 Puerto Rico Gaming Commission	36,441	1,764	38,205	35,474	2,731	7%
312 Retirement Board of the Government of Puerto Rico	276	-	276	-	276	100%
329 Office of Socioeconomic Development	-	-	-	-	-	-
Total - Secondary Component Units	\$ 75,562	\$ 3,351	\$ 78,913	\$ 53,504	\$ 25,408	32%

Puerto Rico Department of Treasury

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

By Agency¹

For the month of: October-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
OMB and Hacienda Custodies						
17 Custody of the Office of Management and Budget	\$ -	\$ -	\$ -	\$ -	\$ -	
25 Custody of the Department of the Treasury	40,101	(1,740)	38,362	28,117	10,244	27%
Total - OMB and Hacienda Custodies	\$ 40,101	\$ (1,740)	\$ 38,362	\$ 28,117	\$ 10,244	27%

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Out of Scope Entities						
8 Office of the Comptroller	\$ -	\$ -	\$ -	\$ -	\$ -	
10 The General Court of Justice	1,454	-	1,454	3,617	(2,162)	-149%
100 Legislative Assembly of the Commonwealth	-	-	-	-	-	
106 Public Housing Administration	1,294	-	1,294	-	1,294	100%
113 CRIM	-	-	-	-	-	
166 Industrial Development Company	-	-	-	-	-	
176 University of Puerto Rico	-	-	-	-	-	
193 Office of Government Ethics	-	-	-	-	-	
200 Special Independent Prosecutor's Panel	-	-	-	-	-	
209 Contributions to Political Parties	-	-	-	-	-	
208 Contributions to the Municipalities	-	-	-	-	-	
212 COSSEC	-	-	-	-	-	
220 Correctional Health	-	-	-	-	-	
268 Puerto Rico Institute of Statistics	-	-	-	-	-	
272 Office of the Inspector General	-	-	-	-	-	
289 Energy Commission	-	-	-	-	-	
297 Financial Oversight and Management Board for Puerto Rico	-	-	-	-	-	
Total - Out of Scope Entities	\$ 2,748	\$ -	\$ 2,748	\$ 3,617	\$ (869)	-32%

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Recap						
Entities Operating in PRIFAS 7.5	\$ 135,051	\$ 6,136	\$ 141,187	\$ 73,587	\$ 67,600	48%
Core Component Units	152,002	3,663	155,665	131,913	23,752	15%
Secondary Component Units	75,562	3,351	78,913	53,504	25,408	32%
OMB and Hacienda Custodies	40,101	(1,740)	38,362	28,117	10,244	27%
Out of Scope Entities	2,748	-	2,748	3,617	(869)	-32%
Total	\$ 405,464	\$ 11,410	\$ 416,874	\$ 290,738	\$ 126,136	30%

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 Agency¹

YTD from 7/1/2024 through 10/31/2024

October-24

(figures in \$000s)

	CapEx Certified Budget	Adjustments & Revisions²	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
Entities Operating in PRIFAS 7.5					
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	-	3,900
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
Total - Entities Operating in PRIFAS 7.5	\$ 59,770	\$ 6,428	\$ 66,198	\$ 741	\$ 65,457

Puerto Rico Department of Treasury

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

By Agency¹

YTD from 7/1/2024 through 10/31/2024

October-24

(figures in \$000s)

	CapEx Certified Budget	Adjustments & Revisions	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
Core Component Units					
79 Automobile Accidents Compensation Administration	6,802	-	6,802	-	6,802
90 Medical Services Administration of Puerto Rico	8,700	-	8,700	-	8,700
119 Department of Economic Development & Commerce	1,350	(34)	1,316	-	1,316
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	4,800	-	4,800	682	4,118
285 Puerto Rico Integrated Transit Authority	45,791	(1,145)	44,646	7,394	37,252
Total - Core Component Units	\$ 67,443	\$ (1,179)	\$ 66,264	\$ 8,076	\$ 58,188
Secondary Component Units					
82 Institute of Puerto Rican Culture	-	-	-	-	-
121 Government Board of the 911 Service	-	825	825	825	0
189 Institute of Forensic Science	1,200	(30)	1,170	-	1,170
192 Fine Arts Center Corporation	4,193	(105)	4,088	-	4,088
311 Puerto Rico Gaming Commission	2,059	-	2,059	-	2,059
Total - Secondary Component Units	\$ 7,452	\$ 691	\$ 8,143	\$ 825	\$ 7,317
OMB and Hacienda Custodies					
17 Custody of the Office of Management and Budget	\$ 88,514	\$ (23,945)	\$ 64,569	\$ -	\$ 64,569
Total - OMB and Hacienda Custodies	\$ 88,514	\$ (23,945)	\$ 64,569	\$ -	\$ 64,569

Puerto Rico Department of Treasury

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

By Agency¹

YTD from 7/1/2024 through 10/31/2024

October-24

(figures in \$000s)

	CapEx Certified Budget	Adjustments & Revisions	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
Out of Scope Entities					
10 The General Court of Justice	13,723	-	13,723	-	13,723
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
Total - Out of Scope Entities	\$ 35,457	\$ (543)	\$ 34,914	\$ 20,717	\$ 14,197

	CapEx Certified Budget	Adjustments & Revisions	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
Recap					
Entities Operating in PRIFAS 7.5	\$ 59,770	\$ 6,428	\$ 66,198	\$ 741	\$ 65,457
Core Component Units	67,443	(1,179)	66,264	8,076	58,188
Secondary Component Units	7,452	691	8,143	825	7,317
OMB and Hacienda Custodies	88,514	(23,945)	64,569	-	64,569
Out of Scope Entities	35,457	(543)	34,914	20,717	14,197
Total	\$ 258,636	\$ (18,548)	\$ 240,088	\$ 30,360	\$ 209,728

Notes:

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

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

Appendix

Core and Secondary Component Unit Consolidated Actuals by Month

		Q1 1	Q1 2	Q1 3	Q2 4	FY25	FY25	FY25
	GF+SRF Budget	7/31/2024	8/31/2024	9/30/2024	10/31/2024	YTD Totals	Balance \$	Balance %
Core Component Units								
70	State Insurance Fund Corporation	\$ 582,528	\$ 40,347	\$ 36,114	\$ 46,276	\$ 37,154	\$ 159,891	\$ 422,637 73%
79	Automobile Accident Compensation Administration	102,529	3,064	3,447	3,389	1,030	10,930	91,599 89%
90	Administration of Medical Services of Puerto Rico	249,788	11,625	15,569	18,064	19,474	64,732	185,055 74%
119	Department of Economic Development and Commerce	96,873	5,805	6,383	1,365	4,415	17,967	78,906 81%
162	Public Buildings Authority	159,626	7,918	10,113	24,649	11,049	53,728	105,898 66%
168	Ports Authority	83,562	4,937	11,610	7,731	5,981	30,260	53,302 64%
180	Tourism Company	150,644	491	465	22,487	2,478	25,921	124,723 83%
187	Health Insurance Administration of Puerto Rico	928,726	61,979	69,631	216,988	57,452	406,049	522,677 56%
188	Corp. of the Cardiovascular Center of Puerto Rico & Caribbean	95,140	3,658	5,010	4,979	6,471	20,117	75,023 79%
235	Housing Financing Authority	104,602	1,096	1,156	1,602	1,506	5,359	99,243 95%
277	Administration for the Development of Agricultural Enterprises	181,053	9,780	1,751	1,740	33,289	46,560	134,494 74%
285	Integrated Transport Authority	167,523	9,281	14,426	8,399	14,510	46,617	120,906 72%
295	Financial Advisory Authority and Fiscal Agency of Puerto Rico	51,974	834	1,639	1,443	1,475	5,392	46,583 90%
303	District Authority of the Convention Center	48,765	4,719	6,008	12,729	5,641	29,097	19,668 40%
Total - Core Component Units		\$ 3,003,333	\$ 165,532	\$ 183,321	\$ 371,841	\$ 201,925	\$ 922,619	\$ 2,080,714 69%
Secondary Component Units								
11	Puerto Rico Traffic Safety Commission	\$ 1,873	\$ 100	\$ 124	\$ 120	\$ 127	\$ 471	\$ 1,402 75%
22	Office of The Commissioner of Insurance	13,110	489	639	829	894	2,851	10,259 78%
29	Puerto Rico Federal Affairs Administration	3,238	194	215	234	229	872	2,366 73%
75	Office of the Financial Institutions Commissioner	15,431	675	863	836	862	3,234	12,196 79%
82	Institute of Puerto Rican Culture	21,141	495	271	286	2,318	3,370	17,771 84%
105	Industrial Commission	23,170	1,272	1,402	1,686	1,733	6,093	17,078 74%
109	Puerto Rico School of Plastic Arts	5,250	185	472	354	525	1,536	3,714 71%
121	Government Board of the 911 Service	22,823	760	803	1,678	795	4,037	18,786 82%
138	Institutional Trust of the National Guard of Puerto Rico	7,905	335	308	346	483	1,471	6,434 81%
161	Puerto Rico Infrastructure Financing Authority	3,541	181	223	204	380	988	2,553 72%
165	Land Authority of Puerto Rico	12,566	951	738	713	634	3,035	9,531 76%
167	Integral Development of the "Península de Cantera"	832	39	33	24	45	141	691 83%
177	Land Administration of Puerto Rico	9,083	361	468	493	545	1,867	7,216 79%
186	Culebra Conservation and Development Authority	563	1	1	1	1	3	560 100%
189	Institute of Forensic Science	24,514	1,653	1,989	2,244	2,158	8,045	16,469 67%
191	Musical Arts Corporation	10,000	416	579	599	754	2,348	7,652 77%
192	Fine Arts Center Corporation	11,191	421	529	467	503	1,921	9,270 83%
195	Economic Development Bank of PR	14,313	802	776	784	825	3,187	11,126 78%
196	Puerto Rico Public Broadcasting Corporation	14,504	669	680	747	768	2,864	11,640 80%
198	Agricultural Insurance Corporation	3,306	246	204	415	236	1,101	2,204 67%
215	Puerto Rico Conservatory of Music Corporation	13,294	671	842	1,416	1,017	3,945	9,348 70%
236	Innovation Fund for Agricultural Development of Puerto Rico	13,668	134	191	274	2,444	3,043	10,625 78%
238	Ponce Authority (Authority Of The Port Of The Americas)	1,225	86	76	75	68	305	920 75%
264	Corporation for the "Caño Martin Peña" Enlace Project	3,632	111	156	155	-	422	3,210 88%
265	Roosevelt Roads	2,986	119	79	155	204	557	2,429 81%
271	Puerto Rico Technology and Innovation Services	83,123	355	405	354	1,889	3,003	80,120 96%
276	Puerto Rico Public Private Partnership Authority	28,279	174	218	1,046	601	2,039	26,240 93%
286	Authority of the Port of Ponce	2,890	24	22	22	21	89	2,800 97%
288	University of Puerto Rico Comprehensive Cancer Center	75,598	2,639	5,801	7,591	8,020	24,051	51,547 68%
293	Center for Diabetes Research, Education, and Medical Services	1,075	64	66	81	81	292	783 73%
298	Public Service Regulatory Board	40,066	1,261	1,276	2,782	1,804	7,123	32,943 82%
299	COFINA	-	-	-	-	-	-	-
310	Municipal Finance Corporation	222,110	13,423	20,092	18,615	-	52,130	169,980 77%
311	Puerto Rico Gaming Commission	460,722	1,105	41,820	33,073	35,611	111,609	349,112 76%
312	Retirement Board of the Government of Puerto Rico	72,719	2,036	2,601	8,670	5,587	18,895	53,823 74%
329	Office of Socioeconomic Development	5,865	203	563	326	171	1,263	4,602 78%
Total - Secondary Component Units		\$ 1,245,603	\$ 32,650	\$ 85,524	\$ 87,693	\$ 72,334	\$ 278,202	\$ 967,401 78%
Core Component Units		\$ 3,003,333	\$ 165,532	\$ 183,321	\$ 371,841	\$ 201,925	\$ 922,619	\$ 2,080,714 69%
Secondary Component Units		1,245,603	32,650	85,524	87,693	72,334	278,202	967,401 78%
Combined Component Units Monthly Actuals		\$ 4,248,936	\$ 198,183	\$ 268,845	\$ 459,534	\$ 274,259	\$ 1,200,821	\$ 3,048,116 72%

Non-Compliance List¹
FY25 Expenses Reporting

Entity Code	Component Unit	Latest FY25 Submission²
79	Automobile Accident Compensation Administration	Sep-24
186	Culebra Conservation and Development Authority	Not Reported
264	Corporation for the "Caño Martin Peña" Enlace Project	Sep-24
286	Authority of the Port of Ponce	Not Reported
310	Municipal Finance Corporation	Sep-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 List¹
FY25 Revenues Reporting

Entity Code	Component Unit	Latest FY25 Submission²
70	State Insurance Fund Corporation	Not Reported
79	Automobile Accident Compensation Administration	Sep-24
186	Culebra Conservation and Development Authority	Not Reported
187	Health Insurance Administration of Puerto Rico	Not Reported
310	Municipal Finance Corporation	Sep-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

<u>Code:</u>	<u>Entity:</u>	Q1	Q1	Q1	Q2	FY25
		1	2	3	4	YTD Totals
		<u>7/31/2024</u>	<u>8/31/2024</u>	<u>9/30/2024</u>	<u>10/31/2024</u>	<u>YTD Totals</u>
11	Puerto Rico Traffic and Safety Commission	\$ -	\$ -	\$ 22	\$ 22	\$ 44
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	1,176
90	Medical Services Administration of Puerto Rico	2,025	2,025	2,025	2,025	8,101
109	School of Plastic Arts	44	44	44	44	176
119	Department of Economic Development and Commerce	592	616	547	-	1,755
121	Government Board of the 911 Service	23	28	29	-	80
138	Institutional Trust of the National Guard of Puerto Rico	4	4	3	3	14
162	Public Building Authority	-	-	2,065	1,938	4,004
165	Land Authority of Puerto Rico	306	291	-	-	597
166	Industrial Development Company	-	8	-	-	8
168	Puerto Rico Ports Authority	-	-	-	-	-
177	Land Administration of Puerto Rico	-	-	205	196	401
180	Tourism Company of Puerto Rico	-	-	-	517	517
187	Health Insurance Administration of Puerto Rico	31	31	31	31	124
188	Cardiovascular Center Corporation of PR and the Caribbean	119	180	119	-	418
191	Musical Arts Corporation	35	35	35	35	140
192	Fine Arts Center Corporation	54	54	54	54	216
195	Economic Development Bank of PR	129	133	134	131	527
198	Agricultural Insurance Corporation	15	15	31	15	76
215	Puerto Rico Conservatory of Music Corporation	43	42	41	42	168
235	Puerto Rico Housing Finance Authority	-	-	-	13	13
277	Agricultural Enterprises Development Administration	-	-	-	3,091	3,091
285	Puerto Rico Integrated Transit Authority	1,135	1,135	1,135	1,135	4,540
295	Fiscal Agency & Financial Advisory Authority	-	-	-	-	-
298	Retirement Board of the Government of Puerto Rico	5,892	-	-	-	5,892
311	Puerto Rico Gaming Commission	-	-	-	-	-
312	Government Employees and Judiciary Retirement System	833	794	790	788	3,205
		\$ 12,673	\$ 15,594	\$ 17,783	\$ 19,178	\$ 65,228