

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*

Sep FY25 YTD

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Additional Disclaimers

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

- Budget vs. Recorded Revenue and Expenditure figures are based on information obtained from the Puerto Rico Integrated Financial Accounting System 'PRIFAS 7.5' Financial Accounting System and from individual Budget-to-Actual report submissions provided by Core and Secondary Independently Forecasted Component Units ("IFCUs").
- Various Central Government agencies such as the Department of Education, the Department of Health, the Puerto Rico Administration of Mental Health and Anti-Addiction Services, the Department of the Treasury and the Environmental Quality Board operate in Financial Systems other than PRIFAS 7.5. Such entities operating on external Financial Accounting Systems periodically transfer financial accounting information to the PRIFAS 7.5 Central Government System through interfaces, which may result in timing differences. Additionally, encumbrances from these agencies are not reflected in PRIFAS 7.5.
- Budget vs. Recorded Expenditures figures could be limited to financial information pending transfer to PRIFAS 7.5 as well as various adjustments, including journal entry errors.
- It is the sole responsibility of the Central Government instrumentalities and Component Units at an agency level to maintain proper and up-to-date accounting of its operations.
- Current Financial Accounting Systems encounter several deficiencies regarding their control structures. Certain measures are in place, and will continue to be implemented, to address these control structure deficiencies.
- The Government of Puerto Rico is committed to providing accurate and complete information.
- Various periodic and ad-hoc reporting packages are currently distributed for different purposes and scopes. It is important to distinguish the scope of this Budget vs. Recorded Revenue and Expenditure report from others, such as reports on Fiscal Year Budget vs. Cash Outlays, Non-Central Government instrumentalities reports, or Special Revenue Funds, and reports on transfers related to the TSA.
- Throughout time, multiple government instrumentalities and programs have been created, consolidated and/or dissolved.
- This Budget vs. Recorded Expenditures exercise might not include all Inter-Agency balances.
- The data herein could potentially lack necessary entries and charges as of the date of this report, affecting its accuracy.
- Budget figures are presented as Certified by the FOMB for FY25 and are adjusted for FOMB-approved reapportionments or adjustments. General Fund Budget presents adjusted figures net of reapportionment transfers as accounted for in PRIFAS, as of the date of this report.
- Expense-related journal entry errors were considered as actual expenses, as these can be tied directly to a fund, agency, and spend concept.
- Limitations exist regarding the visibility of budget distribution from Agency 17 (appropriations under custody of OMB) to other agencies.
- There are limitations in the reporting from 'PRIFAS 7.5' and from the CUs relating to the identification of expenses by funding source. As a result, some assumptions may be needed to allocate expenses by fund source and by expense concept. Actual results by concept are allocated based on mapping of actual spend at the CUs to each expense concept and fund.
- The Government is committed to provide and comply with all reporting requirements, and will provide an updated version of the report as information becomes available.
- Efforts are underway to address deficiencies in the proper recording and accounting of PayGo. As issues continue to develop, the Central Government's primary financial system may present incomplete information. Information is currently presented per the Retirement System (GL200), which is the best available source of data.
- Fund 221 'Schoolwide' from the Department of Education, has been excluded from this report, previously reported as SRF, and will be excluded from all reports going forward; as this relates to a combination of General Fund and Federal Funds.

Assumptions/Resources:

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

1. Budget figures are obtained from the FOMB Approved Budget for FY25 per the Budget 'Sabana' file.
2. Budget adjustments, revisions, reapportionments, and increases/decreases are obtained from a combination of data provided by FOMB and budget adjustments recognized in PRIFAS
3. The Adjusted Budget figures are a combination of the Budget figures per the 'Sabana' file, in aggregate with any adjustments per data provided by FOMB for the Special Revenue Fund and budget adjustments as recorded in PRIFAS for the General Fund.

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

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

General Fund Expenses: PRIFAS

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

Special Revenue Fund Expenses: PRIFAS

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

General and Special Revenue: Component Units

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

Core Component Units:

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

Secondary Component Units:

- 11 Puerto Rico Traffic Safety Commission
- 22 Office of The Commissioner of Insurance
- 29 Puerto Rico Federal Affairs Administration
- 75 Office of the Financial Institutions Commissioner
- 82 Institute of Puerto Rican Culture
- 105 Industrial Commission
- 109 Puerto Rico School of Plastic Arts
- 121 Government Board of the 911 Service
- 138 Institutional Trust of the National Guard of Puerto Rico
- 161 Puerto Rico Infrastructure Financing Authority
- 165 Land Authority of Puerto Rico
- 167 Integral Development of the "Península de Cantera"
- 177 Land Administration of Puerto Rico
- 186 Culebra Conservation and Development Authority
- 189 Institute of Forensic Science
- 191 Musical Arts Corporation
- 192 Fine Arts Center Corporation
- 195 Economic Development Bank of PR
- 196 Puerto Rico Public Broadcasting Corporation
- 198 Agricultural Insurance Corporation
- 215 Puerto Rico Conservatory of Music Corporation
- 236 Innovation Fund for Agricultural Development of Puerto Rico
- 238 Ponce Authority (Authority Of The Port Of The Americas)
- 264 Corporation for the "Caño Martín Peña" Enlace Project
- 265 Redevelopment Authority of Roosevelt Roads
- 271 Puerto Rico Technology and Innovation Services
- 276 Puerto Rico Public Private Partnership Authority
- 286 Authority of the Port of Ponce
- 288 University of Puerto Rico Comprehensive Cancer Center
- 293 Center for Diabetes Research, Education, and Medical Services
- 298 Public Service Regulatory Board
- 299 COFINA
- 310 Municipal Finance Corporation
- 311 Puerto Rico Gaming Commission
- 312 Retirement Board of the Government of Puerto Rico
- 329 Office of Socioeconomic Development

Out of Scope Entities

1. Actual results for the entities listed below are listed as registered and available in PRIFAS for General Fund and Special Revenue Fund activity.
2. These entities listed below, however, operate on their own financial systems and maintain separate treasuries, but due to the nature of the operations of these entities, no access is available to monitor and track actual results. Additionally, most of these entities operate outside the primary budgetary framework of the Commonwealth and therefore financial activities are not considered in the Certified Budget of the Commonwealth nor included in Budget vs. Actual reporting.
3. Actuals included in this report for the entities listed below may represent cash transfers being passed from Hacienda to these entities as recorded in PRIFAS, rather than specific expenditures recorded in their own financial systems.

- 1 Senate of Puerto Rico
- 2 Puerto Rico House of Representatives
- 8 Office of the Comptroller
- 10 General Court of Justice
- 66 Puerto Rico Highway Authority
- 94 Association of Employees of the Commonwealth (AEELA)
- 100 Legislative Assembly of the Commonwealth
- 106 Public Housing Administration
- 113 Municipal Revenues Collection Center (CRIM)
- 163 Puerto Rico Aqueduct and Sewer Authority
- 166 Puerto Rico Industrial Development Company
- 176 University of Puerto Rico
- 193 Government Ethics Board
- 200 Special Independent Prosecutor's Panel
- 208 Contributions to the Municipalities
- 209 Contributions to Political Parties
- 212 Public Corporation for the Supervision and Insurance of Cooperatives (COSSEC)
- 220 Correctional Health Services Corporation
- 222 Office of Legislative Services
- 223 Superintendencia del Capitolio
- 225 Legislative Donation Studies
- 268 Puerto Rico Institute of Statistics
- 272 Office of the Inspector General
- 289 Energy Commission
- 292 Independent Consumer Protection Office
- 297 Financial Oversight and Management Board

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Puerto Rico Department of Treasury
Executive Summary - Section 1

YTD FY25 General Fund Revenue - Budget vs. Actual
YTD from 7/1/2024 through 9/30/24
September-24
By Concept

General Fund Revenue	YTD Budgeted Revenue	YTD Revenue Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %	Comments
1 Individual Income Taxes	\$ 532,884	\$ 561,640	\$ 28,756	5.4%	Favorable variance mainly driven by collection of Individual & Corporate Taxes.
2 Corporate Income Taxes	769,833	873,894	104,061	13.5%	
3 Sales & Use Taxes	379,822	398,139	18,317	4.8%	
4 Act 154 Collections	39,618	29,594	(10,024)	-25.3%	
5 Non-Resident Withholdings	212,116	259,699	47,583	22.4%	
6 Alcoholic Beverages	76,809	70,760	(6,048)	-7.9%	
7 Cigarettes	19,428	15,123	(4,304)	-22.2%	
8 Motor Vehicles	188,141	158,950	(29,191)	-15.5%	
9 Excises on Off-Shore Shipment Rum	70,453	90,399	19,946	28.3%	
10 Partnerships	82,648	70,046	(12,602)	-15.2%	
11 Petroleum Products	114,367	144,549	30,182	26.4%	
12 Other Excise Taxes	21,531	11,441	(10,090)	-46.9%	
13 Other General Fund Revenue	82,148	137,711	55,563	67.6%	
14 Other Tax Revenue	81,009	57,905	(23,104)	-28.5%	
Total General Fund Revenue¹	\$ 2,670,807	\$ 2,879,851	\$ 209,043	8%	

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 7/1/2023 through 9/30/2024
September-24
By Concept

	YTD Budget	YTD Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %	Comments
1 Payroll	903,928	\$ 657,630	\$ 246,298	27%	Mainly driven by slower recording of actual results in the Department of Education (\$183M) and timing of disbursements in the Public Safety Department (\$5M), along with (\$44M) under custody of OMB and Treasury combined. Additionally, some agencies have reported delays in recruiting for vacant positions.
2 Facilities	112,797	100,965	11,833	10%	
3 Purchased Services	139,871	79,735	60,137	43%	Due to a slower recording of actual results in the Department of Education (\$14M), Department of Correction (\$7M), and Department of Health (\$7M), along with funds under OMB Custody (\$12M) and timing of disbursements across other agencies including the Family and Children Administration (\$6M) and Department of Natural Resources (\$5M).
4 Donations and Subsidies	52,037	40,898	11,139	21%	Mainly driven by timing of disbursements in the Family and Children Administration (\$14M) and offset by funds in the Legislative Assembly for donations to public, semi-public, private, and not-for-profit institutions which were fully disbursed at the beginning of the fiscal year.
5 Transportation	22,232	1,854	20,378	92%	Balance is due to funds under the Department of Education (\$17M) which had a recent intra-governmental transfer approved for this concept.
6 Professional Services	125,080	53,060	72,019	58%	Mainly driven by slower recording of actual results in the Department of Education (\$28M) and Department of Health (\$4M). Other drivers include timing of disbursements in AAFAF (\$5M), Dept. of Treasury (\$5M), Public Private Partnership Authority (\$5M), ASSMCA (\$5M), ASEM (\$5M), among others.
7 Other Operating	54,069	23,881	30,188	56%	Mainly driven by timing of disbursements across agencies including PRITS (\$13M), ADEA (\$5M), Department of Education (\$4M), Police Bureau (\$3M), and ASSMCA (\$2M).
8 Capital Expenditures	61,295	23,642	37,653	61%	Mostly due to a slowdown in disbursements of projects across agencies.
9 Payments of current & prior period obligations	156,318	156,317	1	0%	GO bond payments for the month was fully processed and completed in accordance with the required terms.
10 Materials and Supplies	20,177	8,962	11,215	56%	Mainly driven by delayed recording of actual results across agencies. The Department of Education (\$4M), Police Bureau (\$2M), ASEM (\$2M), and State Elections Commission (\$1M) are the largest contributors.
11 Equipment Purchases	8,243	1,258	6,985	85%	Mainly driven by delayed recording of actual results across agencies, with the Department of Education (\$2M), Police Bureau (\$1M), Department of Treasury (\$1M), and Department of Health (\$0.7M) being the largest contributors.
12 Media and Advertisements	2,465	139	2,326	94%	Mainly driven by funds assigned to the State Elections Commission (\$2M) which have not been disbursed, along with timing of disbursements across agencies.
13 Social Wellbeing for Puerto Rico	413,479	408,250	5,229	1%	Primarily due to timing of disbursements in ASES (\$121M). Along funds under OMB Custody (\$23M).
14 Appropriations to non-governmental entities	83,201	32,523	50,678	61%	Mainly driven by delayed recording of actual results by various agencies, with the Department of Education (\$13M), ADEA (\$6M), and Department of Health (\$3M) being the largest contributors, along with funds under Treasury Custody committed for payment to the Pension Reserve Trust.
30 PayGo	527,878	507,550	20,327	4%	
81 Undistributed Appropriations	132,205	41,518	90,687	69%	Balance mostly pertains to funds under the custody of OMB (\$82M) and Police Bureau (\$8M).
82 Federal Fund Matching	40,587	1,853	38,735	95%	Balance mostly pertains to funds under the custody of OMB (\$26M) and Department of Health (\$6M).
89 Prior Period Debts	873	2,020	(1,147)	-131%	Mainly driven by timing of disbursements in the Department of Health which totaled \$2M for the beginning of the year.
98 Budgetary Reserve	28,879	-	28,879	100%	
Subtotal General Fund Expenditures	\$ 2,885,614	\$ 2,142,054	\$ 743,559	26%	

Non-Governmental Expenses included in the Certified Budget ²

9 Payments of current & prior period obligations	16,053	-	16,053	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	24,080	-	24,080	100.0%	
Subtotal Non-Governmental	\$ 40,133	\$ -	\$ 40,133	100%	
Total General Fund Expenditures	\$ 2,925,746	\$ 2,142,054	\$ 783,692	27%	

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 9/30/2024
September-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	\$ 532,884	\$ 561,640	\$ 28,756	5.4%
2 Corporate Income Taxes	3,323,486	-	3,323,486	769,833	873,894	104,061	13.5%
3 Sales & Use Taxes	2,907,148	-	2,907,148	379,822	398,139	18,317	
4 Act 154 Collections	123,620	-	123,620	39,618	29,594	(10,024)	-25.3%
5 Non-Resident Withholdings	897,735	-	897,735	212,116	259,699	47,583	22.4%
6 Alcoholic Beverages	298,581	-	298,581	76,809	70,760	(6,048)	-7.9%
7 Cigarettes	68,024	-	68,024	19,428	15,123	(4,304)	-22.2%
8 Motor Vehicles	757,648	-	757,648	188,141	158,950	(29,191)	-15.5%
9 Excises on Off-Shore Shipment Rum	205,301	-	205,301	70,453	90,399	19,946	28.3%
10 Partnerships	398,323	-	398,323	82,648	70,046	(12,602)	
11 Petroleum Products	506,915	-	506,915	114,367	144,549	30,182	
12 Other Excise Taxes	54,924	-	54,924	21,531	11,441	(10,090)	-46.9%
13 Other General Fund Revenue	881,349	-	881,349	82,148	137,711	55,563	67.6%
14 Other Tax Revenue	434,288	-	434,288	81,009	57,905	(23,104)	-28.5%
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	8,122	7,861	(262)	-3.2%
iii. Cigarette Excise Taxes (transferred PRITA net of 5% management fee)	35,100	-	35,100	7,941	8,552	611	7.7%
iv. FAM & Cine	164,807	-	164,807	39,784	41,493	1,708	4.3%
v. PRCDA	30,334	-	30,334	9,100	-	(9,100)	-100.0%
Total General Fund Revenue¹	\$ 13,657,919	\$ -	\$ 13,657,919	\$ 2,670,807	\$ 2,879,851	\$ 209,043	8%

Puerto Rico Department of Treasury
YTD FY25 General Fund Budget vs. Actual
YTD from 7/1/2024 through 9/30/2024
September-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	\$ (81,302)	\$ 3,615,713	\$ 903,928	\$ 657,630	\$ 246,298	27%
2 Facilities	473,467	(22,278)	451,189	112,797	100,965	11,833	10%
3 Purchased Services	570,226	(10,741)	559,485	139,871	79,735	60,137	43%
4 Donations and Subsidies	213,008	(4,859)	208,149	52,037	40,898	11,139	21%
5 Transportation	89,274	(345)	88,929	22,232	1,854	20,378	92%
6 Professional Services	463,091	37,227	500,318	125,080	53,060	72,019	58%
7 Other Operating	224,820	(8,545)	216,275	54,069	23,881	30,188	56%
8 Capital Expenditures	249,775	(4,595)	245,180	61,295	23,642	37,653	61%
9 Payments of current & prior period obligations	1,014,271	-	1,014,271	156,318	156,317	1	0%
10 Materials and Supplies	77,965	2,742	80,707	20,177	8,962	11,215	56%
11 Equipment Purchases	33,193	(219)	32,974	8,243	1,258	6,985	85%
12 Media and Advertisements	7,006	2,853	9,859	2,465	139	2,326	94%
13 Social Wellbeing for Puerto Rico	1,674,111	(20,197)	1,653,914	413,479	408,250	5,229	1%
14 Appropriations to non-governmental entities	1,304,476	(1,355)	1,303,121	83,201	32,523	50,678	61%
30 PayGo	2,111,510	-	2,111,510	527,878	507,550	20,327	4%
81 Undistributed Appropriations	530,393	(1,572)	528,821	132,205	41,518	90,687	69%
82 Federal Fund Matching	165,513	(3,164)	162,349	40,587	1,853	38,735	95%
89 Prior Period Debts	2,658	834	3,492	873	2,020	(1,147)	-131%
98 Budgetary Reserve	-	115,516	115,516	28,879	-	28,879	100%
Subtotal General Fund Expenditures	\$ 12,901,772	\$ 0	\$ 12,901,772	\$ 2,885,614	\$ 2,142,054	\$ 743,559	26%

Non-Governmental Expenses included in the Certified Budget³

9 Payments of current & prior period obligations	64,212	-	64,212	16,053	-	16,053	100.0%
13 Social Wellbeing for Puerto Rico	96,318	-	96,318	24,080	-	24,080	100.0%
Subtotal Non-Governmental	\$ 160,530	\$ -	\$ 160,530	\$ 40,133	\$ -	\$ 40,133	100%
Total General Fund Expenditures	\$ 13,062,302	\$ 0	\$ 13,062,302	\$ 2,925,746	\$ 2,142,054	\$ 783,692	27%

Notes:

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

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

(3) 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
Quarterly FY25 General Fund Budget v. Actual
 Quarter:
 Q1

By Concept
(figures in \$000s)

General Fund Revenue	FY25 Certified Budget			Quarterly Budget	Actual Quarterly Actuals	Variance	
	Revenue Forecast	Adjustments & Revisions	Reforecast			(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
1 Individual Income Taxes	\$ 2,800,576	\$ -	\$ 2,800,576	\$ 532,884	\$ 561,640	\$ 28,756	5.4%
2 Corporate Income Taxes	3,323,486	-	3,323,486	769,833	873,894	104,061	13.5%
3 Sales & Use Taxes	2,907,148	-	2,907,148	379,822	398,139	18,317	4.8%
4 Act 154 Collections	123,620	-	123,620	39,618	29,594	(10,024)	-25.3%
5 Non-Resident Withholdings	897,735	-	897,735	212,116	259,699	47,583	22.4%
6 Alcoholic Beverages	298,581	-	298,581	76,809	70,760	(6,048)	-7.9%
7 Cigarettes	68,024	-	68,024	19,428	15,123	(4,304)	-22.2%
8 Motor Vehicles	757,648	-	757,648	188,141	158,950	(29,191)	-15.5%
9 Excises on Off-Shore Shipment Rum	205,301	-	205,301	70,453	90,399	19,946	28.3%
10 Partnerships	398,323	-	398,323	82,648	70,046	(12,602)	-15.2%
11 Petroleum Products	506,915	-	506,915	114,367	144,549	30,182	26.4%
12 Other Excise Taxes	54,924	-	54,924	21,531	11,441	(10,090)	-46.9%
13 Other General Fund Revenue	881,349	-	881,349	82,148	137,711	55,563	67.6%
14 Other Tax Revenue	434,288	-	434,288	81,009	57,905	(23,104)	-28.5%
i. FEDE Portion of Corp Income Taxes and Non-Resident Withholdings	-	-	-	-	-	-	
ii. Excise Taxes on Off-Shore Shipments Rum	171,189	-	171,189	16,061	-	(16,061)	-100.0%
iii. Cigarette Excise Taxes	32,858	-	32,858	8,122	7,861	(262)	-3.2%
iv. Cigarette Excise Taxes (transferred PRITA net of 5% management fee)	35,100	-	35,100	7,941	8,552	611	7.7%
v. FAM & Cine	164,807	-	164,807	39,784	41,493	1,708	4.3%
vi. Cruise Ship Incentives (From Slot Machine Revenue)	30,334	-	30,334	9,100	-	(9,100)	-100.0%
Total General Fund Revenue¹	\$ 13,657,919	\$ -	\$ 13,657,919	\$ 2,670,807	\$ 2,879,851	\$ 209,043	8%

Puerto Rico Department of Treasury
Quarterly FY25 General Fund Budget v. Actual
 Quarter:
 Q1

By Concept

General Fund Expenses	Expense Budget	Adjustments & Revisions²	Revised Budget	Quarterly Budget	Quarterly Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
1 Payroll	\$ 3,697,015	\$ (81,302)	\$ 3,615,713	\$ 903,928	\$ 657,630	\$ 246,298	27%
2 Facilities	473,467	(22,278)	451,189	112,797	100,965	11,833	10%
3 Purchased Services	570,226	(10,741)	559,485	139,871	79,735	60,137	43%
4 Donations and Subsidies	213,008	(4,859)	208,149	52,037	40,898	11,139	21%
5 Transportation	89,274	(345)	88,929	22,232	1,854	20,378	92%
6 Professional Services	463,091	37,227	500,318	125,080	53,060	72,019	58%
7 Other Operating	224,820	(8,545)	216,275	54,069	23,881	30,188	56%
8 Capital Expenditures	249,775	(4,595)	245,180	61,295	23,642	37,653	61%
9 Payments of current & prior period obligations	1,014,271	-	1,014,271	156,318	156,317	1	0%
10 Materials and Supplies	77,965	2,742	80,707	20,177	8,962	11,215	56%
11 Equipment Purchases	33,193	(219)	32,974	8,243	1,258	6,985	85%
12 Media and Advertisements	7,006	2,853	9,859	2,465	139	2,326	94%
13 Social Wellbeing for Puerto Rico	1,674,111	(20,197)	1,653,914	413,479	408,250	5,229	1%
14 Appropriations to non-governmental entities	1,304,476	(1,355)	1,303,121	83,201	32,523	50,678	61%
30 PayGo	2,111,510	-	2,111,510	527,878	507,550	20,327	4%
81 Undistributed Appropriations	530,393	(1,572)	528,821	132,205	41,518	90,687	69%
82 Federal Fund Matching	165,513	(3,164)	162,349	40,587	1,853	38,735	95%
89 Prior Period Debts	2,658	834	3,492	873	2,020	(1,147)	-131%
98 Budgetary Reserve	-	115,516	115,516	28,879	-	28,879	100%
Subtotal General Fund Expenditures	\$ 12,901,772	\$ 0	\$ 12,901,772	\$ 2,885,614	\$ 2,142,054	\$ 743,559	26%

Non-Governmental Expenses included in the Certified Budget⁴

9 Payments of current & prior period obligations	64,212	-	64,212	16,053	-	16,053	100.0%
13 Social Wellbeing for Puerto Rico	96,318	-	96,318	24,080	-	24,080	100.0%
Subtotal Non-Governmental	\$ 160,530	\$ -	\$ 160,530	\$ 40,133	\$ -	\$ 40,133	100%
Total General Fund Expenditures	\$ 13,062,302	\$ 0	\$ 13,062,302	\$ 2,925,746	\$ 2,142,054	\$ 783,692	27%

Notes :

- (1) General Fund Revenue figures are preliminary and subject to adjustments and reconciliations.
- (2) Adjustments for all budgetary reprogrammings approved by the Oversight Board including interagency transfers, budget increases, and expense concept reclassifications within the same agency.
- (3) 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: Sep-24
 Period: 3

(figures in \$000s)

	FY25 Certified Budget			Monthly Budget	Actual	Variance	
	Revenue Forecast	Adjustments & Revisions	Reforecast			Monthly Actuals	(Unfavorable) / Favorable \$
General Fund Revenue							
1 Individual Income Taxes	\$ 2,800,576	\$ -	\$ 2,800,576	\$ 187,535	\$ 182,492	\$ (5,044)	-2.7%
2 Corporate Income Taxes	3,323,486	-	3,323,486	419,858	441,063	21,205	5.1%
3 Sales & Use Taxes	2,907,148	-	2,907,148	128,577	128,995	418	0.3%
4 Act 154 Collections	123,620	-	123,620	16,480	8,355	(8,125)	-49.3%
5 Non-Resident Withholdings	897,735	-	897,735	120,582	102,351	(18,231)	-15.1%
6 Alcoholic Beverages	298,581	-	298,581	26,665	24,062	(2,603)	-9.8%
7 Cigarettes	68,024	-	68,024	5,310	167	(5,143)	-96.9%
8 Motor Vehicles	757,648	-	757,648	58,990	49,535	(9,456)	-16.0%
9 Excises on Off-Shore Shipment Rum	205,301	-	205,301	26,276	30,074	3,798	14.5%
10 Partnerships	398,323	-	398,323	65,716	50,286	(15,429)	-23.5%
11 Petroleum Products	506,915	-	506,915	41,832	45,445	3,613	8.6%
12 Other Excise Taxes	54,924	-	54,924	3,936	4,838	902	22.9%
13 Other General Fund Revenue	881,349	-	881,349	18,804	34,740	15,936	84.8%
14 Other Tax Revenue	434,288	-	434,288	20,386	19,094	(1,292)	-6.3%
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	1,905	2,851	946	49.6%
iv. FAM & Cine	164,807	-	164,807	12,740	13,623	883	6.9%
v. PRCCDA	30,334	-	30,334	3,033	-	(3,033)	-100.0%
Total General Fund Revenue¹	\$ 13,657,919	\$ -	\$ 13,657,919	\$ 1,140,948	\$ 1,121,497	\$ (19,451)	-2%

Puerto Rico Department of Treasury
Monthly FY25 General Fund Budget vs. Actual
 Month: Sep-24
 Period: 3

(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	\$ (81,302)	\$ 3,615,713	\$ 301,309	\$ 224,132	\$ 77,178	26%
2 Facilities	473,467	(22,278)	451,189	37,599	29,697	7,902	21%
3 Purchased Services	570,226	(10,741)	559,485	46,624	26,136	20,488	44%
4 Donations and Subsidies	213,008	(4,859)	208,149	17,346	17,608	(262)	-2%
5 Transportation	89,274	(345)	88,929	7,411	592	6,819	92%
6 Professional Services	463,091	37,227	500,318	41,693	28,382	13,311	32%
7 Other Operating	224,820	(8,545)	216,275	18,023	10,447	7,576	42%
8 Capital Expenditures	249,775	(4,595)	245,180	20,432	2,852	17,580	86%
9 Payments of current & prior period obligations	1,014,271	-	1,014,271	52,106	52,106	0	0%
10 Materials and Supplies	77,965	2,742	80,707	6,726	3,870	2,855	42%
11 Equipment Purchases	33,193	(219)	32,974	2,748	523	2,224	81%
12 Media and Advertisements	7,006	2,853	9,859	822	65	756	92%
13 Social Wellbeing for Puerto Rico	1,674,111	(20,197)	1,653,914	137,826	213,490	(75,664)	-55%
14 Appropriations to non-governmental entities	1,304,476	(1,355)	1,303,121	27,734	5,632	22,101	80%
30 PayGo	2,111,510	-	2,111,510	175,959	168,689	7,270	4%
81 Undistributed Appropriations	530,393	(1,572)	528,821	44,068	20,098	23,970	54%
82 Federal Fund Matching	165,513	(3,164)	162,349	13,529	229	13,300	98%
89 Prior Period Debts	2,658	834	3,492	291	532	(241)	-83%
98 Budgetary Reserve	-	115,516	115,516	9,626	-	9,626	100%
Subtotal General Fund Expenditures	\$ 12,901,772	\$ 0	\$ 12,901,772	\$ 961,871	\$ 805,081	\$ 156,790	16%
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	\$ 0	\$ 13,062,302	\$ 975,249	\$ 805,081	\$ 170,167	17%

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 9/30/2024

September-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	300	609	309
18 Planning Board	-	-	30	30
21 Emergency and Disaster Management Bureau	341	85	-	(85)
23 Puerto Rico Department of State	4,563	1,141	1,411	270
24 Puerto Rico Department of Treasury	804,027	201,007	134,261	(66,746)
28 State Elections Commission	-	-	-	-
30 Human Resources Management & Transformation	1,741	435	667	232
31 General Services Administration	38,770	9,693	4,447	(5,245)
34 Commission of Investigation, Processing and Appeals	-	-	-	-
37 Civil Rights Commission	-	-	-	-
38 Puerto Rico Department of Justice	6,519	1,630	2,521	891
40 Puerto Rico Police Bureau	19,524	4,881	1,986	(2,895)
41 Special Investigations Bureau	-	-	-	-
42 Puerto Rico Fire Department Bureau	14,695	3,674	340	(3,333)
43 Puerto Rico National Guard	-	-	-	-
45 Department of Public Safety	222	56	20	(36)
49 Department of Transportation and Public Works	132,479	33,120	46,776	13,656
50 Department of Natural and Environmental Resources	46,991	11,748	13,439	1,691
55 Puerto Rico Department of Agriculture	3,430	858	2,417	1,559
60 Office of the Citizen's Ombudsman	-	-	-	-
62 Cooperative Development Commission of Puerto Rico	-	-	-	-
66 Puerto Rico Highway Authority	-	-	3,333	3,333
67 Puerto Rico Department of Labor and Human Resources	307,018	76,755	78,220	1,465
68 Puerto Rico Labor Relations Board	462	116	395	280
69 Puerto Rico Department of Consumer Affairs	1,996	499	433	(66)
71 Department of Health	203,964	50,991	32,682	(18,309)
78 Department of Housing	26,497	6,624	3,910	(2,714)
81 Department of Education	9,281	2,320	79	(2,241)
87 Department of Recreation and Sports	21,976	5,494	630	(4,864)
95 Mental Health and Drug Addiction Services Administration	6,322	1,581	1,205	(376)
120 Veteran's Advocate Office of Puerto Rico	-	-	-	-
122 Secretariat of the Department of the Family	-	-	1	1
124 Child Support Administration (ASUME)	-	-	3	3
126 Vocational Rehabilitation Administration	802	201	6	(194)
137 Department of Correction and Rehabilitation	23,271	5,818	5,089	(728)
155 State Historic Preservation Office of Puerto Rico	1,158	290	188	(101)
221 Medical Emergency Bureau	7,970	1,993	2,702	709
231 Office for the Patient's Advocate	-	-	-	-
281 Office of the Election Comptroller	-	-	127	127
Total - Entities Operating in PRIFAS 7.5	\$ 1,685,218	\$ 421,305	\$ 337,928	\$ (83,377)

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 9/30/2024

September-24

(figures in \$000s)

	Revised Budget	YTD Budget	YTD Total Revenue	Over / (Under) Performance
Core Component Units				
70 State Insurance Fund Corporation	\$ 581,943	\$ 145,486	\$ -	\$ (145,486)
79 Automobile Accidents Compensation Administration	102,442	25,611	23,153	(2,458)
90 Medical Services Administration of Puerto Rico	145,703	36,426	35,121	(1,305)
119 Department of Economic Development & Commerce	51,029	12,757	14,688	1,931
162 Public Building Authority	159,135	39,784	39,339	(445)
168 Puerto Rico Ports Authority	83,487	20,872	19,802	(1,070)
180 Tourism Company	150,597	37,649	39,327	1,678
187 Puerto Rico Health Insurance Administration	181,633	45,408	-	(45,408)
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	90,212	22,553	22,530	(23)
235 Puerto Rico Housing Finance Corporation	96,358	24,090	6,168	(17,922)
277 Agricultural Enterprises Development Administration	107,706	26,927	25,452	(1,475)
285 Puerto Rico Integrated Transit Authority	39,510	9,878	10,318	441
295 Fiscal Agency & Financial Advisory Authority	8,585	2,146	1,870	(276)
303 Convention Center of District Authority	48,762	12,191	15,265	3,075
Total - Core Component Units	\$ 1,847,102	\$ 461,775	\$ 253,033	\$ (208,742)
Secondary Component Units				
11 Puerto Rico Traffic Safety Commission	\$ 1,864	\$ 466	\$ -	\$ (466)
22 Office of The Commissioner of Insurance	13,092	3,273	2,300	(973)
75 Office of the Financial Institutions Commissioner	15,413	3,853	8,660	4,807
82 Institute of Puerto Rican Culture	2,378	595	780	186
105 Industrial Commission	22,831	5,708	11,416	5,708
109 Puerto Rico School of Plastic Arts	2,319	580	973	393
121 Government Board of the 911 Service	22,779	5,695	14,913	9,218
138 Institutional Trust of the National Guard of Puerto Rico	7,902	1,976	2,208	233
161 Puerto Rico Infrastructure Financing Authority	1,138	285	26	(259)
165 Land Authority of Puerto Rico	12,545	3,136	3,257	121
167 Integral Development of the "Península de Cantera"	228	57	-	(57)
177 Land Administration of Puerto Rico	9,073	2,268	4,427	2,159
186 Culebra Conservation and Development Authority	303	76	-	(76)
189 Institute of Forensic Science	506	127	214	88
191 Musical Arts Corporation	1,888	472	360	(112)
192 Fine Arts Center Corporation	2,634	659	921	263
195 Economic Development Bank of PR	14,289	3,572	2,561	(1,011)
196 Puerto Rico Public Broadcasting Corporation	14,404	3,601	1,168	(2,433)
198 Agricultural Insurance Corporation	3,300	825	-	(825)
215 Puerto Rico Conservatory of Music Corporation	4,354	1,089	861	(228)
236 Innovation Fund for Agricultural Development of Puerto Rico	13,665	3,416	2,612	(804)
265 Roosevelt Roads	1,860	465	238	(227)
271 Puerto Rico Technology and Innovation Services	9,732	2,433	809	(1,624)
286 Authority of the Port of Ponce	2,162	541	-	(541)
288 University of Puerto Rico Comprehensive Cancer Center	47,253	11,813	9,850	(1,963)
293 Center for Diabetes Research, Education, and Medical Services	267	67	61	(6)
298 Public Service Regulatory Board	31,828	7,957	14,143	6,186
310 Municipal Finance Corporation	222,110	55,528	52,896	(2,632)
311 Puerto Rico Gaming Commission	437,290	109,323	75,220	(34,102)
312 Retirement Board of the Government of Puerto Rico	3,315	829	364	(465)
Total - Secondary Component Units	\$ 922,762	\$ 230,691	\$ 211,238	\$ (19,453)

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 9/30/2024

September-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	481,217	120,304	71,475	(48,830)
Total - OMB and Hacienda Custodies	\$ 481,217	\$ 120,304	\$ 71,475	\$ (48,830)

	Revised Budget	YTD Budget	YTD Total Revenue	Over / (Under) Performance
Out of Scope Entities				
8 Office of the Comptroller	\$ -	\$ -	\$ -	\$ -
10 The General Court of Justice	17,453	4,363	2,565	(1,798)
100 Legislative Assembly of the Commonwealth	-	-	-	-
106 Public Housing Administration	15,523	3,881	-	(3,881)
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	-	-	19	19
208 Contributions to the Municipalities	-	-	4,313	4,313
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	\$ 8,244	\$ 6,897	\$ (1,347)

	Revised Budget	YTD Budget	YTD Total Revenue	Over / (Under) Performance
Recap				
Entities Operating in PRIFAS 7.5	\$ 1,685,218	\$ 421,305	\$ 337,928	\$ (83,377)
Core Component Units	1,847,102	461,775	253,033	(208,742)
Secondary Component Units	922,762	230,691	211,238	(19,453)
OMB and Hacienda Custodies	481,217	120,304	71,475	(48,830)
Out of Scope Entities	32,976	8,244	6,897	(1,347)
Total	\$ 4,969,275	\$ 1,242,319	\$ 880,570	\$ (361,748)

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

Sep FY25 YTD

(figures in \$000s)

		Certified Budget	Adjustments & Revisions²	Revised Budget	Total YTD Actuals	Total Remaining Balance
1	Payroll	\$ 4,441,091	\$ (66,194)	\$ 4,374,897	\$ 805,630	\$ 3,569,268
2	Facilities	565,485	10,923	576,408	115,517	460,891
3	Purchased Services	997,652	(8,942)	988,710	156,206	832,504
4	Donations and Subsidies	247,319	(4,828)	242,491	42,384	200,107
5	Transportation	105,430	(270)	105,160	3,262	101,898
6	Professional Services	734,673	37,804	772,477	76,027	696,450
7	Other Operating	448,668	(5,682)	442,986	43,057	399,929
8	Capital Expenditures	258,636	(3,769)	254,867	24,468	230,399
9	Payments of current and prior period obligations	1,014,271	-	1,014,271	156,317	857,954
10	Materials and Supplies	207,230	4,338	211,568	19,945	191,623
11	Equipment Purchases	77,042	3,980	81,022	1,865	79,157
12	Media and Advertisements	31,772	2,858	34,630	2,354	32,276
13	Social Wellbeing for Puerto Rico	2,409,642	(20,163)	2,389,479	646,468	1,743,011
14	Appropriations to non-governmental entities	1,759,247	12,645	1,771,892	105,367	1,666,525
30	PayGo	2,648,551	-	2,648,551	632,976	2,015,575
81	Undistributed Appropriations	1,637,414	27,820	1,665,234	172,850	1,492,384
82	Federal Fund Matching	173,825	(3,164)	170,661	1,970	168,692
89	Prior Period Debts	9,393	834	10,227	3,760	6,467
98	Budgetary Reserve	-	115,516	115,516	-	115,516
	Subtotal Expenditures	\$ 17,767,341	\$ 103,706	\$ 17,871,047	\$ 3,010,421	\$ 14,860,626

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	\$ 103,706	\$ 18,031,577	\$ 3,010,421	\$ 15,021,156

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

Quarterly Budget and Quarterly Actuals for FY25 General and Special Revenue Fund Expense Budget v. Actual¹

All Entities Included in the Commonwealth Budget

Q1

(figures in \$000s)

	Certified Budget	Adjustments & Revisions²	Revised Budget	Total Quarterly Actuals	Total Remaining Balance
1 Payroll	\$ 1,110,273	\$ (16,548)	\$ 1,093,724	\$ 805,630	\$ 288,095
2 Facilities	141,371	2,731	144,102	115,517	28,585
3 Purchased Services	249,413	(2,236)	247,177	156,206	90,972
4 Donations and Subsidies	61,830	(1,207)	60,623	42,384	18,239
5 Transportation	26,358	(68)	26,290	3,262	23,028
6 Professional Services	183,668	9,451	193,119	76,027	117,092
7 Other Operating	112,167	(1,420)	110,747	43,057	67,689
8 Capital Expenditures	64,659	(942)	63,717	24,468	39,249
9 Payments of current and prior period obligations	156,318	-	156,318	156,317	1
10 Materials and Supplies	51,808	1,085	52,892	19,945	32,947
11 Equipment Purchases	19,261	995	20,256	1,865	18,390
12 Media and Advertisements	7,943	714	8,657	2,354	6,304
13 Social Wellbeing for Puerto Rico	602,411	(5,041)	597,370	646,468	(49,098)
14 Appropriations to non-governmental entities	197,233	3,161	200,394	105,367	95,027
30 PayGo	662,138	-	662,138	632,976	29,161
81 Undistributed Appropriations	409,354	6,955	416,308	172,850	243,459
82 Federal Fund Matching	43,456	(791)	42,665	1,970	40,696
89 Prior Period Debts	2,348	209	2,557	3,760	(1,203)
98 Budgetary Reserve	-	28,879	28,879	-	28,879
Subtotal Expenditures	\$ 4,102,006	\$ 25,927	\$ 4,127,933	\$ 3,010,421	\$ 1,117,512

Non-Governmental Expenses included in the Certified Budget³

9 Payments of current & prior period obligations	16,053	-	16,053	-	16,053
13 Social Wellbeing for Puerto Rico	24,080	-	24,080	-	24,080
Subtotal Non-Governmental	\$ 40,133	\$ -	\$ 40,133	\$ -	\$ 40,133
Total Expenditures	\$ 4,142,139	\$ 25,927	\$ 4,168,065	\$ 3,010,421	\$ 1,157,644

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

September-24

(figures in \$000s)

		Certified Budget	Adjustments & Revisions²	Revised Budget	Total Monthly Actuals	Total (Unfavorable) / Favorable \$
1	Payroll	\$ 370,091	\$ (5,516)	\$ 364,575	\$ 276,053	\$ 88,522
2	Facilities	47,124	910	48,034	36,246	11,788
3	Purchased Services	83,138	(745)	82,392	71,256	11,136
4	Donations and Subsidies	20,610	(402)	20,208	18,153	2,054
5	Transportation	8,786	(23)	8,763	1,423	7,340
6	Professional Services	61,223	3,150	64,373	41,120	23,253
7	Other Operating	37,389	(473)	36,916	25,473	11,442
8	Capital Expenditures	21,553	(314)	21,239	3,677	17,562
9	Payments of current & prior period obligations	52,106	-	52,106	52,106	0
10	Materials and Supplies	17,269	362	17,631	8,546	9,085
11	Equipment Purchases	6,420	332	6,752	838	5,914
12	Media and Advertisements	2,648	238	2,886	532	2,354
13	Social Wellbeing for Puerto Rico	200,804	(1,680)	199,123	325,390	(126,267)
14	Appropriations to non-governmental entities	65,744	1,054	66,798	37,738	29,059
30	PayGo	220,713	-	220,713	209,686	11,027
81	Undistributed Appropriations	136,451	2,318	138,769	67,408	71,361
82	Federal Fund Matching	14,485	(264)	14,222	275	13,947
89	Prior Period Debts	783	70	852	974	(122)
98	Budgetary Reserve	-	9,626	9,626	-	9,626
	Subtotal Expenditures	\$ 1,367,335	\$ 8,642	\$ 1,375,978	\$ 1,176,895	\$ 199,082

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	\$ 8,642	\$ 1,389,355	\$ 1,176,895	\$ 212,460

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 9/30/2024

September-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions²	Revised Budget	YTD Actual Expenses	Remaining Balance
Entities Operating in PRIFAS 7.5					
15 Office of the Governor	\$ 28,109	\$ 500	\$ 28,609	\$ 3,491	\$ 25,118
16 Office of Management and Budget	22,678	679	23,357	3,753	19,604
18 Planning Board	18,664	-	18,664	3,210	15,454
21 Emergency and Disaster Management Bureau	8,818	-	8,818	916	7,902
23 Puerto Rico Department of State	20,932	0	20,932	4,773	16,159
24 Puerto Rico Department of Treasury	1,017,978	-	1,017,978	171,262	846,716
28 State Elections Commission	61,484	2,718	64,202	10,163	54,038
30 Human Resources Management & Transformation	12,083	(0)	12,083	2,120	9,963
31 General Services Administration	29,923	33,900	63,823	3,633	60,190
34 Commission of Investigation, Processing and Appeals	524	0	524	113	411
37 Civil Rights Commission	882	-	882	198	684
38 Puerto Rico Department of Justice	155,332	6,904	162,236	34,509	127,728
40 Puerto Rico Police Bureau	889,718	3,807	893,525	202,013	691,511
41 Special Investigations Bureau	5,756	-	5,756	1,394	4,362
42 Puerto Rico Fire Department Bureau	86,730	6	86,736	22,075	64,660
43 Puerto Rico National Guard	20,950	-	20,950	3,988	16,962
45 Shared Services within Department of Public Safety	271,015	-	271,015	59,346	211,669
49 Department of Transportation and Public Works	209,960	-	209,960	18,311	191,649
50 Department of Natural and Environmental Resources	175,937	466	176,403	20,876	155,527
55 Puerto Rico Department of Agriculture	41,663	-	41,663	17,924	23,739
60 Office of the Citizen's Ombudsman	3,842	(0)	3,842	792	3,050
62 Cooperative Development Commission of Puerto Rico	3,020	0	3,020	546	2,474
67 Puerto Rico Department of Labor and Human Resources	355,024	-	355,024	17,335	337,689
68 Puerto Rico Labor Relations Board	1,507	(0)	1,507	325	1,182
69 Puerto Rico Department of Consumer Affairs	16,087	492	16,579	3,625	12,955
71 Department of Health	675,435	30,139	705,574	108,270	597,304
78 Department of Housing	53,814	(0)	53,814	7,233	46,581
81 Department of Education	2,878,955	39,546	2,918,501	413,895	2,504,607
87 Department of Recreation and Sports	59,436	0	59,436	9,987	49,449
120 Veteran's Advocate Office of Puerto Rico	4,053	(0)	4,053	509	3,544
122 Secretariat of the Department of the Family	48,107	-	48,107	14,029	34,078
123 Family and Children Administration	214,886	-	214,886	30,729	184,157
124 Child Support Administration (ASUME)	17,234	-	17,234	2,688	14,546
126 Vocational Rehabilitation Administration	29,134	-	29,134	4,754	24,380
127 Administration for Socioeconomic Development of the Family	102,631	-	102,631	19,759	82,872
133 Administracion de Recursos Naturales	-	-	-	-	-
137 Department of Correction and Rehabilitation	437,167	-	437,167	100,238	336,929
139 Parole Board	3,164	0	3,164	666	2,498
143 Office of Protection and Defense for People with Disabilities	1,044	-	1,044	166	878
152 Elderly and Retired People Advocate Office	3,689	-	3,689	393	3,296
153 Office for People with Disabilities	3,936	(0)	3,936	543	3,393
155 State Historic Preservation Office of Puerto Rico	9,967	(0)	9,967	664	9,303
221 Medical Emergency Corps Bureau	29,387	-	29,387	6,484	22,903
231 Office for the Patient's Advocate	2,095	0	2,095	426	1,669
241 Administration for Integral Development of Childhood	13,588	851	14,439	1,573	12,866
266 Office of Public Safety Affairs	-	-	-	-	-
279 Public Service Appeals Commission	2,814	0	2,814	634	2,180
281 Office of the Election Comptroller	3,065	0	3,065	635	2,430
Total - Entities Operating in PRIFAS 7.5	\$ 8,214,923	\$ 123,508	\$ 8,338,431	\$ 1,361,112	\$ 6,977,319

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 9/30/2024

September-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	\$ 122,737	\$ 459,206
79 Automobile Accidents Compensation Administration	102,442	-	102,442	9,900	92,542
90 Medical Services Administration of Puerto Rico	248,480	-	248,480	45,258	203,222
119 Department of Economic Development & Commerce	75,106	688	75,794	13,552	62,242
162 Public Building Authority	150,746	8,389	159,135	42,679	116,456
168 Puerto Rico Ports Authority	83,487	-	83,487	24,279	59,208
180 Tourism Company	150,597	-	150,597	23,443	127,154
187 Puerto Rico Health Insurance Administration	928,707	-	928,707	348,597	580,110
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	95,012	-	95,012	13,646	81,366
235 Puerto Rico Housing Finance Corporation	104,561	-	104,561	3,854	100,707
277 Agricultural Enterprises Development Administration	167,284	14,000	181,284	13,271	168,013
285 Puerto Rico Integrated Transit Authority	150,574	-	150,574	32,106	118,468
295 Fiscal Agency & Financial Advisory Authority	45,754	(0)	45,754	3,926	41,828
303 Convention Center of District Authority	48,762	-	48,762	20,243	28,519
Total - Core Component Units	\$ 2,933,455	\$ 23,077	\$ 2,956,532	\$ 717,492	\$ 2,239,040
Secondary Component Units					
11 Puerto Rico Traffic Safety Commission	\$ 1,864	\$ -	\$ 1,864	\$ 344	\$ 1,520
22 Office of The Commissioner of Insurance	13,092	-	13,092	1,958	11,134
29 Puerto Rico Federal Affairs Administration	3,227	-	3,227	643	2,584
75 Office of the Financial Institutions Commissioner	15,413	-	15,413	2,374	13,039
82 Institute of Puerto Rican Culture	19,932	1,095	21,027	1,052	19,975
105 Industrial Commission	22,831	-	22,831	4,359	18,472
109 Puerto Rico School of Plastic Arts	5,308	-	5,308	1,009	4,299
121 Government Board of the 911 Service	21,954	825	22,779	3,242	19,538
138 Institutional Trust of the National Guard of Puerto Rico	7,902	-	7,902	988	6,914
161 Puerto Rico Infrastructure Financing Authority	3,371	165	3,536	606	2,930
165 Land Authority of Puerto Rico	12,545	-	12,545	2,285	10,260
167 Integral Development of the "Península de Cantera"	827	-	827	96	731
177 Land Administration of Puerto Rico	9,073	-	9,073	1,322	7,751
186 Culebra Conservation and Development Authority	557	-	557	2	555
189 Institute of Forensic Science	22,079	2,225	24,304	5,886	18,418
191 Musical Arts Corporation	7,393	0	7,393	1,594	5,799
192 Fine Arts Center Corporation	11,063	(0)	11,063	1,445	9,618
195 Economic Development Bank of PR	14,289	-	14,289	2,362	11,927
196 Puerto Rico Public Broadcasting Corporation	340	14,064	14,404	2,096	12,308
198 Agricultural Insurance Corporation	3,300	-	3,300	868	2,432
215 Puerto Rico Conservatory of Music Corporation	13,243	0	13,243	2,929	10,314
236 Innovation Fund for Agricultural Development of Puerto Rico	13,665	-	13,665	599	13,066
238 Ponce Authority (Authority Of The Port Of The Americas)	1,225	-	1,225	237	988
264 Corporation for the "Caño Martín Peña" Enlace Project	3,582	40	3,622	422	3,200
265 Roosevelt Roads	2,982	-	2,982	353	2,629
271 Puerto Rico Technology and Innovation Services	83,076	0	83,076	1,114	81,962
276 Puerto Rico Public Private Partnership Authority	28,268	0	28,268	1,436	26,832
286 Authority of the Port of Ponce	2,878	-	2,878	69	2,809
288 University of Puerto Rico Comprehensive Cancer Center	64,770	10,700	75,470	16,040	59,430
293 Center for Diabetes Research, Education, and Medical Services	1,070	-	1,070	211	859
298 Public Service Regulatory Board	40,587	(0)	40,587	5,319	35,268
310 Municipal Finance Corporation	222,110	-	222,110	52,130	169,980
311 Puerto Rico Gaming Commission	439,572	-	439,572	75,998	363,574
312 Retirement Board of the Government of Puerto Rico	58,914	13,742	72,656	12,657	59,999
329 Office of Socioeconomic Development	5,846	(0)	5,846	1,092	4,754
Total - Secondary Component Units	\$ 1,178,148	\$ 42,856	\$ 1,221,004	\$ 205,135	\$ 1,015,869

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 9/30/2024

September-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	\$ (179,338)	\$ 895,156	\$ -	\$ 895,156
25 Custody of the Department of the Treasury	3,167,279	57,822	3,225,101	363,107	2,861,994
Total - OMB and Hacienda Custodies	\$ 4,241,773	\$ (121,516)	\$ 4,120,257	\$ 363,107	\$ 3,757,150

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Out of Scope Entities					
8 Office of the Comptroller	\$ 48,296	\$ 6,700	\$ 54,996	\$ 11,786	\$ 43,210
10 The General Court of Justice	416,880	15,720	432,600	105,315	327,285
100 Legislative Assembly of the Commonwealth	145,952	-	145,952	65,702	80,250
106 Public Housing Administration	21,366	-	21,366	692	20,674
113 CRIM	-	-	-	-	-
166 Industrial Development Company	-	-	-	-	-
176 University of Puerto Rico	500,883	-	500,883	122,090	378,793
193 Office of Government Ethics	10,238	(0)	10,238	2,424	7,814
200 Special Independent Prosecutor's Panel	3,672	(0)	3,672	863	2,809
209 Contributions to Political Parties	14,000	-	14,000	4,671	9,329
208 Contributions to the Municipalities	61,536	13,361	74,897	14,999	59,898
212 COSSEC	-	-	-	-	-
220 Correctional Health	54,348	-	54,348	11,970	42,378
268 Puerto Rico Institute of Statistics	2,877	-	2,877	701	2,176
272 Office of the Inspector General	20,123	(0)	20,123	4,787	15,336
289 Energy Commission	-	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	59,401	-	59,401	17,573	41,828
Total - Out of Scope Entities	\$ 1,359,572	\$ 35,782	\$ 1,395,354	\$ 363,575	\$ 1,031,779

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Recap					
Entities Operating in PRIFAS 7.5	\$ 8,214,923	\$ 123,508	\$ 8,338,431	\$ 1,361,112	\$ 6,977,319
Core Component Units	2,933,455	23,077	2,956,532	717,492	2,239,040
Secondary Component Units	1,178,148	42,856	1,221,004	205,135	1,015,869
OMB and Hacienda Custodies	4,241,773	(121,516)	4,120,257	363,107	3,757,150
Out of Scope Entities	1,359,572	35,782	1,395,354	363,575	1,031,779
Total	\$ 17,927,871	\$ 103,706	\$ 18,031,577	\$ 3,010,421	\$ 15,021,156

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 9/30/2024

September-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	\$ 500	\$ 28,609	\$ 3,491	\$ 25,118
16 Office of Management and Budget	21,479	679	22,158	3,687	18,471
18 Planning Board	18,664	-	18,664	3,210	15,454
21 Emergency and Disaster Management Bureau	8,477	-	8,477	916	7,561
23 Puerto Rico Department of State	16,369	0	16,369	4,291	12,078
24 Puerto Rico Department of Treasury	213,951	-	213,951	46,901	167,050
28 State Elections Commission	61,484	2,718	64,202	10,163	54,038
30 Human Resources Management & Transformation	10,342	(0)	10,342	2,053	8,289
31 General Services Administration	24,653	400	25,053	3,295	21,758
34 Commission of Investigation, Processing and Appeals	524	0	524	113	411
37 Civil Rights Commission	882	-	882	198	684
38 Puerto Rico Department of Justice	148,813	6,904	155,717	34,238	121,480
40 Puerto Rico Police Bureau	871,230	2,771	874,001	201,949	672,052
41 Special Investigations Bureau	5,756	-	5,756	1,394	4,362
42 Puerto Rico Fire Department Bureau	72,041	-	72,041	22,075	49,966
43 Puerto Rico National Guard	20,950	-	20,950	3,988	16,962
45 Shared Services within Department of Public Safety	270,793	-	270,793	59,314	211,479
49 Department of Transportation and Public Works	77,481	-	77,481	13,963	63,518
50 Department of Natural and Environmental Resources	129,412	-	129,412	20,102	109,310
55 Puerto Rico Department of Agriculture	38,233	-	38,233	17,868	20,365
60 Office of the Citizen's Ombudsman	3,842	(0)	3,842	792	3,050
62 Cooperative Development Commission of Puerto Rico	3,020	0	3,020	546	2,474
66 Puerto Rico Highway Authority	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	48,006	-	48,006	12,754	35,252
68 Puerto Rico Labor Relations Board	1,045	(0)	1,045	264	781
69 Puerto Rico Department of Consumer Affairs	14,091	492	14,583	3,391	11,192
71 Department of Health	501,068	542	501,610	97,350	404,260
78 Department of Housing	27,317	(0)	27,317	6,627	20,690
81 Department of Education	2,869,674	39,546	2,909,220	413,895	2,495,326
87 Department of Recreation and Sports	37,460	0	37,460	9,861	27,599
95 Mental Health and Drug Addiction Services Administration	151,151	-	151,151	29,010	122,141
96 Office of the Women's Advocate	5,233	3,500	8,733	875	7,858
94 Employees Association of the Commonwealth	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	4,053	(0)	4,053	509	3,544
122 Secretariat of the Department of the Family	48,107	-	48,107	14,029	34,078
123 Family and Children Administration	214,886	-	214,886	30,729	184,157
124 Child Support Administration (ASUME)	17,234	-	17,234	2,688	14,546
126 Vocational Rehabilitation Administration	28,332	-	28,332	4,754	23,578
127 Administration for Socioeconomic Development of the Family	102,631	-	102,631	19,759	82,872
133 Administracion de Recursos Naturales	-	-	-	-	-
137 Department of Correction and Rehabilitation	413,896	-	413,896	98,432	315,464
139 Parole Board	3,164	0	3,164	666	2,498
143 Office of Protection and Defense for People with Disabilities	1,044	-	1,044	166	878
152 Elderly and Retired People Advocate Office	3,689	-	3,689	393	3,296
153 Office for People with Disabilities	3,936	(0)	3,936	543	3,393
155 State Historic Preservation Office of Puerto Rico	8,809	(0)	8,809	607	8,202
221 Medical Emergency Corps Bureau	21,417	-	21,417	5,651	15,766
231 Office for the Patient's Advocate	2,095	0	2,095	426	1,669
241 Administration for Integral Development of Childhood	13,588	851	14,439	1,573	12,866
266 Office of Security Public Affairs	-	-	-	-	-
279 Public Service Appeals Commission	2,814	0	2,814	634	2,180
281 Office of the Election Comptroller	3,065	0	3,065	635	2,430
Total - Entities Operating in PRIFAS 7.5	\$ 6,594,310	\$ 58,903	\$ 6,653,213	\$ 1,210,765	\$ 5,442,447

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 9/30/2024

September-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Core Component Units					
70 State Insurance Fund Corporation	\$ -	\$ -	\$ -	\$ -	\$ -
79 Automobile Accidents Compensation Administration	-	-	-	-	-
90 Medical Services Administration of Puerto Rico	102,777	-	102,777	17,196	85,581
119 Department of Economic Development & Commerce	24,765	-	24,765	5,095	19,670
162 Public Building Authority	-	-	-	-	-
168 Puerto Rico Ports Authority	-	-	-	-	-
180 Tourism Company	-	-	-	-	-
187 Puerto Rico Health Insurance Administration	747,074	-	747,074	203,646	543,428
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	4,800	-	4,800	-	4,800
235 Puerto Rico Housing Finance Corporation	8,203	-	8,203	573	7,630
277 Agricultural Enterprises Development Administration	73,578	0	73,578	7,038	66,540
285 Puerto Rico Integrated Transit Authority	111,064	-	111,064	22,410	88,654
295 Fiscal Agency & Financial Advisory Authority	37,169	(0)	37,169	3,916	33,253
303 Convention Center of District Authority	-	-	-	-	-
Total - Core Component Units	\$ 1,109,430	\$ (0)	\$ 1,109,430	\$ 259,875	\$ 849,555

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Secondary Component Units					
11 Puerto Rico Traffic Safety Commission	\$ -	\$ -	\$ -	\$ -	\$ -
22 Office of The Commissioner of Insurance	-	-	-	-	-
29 Puerto Rico Federal Affairs Administration	3,227	-	3,227	643	2,584
75 Office of the Financial Institutions Commissioner	-	-	-	-	-
82 Institute of Puerto Rican Culture	18,649	-	18,649	1,024	17,625
105 Industrial Commission	-	-	-	-	-
109 Puerto Rico School of Plastic Arts	2,989	-	2,989	735	2,254
121 Government Board of the 911 Service	-	-	-	-	-
138 Institutional Trust of the National Guard of Puerto Rico	-	-	-	-	-
161 Puerto Rico Infrastructure Financing Authority	2,233	165	2,398	509	1,889
165 Land Authority of Puerto Rico	-	-	-	-	-
167 Integral Development of the "Península de Cantera"	599	-	599	82	517
177 Land Administration of Puerto Rico	-	-	-	-	-
186 Culebra Conservation and Development Authority	254	-	254	2	252
189 Institute of Forensic Science	21,573	2,225	23,798	5,886	17,912
191 Musical Arts Corporation	5,505	0	5,505	1,418	4,087
192 Fine Arts Center Corporation	8,429	(0)	8,429	941	7,488
195 Economic Development Bank of PR	-	-	-	-	-
196 Puerto Rico Public Broadcasting Corporation	-	-	-	-	-
198 Agricultural Insurance Corporation	-	-	-	-	-
215 Puerto Rico Conservatory of Music Corporation	8,889	0	8,889	2,104	6,785
236 Innovation Fund for Agricultural Development of Puerto Rico	-	-	-	-	-
238 Ponce Authority (Authority Of The Port Of The Americas)	1,225	-	1,225	237	988
264 Corporation for the "Caño Martín Peña" Enlace Project	3,582	-	3,582	422	3,160
265 Roosevelt Roads	1,122	-	1,122	196	926
271 Puerto Rico Technology and Innovation Services	73,344	0	73,344	1,114	72,230
276 Puerto Rico Public Private Partnership Authority	28,268	0	28,268	1,436	26,832
286 Authority of the Port of Ponce	716	-	716	69	647
288 University of Puerto Rico Comprehensive Cancer Center	17,517	10,700	28,217	6,304	21,913
293 Center for Diabetes Research, Education, and Medical Services	803	-	803	149	654
298 Public Service Regulatory Board	8,759	(0)	8,759	2,308	6,451
299 COFINA	-	-	-	-	-
310 Municipal Finance Corporation	-	-	-	-	-
311 Puerto Rico Gaming Commission	2,282	-	2,282	472	1,810
312 Retirement Board of the Government of Puerto Rico	55,599	13,742	69,341	12,657	56,684
329 Office of Socioeconomic Development	5,846	(0)	5,846	1,092	4,754
Total - Secondary Component Units	\$ 271,410	\$ 26,832	\$ 298,242	\$ 39,800	\$ 258,442

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 9/30/2024

September-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	\$ (179,338)	\$ 895,156	\$ -	\$ 895,156
25 Custody of the Department of the Treasury	2,686,062	57,822	2,743,884	270,385	2,473,499
Total - OMB and Hacienda Custodies	\$ 3,760,556	\$ (121,516)	\$ 3,639,040	\$ 270,385	\$ 3,368,654

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Out of Scope Entities					
8 Office of the Comptroller	\$ 48,296	\$ 6,700	\$ 54,996	\$ 11,786	\$ 43,210
10 The General Court of Justice	399,427	15,720	415,147	102,970	312,177
100 Legislative Assembly of the Commonwealth	145,952	-	145,952	65,702	80,250
106 Public Housing Administration	5,843	-	5,843	692	5,151
113 CRIM	-	-	-	-	-
166 Industrial Development Company	-	-	-	-	-
176 University of Puerto Rico	500,883	-	500,883	122,090	378,793
193 Office of Government Ethics	10,238	(0)	10,238	2,424	7,814
200 Special Independent Prosecutor's Panel	3,672	(0)	3,672	863	2,809
209 Contributions to Political Parties	14,000	-	14,000	4,671	9,329
208 Contributions to the Municipalities	61,536	13,361	74,897	14,999	59,898
212 COSSEC	-	-	-	-	-
220 Correctional Health	54,348	-	54,348	11,970	42,378
268 Puerto Rico Institute of Statistics	2,877	-	2,877	701	2,176
272 Office of the Inspector General	20,123	(0)	20,123	4,787	15,336
289 Energy Commission	-	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	59,401	-	59,401	17,573	41,828
Total - Out of Scope Entities	\$ 1,326,596	\$ 35,782	\$ 1,362,378	\$ 361,229	\$ 1,001,148

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Recap					
Entities Operating in PRIFAS 7.5	\$ 6,594,310	\$ 58,903	\$ 6,653,213	\$ 1,210,765	\$ 5,442,447
Core Component Units	1,109,430	(0)	1,109,430	259,875	849,555
Secondary Component Units	271,410	26,832	298,242	39,800	258,442
OMB and Hacienda Custodies	3,760,556	(121,516)	3,639,040	270,385	3,368,654
Out of Scope Entities	1,326,596	35,782	1,362,378	361,229	1,001,148
Total	\$ 13,062,302	\$ 0	\$ 13,062,302	\$ 2,142,054	\$ 10,920,248

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 9/30/2024

September-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions²	Revised Budget	YTD Actual Expenses	Remaining Balance
Entities Operating in PRIFAS 7.5					
15 Office of the Governor	\$ -	\$ -	\$ -	\$ -	\$ -
16 Office of Management and Budget	1,199	-	1,199	66	1,133
18 Planning Board	-	-	-	-	-
21 Emergency and Disaster Management Bureau	341	-	341	-	341
23 Puerto Rico Department of State	4,563	-	4,563	482	4,081
24 Puerto Rico Department of Treasury	804,027	-	804,027	124,361	679,666
28 State Elections Commission	-	-	-	-	-
30 Human Resources Management & Transformation	1,741	-	1,741	67	1,674
31 General Services Administration	5,270	33,500	38,770	338	38,432
34 Commission of Investigation, Processing and Appeals	-	-	-	-	-
37 Civil Rights Commission	-	-	-	-	-
38 Puerto Rico Department of Justice	6,519	-	6,519	271	6,248
40 Puerto Rico Police Bureau	18,488	1,036	19,524	65	19,459
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	32	190
49 Department of Transportation and Public Works	132,479	-	132,479	4,348	128,131
50 Department of Natural and Environmental Resources	46,525	466	46,991	774	46,217
55 Puerto Rico Department of Agriculture	3,430	-	3,430	56	3,374
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	4,581	302,437
68 Puerto Rico Labor Relations Board	462	-	462	61	401
69 Puerto Rico Department of Consumer Affairs	1,996	-	1,996	233	1,763
71 Department of Health	174,367	29,597	203,964	10,920	193,044
78 Department of Housing	26,497	-	26,497	606	25,891
81 Department of Education	9,281	-	9,281	-	9,281
87 Department of Recreation and Sports	21,976	-	21,976	126	21,850
95 Mental Health and Drug Addiction Services Administration	6,322	-	6,322	264	6,058
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	1,806	21,465
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	57	1,101
221 Medical Emergency Corps Bureau	7,970	-	7,970	833	7,137
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	\$ 64,605	\$ 1,685,218	\$ 150,347	\$ 1,534,871

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 9/30/2024

September-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	\$ 122,737	\$ 459,206
79 Automobile Accidents Compensation Administration	102,442	-	102,442	9,900	92,542
90 Medical Services Administration of Puerto Rico	145,703	-	145,703	28,062	117,641
119 Department of Economic Development & Commerce	50,341	688	51,029	8,457	42,572
162 Public Building Authority	150,746	8,389	159,135	42,679	116,456
168 Puerto Rico Ports Authority	83,487	-	83,487	24,279	59,208
180 Tourism Company	150,597	-	150,597	23,443	127,154
187 Puerto Rico Health Insurance Administration	181,633	-	181,633	144,951	36,682
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	90,212	-	90,212	13,646	76,566
235 Puerto Rico Housing Finance Corporation	96,358	-	96,358	3,281	93,077
277 Agricultural Enterprises Development Administration	93,706	14,000	107,706	6,233	101,473
285 Puerto Rico Integrated Transit Authority	39,510	-	39,510	9,696	29,814
295 Fiscal Agency & Financial Advisory Authority	8,585	-	8,585	10	8,575
303 Convention Center of District Authority	48,762	-	48,762	20,243	28,519
Total - Core Component Units	\$ 1,824,025	\$ 23,077	\$ 1,847,102	\$ 457,617	\$ 1,389,485
Secondary Component Units					
11 Puerto Rico Traffic Safety Commission	\$ 1,864	\$ -	\$ 1,864	\$ 344	\$ 1,520
22 Office of The Commissioner of Insurance	13,092	-	13,092	1,958	11,134
29 Puerto Rico Federal Affairs Administration	-	-	-	-	-
75 Office of the Financial Institutions Commissioner	15,413	-	15,413	2,374	13,039
82 Institute of Puerto Rican Culture	1,283	1,095	2,378	28	2,350
105 Industrial Commission	22,831	-	22,831	4,359	18,472
109 Puerto Rico School of Plastic Arts	2,319	-	2,319	274	2,045
121 Government Board of the 911 Service	21,954	825	22,779	3,242	19,538
138 Institutional Trust of the National Guard of Puerto Rico	7,902	-	7,902	988	6,914
161 Puerto Rico Infrastructure Financing Authority	1,138	-	1,138	97	1,041
165 Land Authority of Puerto Rico	12,545	-	12,545	2,285	10,260
167 Integral Development of the "Península de Cantera"	228	-	228	14	214
177 Land Administration of Puerto Rico	9,073	-	9,073	1,322	7,751
186 Culebra Conservation and Development Authority	303	-	303	-	303
189 Institute of Forensic Science	506	-	506	-	506
191 Musical Arts Corporation	1,888	-	1,888	176	1,712
192 Fine Arts Center Corporation	2,634	-	2,634	504	2,130
195 Economic Development Bank of PR	14,289	-	14,289	2,362	11,927
196 Puerto Rico Public Broadcasting Corporation	340	14,064	14,404	2,096	12,308
198 Agricultural Insurance Corporation	3,300	-	3,300	868	2,432
215 Puerto Rico Conservatory of Music Corporation	4,354	-	4,354	825	3,529
236 Innovation Fund for Agricultural Development of Puerto Rico	13,665	-	13,665	599	13,066
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	157	1,703
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	9,736	37,517
293 Center for Diabetes Research, Education, and Medical Services	267	-	267	62	205
299 COFINA	-	-	-	-	-
298 Public Service Regulatory Board	31,828	-	31,828	3,011	28,817
310 Municipal Finance Corporation	222,110	-	222,110	52,130	169,980
311 Puerto Rico Gaming Commission	437,290	-	437,290	75,526	361,764
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	\$ 16,024	\$ 922,762	\$ 165,335	\$ 757,427

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 9/30/2024

September-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	-	481,217	92,722	388,495
Total - OMB and Hacienda Custodies	\$ 481,217	\$ -	\$ 481,217	\$ 92,722	\$ 388,495

	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	2,345	15,108
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	\$ 2,345	\$ 30,631

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Recap					
Entities Operating in PRIFAS 7.5	\$ 1,620,613	\$ 64,605	\$ 1,685,218	\$ 150,347	\$ 1,534,871
Core Component Units	1,824,025	23,077	1,847,102	457,617	1,389,485
Secondary Component Units	906,738	16,024	922,762	165,335	757,427
OMB and Hacienda Custodies	481,217	-	481,217	92,722	388,495
Out of Scope Entities	32,976	-	32,976	2,345	30,631
Total	\$ 4,865,569	\$ 103,706	\$ 4,969,275	\$ 868,367	\$ 4,100,909

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 9/30/2024

Sep 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	\$ 7,027	\$ 125	\$ 7,152	\$ 3,491	\$ 3,662	51%
16 Office of Management and Budget	5,670	170	5,839	3,753	2,086	36%
18 Planning Board	4,666	-	4,666	3,210	1,456	31%
21 Emergency and Disaster Management Bureau	2,205	-	2,205	916	1,289	58%
23 Puerto Rico Department of State	5,233	0	5,233	4,773	460	9%
24 Puerto Rico Department of Treasury	254,495	-	254,495	171,262	83,232	33%
28 State Elections Commission	15,371	679	16,050	10,163	5,887	37%
30 Human Resources Management & Transformation	3,021	(0)	3,021	2,120	901	30%
31 General Services Administration	7,481	8,475	15,956	3,633	12,323	77%
34 Commission of Investigation, Processing and Appeals	131	0	131	113	18	14%
37 Civil Rights Commission	221	-	221	198	23	10%
38 Puerto Rico Department of Justice	38,833	1,726	40,559	34,509	6,051	15%
40 Puerto Rico Police Bureau	222,430	952	223,381	202,013	21,368	10%
41 Special Investigations Bureau	1,439	-	1,439	1,394	45	3%
42 Puerto Rico Fire Department Bureau	21,683	1	21,684	22,075	(392)	-2%
43 Puerto Rico National Guard	5,238	-	5,238	3,988	1,249	24%
45 Department of Public Safety	67,754	-	67,754	59,346	8,408	12%
49 Department of Transportation and Public Works	52,490	-	52,490	18,311	34,179	65%
50 Department of Natural and Environmental Resources	42,215	117	42,332	20,876	21,455	51%
55 Puerto Rico Department of Agriculture	10,416	-	10,416	17,924	(7,509)	-72%
60 Office of the Citizen's Ombudsman	961	(0)	961	792	169	18%
62 Cooperative Development Commission of Puerto Rico	755	0	755	546	209	28%
66 Puerto Rico Highway Authority	-	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	88,756	-	88,756	17,335	71,421	80%
68 Puerto Rico Labor Relations Board	377	(0)	377	325	52	14%
69 Puerto Rico Department of Consumer Affairs	4,022	123	4,145	3,625	520	13%
71 Department of Health	168,859	7,535	176,394	108,270	68,123	39%
78 Department of Housing	13,454	(0)	13,454	7,233	6,220	46%
81 Department of Education	719,739	9,887	729,625	413,895	315,731	43%
87 Department of Recreation and Sports	14,859	0	14,859	9,987	4,872	33%
95 Mental Health and Drug Addiction Services Administration	39,368	-	39,368	29,274	10,095	26%
96 Office of the Women's Advocate	1,308	875	2,183	875	1,309	60%
120 Veteran's Advocate Office of Puerto Rico	1,013	(0)	1,013	509	505	50%
122 Secretariat of the Department of the Family	12,027	-	12,027	14,029	(2,002)	-17%
123 Family and Children Administration	53,722	-	53,722	30,729	22,993	43%
124 Child Support Administration (ASUME)	4,309	-	4,309	2,688	1,620	38%
126 Vocational Rehabilitation Administration	7,284	-	7,284	4,754	2,529	35%
127 Administration for Socioeconomic Development of the Family	25,658	-	25,658	19,759	5,899	23%
133 Administracion de Recursos Naturales	-	-	-	-	-	-
137 Department of Correction and Rehabilitation	109,292	-	109,292	100,238	9,054	8%
139 Parole Board	791	0	791	666	125	16%
143 Office of Protection and Defense for People with Disabilities	261	-	261	166	95	36%
152 Elderly and Retired People Advocate Office	922	-	922	393	529	57%
153 Office for People with Disabilities	984	(0)	984	543	441	45%
155 State Historic Preservation Office of Puerto Rico	2,492	(0)	2,492	664	1,828	73%
221 Medical Emergency Corps Bureau	7,347	-	7,347	6,484	863	12%
231 Office for the Patient's Advocate	524	0	524	426	97	19%
241 Administration for Integral Development of Childhood	3,397	213	3,610	1,573	2,037	56%
266 Office of Public Safety Affairs	-	-	-	-	-	-
279 Public Service Appeals Commission	704	0	704	634	70	10%
281 Office of the Election Comptroller	766	0	766	635	132	17%
Total - Entities Operating in PRIFAS 7.5	\$ 2,051,962	\$ 30,877	\$ 2,082,838	\$ 1,361,112	\$ 721,726	35%

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 9/30/2024

Sep 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	\$ 145,486	\$ -	\$ 145,486	\$ 122,737	\$ 22,749	16%
79 Automobile Accidents Compensation Administration	25,611	-	25,611	9,900	15,711	61%
90 Medical Services Administration of Puerto Rico	62,120	-	62,120	45,258	16,862	27%
119 Department of Economic Development & Commerce	18,777	172	18,948	13,552	5,396	28%
162 Public Building Authority	37,687	2,097	39,784	42,679	(2,895)	-7%
168 Puerto Rico Ports Authority	20,872	-	20,872	24,279	(3,407)	-16%
180 Tourism Company	37,649	-	37,649	23,443	14,206	38%
187 Puerto Rico Health Insurance Administration	232,177	-	232,177	348,597	(116,420)	-50%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	23,753	-	23,753	13,646	10,107	43%
235 Puerto Rico Housing Finance Corporation	26,140	-	26,140	3,854	22,287	85%
277 Agricultural Enterprises Development Administration	41,821	3,500	45,321	13,271	32,050	71%
285 Puerto Rico Integrated Transit Authority	37,644	-	37,644	32,106	5,537	15%
295 Fiscal Agency & Financial Advisory Authority	11,439	(0)	11,439	3,926	7,513	66%
303 Convention Center of District Authority	12,191	-	12,191	20,243	(8,053)	-66%
Total - Core Component Units	\$ 733,364	\$ 5,769	\$ 739,133	\$ 717,492	\$ 21,641	3%

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Secondary Component Units						
11 Puerto Rico Traffic Safety Commission	\$ 466	\$ -	\$ 466	\$ 344	\$ 122	26%
22 Office of The Commissioner of Insurance	3,273	-	3,273	1,958	1,315	40%
29 Puerto Rico Federal Affairs Administration	807	-	807	643	164	20%
75 Office of the Financial Institutions Commissioner	3,853	-	3,853	2,374	1,479	38%
82 Institute of Puerto Rican Culture	4,983	274	5,257	1,052	4,205	80%
105 Industrial Commission	5,708	-	5,708	4,359	1,349	24%
109 Puerto Rico School of Plastic Arts	1,327	-	1,327	1,009	318	24%
121 Government Board of the 911 Service	5,489	206	5,695	3,242	2,453	43%
138 Institutional Trust of the National Guard of Puerto Rico	1,976	-	1,976	988	987	50%
161 Puerto Rico Infrastructure Financing Authority	843	41	884	606	278	31%
165 Land Authority of Puerto Rico	3,136	-	3,136	2,285	851	27%
167 Integral Development of the "Península de Cantera"	207	-	207	96	111	54%
177 Land Administration of Puerto Rico	2,268	-	2,268	1,322	946	42%
186 Culebra Conservation and Development Authority	139	-	139	2	137	99%
189 Institute of Forensic Science	5,520	556	6,076	5,886	190	3%
191 Musical Arts Corporation	1,848	0	1,848	1,594	255	14%
192 Fine Arts Center Corporation	2,766	(0)	2,766	1,445	1,321	48%
195 Economic Development Bank of PR	3,572	-	3,572	2,362	1,210	34%
196 Puerto Rico Public Broadcasting Corporation	85	3,516	3,601	2,096	1,505	42%
198 Agricultural Insurance Corporation	825	-	825	868	(43)	-5%
215 Puerto Rico Conservatory of Music Corporation	3,311	0	3,311	2,929	382	12%
236 Innovation Fund for Agricultural Development of Puerto Rico	3,416	-	3,416	599	2,817	82%
238 Ponce Authority (Authority Of The Port Of The Americas)	306	-	306	237	69	23%
264 Corporation for the "Caño Martín Peña" Enlace Project	896	10	906	422	483	53%
265 Roosevelt Roads	746	-	746	353	393	53%
271 Puerto Rico Technology and Innovation Services	20,769	0	20,769	1,114	19,655	95%
276 Puerto Rico Public Private Partnership Authority	7,067	0	7,067	1,436	5,631	80%
286 Authority of the Port of Ponce	720	-	720	69	651	90%
288 University of Puerto Rico Comprehensive Cancer Center	16,193	2,675	18,868	16,040	2,827	15%
293 Center for Diabetes Research, Education, and Medical Services	268	-	268	211	57	21%
298 Public Service Regulatory Board	10,147	(0)	10,147	5,319	4,828	48%
299 COFINA	-	-	-	-	-	-
310 Municipal Finance Corporation	55,528	-	55,528	52,130	3,398	6%
311 Puerto Rico Gaming Commission	109,893	-	109,893	75,998	33,895	31%
312 Retirement Board of the Government of Puerto Rico	14,729	3,436	18,164	12,657	5,507	30%
329 Office of Socioeconomic Development	1,462	(0)	1,462	1,092	370	25%
Total - Secondary Component Units	\$ 294,537	\$ 10,714	\$ 305,251	\$ 205,135	\$ 100,116	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 9/30/2024

Sep 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	\$ 268,624	\$ (44,835)	\$ 223,789	\$ -	\$ 223,789	100%
25 Custody of the Department of the Treasury	413,627	14,455	428,083	363,107	64,976	15%
Total - OMB and Hacienda Custodies	\$ 682,251	\$ (30,379)	\$ 651,872	\$ 363,107	\$ 288,765	44%

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Out of Scope Entities						
8 Office of the Comptroller	\$ 12,074	\$ 1,675	\$ 13,749	\$ 11,786	\$ 1,963	14%
10 The General Court of Justice	104,220	3,930	108,150	105,315	2,835	3%
100 Legislative Assembly of the Commonwealth	36,488	-	36,488	65,702	(29,214)	-80%
106 Public Housing Administration	5,342	-	5,342	692	4,649	87%
113 CRIM	-	-	-	-	-	
166 Industrial Development Company	-	-	-	-	-	
176 University of Puerto Rico	125,221	-	125,221	122,090	3,131	2%
193 Office of Government Ethics	2,560	(0)	2,560	2,424	135	5%
200 Special Independent Prosecutor's Panel	918	(0)	918	863	55	6%
209 Contributions to Political Parties	3,500	-	3,500	4,671	(1,171)	-33%
208 Contributions to the Municipalities	15,384	3,340	18,724	14,999	3,725	20%
212 COSSEC	-	-	-	-	-	
220 Correctional Health	13,587	-	13,587	11,970	1,617	12%
268 Puerto Rico Institute of Statistics	719	-	719	701	18	3%
272 Office of the Inspector General	5,031	(0)	5,031	4,787	244	5%
289 Energy Commission	-	-	-	-	-	
297 Financial Oversight and Management Board for Puerto Rico	14,850	-	14,850	17,573	(2,723)	-18%
Total - Out of Scope Entities	\$ 339,893	\$ 8,945	\$ 348,838	\$ 363,575	\$ (14,736)	-4%

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Recap						
Entities Operating in PRIFAS 7.5	\$ 2,051,962	\$ 30,877	\$ 2,082,838	\$ 1,361,112	\$ 721,726	35%
Core Component Units	733,364	5,769	739,133	717,492	21,641	3%
Secondary Component Units	294,537	10,714	305,251	205,135	100,116	33%
OMB and Hacienda Custodies	682,251	(30,379)	651,872	363,107	288,765	44%
Out of Scope Entities	339,893	8,945	348,838	363,575	(14,736)	-4%
Total	\$ 4,102,006	\$ 25,927	\$ 4,127,933	\$ 3,010,421	\$ 1,117,512	27%

Notes:

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

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

Puerto Rico Department of Treasury

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

By Agency¹

YTD from 7/1/2024 through 9/30/2024

Sep 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	\$ 7,027	\$ 125	\$ 7,152	\$ 3,491	\$ 3,662	51%
16 Office of Management and Budget	5,370	170	5,539	3,687	1,852	33%
18 Planning Board	4,666	-	4,666	3,210	1,456	31%
21 Emergency and Disaster Management Bureau	2,119	-	2,119	916	1,204	57%
23 Puerto Rico Department of State	4,092	0	4,092	4,291	(199)	-5%
24 Puerto Rico Department of Treasury	53,488	-	53,488	46,901	6,586	12%
28 State Elections Commission	15,371	679	16,050	10,163	5,887	37%
30 Human Resources Management & Transformation	2,586	(0)	2,586	2,053	532	21%
31 General Services Administration	6,163	100	6,263	3,295	2,969	47%
34 Commission of Investigation, Processing and Appeals	131	0	131	113	18	14%
37 Civil Rights Commission	221	-	221	198	23	10%
38 Puerto Rico Department of Justice	37,203	1,726	38,929	34,238	4,692	12%
40 Puerto Rico Police Bureau	217,808	693	218,500	201,949	16,551	8%
41 Special Investigations Bureau	1,439	-	1,439	1,394	45	3%
42 Puerto Rico Fire Department Bureau	18,010	-	18,010	22,075	(4,065)	-23%
43 Puerto Rico National Guard	5,238	-	5,238	3,988	1,249	24%
45 Department of Public Safety	67,698	-	67,698	59,314	8,384	12%
49 Department of Transportation and Public Works	19,370	-	19,370	13,963	5,407	28%
50 Department of Natural and Environmental Resources	30,584	-	30,584	20,102	10,482	34%
55 Puerto Rico Department of Agriculture	9,558	-	9,558	17,868	(8,310)	-87%
60 Office of the Citizen's Ombudsman	961	(0)	961	792	169	18%
62 Cooperative Development Commission of Puerto Rico	755	0	755	546	209	28%
66 Puerto Rico Highway Authority	-	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	12,002	-	12,002	12,754	(752)	-6%
68 Puerto Rico Labor Relations Board	261	(0)	261	264	(2)	-1%
69 Puerto Rico Department of Consumer Affairs	3,523	123	3,646	3,391	255	7%
71 Department of Health	125,267	135	125,402	97,350	28,053	22%
78 Department of Housing	6,829	(0)	6,829	6,627	202	3%
81 Department of Education	717,419	9,887	727,305	413,895	313,410	43%
87 Department of Recreation and Sports	9,365	0	9,365	9,861	(496)	-5%
95 Mental Health and Drug Addiction Services Administration	37,788	-	37,788	29,010	8,778	23%
96 Office of the Women's Advocate	1,308	875	2,183	875	1,309	60%
120 Veteran's Advocate Office of Puerto Rico	1,013	(0)	1,013	509	505	50%
122 Secretariat of the Department of the Family	12,027	-	12,027	14,029	(2,002)	-17%
123 Family and Children Administration	53,722	-	53,722	30,729	22,993	43%
124 Child Support Administration (ASUME)	4,309	-	4,309	2,688	1,620	38%
126 Vocational Rehabilitation Administration	7,083	-	7,083	4,754	2,329	33%
127 Administration for Socioeconomic Development of the Family	25,658	-	25,658	19,759	5,899	23%
133 Administracion de Recursos Naturales	-	-	-	-	-	-
137 Department of Correction and Rehabilitation	103,474	-	103,474	98,432	5,042	5%
139 Parole Board	791	0	791	666	125	16%
143 Office of Protection and Defense for People with Disabilities	261	-	261	166	95	36%
152 Elderly and Retired People Advocate Office	922	-	922	393	529	57%
153 Office for People with Disabilities	984	(0)	984	543	441	45%
155 State Historic Preservation Office of Puerto Rico	2,202	(0)	2,202	607	1,595	72%
221 Medical Emergency Corps Bureau	5,354	-	5,354	5,651	(297)	-6%
231 Office for the Patient's Advocate	524	0	524	426	97	19%
241 Administration for Integral Development of Childhood	3,397	213	3,610	1,573	2,037	56%
266 Office of Public Safety Affairs	-	-	-	-	-	-
279 Public Service Appeals Commission	704	0	704	634	70	10%
281 Office of the Election Comptroller	766	0	766	635	132	17%
Total - Entities Operating in PRIFAS 7.5	\$ 1,646,808	\$ 14,726	\$ 1,661,534	\$ 1,210,765	\$ 450,769	27%

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 9/30/2024

Sep 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	\$ -	\$ -	\$ -	\$ -	\$ -	
79 Automobile Accidents Compensation Administration	-	-	-	-	-	
90 Medical Services Administration of Puerto Rico	25,694	-	25,694	17,196	8,498	33%
119 Department of Economic Development & Commerce	6,191	-	6,191	5,095	1,096	18%
162 Public Building Authority	-	-	-	-	-	
168 Puerto Rico Ports Authority	-	-	-	-	-	
180 Tourism Company	-	-	-	-	-	
187 Puerto Rico Health Insurance Administration	186,769	-	186,769	203,646	(16,878)	-9%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	1,200	-	1,200	-	1,200	100%
235 Puerto Rico Housing Finance Corporation	2,051	-	2,051	573	1,478	72%
277 Agricultural Enterprises Development Administration	18,395	0	18,395	7,038	11,357	62%
285 Puerto Rico Integrated Transit Authority	27,766	-	27,766	22,410	5,356	19%
295 Fiscal Agency & Financial Advisory Authority	9,292	(0)	9,292	3,916	5,376	58%
303 Convention Center of District Authority	-	-	-	-	-	
Total - Core Component Units	\$ 277,358	\$ (0)	\$ 277,358	\$ 259,875	\$ 17,483	6%

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Secondary Component Units						
11 Puerto Rico Traffic Safety Commission	\$ -	\$ -	\$ -	\$ -	\$ -	
22 Office of The Commissioner of Insurance	-	-	-	-	-	
29 Puerto Rico Federal Affairs Administration	807	-	807	643	164	20%
75 Office of the Financial Institutions Commissioner	-	-	-	-	-	
82 Institute of Puerto Rican Culture	4,662	-	4,662	1,024	3,639	78%
105 Industrial Commission	-	-	-	-	-	
109 Puerto Rico School of Plastic Arts	747	-	747	735	12	2%
121 Government Board of the 911 Service	-	-	-	-	-	
138 Institutional Trust of the National Guard of Puerto Rico	-	-	-	-	-	
161 Puerto Rico Infrastructure Financing Authority	558	41	599	509	90	15%
165 Land Authority of Puerto Rico	-	-	-	-	-	
167 Integral Development of the "Península de Cantera"	150	-	150	82	68	45%
177 Land Administration of Puerto Rico	-	-	-	-	-	
186 Culebra Conservation and Development Authority	64	-	64	2	62	97%
189 Institute of Forensic Science	5,393	556	5,950	5,886	63	1%
191 Musical Arts Corporation	1,376	0	1,376	1,418	(41)	-3%
192 Fine Arts Center Corporation	2,107	(0)	2,107	941	1,166	55%
195 Economic Development Bank of PR	-	-	-	-	-	
196 Puerto Rico Public Broadcasting Corporation	-	-	-	-	-	
198 Agricultural Insurance Corporation	-	-	-	-	-	
215 Puerto Rico Conservatory of Music Corporation	2,222	0	2,222	2,104	119	5%
236 Innovation Fund for Agricultural Development of Puerto Rico	-	-	-	-	-	
238 Ponce Authority (Authority Of The Port Of The Americas)	306	-	306	237	69	23%
264 Corporation for the "Caño Martín Peña" Enlace Project	896	-	896	422	473	53%
265 Roosevelt Roads	281	-	281	196	85	30%
271 Puerto Rico Technology and Innovation Services	18,336	0	18,336	1,114	17,222	94%
276 Puerto Rico Public Private Partnership Authority	7,067	0	7,067	1,436	5,631	80%
286 Authority of the Port of Ponce	179	-	179	69	110	62%
288 University of Puerto Rico Comprehensive Cancer Center	4,379	2,675	7,054	6,304	750	11%
293 Center for Diabetes Research, Education, and Medical Services	201	-	201	149	52	26%
298 Public Service Regulatory Board	2,190	(0)	2,190	2,308	(118)	-5%
299 COFINA	-	-	-	-	-	
310 Municipal Finance Corporation	-	-	-	-	-	
311 Puerto Rico Gaming Commission	571	-	571	472	98	17%
312 Retirement Board of the Government of Puerto Rico	13,900	3,436	17,335	12,657	4,678	27%
329 Office of Socioeconomic Development	1,462	(0)	1,462	1,092	370	25%
Total - Secondary Component Units	\$ 67,853	\$ 6,708	\$ 74,561	\$ 39,800	\$ 34,761	47%

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 9/30/2024

Sep 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	\$ 268,624	\$ (44,835)	\$ 223,789	\$ -	\$ 223,789	100%
25 Custody of the Department of the Treasury	293,323	14,455	307,778	270,385	37,393	12%
Total - OMB and Hacienda Custodies	\$ 561,947	\$ (30,379)	\$ 531,567	\$ 270,385	\$ 261,182	49%

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Out of Scope Entities						
8 Office of the Comptroller	\$ 12,074	\$ 1,675	\$ 13,749	\$ 11,786	\$ 1,963	14%
10 The General Court of Justice	99,857	3,930	103,787	102,970	817	1%
100 Legislative Assembly of the Commonwealth	36,488	-	36,488	65,702	(29,214)	-80%
106 Public Housing Administration	1,461	-	1,461	692	768	53%
113 CRIM	-	-	-	-	-	-
166 Industrial Development Company	-	-	-	-	-	-
176 University of Puerto Rico	125,221	-	125,221	122,090	3,131	2%
193 Office of Government Ethics	2,560	(0)	2,560	2,424	135	5%
200 Special Independent Prosecutor's Panel	918	(0)	918	863	55	6%
209 Contributions to Political Parties	3,500	-	3,500	4,671	(1,171)	-33%
208 Contributions to the Municipalities	15,384	3,340	18,724	14,999	3,725	20%
212 COSSEC	-	-	-	-	-	-
220 Correctional Health	13,587	-	13,587	11,970	1,617	12%
268 Puerto Rico Institute of Statistics	719	-	719	701	18	3%
272 Office of the Inspector General	5,031	(0)	5,031	4,787	244	5%
289 Energy Commission	-	-	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	14,850	-	14,850	17,573	(2,723)	-18%
Total - Out of Scope Entities	\$ 331,649	\$ 8,945	\$ 340,594	\$ 361,229	\$ (20,635)	-6%

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Recap						
Entities Operating in PRIFAS 7.5	\$ 1,646,808	\$ 14,726	\$ 1,661,534	\$ 1,210,765	\$ 450,769	27%
Core Component Units	277,358	(0)	277,358	259,875	17,483	6%
Secondary Component Units	67,853	6,708	74,561	39,800	34,761	47%
OMB and Hacienda Custodies	561,947	(30,379)	531,567	270,385	261,182	49%
Out of Scope Entities	331,649	8,945	340,594	361,229	(20,635)	-6%
Total	\$ 2,885,614	\$ 0	\$ 2,885,614	\$ 2,142,054	\$ 743,559	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

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

By Agency¹

YTD from 7/1/2024 through 9/30/2024

Sep 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	300	-	300	66	234	78%
18 Planning Board	-	-	-	-	-	
21 Emergency and Disaster Management Bureau	85	-	85	-	85	100%
23 Puerto Rico Department of State	1,141	-	1,141	482	659	58%
24 Puerto Rico Department of Treasury	201,007	-	201,007	124,361	76,646	38%
28 State Elections Commission	-	-	-	-	-	
30 Human Resources Management & Transformation	435	-	435	67	369	85%
31 General Services Administration	1,318	8,375	9,693	338	9,354	97%
34 Commission of Investigation, Processing and Appeals	-	-	-	-	-	
37 Civil Rights Commission	-	-	-	-	-	
38 Puerto Rico Department of Justice	1,630	-	1,630	271	1,359	83%
40 Puerto Rico Police Bureau	4,622	259	4,881	65	4,816	99%
41 Special Investigations Bureau	-	-	-	-	-	
42 Puerto Rico Fire Department Bureau	3,672	1	3,674	-	3,674	100%
43 Puerto Rico National Guard	-	-	-	-	-	
45 Department of Public Safety	56	-	56	32	24	43%
49 Department of Transportation and Public Works	33,120	-	33,120	4,348	28,772	87%
50 Department of Natural and Environmental Resources	11,631	117	11,748	774	10,974	93%
55 Puerto Rico Department of Agriculture	858	-	858	56	801	93%
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	76,755	-	76,755	4,581	72,173	94%
68 Puerto Rico Labor Relations Board	116	-	116	61	54	47%
69 Puerto Rico Department of Consumer Affairs	499	-	499	233	266	53%
71 Department of Health	43,592	7,399	50,991	10,920	40,071	79%
78 Department of Housing	6,624	-	6,624	606	6,018	91%
81 Department of Education	2,320	-	2,320	-	2,320	100%
87 Department of Recreation and Sports	5,494	-	5,494	126	5,368	98%
95 Mental Health and Drug Addiction Services Administration	1,581	-	1,581	264	1,317	83%
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	201	-	201	-	201	100%
127 Administration for Socioeconomic Development of the Family	-	-	-	-	-	
133 Administracion de Recursos Naturales	-	-	-	-	-	
137 Department of Correction and Rehabilitation	5,818	-	5,818	1,806	4,012	69%
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	290	-	290	57	233	80%
221 Medical Emergency Corps Bureau	1,993	-	1,993	833	1,160	58%
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	\$ 405,153	\$ 16,151	\$ 421,305	\$ 150,347	\$ 270,958	64%

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 9/30/2024

Sep 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	\$ 145,486	\$ -	\$ 145,486	\$ 122,737	\$ 22,749	16%
79 Automobile Accidents Compensation Administration	25,611	-	25,611	9,900	15,711	61%
90 Medical Services Administration of Puerto Rico	36,426	-	36,426	28,062	8,364	23%
119 Department of Economic Development & Commerce	12,585	172	12,757	8,457	4,300	34%
162 Public Building Authority	37,687	2,097	39,784	42,679	(2,895)	-7%
168 Puerto Rico Ports Authority	20,872	-	20,872	24,279	(3,407)	-16%
180 Tourism Company	37,649	-	37,649	23,443	14,206	38%
187 Puerto Rico Health Insurance Administration	45,408	-	45,408	144,951	(99,543)	-219%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	22,553	-	22,553	13,646	8,907	39%
235 Puerto Rico Housing Finance Corporation	24,090	-	24,090	3,281	20,809	86%
277 Agricultural Enterprises Development Administration	23,427	3,500	26,927	6,233	20,694	77%
285 Puerto Rico Integrated Transit Authority	9,878	-	9,878	9,696	182	2%
295 Fiscal Agency & Financial Advisory Authority	2,146	-	2,146	10	2,136	100%
303 Convention Center of District Authority	12,191	-	12,191	20,243	(8,053)	-66%
Total - Core Component Units	\$ 456,006	\$ 5,769	\$ 461,775	\$ 457,617	\$ 4,158	1%

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Secondary Component Units						
11 Puerto Rico Traffic Safety Commission	\$ 466	\$ -	\$ 466	\$ 344	\$ 122	26%
22 Office of The Commissioner of Insurance	3,273	-	3,273	1,958	1,315	40%
29 Puerto Rico Federal Affairs Administration	-	-	-	-	-	-
75 Office of the Financial Institutions Commissioner	3,853	-	3,853	2,374	1,479	38%
82 Institute of Puerto Rican Culture	321	274	595	28	567	95%
105 Industrial Commission	5,708	-	5,708	4,359	1,349	24%
109 Puerto Rico School of Plastic Arts	580	-	580	274	306	53%
121 Government Board of the 911 Service	5,489	206	5,695	3,242	2,453	43%
138 Institutional Trust of the National Guard of Puerto Rico	1,976	-	1,976	988	987	50%
161 Puerto Rico Infrastructure Financing Authority	285	-	285	97	188	66%
165 Land Authority of Puerto Rico	3,136	-	3,136	2,285	851	27%
167 Integral Development of the "Península de Cantera"	57	-	57	14	43	75%
177 Land Administration of Puerto Rico	2,268	-	2,268	1,322	946	42%
186 Culebra Conservation and Development Authority	76	-	76	-	76	100%
189 Institute of Forensic Science	127	-	127	-	127	100%
191 Musical Arts Corporation	472	-	472	176	296	63%
192 Fine Arts Center Corporation	659	-	659	504	155	23%
195 Economic Development Bank of PR	3,572	-	3,572	2,362	1,210	34%
196 Puerto Rico Public Broadcasting Corporation	85	3,516	3,601	2,096	1,505	42%
198 Agricultural Insurance Corporation	825	-	825	868	(43)	-5%
215 Puerto Rico Conservatory of Music Corporation	1,089	-	1,089	825	264	24%
236 Innovation Fund for Agricultural Development of Puerto Rico	3,416	-	3,416	599	2,817	82%
238 Ponce Authority (Authority Of The Port Of The Americas)	-	-	-	-	-	-
264 Corporation for the "Caño Martin Peña" Enlace Project	-	10	10	-	10	100%
265 Roosevelt Roads	465	-	465	157	308	66%
271 Puerto Rico Technology and Innovation Services	2,433	-	2,433	-	2,433	100%
276 Puerto Rico Public Private Partnership Authority	-	-	-	-	-	-
286 Authority of the Port of Ponce	541	-	541	-	541	100%
288 University of Puerto Rico Comprehensive Cancer Center	11,813	-	11,813	9,736	2,078	18%
293 Center for Diabetes Research, Education, and Medical Services	67	-	67	62	5	7%
298 Public Service Regulatory Board	7,957	-	7,957	3,011	4,946	62%
299 COFINA	-	-	-	-	-	-
310 Municipal Finance Corporation	55,528	-	55,528	52,130	3,398	6%
311 Puerto Rico Gaming Commission	109,323	-	109,323	75,526	33,797	31%
312 Retirement Board of the Government of Puerto Rico	829	-	829	-	829	100%
329 Office of Socioeconomic Development	-	-	-	-	-	-
Total - Secondary Component Units	\$ 226,685	\$ 4,006	\$ 230,691	\$ 165,335	\$ 65,355	28%

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 9/30/2024

Sep 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	120,304	-	120,304	92,722	27,582	23%
Total - OMB and Hacienda Custodies	\$ 120,304	\$ -	\$ 120,304	\$ 92,722	\$ 27,582	23%

	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	4,363	-	4,363	2,345	2,018	46%
100 Legislative Assembly of the Commonwealth	-	-	-	-	-	
106 Public Housing Administration	3,881	-	3,881	-	3,881	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	\$ 8,244	\$ -	\$ 8,244	\$ 2,345	\$ 5,899	72%

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Recap						
Entities Operating in PRIFAS 7.5	\$ 405,153	\$ 16,151	\$ 421,305	\$ 150,347	\$ 270,958	64%
Core Component Units	456,006	5,769	461,775	457,617	4,158	1%
Secondary Component Units	226,685	4,006	230,691	165,335	65,355	28%
OMB and Hacienda Custodies	120,304	-	120,304	92,722	27,582	23%
Out of Scope Entities	8,244	-	8,244	2,345	5,899	72%
Total	\$ 1,216,392	\$ 25,927	\$ 1,242,319	\$ 868,367	\$ 373,952	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

Quarterly Budget and Quarterly Actual Results for FY25 General and Special Revenue Fund Budget v. Actual

By Agency ¹

Quarterly:

Q1

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Entities Operating in PRIFAS 7.5						
15 Office of the Governor	\$ 7,027	\$ 125	\$ 7,152	\$ 3,491	\$ 3,662	51%
16 Office of Management and Budget	5,670	170	5,839	3,753	2,086	36%
18 Planning Board	4,666	-	4,666	3,210	1,456	31%
21 Emergency and Disaster Management Bureau	2,205	-	2,205	916	1,289	58%
23 Puerto Rico Department of State	5,233	0	5,233	4,773	460	9%
24 Puerto Rico Department of Treasury	254,495	-	254,495	171,262	83,232	33%
28 State Elections Commission	15,371	679	16,050	10,163	5,887	37%
30 Human Resources Management & Transformation	3,021	(0)	3,021	2,120	901	30%
31 General Services Administration	7,481	8,475	15,956	3,633	12,323	77%
34 Commission of Investigation, Processing and Appeals	131	0	131	113	18	14%
37 Civil Rights Commission	221	-	221	198	23	10%
38 Puerto Rico Department of Justice	38,833	1,726	40,559	34,509	6,051	15%
40 Puerto Rico Police Bureau	222,430	952	223,381	202,013	21,368	10%
41 Special Investigations Bureau	1,439	-	1,439	1,394	45	3%
42 Puerto Rico Fire Department Bureau	21,683	1	21,684	22,075	(392)	-2%
43 Puerto Rico National Guard	5,238	-	5,238	3,988	1,249	24%
45 Department of Public Safety	67,754	-	67,754	59,346	8,408	12%
49 Department of Transportation and Public Works	52,490	-	52,490	18,311	34,179	65%
50 Department of Natural and Environmental Resources	42,215	117	42,332	20,876	21,455	51%
55 Puerto Rico Department of Agriculture	10,416	-	10,416	17,924	(7,509)	-72%
60 Office of the Citizen's Ombudsman	961	(0)	961	792	169	18%
62 Cooperative Development Commission of Puerto Rico	755	0	755	546	209	28%
66 Puerto Rico Highway Authority	-	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	88,756	-	88,756	17,335	71,421	80%
68 Puerto Rico Labor Relations Board	377	(0)	377	325	52	14%
69 Puerto Rico Department of Consumer Affairs	4,022	123	4,145	3,625	520	13%
71 Department of Health	168,859	7,535	176,394	108,270	68,123	39%
78 Department of Housing	13,454	(0)	13,454	7,233	6,220	46%
81 Department of Education	719,739	9,887	729,625	413,895	315,731	43%
87 Department of Recreation and Sports	14,859	0	14,859	9,987	4,872	33%
95 Mental Health and Drug Addiction Services Administration	39,368	-	39,368	29,274	10,095	26%
96 Office of the Women's Advocate	1,308	875	2,183	875	1,309	60%
117 Act 70	-	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	1,013	(0)	1,013	509	505	50%
122 Secretariat of the Department of the Family	12,027	-	12,027	14,029	(2,002)	-17%
123 Family and Children Administration	53,722	-	53,722	30,729	22,993	43%
124 Child Support Administration (ASUME)	4,309	-	4,309	2,688	1,620	38%
126 Vocational Rehabilitation Administration	7,284	-	7,284	4,754	2,529	35%
127 Administration for Socioeconomic Development of the Family	25,658	-	25,658	19,759	5,899	23%
133 Administracion de Recursos Naturales	-	-	-	-	-	-
137 Department of Correction and Rehabilitation	109,292	-	109,292	100,238	9,054	8%
139 Parole Board	791	0	791	666	125	16%
143 Office of Protection and Defense for People with Disabilities	261	-	261	166	95	36%
152 Elderly and Retired People Advocate Office	922	-	922	393	529	57%
153 Office for People with Disabilities	984	(0)	984	543	441	45%
155 State Historic Preservation Office of Puerto Rico	2,492	(0)	2,492	664	1,828	73%
221 Medical Emergency Corps Bureau	7,347	-	7,347	6,484	863	12%
231 Office for the Patient's Advocate	524	0	524	426	97	19%
241 Administration for Integral Development of Childhood	3,397	213	3,610	1,573	2,037	56%
266 Office of Public Safety Affairs	-	-	-	-	-	-
279 Public Service Appeals Commission	704	0	704	634	70	10%
281 Office of the Election Comptroller	766	0	766	635	132	17%
Total - Entities Operating in PRIFAS 7.5	\$ 2,051,962	\$ 30,877	\$ 2,082,838	\$ 1,361,112	\$ 721,726	35%

Puerto Rico Department of Treasury

Quarterly Budget and Quarterly Actual Results for FY25 General and Special Revenue Fund Budget v. Actual

By Agency ¹

Quarterly:

Q1

	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Core Component Units						
70 State Insurance Fund Corporation	\$ 145,486	\$ -	\$ 145,486	\$ 122,737	\$ 22,749	16%
79 Automobile Accidents Compensation Administration	25,611	-	25,611	9,900	15,711	61%
90 Medical Services Administration of Puerto Rico	62,120	-	62,120	45,258	16,862	27%
119 Department of Economic Development & Commerce	18,777	172	18,948	13,552	5,396	28%
162 Public Building Authority	37,687	2,097	39,784	42,679	(2,895)	-7%
163 Puerto Rico Aqueduct and Sewer Authority	-	-	-	-	-	-
168 Puerto Rico Ports Authority	20,872	-	20,872	24,279	(3,407)	-16%
180 Tourism Company	37,649	-	37,649	23,443	14,206	38%
187 Puerto Rico Health Insurance Administration	232,177	-	232,177	348,597	(116,420)	-50%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	23,753	-	23,753	13,646	10,107	43%
235 Puerto Rico Housing Finance Corporation	26,140	-	26,140	3,854	22,287	85%
277 Agricultural Enterprises Development Administration	41,821	3,500	45,321	13,271	32,050	71%
285 Puerto Rico Integrated Transit Authority	37,644	-	37,644	32,106	5,537	15%
295 Fiscal Agency & Financial Advisory Authority	11,439	(0)	11,439	3,926	7,513	66%
303 Convention Center of District Authority	12,191	-	12,191	20,243	(8,053)	-66%
Total - Core Component Units	\$ 733,364	\$ 5,769	\$ 739,133	\$ 717,492	\$ 21,641	3%
Secondary Component Units						
11 Puerto Rico Traffic Safety Commission	\$ 466	\$ -	\$ 466	\$ 344	\$ 122	26%
22 Office of The Commissioner of Insurance	3,273	-	3,273	1,958	1,315	40%
29 Puerto Rico Federal Affairs Administration	807	-	807	643	164	20%
75 Office of the Financial Institutions Commissioner	3,853	-	3,853	2,374	1,479	38%
82 Institute of Puerto Rican Culture	4,983	274	5,257	1,052	4,205	80%
105 Industrial Commission	5,708	-	5,708	4,359	1,349	24%
109 Puerto Rico School of Plastic Arts	1,327	-	1,327	1,009	318	24%
121 Government Board of the 911 Service	5,489	206	5,695	3,242	2,453	43%
138 Institutional Trust of the National Guard of Puerto Rico	1,976	-	1,976	988	987	50%
161 Puerto Rico Infrastructure Financing Authority	843	41	884	606	278	31%
165 Land Authority of Puerto Rico	3,136	-	3,136	2,285	851	27%
167 Integral Development of the "Península de Cantera"	207	-	207	96	111	54%
177 Land Administration of Puerto Rico	2,268	-	2,268	1,322	946	42%
186 Culebra Conservation and Development Authority	139	-	139	2	137	99%
189 Institute of Forensic Science	5,520	556	6,076	5,886	190	3%
191 Musical Arts Corporation	1,848	0	1,848	1,594	255	14%
192 Fine Arts Center Corporation	2,766	(0)	2,766	1,445	1,321	48%
195 Economic Development Bank of PR	3,572	-	3,572	2,362	1,210	34%
196 Puerto Rico Public Broadcasting Corporation	85	3,516	3,601	2,096	1,505	42%
198 Agricultural Insurance Corporation	825	-	825	868	(43)	-5%
215 Puerto Rico Conservatory of Music Corporation	3,311	0	3,311	2,929	382	12%
236 Innovation Fund for Agricultural Development of Puerto Rico	3,416	-	3,416	599	2,817	82%
238 Ponce Authority (Authority Of The Port Of The Americas)	306	-	306	237	69	23%
264 Corporation for the "Caño Martin Peña" Enlace Project	896	10	906	422	483	53%
265 Roosevelt Roads	746	-	746	353	393	53%
271 Puerto Rico Technology and Innovation Services	20,769	0	20,769	1,114	19,655	95%
276 Puerto Rico Public Private Partnership Authority	7,067	0	7,067	1,436	5,631	80%
286 Authority of the Port of Ponce	720	-	720	69	651	90%
288 University of Puerto Rico Comprehensive Cancer Center	16,193	2,675	18,868	16,040	2,827	15%
293 Center for Diabetes Research, Education, and Medical Services	268	-	268	211	57	21%
298 Public Service Regulatory Board	2,190	(0)	2,190	5,319	(3,129)	-143%
310 Municipal Finance Corporation	7,957	-	7,957	52,130	(44,173)	-555%
311 Puerto Rico Gaming Commission	55,528	-	55,528	75,998	(20,471)	-37%
312 Retirement Board of the Government of Puerto Rico	109,893	-	109,893	12,657	97,236	88%
329 Office of Socioeconomic Development	14,729	3,436	18,164	1,092	17,072	94%
TBD1 COFINA	1,462	(0)	1,462	-	1,462	100%
Total - Secondary Component Units	\$ 294,071	\$ 10,714	\$ 304,785	\$ 204,791	\$ 99,994	33%

Puerto Rico Department of Treasury

Quarterly Budget and Quarterly Actual Results for FY25 General and Special Revenue Fund Budget v. Actual

By Agency ¹

Quarterly:

Q1

	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
OMB and Hacienda Custodies						
17 Custody of the Office of Management and Budget	\$ 268,624	\$ (44,835)	\$ 223,789	\$ -	\$ 223,789	100%
25 Custody of the Department of the Treasury	453,760	14,455	468,215	363,107	105,108	22%
Total - OMB and Hacienda Custodies	\$ 722,383	\$ (30,379)	\$ 692,004	\$ 363,107	\$ 328,897	48%

	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Out of Scope Entities						
8 Office of the Comptroller	\$ 12,074	\$ 1,675	\$ 13,749	\$ 11,786	\$ 1,963	14%
10 The General Court of Justice	104,220	3,930	108,150	105,315	2,835	3%
100 Legislative Assembly of the Commonwealth	36,488	-	36,488	65,702	(29,214)	-80%
106 Public Housing Administration	5,342	-	5,342	692	4,649	87%
166 Industrial Development Company	-	-	-	-	-	-
176 University of Puerto Rico	125,221	-	125,221	122,090	3,131	2%
193 Office of Government Ethics	2,560	(0)	2,560	2,424	135	5%
200 Special Independent Prosecutor's Panel	918	(0)	918	863	55	6%
209 Contributions to Political Parties	3,500	-	3,500	4,671	(1,171)	-33%
208 Contributions to the Municipalities	15,384	3,340	18,724	14,999	3,725	20%
220 Correctional Health	13,587	-	13,587	11,970	1,617	12%
268 Puerto Rico Institute of Statistics	719	-	719	701	18	3%
272 Office of the Inspector General	5,031	(0)	5,031	4,787	244	5%
289 Energy Commission	-	-	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	14,850	-	14,850	17,573	(2,723)	-18%
Total - Out of Scope Entities	\$ 339,893	\$ 8,945	\$ 348,838	\$ 363,575	\$ (14,736)	-4%

	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Recap						
Entities Operating in PRIFAS 7.5	\$ 2,051,962	\$ 30,877	\$ 2,082,838	\$ 1,361,112	\$ 721,726	35%
Core Component Units	733,364	5,769	739,133	717,492	21,641	3%
Secondary Component Units	294,537	10,714	305,251	205,135	100,116	33%
OMB and Hacienda Custodies	722,383	(30,379)	692,004	363,107	328,897	48%
Out of Scope Entities	339,893	8,945	348,838	363,575	(14,736)	-4%
Total	\$ 4,142,139	\$ 25,927	\$ 4,168,065	\$ 3,010,421	\$ 1,157,644	28%

Notes:

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

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

Puerto Rico Department of Treasury

Quarterly Budget and Quarterly Actual Results for FY25 General Fund Expense Budget v. Actual

By Agency ¹

Quarterly:

Q1

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Entities Operating in PRIFAS 7.5						
15 Office of the Governor	\$ 7,027	\$ 125	\$ 7,152	\$ 3,491	\$ 3,662	51%
16 Office of Management and Budget	5,370	170	5,539	3,687	1,852	33%
18 Planning Board	4,666	-	4,666	3,210	1,456	31%
21 Emergency and Disaster Management Bureau	2,119	-	2,119	916	1,204	57%
23 Puerto Rico Department of State	4,092	0	4,092	4,291	(199)	-5%
24 Puerto Rico Department of Treasury	53,488	-	53,488	46,901	6,586	12%
28 State Elections Commission	15,371	679	16,050	10,163	5,887	37%
30 Human Resources Management & Transformation	2,586	(0)	2,586	2,053	532	21%
31 General Services Administration	6,163	100	6,263	3,295	2,969	47%
34 Commission of Investigation, Processing and Appeals	131	0	131	113	18	14%
37 Civil Rights Commission	221	-	221	198	23	10%
38 Puerto Rico Department of Justice	37,203	1,726	38,929	34,238	4,692	12%
40 Puerto Rico Police Bureau	217,808	693	218,500	201,949	16,551	8%
41 Special Investigations Bureau	1,439	-	1,439	1,394	45	3%
42 Puerto Rico Fire Department Bureau	18,010	-	18,010	22,075	(4,065)	-23%
43 Puerto Rico National Guard	5,238	-	5,238	3,988	1,249	24%
45 Department of Public Safety	67,698	-	67,698	59,314	8,384	12%
49 Department of Transportation and Public Works	19,370	-	19,370	13,963	5,407	28%
50 Department of Natural and Environmental Resources	30,584	-	30,584	20,102	10,482	34%
55 Puerto Rico Department of Agriculture	9,558	-	9,558	17,868	(8,310)	-87%
60 Office of the Citizen's Ombudsman	961	(0)	961	792	169	18%
62 Cooperative Development Commission of Puerto Rico	755	0	755	546	209	28%
66 Puerto Rico Highway Authority	-	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	12,002	-	12,002	12,754	(752)	-6%
68 Puerto Rico Labor Relations Board	261	(0)	261	264	(2)	-1%
69 Puerto Rico Department of Consumer Affairs	3,523	123	3,646	3,391	255	7%
71 Department of Health	125,267	135	125,402	97,350	28,053	22%
78 Department of Housing	6,829	(0)	6,829	6,627	202	3%
81 Department of Education	717,419	9,887	727,305	413,895	313,410	43%
87 Department of Recreation and Sports	9,365	0	9,365	9,861	(496)	-5%
95 Mental Health and Drug Addiction Services Administration	37,788	-	37,788	29,010	8,778	23%
96 Office of the Women's Advocate	1,308	875	2,183	875	1,309	60%
117 Act 70	-	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	1,013	(0)	1,013	509	505	50%
122 Secretariat of the Department of the Family	12,027	-	12,027	14,029	(2,002)	-17%
123 Family and Children Administration	53,722	-	53,722	30,729	22,993	43%
124 Child Support Administration (ASUME)	4,309	-	4,309	2,688	1,620	38%
126 Vocational Rehabilitation Administration	7,083	-	7,083	4,754	2,329	33%
127 Administration for Socioeconomic Development of the Family	25,658	-	25,658	19,759	5,899	23%
133 Administracion de Recursos Naturales	-	-	-	-	-	-
137 Department of Correction and Rehabilitation	103,474	-	103,474	98,432	5,042	5%
139 Parole Board	791	0	791	666	125	16%
143 Office of Protection and Defense for People with Disabilities	261	-	261	166	95	36%
152 Elderly and Retired People Advocate Office	922	-	922	393	529	57%
153 Office for People with Disabilities	984	(0)	984	543	441	45%
155 State Historic Preservation Office of Puerto Rico	2,202	(0)	2,202	607	1,595	72%
221 Medical Emergency Corps Bureau	5,354	-	5,354	5,651	(297)	-6%
231 Office for the Patient's Advocate	524	0	524	426	97	19%
241 Administration for Integral Development of Childhood	3,397	213	3,610	1,573	2,037	56%
266 Office of Public Safety Affairs	-	-	-	-	-	-
279 Public Service Appeals Commission	704	0	704	634	70	10%
281 Office of the Election Comptroller	766	0	766	635	132	17%
Total - Entities Operating in PRIFAS 7.5	\$ 1,646,808	\$ 14,726	\$ 1,661,534	\$ 1,210,765	\$ 450,769	27%

Puerto Rico Department of Treasury

Quarterly Budget and Quarterly Actual Results for FY25 General Fund Expense Budget v. Actual

By Agency ¹

Quarterly:

Q1

	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Core Component Units						
70 State Insurance Fund Corporation	\$ -	\$ -	\$ -	\$ -	\$ -	
79 Automobile Accidents Compensation Administration	-	-	-	-	-	
90 Medical Services Administration of Puerto Rico	25,694	-	25,694	17,196	8,498	33%
119 Department of Economic Development & Commerce	6,191	-	6,191	5,095	1,096	18%
162 Public Building Authority	-	-	-	-	-	
163 Puerto Rico Aqueduct and Sewer Authority	-	-	-	-	-	
168 Puerto Rico Ports Authority	-	-	-	-	-	
180 Tourism Company	-	-	-	-	-	
187 Puerto Rico Health Insurance Administration	186,769	-	186,769	203,646	(16,878)	-9%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	1,200	-	1,200	-	1,200	100%
235 Puerto Rico Housing Finance Corporation	2,051	-	2,051	573	1,478	72%
277 Agricultural Enterprises Development Administration	18,395	0	18,395	7,038	11,357	62%
285 Puerto Rico Integrated Transit Authority	27,766	-	27,766	22,410	5,356	19%
295 Fiscal Agency & Financial Advisory Authority	9,292	(0)	9,292	3,916	5,376	58%
303 Convention Center of District Authority	-	-	-	-	-	
Total - Core Component Units	\$ 277,358	\$ (0)	\$ 277,358	\$ 259,875	\$ 17,483	6%
Secondary Component Units						
11 Puerto Rico Traffic Safety Commission	\$ -	\$ -	\$ -	\$ -	\$ -	
22 Office of The Commissioner of Insurance	-	-	-	-	-	
29 Puerto Rico Federal Affairs Administration	807	-	807	643	164	20%
75 Office of the Financial Institutions Commissioner	-	-	-	-	-	
82 Institute of Puerto Rican Culture	4,662	-	4,662	1,024	3,639	78%
105 Industrial Commission	-	-	-	-	-	
109 Puerto Rico School of Plastic Arts	747	-	747	735	12	2%
121 Government Board of the 911 Service	-	-	-	-	-	
138 Institutional Trust of the National Guard of Puerto Rico	-	-	-	-	-	
161 Puerto Rico Infrastructure Financing Authority	558	41	599	509	90	15%
165 Land Authority of Puerto Rico	-	-	-	-	-	
167 Integral Development of the "Península de Cantera"	150	-	150	82	68	45%
177 Land Administration of Puerto Rico	-	-	-	-	-	
186 Culebra Conservation and Development Authority	64	-	64	2	62	97%
189 Institute of Forensic Science	5,393	556	5,950	5,886	63	1%
191 Musical Arts Corporation	1,376	0	1,376	1,418	(41)	-3%
192 Fine Arts Center Corporation	2,107	(0)	2,107	941	1,166	55%
195 Economic Development Bank of PR	-	-	-	-	-	
196 Puerto Rico Public Broadcasting Corporation	-	-	-	-	-	
198 Agricultural Insurance Corporation	-	-	-	-	-	
215 Puerto Rico Conservatory of Music Corporation	2,222	0	2,222	2,104	119	5%
236 Innovation Fund for Agricultural Development of Puerto Rico	-	-	-	-	-	
238 Ponce Authority (Authority Of The Port Of The Americas)	306	-	306	237	69	23%
264 Corporation for the "Caño Martín Peña" Enlace Project	896	-	896	422	473	53%
265 Roosevelt Roads	281	-	281	196	85	30%
271 Puerto Rico Technology and Innovation Services	18,336	0	18,336	1,114	17,222	94%
276 Puerto Rico Public Private Partnership Authority	7,067	0	7,067	1,436	5,631	80%
286 Authority of the Port of Ponce	179	-	179	69	110	62%
288 University of Puerto Rico Comprehensive Cancer Center	4,379	2,675	7,054	6,304	750	11%
293 Center for Diabetes Research, Education, and Medical Services	201	-	201	149	52	26%
298 Public Service Regulatory Board	2,190	(0)	2,190	2,308	(118)	-5%
310 Municipal Finance Corporation	-	-	-	-	-	
311 Puerto Rico Gaming Commission	-	-	-	472	(472)	
312 Retirement Board of the Government of Puerto Rico	571	-	571	12,657	(12,086)	-2119%
329 Office of Socioeconomic Development	13,900	3,436	17,335	1,092	16,243	94%
TBD1 COFINA	1,462	(0)	1,462	-	1,462	100%
Total - Secondary Component Units	\$ 67,853	\$ 6,708	\$ 74,561	\$ 39,800	\$ 34,761	47%

Puerto Rico Department of Treasury

Quarterly Budget and Quarterly Actual Results for FY25 General Fund Expense Budget v. Actual

By Agency ¹

Quarterly:

Q1

	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
OMB and Hacienda Custodies						
17 Custody of the Office of Management and Budget	\$ 268,624	\$ (44,835)	\$ 223,789	\$ -	\$ 223,789	100%
25 Custody of the Department of the Treasury	333,456	14,455	347,911	270,385	77,526	22%
Total - OMB and Hacienda Custodies	\$ 602,079	\$ (30,379)	\$ 571,700	\$ 270,385	\$ 301,315	53%

	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Out of Scope Entities						
8 Office of the Comptroller	\$ 12,074	\$ 1,675	\$ 13,749	\$ 11,786	\$ 1,963	14%
10 The General Court of Justice	99,857	3,930	103,787	102,970	817	1%
100 Legislative Assembly of the Commonwealth	36,488	-	36,488	65,702	(29,214)	-80%
106 Public Housing Administration	1,461	-	1,461	692	768	53%
166 Industrial Development Company	-	-	-	-	-	-
176 University of Puerto Rico	125,221	-	125,221	122,090	3,131	2%
193 Office of Government Ethics	2,560	(0)	2,560	2,424	135	5%
200 Special Independent Prosecutor's Panel	918	(0)	918	863	55	6%
209 Contributions to Political Parties	3,500	-	3,500	4,671	(1,171)	-33%
208 Contributions to the Municipalities	15,384	3,340	18,724	14,999	3,725	20%
220 Correctional Health	13,587	-	13,587	11,970	1,617	12%
268 Puerto Rico Institute of Statistics	719	-	719	701	18	3%
272 Office of the Inspector General	5,031	(0)	5,031	4,787	244	5%
289 Energy Commission	-	-	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	14,850	-	14,850	17,573	(2,723)	-18%
Total - Out of Scope Entities	\$ 331,649	\$ 8,945	\$ 340,594	\$ 361,229	\$ (20,635)	-6%

	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Recap						
Entities Operating in PRIFAS 7.5	\$ 1,646,808	\$ 14,726	\$ 1,661,534	\$ 1,210,765	\$ 450,769	27%
Core Component Units	277,358	(0)	277,358	259,875	17,483	6%
Secondary Component Units	67,853	6,708	74,561	39,800	34,761	47%
OMB and Hacienda Custodies	602,079	(30,379)	571,700	270,385	301,315	53%
Out of Scope Entities	331,649	8,945	340,594	361,229	(20,635)	-6%
Total	\$ 2,925,746	\$ 0	\$ 2,925,746	\$ 2,142,054	\$ 783,692	27%

Notes:

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

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

Puerto Rico Department of Treasury

Quarterly Budget and Quarterly Actual Results for FY25 Special Revenue Fund Expense Budget v. Actual

By Agency¹

Quarterly:

Q1

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Entities Operating in PRIFAS 7.5						
15 Office of the Governor	\$ -	\$ -	\$ -	\$ -	\$ -	
16 Office of Management and Budget	300	-	300	66	234	78%
18 Planning Board	-	-	-	-	-	
21 Emergency and Disaster Management Bureau	85	-	85	-	85	100%
23 Puerto Rico Department of State	1,141	-	1,141	482	659	58%
24 Puerto Rico Department of Treasury	201,007	-	201,007	124,361	76,646	38%
28 State Elections Commission	-	-	-	-	-	
30 Human Resources Management & Transformation	435	-	435	67	369	85%
31 General Services Administration	1,318	8,375	9,693	338	9,354	97%
34 Commission of Investigation, Processing and Appeals	-	-	-	-	-	
37 Civil Rights Commission	-	-	-	-	-	
38 Puerto Rico Department of Justice	1,630	-	1,630	271	1,359	83%
40 Puerto Rico Police Bureau	4,622	259	4,881	65	4,816	99%
41 Special Investigations Bureau	-	-	-	-	-	
42 Puerto Rico Fire Department Bureau	3,672	1	3,674	-	3,674	100%
43 Puerto Rico National Guard	-	-	-	-	-	
45 Department of Public Safety	56	-	56	32	24	43%
49 Department of Transportation and Public Works	33,120	-	33,120	4,348	28,772	87%
50 Department of Natural and Environmental Resources	11,631	117	11,748	774	10,974	93%
55 Puerto Rico Department of Agriculture	858	-	858	56	801	93%
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	76,755	-	76,755	4,581	72,173	94%
68 Puerto Rico Labor Relations Board	116	-	116	61	54	47%
69 Puerto Rico Department of Consumer Affairs	499	-	499	233	266	53%
71 Department of Health	43,592	7,399	50,991	10,920	40,071	79%
78 Department of Housing	6,624	-	6,624	606	6,018	91%
81 Department of Education	2,320	-	2,320	-	2,320	100%
87 Department of Recreation and Sports	5,494	-	5,494	126	5,368	98%
95 Mental Health and Drug Addiction Services Administration	1,581	-	1,581	264	1,317	83%
96 Office of the Women's Advocate	-	-	-	-	-	
117 Act 70	-	-	-	-	-	
120 Veteran's Advocate Office of Puerto Rico	-	-	-	-	-	
122 Secretariat of the Department of the Family	-	-	-	-	-	
123 Family and Children Administration	-	-	-	-	-	
124 Child Support Administration (ASUME)	-	-	-	-	-	
126 Vocational Rehabilitation Administration	201	-	201	-	201	100%
127 Administration for Socioeconomic Development of the Family	-	-	-	-	-	
133 Administracion de Recursos Naturales	-	-	-	-	-	
137 Department of Correction and Rehabilitation	5,818	-	5,818	1,806	4,012	69%
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	290	-	290	57	233	80%
221 Medical Emergency Corps Bureau	1,993	-	1,993	833	1,160	58%
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	\$ 405,153	\$ 16,151	\$ 421,305	\$ 150,347	\$ 270,958	64%

Puerto Rico Department of Treasury

Quarterly Budget and Quarterly Actual Results for FY25 Special Revenue Fund Expense Budget v. Actual

By Agency ¹

Quarterly:

Q1

	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Core Component Units						
70 State Insurance Fund Corporation	\$ 145,486	\$ -	\$ 145,486	\$ 122,737	\$ 22,749	16%
79 Automobile Accidents Compensation Administration	25,611	-	25,611	9,900	15,711	61%
90 Medical Services Administration of Puerto Rico	36,426	-	36,426	28,062	8,364	23%
119 Department of Economic Development & Commerce	12,585	172	12,757	8,457	4,300	34%
162 Public Building Authority	37,687	2,097	39,784	42,679	(2,895)	-7%
163 Puerto Rico Aqueduct and Sewer Authority	-	-	-	-	-	
168 Puerto Rico Ports Authority	20,872	-	20,872	24,279	(3,407)	-16%
180 Tourism Company	37,649	-	37,649	23,443	14,206	38%
187 Puerto Rico Health Insurance Administration	45,408	-	45,408	144,951	(99,543)	-219%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	22,553	-	22,553	13,646	8,907	39%
235 Puerto Rico Housing Finance Corporation	24,090	-	24,090	3,281	20,809	86%
277 Agricultural Enterprises Development Administration	23,427	3,500	26,927	6,233	20,694	77%
285 Puerto Rico Integrated Transit Authority	9,878	-	9,878	9,696	182	2%
295 Fiscal Agency & Financial Advisory Authority	2,146	-	2,146	10	2,136	100%
303 Convention Center of District Authority	12,191	-	12,191	20,243	(8,053)	-66%
Total - Core Component Units	\$ 456,006	\$ 5,769	\$ 461,775	\$ 457,617	\$ 4,158	1%
Secondary Component Units						
11 Puerto Rico Traffic Safety Commission	\$ 466	\$ -	\$ 466	\$ 344	\$ 122	26%
22 Office of The Commissioner of Insurance	\$ 3,273	\$ -	\$ 3,273	\$ 1,958	\$ 1,315	40%
29 Puerto Rico Federal Affairs Administration	-	-	-	-	-	
75 Office of the Financial Institutions Commissioner	3,853	-	3,853	2,374	1,479	38%
82 Institute of Puerto Rican Culture	321	274	595	28	567	95%
105 Industrial Commission	5,708	-	5,708	4,359	1,349	24%
109 Puerto Rico School of Plastic Arts	580	-	580	274	306	53%
121 Government Board of the 911 Service	5,489	206	5,695	3,242	2,453	43%
138 Institutional Trust of the National Guard of Puerto Rico	1,976	-	1,976	988	987	50%
161 Puerto Rico Infrastructure Financing Authority	285	-	285	97	188	66%
165 Land Authority of Puerto Rico	3,136	-	3,136	2,285	851	27%
167 Integral Development of the "Península de Cantera"	57	-	57	14	43	75%
177 Land Administration of Puerto Rico	2,268	-	2,268	1,322	946	42%
186 Culebra Conservation and Development Authority	76	-	76	-	76	100%
189 Institute of Forensic Science	127	-	127	-	127	100%
191 Musical Arts Corporation	472	-	472	176	296	63%
192 Fine Arts Center Corporation	659	-	659	504	155	23%
195 Economic Development Bank of PR	3,572	-	3,572	2,362	1,210	34%
196 Puerto Rico Public Broadcasting Corporation	85	3,516	3,601	2,096	1,505	42%
198 Agricultural Insurance Corporation	825	-	825	868	(43)	-5%
215 Puerto Rico Conservatory of Music Corporation	1,089	-	1,089	825	264	24%
236 Innovation Fund for Agricultural Development of Puerto Rico	3,416	-	3,416	599	2,817	82%
238 Ponce Authority (Authority Of The Port Of The Americas)	-	-	-	-	-	
264 Corporation for the "Caño Martin Peña" Enlace Project	-	10	10	-	10	100%
265 Roosevelt Roads	465	-	465	157	308	66%
271 Puerto Rico Technology and Innovation Services	2,433	-	2,433	-	2,433	100%
276 Puerto Rico Public Private Partnership Authority	-	-	-	-	-	
286 Authority of the Port of Ponce	541	-	541	-	541	100%
288 University of Puerto Rico Comprehensive Cancer Center	11,813	-	11,813	9,736	2,078	18%
293 Center for Diabetes Research, Education, and Medical Services	67	-	67	62	5	7%
298 Public Service Regulatory Board	-	-	-	3,011	(3,011)	
310 Municipal Finance Corporation	7,957	-	7,957	52,130	(44,173)	-555%
311 Puerto Rico Gaming Commission	55,528	-	55,528	75,526	(19,999)	-36%
312 Retirement Board of the Government of Puerto Rico	109,323	-	109,323	-	109,323	100%
329 Office of Socioeconomic Development	829	-	829	-	829	100%
TBD1 COFINA	-	-	-	-	-	
Total - Secondary Component Units	\$ 226,685	\$ 4,006	\$ 230,691	\$ 165,335	\$ 65,355	28%

Puerto Rico Department of Treasury

Quarterly Budget and Quarterly Actual Results for FY25 Special Revenue Fund Expense Budget v. Actual

By Agency ¹

Quarterly:

Q1

	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
OMB and Hacienda Custodies						
17 Custody of the Office of Management and Budget	\$ -	\$ -	\$ -	\$ -	\$ -	
25 Custody of the Department of the Treasury	120,304	-	120,304	92,722	27,582	23%
Total - OMB and Hacienda Custodies	\$ 120,304	\$ -	\$ 120,304	\$ 92,722	\$ 27,582	23%

	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Out of Scope Entities						
8 Office of the Comptroller	\$ -	\$ -	\$ -	\$ -	\$ -	
10 The General Court of Justice	4,363	-	4,363	2,345	2,018	46%
100 Legislative Assembly of the Commonwealth	-	-	-	-	-	
106 Public Housing Administration	3,881	-	3,881	-	3,881	100%
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	\$ 8,244	\$ -	\$ 8,244	\$ 2,345	\$ 5,899	72%

	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Recap						
Entities Operating in PRIFAS 7.5	\$ 405,153	\$ 16,151	\$ 421,305	\$ 150,347	\$ 270,958	64%
Core Component Units	456,006	5,769	461,775	457,617	4,158	1%
Secondary Component Units	226,685	4,006	230,691	165,335	65,355	28%
OMB and Hacienda Custodies	120,304	-	120,304	92,722	27,582	23%
Out of Scope Entities	8,244	-	8,244	2,345	5,899	72%
Total	\$ 1,216,392	\$ 25,927	\$ 1,242,319	\$ 868,367	\$ 373,952	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

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

By Agency ¹

For the month of: September-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	\$ 42	\$ 2,384	\$ 913	\$ 1,471	62%
16 Office of Management and Budget	1,890	57	1,946	1,160	787	40%
18 Planning Board	1,555	-	1,555	864	691	44%
21 Emergency and Disaster Management Bureau	735	-	735	251	484	66%
23 Puerto Rico Department of State	1,744	0	1,744	3,276	(1,532)	-88%
24 Puerto Rico Department of Treasury	84,832	-	84,832	60,303	24,529	29%
28 State Elections Commission	5,124	226	5,350	5,020	330	6%
30 Human Resources Management & Transformation	1,007	(0)	1,007	699	308	31%
31 General Services Administration	2,494	2,825	5,319	1,390	3,929	74%
34 Commission of Investigation, Processing and Appeals	44	0	44	37	7	15%
37 Civil Rights Commission	74	-	74	96	(23)	-31%
38 Puerto Rico Department of Justice	12,944	575	13,520	11,687	1,833	14%
40 Puerto Rico Police Bureau	74,143	317	74,460	70,901	3,560	5%
41 Special Investigations Bureau	480	-	480	475	5	1%
42 Puerto Rico Fire Department Bureau	7,228	0	7,228	7,380	(152)	-2%
43 Puerto Rico National Guard	1,746	-	1,746	988	758	43%
45 Department of Public Safety	22,585	-	22,585	19,729	2,856	13%
49 Department of Transportation and Public Works	17,497	-	17,497	6,076	11,421	65%
50 Department of Natural and Environmental Resources	14,072	39	14,111	5,082	9,028	64%
55 Puerto Rico Department of Agriculture	3,472	-	3,472	2,094	1,378	40%
60 Office of the Citizen's Ombudsman	320	(0)	320	259	61	19%
62 Cooperative Development Commission of Puerto Rico	252	0	252	214	38	15%
66 Puerto Rico Highway Authority	-	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	29,585	-	29,585	5,872	23,713	80%
68 Puerto Rico Labor Relations Board	126	(0)	126	94	32	25%
69 Puerto Rico Department of Consumer Affairs	1,341	41	1,382	1,096	286	21%
71 Department of Health	56,286	2,512	58,798	48,219	10,579	18%
78 Department of Housing	4,485	(0)	4,485	2,540	1,945	43%
81 Department of Education	239,913	3,296	243,208	149,641	93,567	38%
87 Department of Recreation and Sports	4,953	0	4,953	2,996	1,957	40%
95 Mental Health and Drug Addiction Services Administration	13,123	-	13,123	11,447	1,675	13%
96 Office of the Women's Advocate	436	292	728	344	384	53%
94 Employees Association of the Commonwealth	-	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	338	(0)	338	258	80	24%
122 Secretariat of the Department of the Family	4,009	-	4,009	3,088	921	23%
123 Family and Children Administration	17,907	-	17,907	15,235	2,672	15%
124 Child Support Administration (ASUME)	1,436	-	1,436	1,133	303	21%
126 Vocational Rehabilitation Administration	2,428	-	2,428	1,985	443	18%
127 Administration for Socioeconomic Development of the Family	8,553	-	8,553	7,738	815	10%
133 Administracion de Recursos Naturales	-	-	-	-	-	-
137 Department of Correction and Rehabilitation	36,431	-	36,431	28,161	8,270	23%
139 Parole Board	264	0	264	219	44	17%
143 Office of Protection and Defense for People with Disabilities	87	-	87	104	(17)	-19%
152 Elderly and Retired People Advocate Office	307	-	307	107	201	65%
153 Office for People with Disabilities	328	(0)	328	181	147	45%
155 State Historic Preservation Office of Puerto Rico	831	(0)	831	199	631	76%
221 Medical Emergency Corps Bureau	2,449	-	2,449	2,236	213	9%
231 Office for the Patient's Advocate	175	0	175	144	31	18%
241 Administration for Integral Development of Childhood	1,132	71	1,203	499	705	59%
266 Office of Public Safety Affairs	-	-	-	-	-	-
279 Public Service Appeals Commission	235	0	235	231	4	2%
281 Office of the Election Comptroller	255	0	255	257	(2)	-1%
Total - Entities Operating in PRIFAS 7.5	\$ 683,987	\$ 10,292	\$ 694,279	\$ 482,914	\$ 211,365	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: September-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	\$ 46,276	\$ 2,219	5%
79 Automobile Accidents Compensation Administration	8,537	-	8,537	3,389	5,148	60%
90 Medical Services Administration of Puerto Rico	20,707	-	20,707	18,065	2,642	13%
119 Department of Economic Development & Commerce	6,259	57	6,316	1,365	4,951	78%
162 Public Building Authority	12,562	699	13,261	24,649	(11,387)	-86%
168 Puerto Rico Ports Authority	6,957	-	6,957	7,731	(774)	-11%
180 Tourism Company	12,550	-	12,550	22,487	(9,938)	-79%
187 Puerto Rico Health Insurance Administration	77,392	-	77,392	216,988	(139,595)	-180%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	7,918	-	7,918	4,979	2,939	37%
235 Puerto Rico Housing Finance Corporation	8,713	-	8,713	1,602	7,112	82%
277 Agricultural Enterprises Development Administration	13,940	1,167	15,107	1,740	13,367	88%
285 Puerto Rico Integrated Transit Authority	12,548	-	12,548	8,399	4,149	33%
295 Fiscal Agency & Financial Advisory Authority	3,813	(0)	3,813	1,453	2,359	62%
303 Convention Center of District Authority	4,064	-	4,064	11,435	(7,372)	-181%
Total - Core Component Units	\$ 244,455	\$ 1,923	\$ 246,378	\$ 370,557	\$ (124,180)	-50%

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Secondary Component Units						
11 Puerto Rico Traffic Safety Commission	\$ 155	\$ -	\$ 155	\$ 120	\$ 35	23%
22 Office of The Commissioner of Insurance	1,091	-	1,091	829	262	24%
29 Puerto Rico Federal Affairs Administration	269	-	269	234	35	13%
75 Office of the Financial Institutions Commissioner	1,284	-	1,284	836	449	35%
82 Institute of Puerto Rican Culture	1,661	91	1,752	286	1,466	84%
105 Industrial Commission	1,903	-	1,903	1,686	217	11%
109 Puerto Rico School of Plastic Arts	442	-	442	354	88	20%
121 Government Board of the 911 Service	1,830	69	1,898	1,678	220	12%
138 Institutional Trust of the National Guard of Puerto Rico	659	-	659	346	313	48%
161 Puerto Rico Infrastructure Financing Authority	281	14	295	202	93	32%
165 Land Authority of Puerto Rico	1,045	-	1,045	670	376	36%
167 Integral Development of the "Peninsula de Cantera"	69	-	69	24	45	65%
177 Land Administration of Puerto Rico	756	-	756	493	263	35%
186 Culebra Conservation and Development Authority	46	-	46	1	46	99%
189 Institute of Forensic Science	1,840	185	2,025	2,244	(219)	-11%
191 Musical Arts Corporation	616	0	616	599	18	3%
192 Fine Arts Center Corporation	922	(0)	922	495	426	46%
195 Economic Development Bank of PR	1,191	-	1,191	784	407	34%
196 Puerto Rico Public Broadcasting Corporation	28	1,172	1,200	747	453	38%
198 Agricultural Insurance Corporation	275	-	275	415	(140)	-51%
215 Puerto Rico Conservatory of Music Corporation	1,104	0	1,104	1,416	(312)	-28%
236 Innovation Fund for Agricultural Development of Puerto Rico	1,139	-	1,139	274	865	76%
238 Ponce Authority (Authority Of The Port Of The Americas)	102	-	102	75	27	26%
264 Corporation for the "Caño Martin Peña" Enlace Project	299	3	302	155	147	49%
265 Roosevelt Roads	249	-	249	155	94	38%
271 Puerto Rico Technology and Innovation Services	6,923	0	6,923	354	6,569	95%
276 Puerto Rico Public Private Partnership Authority	2,356	0	2,356	1,046	1,310	56%
286 Authority of the Port of Ponce	240	-	240	22	218	91%
288 University of Puerto Rico Comprehensive Cancer Center	5,398	892	6,289	7,597	(1,308)	-21%
293 Center for Diabetes Research, Education, and Medical Services	89	-	89	81	8	9%
298 Public Service Regulatory Board	3,382	(0)	3,382	2,782	600	18%
299 COFINA	-	-	-	-	-	-
310 Municipal Finance Corporation	18,509	-	18,509	18,615	(106)	-1%
311 Puerto Rico Gaming Commission	36,631	-	36,631	33,073	3,558	10%
312 Retirement Board of the Government of Puerto Rico	4,910	1,145	6,055	8,019	(1,965)	-32%
329 Office of Socioeconomic Development	487	(0)	487	326	161	33%
Total - Secondary Component Units	\$ 98,179	\$ 3,571	\$ 101,750	\$ 87,031	\$ 14,720	14%

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: September-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	\$ (14,945)	\$ 74,596	\$ -	\$ 74,596	100%
25 Custody of the Department of the Treasury	137,876	4,818	142,694	134,856	7,839	5%
Total - OMB and Hacienda Custodies	\$ 227,417	\$ (10,126)	\$ 217,291	\$ 134,856	\$ 82,435	38%

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Out of Scope Entities						
8 Office of the Comptroller	\$ 4,025	\$ 558	\$ 4,583	\$ 3,916	\$ 667	15%
10 The General Court of Justice	34,740	1,310	36,050	26,368	9,683	27%
100 Legislative Assembly of the Commonwealth	12,163	-	12,163	8,487	3,675	30%
106 Public Housing Administration	1,781	-	1,781	228	1,553	87%
113 CRIM	-	-	-	-	-	-
166 Industrial Development Company	-	-	-	-	-	-
176 University of Puerto Rico	41,740	-	41,740	40,697	1,044	3%
193 Office of Government Ethics	853	(0)	853	785	69	8%
200 Special Independent Prosecutor's Panel	306	(0)	306	288	18	6%
209 Contributions to Political Parties	1,167	-	1,167	1,365	(199)	-17%
208 Contributions to the Municipalities	5,128	1,113	6,241	5,000	1,242	20%
212 COSSEC	-	-	-	-	-	-
220 Correctional Health	4,529	-	4,529	4,671	(142)	-3%
268 Puerto Rico Institute of Statistics	240	-	240	234	6	3%
272 Office of the Inspector General	1,677	(0)	1,677	1,580	97	6%
289 Energy Commission	-	-	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	4,950	-	4,950	7,920	(2,970)	-60%
Total - Out of Scope Entities	\$ 113,298	\$ 2,982	\$ 116,279	\$ 101,538	\$ 14,742	13%

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Recap						
Entities Operating in PRIFAS 7.5	\$ 683,987	\$ 10,292	\$ 694,279	\$ 482,914	\$ 211,365	30%
Core Component Units	244,455	1,923	246,378	370,557	(124,180)	-50%
Secondary Component Units	98,179	3,571	101,750	87,031	14,720	14%
OMB and Hacienda Custodies	227,417	(10,126)	217,291	134,856	82,435	38%
Out of Scope Entities	113,298	2,982	116,279	101,538	14,742	13%
Total	\$ 1,367,335	\$ 8,642	\$ 1,375,978	\$ 1,176,895	\$ 199,082	14%

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: September-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	\$ 42	\$ 2,384	\$ 913	\$ 1,471	62%
16 Office of Management and Budget	1,790	57	1,846	1,116	730	40%
18 Planning Board	1,555	-	1,555	864	691	44%
21 Emergency and Disaster Management Bureau	706	-	706	251	455	64%
23 Puerto Rico Department of State	1,364	0	1,364	3,074	(1,710)	-125%
24 Puerto Rico Department of Treasury	17,829	-	17,829	17,843	(14)	0%
28 State Elections Commission	5,124	226	5,350	5,020	330	6%
30 Human Resources Management & Transformation	862	(0)	862	684	178	21%
31 General Services Administration	2,054	33	2,088	1,155	932	45%
34 Commission of Investigation, Processing and Appeals	44	0	44	37	7	15%
37 Civil Rights Commission	74	-	74	96	(23)	-31%
38 Puerto Rico Department of Justice	12,401	575	12,976	11,416	1,560	12%
40 Puerto Rico Police Bureau	72,603	231	72,833	70,863	1,970	3%
41 Special Investigations Bureau	480	-	480	475	5	1%
42 Puerto Rico Fire Department Bureau	6,003	-	6,003	7,380	(1,376)	-23%
43 Puerto Rico National Guard	1,746	-	1,746	988	758	43%
45 Department of Public Safety	22,566	-	22,566	19,721	2,845	13%
49 Department of Transportation and Public Works	6,457	-	6,457	4,209	2,248	35%
50 Department of Natural and Environmental Resources	10,195	-	10,195	4,739	5,455	54%
55 Puerto Rico Department of Agriculture	3,186	-	3,186	2,037	1,149	36%
60 Office of the Citizen's Ombudsman	320	(0)	320	259	61	19%
62 Cooperative Development Commission of Puerto Rico	252	0	252	214	38	15%
66 Puerto Rico Highway Authority	-	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	4,001	-	4,001	3,966	35	1%
68 Puerto Rico Labor Relations Board	87	(0)	87	64	23	27%
69 Puerto Rico Department of Consumer Affairs	1,174	41	1,215	975	241	20%
71 Department of Health	41,756	45	41,801	42,660	(859)	-2%
78 Department of Housing	2,276	(0)	2,276	1,934	343	15%
81 Department of Education	239,140	3,296	242,435	149,641	92,794	38%
87 Department of Recreation and Sports	3,122	0	3,122	2,959	163	5%
95 Mental Health and Drug Addiction Services Administration	12,596	-	12,596	11,228	1,368	11%
96 Office of the Women's Advocate	436	292	728	344	384	53%
94 Employees Association of the Commonwealth	-	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	338	(0)	338	258	80	24%
122 Secretariat of the Department of the Family	4,009	-	4,009	3,088	921	23%
123 Family and Children Administration	17,907	-	17,907	15,235	2,672	15%
124 Child Support Administration (ASUME)	1,436	-	1,436	1,133	303	21%
126 Vocational Rehabilitation Administration	2,361	-	2,361	1,985	376	16%
127 Administration for Socioeconomic Development of the Family	8,553	-	8,553	7,738	815	10%
133 Administracion de Recursos Naturales	-	-	-	-	-	-
137 Department of Correction and Rehabilitation	34,491	-	34,491	27,566	6,925	20%
139 Parole Board	264	0	264	219	44	17%
143 Office of Protection and Defense for People with Disabilities	87	-	87	104	(17)	-19%
152 Elderly and Retired People Advocate Office	307	-	307	107	201	65%
153 Office for People with Disabilities	328	(0)	328	181	147	45%
155 State Historic Preservation Office of Puerto Rico	734	(0)	734	143	592	81%
221 Medical Emergency Corps Bureau	1,785	-	1,785	1,879	(95)	-5%
231 Office for the Patient's Advocate	175	0	175	144	31	18%
241 Administration for Integral Development of Childhood	1,132	71	1,203	499	705	59%
266 Office of Public Safety Affairs	-	-	-	-	-	-
279 Public Service Appeals Commission	235	0	235	231	4	2%
281 Office of the Election Comptroller	255	0	255	257	(2)	-1%
Total - Entities Operating in PRIFAS 7.5	\$ 548,936	\$ 4,909	\$ 553,845	\$ 427,890	\$ 125,955	23%

Puerto Rico Department of Treasury

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

By Agency¹

For the month of: September-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Core Component Units						
70 State Insurance Fund Corporation	\$ -	\$ -	\$ -	\$ -	\$ -	
79 Automobile Accidents Compensation Administration	-	-	-	-	-	
90 Medical Services Administration of Puerto Rico	8,565	-	8,565	7,081	1,484	17%
119 Department of Economic Development & Commerce	2,064	-	2,064	(149)	2,213	107%
162 Public Building Authority	-	-	-	-	-	
168 Puerto Rico Ports Authority	-	-	-	-	-	
180 Tourism Company	-	-	-	-	-	
187 Puerto Rico Health Insurance Administration	62,256	-	62,256	140,785	(78,529)	-126%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	400	-	400	-	400	100%
235 Puerto Rico Housing Finance Corporation	684	-	684	352	332	49%
277 Agricultural Enterprises Development Administration	6,132	0	6,132	460	5,671	92%
285 Puerto Rico Integrated Transit Authority	9,255	-	9,255	5,555	3,701	40%
295 Fiscal Agency & Financial Advisory Authority	3,097	(0)	3,097	1,443	1,654	53%
303 Convention Center of District Authority	-	-	-	-	-	
Total - Core Component Units	\$ 92,453	\$ (0)	\$ 92,453	\$ 155,527	\$ (63,074)	-68%

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Secondary Component Units						
11 Puerto Rico Traffic Safety Commission	\$ -	\$ -	\$ -	\$ -	\$ -	
22 Office of The Commissioner of Insurance	-	-	-	-	-	
29 Puerto Rico Federal Affairs Administration	269	-	269	234	35	13%
75 Office of the Financial Institutions Commissioner	-	-	-	-	-	
82 Institute of Puerto Rican Culture	1,554	-	1,554	276	1,278	82%
105 Industrial Commission	-	-	-	-	-	
109 Puerto Rico School of Plastic Arts	249	-	249	195	54	22%
121 Government Board of the 911 Service	-	-	-	-	-	
138 Institutional Trust of the National Guard of Puerto Rico	-	-	-	-	-	
161 Puerto Rico Infrastructure Financing Authority	186	14	200	167	33	16%
165 Land Authority of Puerto Rico	-	-	-	-	-	
167 Integral Development of the "Peninsula de Cantera"	50	-	50	23	27	54%
177 Land Administration of Puerto Rico	-	-	-	-	-	
186 Culebra Conservation and Development Authority	21	-	21	1	21	97%
189 Institute of Forensic Science	1,798	185	1,983	2,244	(261)	-13%
191 Musical Arts Corporation	459	0	459	473	(14)	-3%
192 Fine Arts Center Corporation	702	(0)	702	335	367	52%
195 Economic Development Bank of PR	-	-	-	-	-	
196 Puerto Rico Public Broadcasting Corporation	-	-	-	-	-	
198 Agricultural Insurance Corporation	-	-	-	-	-	
215 Puerto Rico Conservatory of Music Corporation	741	0	741	999	(258)	-35%
236 Innovation Fund for Agricultural Development of Puerto Rico	-	-	-	-	-	
238 Ponce Authority (Authority Of The Port Of The Americas)	102	-	102	75	27	26%
264 Corporation for the "Caño Martin Peña" Enlace Project	299	-	299	155	144	48%
265 Roosevelt Roads	94	-	94	89	5	5%
271 Puerto Rico Technology and Innovation Services	6,112	0	6,112	354	5,758	94%
276 Puerto Rico Public Private Partnership Authority	2,356	0	2,356	1,046	1,310	56%
286 Authority of the Port of Ponce	60	-	60	22	38	63%
288 University of Puerto Rico Comprehensive Cancer Center	1,460	892	2,351	2,551	(199)	-8%
293 Center for Diabetes Research, Education, and Medical Services	67	-	67	59	8	12%
298 Public Service Regulatory Board	730	(0)	730	775	(45)	-6%
299 COFINA	-	-	-	-	-	
310 Municipal Finance Corporation	-	-	-	-	-	
311 Puerto Rico Gaming Commission	190	-	190	152	38	20%
312 Retirement Board of the Government of Puerto Rico	4,633	1,145	5,778	8,019	(2,241)	-39%
329 Office of Socioeconomic Development	487	(0)	487	326	161	33%
Total - Secondary Component Units	\$ 22,618	\$ 2,236	\$ 24,854	\$ 18,569	\$ 6,284	25%

Puerto Rico Department of Treasury

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

By Agency¹

For the month of: September-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	\$ (14,945)	\$ 74,596	\$ -	\$ 74,596	100%
25 Custody of the Department of the Treasury	97,774	4,818	102,593	102,370	223	0%
Total - OMB and Hacienda Custodies	\$ 187,316	\$ (10,126)	\$ 177,189	\$ 102,370	\$ 74,819	42%

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Out of Scope Entities						
8 Office of the Comptroller	\$ 4,025	\$ 558	\$ 4,583	\$ 3,916	\$ 667	15%
10 The General Court of Justice	33,286	1,310	34,596	25,555	9,040	26%
100 Legislative Assembly of the Commonwealth	12,163	-	12,163	8,487	3,675	30%
106 Public Housing Administration	487	-	487	228	259	53%
113 CRIM	-	-	-	-	-	-
166 Industrial Development Company	-	-	-	-	-	-
176 University of Puerto Rico	41,740	-	41,740	40,697	1,044	3%
193 Office of Government Ethics	853	(0)	853	785	69	8%
200 Special Independent Prosecutor's Panel	306	(0)	306	288	18	6%
209 Contributions to Political Parties	1,167	-	1,167	1,365	(199)	-17%
208 Contributions to the Municipalities	5,128	1,113	6,241	5,000	1,242	20%
212 COSSEC	-	-	-	-	-	-
220 Correctional Health	4,529	-	4,529	4,671	(142)	-3%
268 Puerto Rico Institute of Statistics	240	-	240	234	6	3%
272 Office of the Inspector General	1,677	(0)	1,677	1,580	97	6%
289 Energy Commission	-	-	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	4,950	-	4,950	7,920	(2,970)	-60%
Total - Out of Scope Entities	\$ 110,550	\$ 2,982	\$ 113,531	\$ 100,725	\$ 12,806	11%

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Recap						
Entities Operating in PRIFAS 7.5	\$ 548,936	\$ 4,909	\$ 553,845	\$ 427,890	\$ 125,955	23%
Core Component Units	92,453	(0)	92,453	155,527	(63,074)	-68%
Secondary Component Units	22,618	2,236	24,854	18,569	6,284	25%
OMB and Hacienda Custodies	187,316	(10,126)	177,189	102,370	74,819	42%
Out of Scope Entities	110,550	2,982	113,531	100,725	12,806	11%
Total	\$ 961,871	\$ 0	\$ 961,871	\$ 805,081	\$ 156,790	16%

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: September-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	43	56	57%
18 Planning Board	-	-	-	-	-	
21 Emergency and Disaster Management Bureau	28	-	28	-	28	100%
23 Puerto Rico Department of State	380	-	380	202	178	47%
24 Puerto Rico Department of Treasury	67,002	-	67,002	42,460	24,542	37%
28 State Elections Commission	-	-	-	-	-	
30 Human Resources Management & Transformation	145	-	145	15	130	90%
31 General Services Administration	439	2,792	3,231	234	2,996	93%
34 Commission of Investigation, Processing and Appeals	-	-	-	-	-	
37 Civil Rights Commission	-	-	-	-	-	
38 Puerto Rico Department of Justice	543	-	543	271	272	50%
40 Puerto Rico Police Bureau	1,541	86	1,627	38	1,589	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	8	10	56%
49 Department of Transportation and Public Works	11,040	-	11,040	1,866	9,174	83%
50 Department of Natural and Environmental Resources	3,877	39	3,916	343	3,573	91%
55 Puerto Rico Department of Agriculture	286	-	286	56	230	80%
60 Office of the Citizen's Ombudsman	-	-	-	-	-	
62 Cooperative Development Commission of Puerto Rico	-	-	-	-	-	
66 Puerto Rico Highway Authority	-	-	-	-	-	
67 Puerto Rico Department of Labor and Human Resources	25,585	-	25,585	1,906	23,678	93%
68 Puerto Rico Labor Relations Board	39	-	39	30	9	23%
69 Puerto Rico Department of Consumer Affairs	166	-	166	121	45	27%
71 Department of Health	14,531	2,466	16,997	5,559	11,438	67%
78 Department of Housing	2,208	-	2,208	606	1,602	73%
81 Department of Education	773	-	773	-	773	100%
87 Department of Recreation and Sports	1,831	-	1,831	37	1,794	98%
95 Mental Health and Drug Addiction Services Administration	527	-	527	219	308	58%
96 Office of the Women's Advocate	-	-	-	-	-	
94 Employees Association of the Commonwealth	-	-	-	-	-	
120 Veteran's Advocate Office of Puerto Rico	-	-	-	-	-	
122 Secretariat of the Department of the Family	-	-	-	-	-	
123 Family and Children Administration	-	-	-	-	-	
124 Child Support Administration (ASUME)	-	-	-	-	-	
126 Vocational Rehabilitation Administration	67	-	67	-	67	100%
127 Administration for Socioeconomic Development of the Family	-	-	-	-	-	
133 Administracion de Recursos Naturales	-	-	-	-	-	
137 Department of Correction and Rehabilitation	1,939	-	1,939	594	1,345	69%
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	57	40	41%
221 Medical Emergency Corps Bureau	664	-	664	357	307	46%
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	\$ 5,384	\$ 140,435	\$ 55,024	\$ 85,411	61%

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: September-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	\$ 46,276	\$ 2,219	5%
79 Automobile Accidents Compensation Administration	8,537	-	8,537	3,389	5,148	60%
90 Medical Services Administration of Puerto Rico	12,142	-	12,142	10,984	1,158	10%
119 Department of Economic Development & Commerce	4,195	57	4,252	1,514	2,738	64%
162 Public Building Authority	12,562	699	13,261	24,649	(11,387)	-86%
168 Puerto Rico Ports Authority	6,957	-	6,957	7,731	(774)	-11%
180 Tourism Company	12,550	-	12,550	22,487	(9,938)	-79%
187 Puerto Rico Health Insurance Administration	15,136	-	15,136	76,203	(61,067)	-403%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	7,518	-	7,518	4,979	2,539	34%
235 Puerto Rico Housing Finance Corporation	8,030	-	8,030	1,250	6,780	84%
277 Agricultural Enterprises Development Administration	7,809	1,167	8,976	1,280	7,696	86%
285 Puerto Rico Integrated Transit Authority	3,293	-	3,293	2,844	449	14%
295 Fiscal Agency & Financial Advisory Authority	715	-	715	10	706	99%
303 Convention Center of District Authority	4,064	-	4,064	11,435	(7,372)	-181%
Total - Core Component Units	\$ 152,002	\$ 1,923	\$ 153,925	\$ 215,031	\$ (61,106)	-40%

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Secondary Component Units						
11 Puerto Rico Traffic Safety Commission	\$ 155	\$ -	\$ 155	\$ 120	\$ 35	23%
22 Office of The Commissioner of Insurance	1,091	-	1,091	829	262	24%
29 Puerto Rico Federal Affairs Administration	-	-	-	-	-	-
75 Office of the Financial Institutions Commissioner	1,284	-	1,284	836	449	35%
82 Institute of Puerto Rican Culture	107	91	198	10	188	95%
105 Industrial Commission	1,903	-	1,903	1,686	217	11%
109 Puerto Rico School of Plastic Arts	193	-	193	159	34	18%
121 Government Board of the 911 Service	1,830	69	1,898	1,678	220	12%
138 Institutional Trust of the National Guard of Puerto Rico	659	-	659	346	313	48%
161 Puerto Rico Infrastructure Financing Authority	95	-	95	34	60	64%
165 Land Authority of Puerto Rico	1,045	-	1,045	670	376	36%
167 Integral Development of the "Península de Cantera"	19	-	19	1	18	95%
177 Land Administration of Puerto Rico	756	-	756	493	263	35%
186 Culebra Conservation and Development Authority	25	-	25	-	25	100%
189 Institute of Forensic Science	42	-	42	-	42	100%
191 Musical Arts Corporation	157	-	157	126	31	20%
192 Fine Arts Center Corporation	220	-	220	160	60	27%
195 Economic Development Bank of PR	1,191	-	1,191	784	407	34%
196 Puerto Rico Public Broadcasting Corporation	28	1,172	1,200	747	453	38%
198 Agricultural Insurance Corporation	275	-	275	415	(140)	-51%
215 Puerto Rico Conservatory of Music Corporation	363	-	363	417	(54)	-15%
236 Innovation Fund for Agricultural Development of Puerto Rico	1,139	-	1,139	274	865	76%
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	66	89	57%
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	5,046	(1,108)	-28%
293 Center for Diabetes Research, Education, and Medical Services	22	-	22	22	0	1%
298 Public Service Regulatory Board	2,652	-	2,652	2,007	645	24%
299 COFINA	-	-	-	-	-	-
310 Municipal Finance Corporation	18,509	-	18,509	18,615	(106)	-1%
311 Puerto Rico Gaming Commission	36,441	-	36,441	32,921	3,520	10%
312 Retirement Board of the Government of Puerto Rico	276	-	276	-	276	100%
329 Office of Socioeconomic Development	-	-	-	-	-	-
Total - Secondary Component Units	\$ 75,562	\$ 1,335	\$ 76,897	\$ 68,462	\$ 8,435	11%

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: September-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	-	40,101	32,485	7,616	19%
Total - OMB and Hacienda Custodies	\$ 40,101	\$ -	\$ 40,101	\$ 32,485	\$ 7,616	19%

	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	812	642	44%
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	\$ 812	\$ 1,936	70%

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Recap						
Entities Operating in PRIFAS 7.5	\$ 135,051	\$ 5,384	\$ 140,435	\$ 55,024	\$ 85,411	61%
Core Component Units	152,002	1,923	153,925	215,031	(61,106)	-40%
Secondary Component Units	75,562	1,335	76,897	68,462	8,435	11%
OMB and Hacienda Custodies	40,101	-	40,101	32,485	7,616	19%
Out of Scope Entities	2,748	-	2,748	812	1,936	70%
Total	\$ 405,464	\$ 8,642	\$ 414,106	\$ 371,814	\$ 42,292	10%

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 9/30/2024

September-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
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	-	9,000	-	9,000
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	\$ (1,079)	\$ 58,691	\$ -	\$ 58,691

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 9/30/2024

September-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	-	4,800
285 Puerto Rico Integrated Transit Authority	45,791	(1,145)	44,646	2,948	41,698
Total - Core Component Units	\$ 67,443	\$ (1,179)	\$ 66,264	\$ 2,948	\$ 63,316
Secondary Component Units					
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	\$ (1,659)	\$ 86,855	\$ -	\$ 86,855
Total - OMB and Hacienda Custodies	\$ 88,514	\$ (1,659)	\$ 86,855	\$ -	\$ 86,855

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 9/30/2024

September-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	-	380
Total - Out of Scope Entities	\$ 35,457	\$ (543)	\$ 34,914	\$ 20,694	\$ 14,219

	CapEx Certified Budget	Adjustments & Revisions	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
Recap					
Entities Operating in PRIFAS 7.5	\$ 59,770	\$ (1,079)	\$ 58,691	\$ -	\$ 58,691
Core Component Units	67,443	(1,179)	66,264	2,948	63,316
Secondary Component Units	7,452	691	8,143	825	7,317
OMB and Hacienda Custodies	88,514	(1,659)	86,855	-	86,855
Out of Scope Entities	35,457	(543)	34,914	20,694	14,219
Total	\$ 258,636	\$ (3,769)	\$ 254,867	\$ 24,468	\$ 230,399

Notes:

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

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

Appendix

Core and Secondary Component Unit Consolidated Actuals by Month

		Q1	Q1	Q1	FY25	FY25	FY25
	GF+SRF Budget	1	2	3	YTD Totals	Balance \$	Balance %
		7/31/2024	8/31/2024	9/30/2024			
Core Component Units							
70	State Insurance Fund Corporation	\$ 581,943	\$ 40,347	\$ 36,114	\$ 46,276	\$ 122,737	\$ 459,206 79%
79	Automobile Accident Compensation Administration	102,442	3,064	3,447	3,389	9,900	92,542 90%
90	Administration of Medical Services of Puerto Rico	248,480	11,625	15,569	18,065	45,258	203,222 82%
119	Department of Economic Development and Commerce	75,794	5,805	6,383	1,365	13,552	62,242 82%
162	Public Buildings Authority	159,135	7,918	10,113	24,649	42,679	116,456 73%
168	Ports Authority	83,487	4,937	11,610	7,731	24,279	59,208 71%
180	Tourism Company	150,597	491	465	22,487	23,443	127,154 84%
187	Health Insurance Administration of Puerto Rico	928,707	61,979	69,631	216,988	348,597	580,110 62%
188	Corp. of the Cardiovascular Center of Puerto Rico & Caribbean	95,012	3,658	5,010	4,979	13,646	81,366 86%
235	Housing Financing Authority	104,561	1,096	1,156	1,602	3,854	100,707 96%
277	Administration for the Development of Agricultural Enterprises	181,284	9,780	1,751	1,740	13,271	168,013 93%
285	Integrated Transport Authority	150,574	9,281	14,426	8,399	32,106	118,468 79%
295	Financial Advisory Authority and Fiscal Agency of Puerto Rico	45,754	834	1,639	1,453	3,926	41,828 91%
303	District Authority of the Convention Center	48,762	3,021	5,787	11,435	20,243	28,519 58%
Total - Core Component Units		\$ 2,956,532	\$ 163,834	\$ 183,100	\$ 370,557	\$ 717,492	\$ 2,239,040 76%
Secondary Component Units							
11	Puerto Rico Traffic Safety Commission	\$ 1,864	\$ 100	\$ 124	\$ 120	\$ 344	\$ 1,520 82%
22	Office of The Commissioner of Insurance	13,092	489	639	829	1,958	11,134 85%
29	Puerto Rico Federal Affairs Administration	3,227	194	215	234	643	2,584 80%
75	Office of the Financial Institutions Commissioner	15,413	676	863	836	2,374	13,039 85%
82	Institute of Puerto Rican Culture	21,027	495	271	286	1,052	19,975 95%
105	Industrial Commission	22,831	1,272	1,402	1,686	4,359	18,472 81%
109	Puerto Rico School of Plastic Arts	5,308	183	472	354	1,009	4,299 81%
121	Government Board of the 911 Service	22,779	760	803	1,678	3,242	19,538 86%
138	Institutional Trust of the National Guard of Puerto Rico	7,902	335	308	346	988	6,914 87%
161	Puerto Rico Infrastructure Financing Authority	3,536	182	223	202	606	2,930 83%
165	Land Authority of Puerto Rico	12,545	914	702	670	2,285	10,260 82%
167	Integral Development of the "Península de Cantera"	827	39	33	24	96	731 88%
177	Land Administration of Puerto Rico	9,073	361	468	493	1,322	7,751 85%
186	Culebra Conservation and Development Authority	557	1	1	1	2	555 100%
189	Institute of Forensic Science	24,304	1,653	1,989	2,244	5,886	18,418 76%
191	Musical Arts Corporation	7,393	416	579	599	1,594	5,799 78%
192	Fine Arts Center Corporation	11,063	421	529	495	1,445	9,618 87%
195	Economic Development Bank of PR	14,289	802	776	784	2,362	11,927 83%
196	Puerto Rico Public Broadcasting Corporation	14,404	669	680	747	2,096	12,308 85%
198	Agricultural Insurance Corporation	3,300	247	205	415	868	2,432 74%
215	Puerto Rico Conservatory of Music Corporation	13,243	671	842	1,416	2,929	10,314 78%
236	Innovation Fund for Agricultural Development of Puerto Rico	13,665	134	191	274	599	13,066 96%
238	Ponce Authority (Authority Of The Port Of The Americas)	1,225	86	76	75	237	988 81%
264	Corporation for the "Caño Martin Peña" Enlace Project	3,622	111	156	155	422	3,200 88%
265	Roosevelt Roads	2,982	119	79	155	353	2,629 88%
271	Puerto Rico Technology and Innovation Services	83,076	355	405	354	1,114	81,962 99%
276	Puerto Rico Public Private Partnership Authority	28,268	174	216	1,046	1,436	26,832 95%
286	Authority of the Port of Ponce	2,878	24	22	22	69	2,809 98%
288	University of Puerto Rico Comprehensive Cancer Center	75,470	2,639	5,804	7,597	16,040	59,430 79%
293	Center for Diabetes Research, Education, and Medical Services	1,070	64	66	81	211	859 80%
298	Public Service Regulatory Board	40,587	1,261	1,276	2,782	5,319	35,268 87%
299	COFINA	-	-	-	-	-	-
310	Municipal Finance Corporation	222,110	13,423	20,092	18,615	52,130	169,980 77%
311	Puerto Rico Gaming Commission	439,572	1,105	41,820	33,073	75,998	363,574 83%
312	Retirement Board of the Government of Puerto Rico	72,656	2,036	2,601	8,019	12,657	59,999 83%
329	Office of Socioeconomic Development	5,846	203	563	326	1,092	4,754 81%
Total - Secondary Component Units		\$ 1,221,004	\$ 32,614	\$ 85,491	\$ 87,031	\$ 205,135	\$ 1,015,869 83%
Core Component Units		\$ 2,956,532	\$ 163,834	\$ 183,100	\$ 370,557	\$ 717,492	\$ 2,239,040 76%
Secondary Component Units		1,221,004	32,614	85,491	87,031	205,135	1,015,869 83%
Combined Component Units Monthly Actuals		\$ 4,177,536	\$ 196,448	\$ 268,591	\$ 457,588	\$ 922,627	\$ 3,254,909 78%

Non-Compliance List¹
FY25 Expenses Reporting

Entity Code	Component Unit	Latest FY25 Submission²
186	Culebra Conservation and Development Authority	Not Reported
286	Authority of the Port of Ponce	Not Reported

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	Aug-24
79	Automobile Accident Compensation Administration	Aug-24
186	Culebra Conservation and Development Authority	Not Reported
187	Health Insurance Administration of Puerto Rico	Not Reported

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	FY25
		1	2	3	YTD Totals
		<u>7/31/2024</u>	<u>8/31/2024</u>	<u>9/30/2024</u>	
11	Puerto Rico Traffic and Safety Commission	\$ -	\$ -	\$ 22	\$ 22
22	Office of The Commissioner of Insurance	-	-	-	-
70	State Insurance Fund Corporation	-	8,765	9,078	17,843
79	Automobile Accidents Compensation Administration	1,099	1,099	1,101	3,299
82	Institute of Puerto Rican Culture	294	294	294	882
90	Medical Services Administration of Puerto Rico	2,025	2,025	2,025	6,076
109	School of Plastic Arts	44	44	44	132
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	11
162	Public Building Authority	-	-	2,065	2,065
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	205
180	Tourism Company of Puerto Rico	-	-	-	-
187	Health Insurance Administration of Puerto Rico	31	31	31	93
188	Cardiovascular Center Corporation of PR and the Caribbean	119	180	119	418
191	Musical Arts Corporation	35	35	35	105
192	Fine Arts Center Corporation	54	54	54	162
195	Economic Development Bank of PR	129	133	134	396
198	Agricultural Insurance Corporation	15	15	31	61
215	Puerto Rico Conservatory of Music Corporation	43	42	41	126
235	Puerto Rico Housing Finance Authority	-	-	-	-
277	Agricultural Enterprises Development Administration	-	-	-	-
285	Puerto Rico Integrated Transit Authority	1,135	1,135	1,135	3,405
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	2,417
		<u>\$ 12,673</u>	<u>\$ 15,594</u>	<u>\$ 17,783</u>	<u>\$ 46,050</u>