

DEPARTMENT OF THE

# TREASURY

GOVERNMENT OF PUERTO RICO



***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*

***FEB 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 Budget by the FOMB for FY25 and are adjusted for FOMB-approved reapportionments or adjustments. General Fund Budget presents adjusted figures net of reapportionment transfers as accounted for in PRIFAS, as of the date of this report.
- Expense-related journal entry errors were considered as actual expenses, as these can be tied directly to a fund, agency, and spend concept.
- Limitations exist regarding the visibility of budget distribution from Agency 17 (appropriations under custody of OMB) to other agencies.
- There are limitations in the reporting from 'PRIFAS 7.5' and from the CUs relating to the identification of expenses by funding source. As a result, some assumptions may be needed to allocate expenses by fund source and by expense concept. Actual results by concept are allocated based on mapping of actual spend at the CUs to each expense concept and fund type.
- The Government is committed to provide and comply with all reporting requirements, and will provide an updated version of the report as information becomes available.
- Efforts are underway to address deficiencies in the proper recording and accounting of PayGo. As issues continue to develop, the Central Government's primary financial system may present incomplete information. Information is currently presented per the Retirement System (GL200), which is the best available source of data.
- Fund 221 'Schoolwide' from the Department of Education, has been excluded from this report, previously reported as SRF, and will be excluded from all reports going forward; as this relates to a combination of General Fund and Federal Funds.

**Assumptions/Resources:**

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

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

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

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

**General Fund Expenses: PRIFAS**

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

**Special Revenue Fund Expenses: PRIFAS**

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

**General and Special Revenue: Component Units**

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

**Core Component Units:**

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

**Secondary Component Units:**

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

**Out of Scope Entities**

1. Actual results for the entities listed below are listed as registered and available in PRIFAS for General Fund and Special Revenue Fund activity.
2. These 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 2/28/25*  
*February-25*  
*By Concept*

<b>General Fund Revenue<sup>1</sup></b>	<b>YTD Budgeted Revenue</b>	<b>YTD Revenue Actuals</b>	<b>(Unfavorable) / Favorable \$</b>	<b>(Unfavorable) / Favorable %</b>
1 Individual Income Taxes	\$ 1,591,777	\$ 1,715,106	\$ 123,329	7.7%
2 Corporate Income Taxes	1,867,128	1,854,396	(12,732)	-0.7%
3 Sales & Use Taxes	1,736,796	1,834,608	97,812	5.6%
4 Act 154 Collections	84,758	69,056	(15,702)	-18.5%
5 Non-Resident Withholdings	635,451	740,329	104,878	16.5%
6 Alcoholic Beverages	200,119	188,931	(11,188)	-5.6%
7 Cigarettes	46,761	56,703	9,942	21.3%
8 Motor Vehicles	494,100	447,674	(46,427)	-9.4%
9 Excises on Off-Shore Shipment Rum	144,732	153,273	8,541	5.9%
10 Partnerships	210,822	202,789	(8,033)	-3.8%
11 Petroleum Products	336,054	385,846	49,792	14.8%
12 Other Excise Taxes	42,087	31,860	(10,227)	-24.3%
13 Other General Fund Revenue	525,782	512,459	(13,322)	-2.5%
14 Other Tax Revenue	286,281	247,505	(38,776)	-13.5%
<b>Total General Fund Revenue</b>	<b>\$ 8,202,648</b>	<b>\$ 8,440,536</b>	<b>\$ 237,888</b>	<b>3%</b>

**Notes :**

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



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

YTD FY25 General Fund Expenses - Budget vs. Actual  
YTD from 7/1/2024 through 2/28/25  
February-25  
By Concept

	YTD Budget	YTD Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %	Comments
1 Payroll	2,385,434	\$ 2,110,133	\$ 275,302	12%	Mainly driven by lagging entries of actual results in the Department of Education for \$177.3M, along with \$79.2M under the Custody of OMB and Treasury combined. Additionally, some agencies have reported delays in recruiting for vacant positions.
2 Facilities	302,719	278,195	24,524	8%	Mainly driven by lagging entries of actual results in the Department of Education for \$42.7M. This is partially offset by the Department of Correction and Rehabilitation (\$14.5M), and PR Police Bureau (\$6.2M), due to PBA lease disbursements at the beginning of the second semester .
3 Purchased Services	389,020	298,211	90,809	23%	Primarily due to funds under the PR Department of Treasury for \$25.2M, along with delayed entries of actual results in the Department of Education for \$16.4M and Department of Health for \$16.2M, as well as timing of disbursements related to delayed invoicing from vendors across various agencies including the Department of Correction for \$11.9M, Family and Children Administration for \$5M, ASSMCA for \$3M, PRITS for \$2.9M, Department of Transportation and Public Works for \$2.5M, Department of Natural and Environmental Resources for \$2M, among others.
4 Donations and Subsidies	144,881	126,799	18,082	12%	Mainly driven by timing of disbursements in the Family and Children Administration for \$14.7M due to late invoicing from the elderly adult housing. Additionally, this concept had a recent intra-governmental transfer approved at the end of January 2025.
5 Transportation	86,907	54,413	32,494	37%	Primary due to \$25.M in the Department of Education, which had a recent intra-governmental transfer approved in January 2025. An additional \$5M related to timing disbursement, are reflected under the Custody of OMB.
6 Professional Services	340,102	216,139	123,964	36%	Mainly driven by lagging entries of actual results in the Department of Education for \$39.5M, and the Department of Health for \$6M. Other drivers include timing of disbursements in AAFAF for \$13M, Public Private Partnership Authority for \$11.2M, Custody of the Department of Treasury for \$11.1M, Department of Treasury for \$9.3M, ASEM for \$5.8M, ASSMCA for \$5.6M, among others.
7 Other Operating	149,339	126,477	22,862	15%	Largely driven by timing of disbursements across agencies including the PR Police Bureau for \$8M, Department of Education for \$6.7M, along with \$5M under the Custody of OMB.
8 Capital Expenditures	152,262	41,537	110,724	73%	Primarily due to a delay in projected disbursements across agencies, in addition with the utilization of prior-year funds for ongoing projects. The Custody of the OMB for \$40M, PRITA for \$30M, General Court of Justice for \$10M, and the Department of Transportation and Public Works for \$10M, are among the main drivers. In the next reporting months, the variances would be aligned with the CapEx extensions approved before the end of FY2025.
9 Payments of current & prior period obligations	416,847	416,844	3	0%	YTD GO's bonds payments have been fully processed and completed in accordance with the required terms.
10 Materials and Supplies	61,770	32,402	29,368	48%	Mainly driven by delayed recording of actual results across agencies. The Department of Education for \$16.5M, PR Police Bureau for \$3.7M, Department of Health for \$2.7M, and ASSMCA with \$1.8M are the largest contributors.
11 Equipment Purchases	42,628	9,211	33,418	78%	Mainly driven by delayed recording of actual results across agencies, with the Department of Education for \$23.5M, PR Police Bureau for \$3.2M, and Department of Health for \$1.6M being the largest contributors.
12 Media and Advertisements	6,571	7,110	(539)	-8%	Primary due to the timing of disbursements in the State Elections Commission (\$2M). This is related to the elections expense which was fully utilized as of January 2025.
13 Social Wellbeing for Puerto Rico	1,097,190	1,077,157	20,033	2%	The main funds come from the Custody of OMB for \$49.3M and the Custody of the Treasury Department for \$38M. However, early health insurance payments by ASES (\$22M) and municipality disbursements (\$64M), reflected under "Non-Governmental Expenses included in the Certified Budget", partially reduce the total. Other offsets include delayed payments from the Department of Education for \$3.2M, DDEC for \$2.1M, ADSEF for \$2M, and the Department of Health for \$1.8M.
14 Appropriations to non-governmental entities	199,679	149,903	49,776	25%	Mainly driven by funds under the Custody of the Treasury Department for \$37.7M and ADEA for \$10.2M.
30 PayGo	1,394,641	1,359,887	34,755	2%	Retired employee payments have been processed as required by Act 106-2017, with funds disbursed through the General Fund.
81 Undistributed Appropriations	333,507	155,322	178,185	53%	The remaining balance primarily consists of funds under the Custody of the OMB for \$170.8M that are pending disbursement to various agencies.
82 Federal Fund Matching	108,233	35,119	73,114	68%	Balance mostly pertains to funds under the Custody of the OMB for \$67.2M that are pending disbursement to various agencies.
89 Prior Period Debts	6,525	9,298	(2,773)	-43%	Primarily driven by early disbursements in the Department of Transportation and Public Works (\$1M), Department of Health for (\$.6M) and Correctional Health for (\$.5M) .
98 Budgetary Reserve	76,712	-	76,712	100%	Funds will be disbursed in Q4 as per Circular Letter 118-14 from OMB.
<b>Subtotal General Fund Expenditures</b>	<b>\$ 7,694,970</b>	<b>\$ 6,504,157</b>	<b>\$ 1,190,813</b>	<b>15%</b>	
<b>Non-Governmental Expenses included in the Certified Budget<sup>1</sup></b>					
9 Payments of current & prior period obligations	42,808	-	42,808	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	64,212	-	64,212	100.0%	
<b>Subtotal Non-Governmental</b>	<b>\$ 107,020</b>	<b>\$ -</b>	<b>\$ 107,020</b>	<b>100%</b>	
<b>Total General Fund Expenditures</b>	<b>\$ 7,801,990</b>	<b>\$ 6,504,157</b>	<b>\$ 1,297,833</b>	<b>17%</b>	

**Notes :**

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

**Puerto Rico Department of Treasury**  
*YTD FY25 General Fund Budget vs. Actual*  
*YTD from 7/1/2024 through 2/28/2025*  
*February-25*  
*By Concept*

(figures in \$000s)

	FY25 Certified Budget			Actual		Variance	
	Revenue Forecast	Adjustments & Revisions	Reforecast	YTD Budgeted Revenue	YTD Revenue Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>General Fund Revenue<sup>1</sup></b>							
1 Individual Income Taxes	\$ 2,800,576	\$ -	\$ 2,800,576	\$ 1,591,777	\$ 1,715,106	\$ 123,329	7.7%
2 Corporate Income Taxes	3,323,486	-	3,323,486	1,867,128	1,854,396	(12,732)	-0.7%
3 Sales & Use Taxes	2,907,148	-	2,907,148	1,736,796	1,834,608	97,812	5.6%
4 Act 154 Collections	123,620	-	123,620	84,758	69,056	(15,702)	-18.5%
5 Non-Resident Withholdings	897,735	-	897,735	635,451	740,329	104,878	16.5%
6 Alcoholic Beverages	298,581	-	298,581	200,119	188,931	(11,188)	-5.6%
7 Cigarettes	68,024	-	68,024	46,761	56,703	9,942	21.3%
8 Motor Vehicles	757,648	-	757,648	494,100	447,674	(46,427)	-9.4%
9 Excises on Off-Shore Shipment Rum	205,301	-	205,301	144,732	153,273	8,541	5.9%
10 Partnerships	398,323	-	398,323	210,822	202,789	(8,033)	-3.8%
11 Petroleum Products	506,915	-	506,915	336,054	385,846	49,792	14.8%
12 Other Excise Taxes	54,924	-	54,924	42,087	31,860	(10,227)	-24.3%
13 Other General Fund Revenue	881,349	-	881,349	525,782	512,459	(13,322)	-2.5%
14 Other Tax Revenue	434,288	-	434,288	286,281	247,505	(38,776)	-13.5%
i. FEDE Portion of Corp Income Taxes and Non-Resident Withholdings	-	-	-	-	-	-	-
i. Excise Taxes on Off-Shore Shipments Rum	171,189	-	171,189	109,221	88,284	(20,937)	-19.2%
ii. Cigarette Excise Taxes	32,858	-	32,858	21,818	20,961	(856)	-3.9%
iii. Cigarette Excise Taxes (transferred PRITA net of 5% management fee)	35,100	-	35,100	23,029	22,807	(222)	-1.0%
Petroleum Products (Crudita) Excise Tax - AFI	-	-	-	-	-	-	-
Petroleum Products (Crudita) Excise Tax - HTA	-	-	-	-	-	-	-
Gas Oil and Diesel Excise Taxes	-	-	-	-	-	-	-
Gasoline Excise Tax Revenue	-	-	-	-	-	-	-
Vehicle License Fees (\$15 Portion)	-	-	-	-	-	-	-
Vehicle License Fees (\$25 Portion)	-	-	-	-	-	-	-
Other HTA (tolls paid at tax office)	-	-	-	-	-	-	-
CRIM Property Tax Inflows	-	-	-	-	-	-	-
iv. FAM & Cine	164,807	-	164,807	107,946	115,453	7,507	7.0%
v. PRCCDA	30,334	-	30,334	24,267	-	(24,267)	-100.0%
vii. Green Energy Initiative	-	-	-	-	-	-	-
viii. Export Development	-	-	-	-	-	-	-
ix. Development Funds	-	-	-	-	-	-	-
<b>Total General Fund Revenue</b>	<b>\$ 13,657,919</b>	<b>\$ -</b>	<b>\$ 13,657,919</b>	<b>\$ 8,202,648</b>	<b>\$ 8,440,536</b>	<b>\$ 237,888</b>	<b>3%</b>

**Notes:**

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

**Puerto Rico Department of Treasury**  
YTD FY25 General Fund Budget vs. Actual  
YTD from 7/1/2024 through 2/28/2025  
February-25  
By Concept

General Fund Expenses	Expense Budget	Adjustments & Revisions <sup>1</sup>	Revised Budget	YTD Budget	YTD Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
1 Payroll	\$ 3,697,015	\$ (118,864)	\$ 3,578,151	\$ 2,385,434	\$ 2,110,133	\$ 275,302	12%
2 Facilities	473,467	(19,388)	454,079	302,719	278,195	24,524	8%
3 Purchased Services	570,226	13,304	583,530	389,020	298,211	90,809	23%
4 Donations and Subsidies	213,008	4,313	217,321	144,881	126,799	18,082	12%
5 Transportation	89,274	41,087	130,361	86,907	54,413	32,494	37%
6 Professional Services	463,091	47,063	510,154	340,102	216,139	123,964	36%
7 Other Operating	224,820	(811)	224,009	149,339	126,477	22,862	15%
8 Capital Expenditures	249,775	(21,383)	228,392	152,262	41,537	110,724	73%
9 Payments of current & prior period obligations	1,014,271	-	1,014,271	416,847	416,844	3	0%
10 Materials and Supplies	77,965	14,690	92,655	61,770	32,402	29,368	48%
11 Equipment Purchases	33,193	30,750	63,943	42,628	9,211	33,418	78%
12 Media and Advertisements	7,006	2,851	9,857	6,571	7,110	(539)	-8%
13 Social Wellbeing for Puerto Rico	1,674,111	(28,326)	1,645,785	1,097,190	1,077,157	20,033	2%
14 Appropriations to non-governmental entities	1,304,476	(34,640)	1,269,836	199,679	149,903	49,776	25%
30 PayGo	2,111,510	(19,548)	2,091,962	1,394,641	1,359,887	34,755	2%
81 Undistributed Appropriations	530,393	(30,132)	500,261	333,507	155,322	178,185	53%
82 Federal Fund Matching	165,513	(3,164)	162,349	108,233	35,119	73,114	68%
89 Prior Period Debts	2,658	7,129	9,787	6,525	9,298	(2,773)	-43%
98 Budgetary Reserve	-	115,068	115,068	76,712	-	76,712	100%
<b>Subtotal General Fund Expenditures</b>	<b>\$ 12,901,772</b>	<b>\$ (0)</b>	<b>\$ 12,901,772</b>	<b>\$ 7,694,970</b>	<b>\$ 6,504,157</b>	<b>\$ 1,190,813</b>	<b>15%</b>

Non-Governmental Expenses included in the Certified Budget<sup>2</sup>

9 Payments of current & prior period obligations	64,212	-	64,212	42,808	-	42,808	100.0%
13 Social Wellbeing for Puerto Rico	96,318	-	96,318	64,212	-	64,212	100.0%
<b>Subtotal Non-Governmental</b>	<b>\$ 160,530</b>	<b>\$ -</b>	<b>\$ 160,530</b>	<b>\$ 107,020</b>	<b>\$ -</b>	<b>\$ 107,020</b>	<b>100%</b>
<b>Total General Fund Expenditures</b>	<b>\$ 13,062,302</b>	<b>\$ (0)</b>	<b>\$ 13,062,302</b>	<b>\$ 7,801,990</b>	<b>\$ 6,504,157</b>	<b>\$ 1,297,833</b>	<b>17%</b>

**Notes:**

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

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

**Puerto Rico Department of Treasury**  
**Monthly FY25 General Fund Budget vs. Actual**  
**Month: Feb-25**  
**Period: 8**

(figures in \$000s)

	FY25 Certified Budget			Actual		Variance	
	Revenue Forecast	Adjustments & Revisions	Reforecast	Monthly Budget	Monthly Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>General Fund Revenue<sup>1</sup></b>							
1 Individual Income Taxes	\$ 2,800,576	\$ -	\$ 2,800,576	\$ 186,361	\$ 181,252	\$ (5,109)	-2.7%
2 Corporate Income Taxes	3,323,486	-	3,323,486	96,081	84,508	(11,574)	-12.0%
3 Sales & Use Taxes	2,907,148	-	2,907,148	257,595	284,586	26,991	10.5%
4 Act 154 Collections	123,620	-	123,620	12,368	6,968	(5,400)	-43.7%
5 Non-Resident Withholdings	897,735	-	897,735	82,254	89,814	7,560	9.2%
6 Alcoholic Beverages	298,581	-	298,581	20,920	18,779	(2,141)	-10.2%
7 Cigarettes	68,024	-	68,024	4,751	4,550	(200)	-4.2%
8 Motor Vehicles	757,648	-	757,648	54,884	53,230	(1,654)	-3.0%
9 Excises on Off-Shore Shipment Rum	205,301	-	205,301	10,967	2,992	(7,975)	-72.7%
10 Partnerships	398,323	-	398,323	10,675	9,358	(1,318)	-12.3%
11 Petroleum Products	506,915	-	506,915	47,192	52,213	5,021	10.6%
12 Other Excise Taxes	54,924	-	54,924	3,598	4,782	1,183	32.9%
13 Other General Fund Revenue	881,349	-	881,349	76,498	25,241	(51,257)	-67.0%
14 Other Tax Revenue	434,288	-	434,288	53,438	44,955	(8,482)	-15.9%
i. FEDE Portion of Corp Income Taxes and Non-Resident Withholdings	-	-	-	-	-	-	-
i. Excise Taxes on Off-Shore Shipments Rum	171,189	-	171,189	31,888	25,444	(6,444)	-20.2%
ii. Cigarette Excise Taxes	32,858	-	32,858	2,760	2,620	(140)	-5.1%
iii. Cigarette Excise Taxes (transferred PRITA net of 5% management fee)	35,100	-	35,100	3,018	2,851	(167)	-5.5%
Petroleum Products (Crudita) Excise Tax - AFI	-	-	-	-	-	-	-
Petroleum Products (Crudita) Excise Tax - HTA	-	-	-	-	-	-	-
Gas Oil and Diesel Excise Taxes	-	-	-	-	-	-	-
Gasoline Excise Tax Revenue	-	-	-	-	-	-	-
Vehicle License Fees (\$15 Portion)	-	-	-	-	-	-	-
Vehicle License Fees (\$25 Portion)	-	-	-	-	-	-	-
Other HTA (tolls paid at tax office)	-	-	-	-	-	-	-
CRIM Property Tax Inflows	-	-	-	-	-	-	-
iv. FAM & Cine	164,807	-	164,807	12,738	14,040	1,302	10.2%
v. PRCCDA	30,334	-	30,334	3,033	-	(3,033)	-100.0%
vii. Green Energy Initiative	-	-	-	-	-	-	-
viii. Export Development	-	-	-	-	-	-	-
ix. Development Funds	-	-	-	-	-	-	-
<b>Total General Fund Revenue</b>	<b>\$ 13,657,919</b>	<b>\$ -</b>	<b>\$ 13,657,919</b>	<b>\$ 917,581</b>	<b>\$ 863,226</b>	<b>\$ (54,355)</b>	<b>-6%</b>

**Notes:**

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

**Puerto Rico Department of Treasury**  
**Monthly FY25 General Fund Budget vs. Actual**  
**Month: Feb-25**  
**Period: 8**

(figures in \$000s)

General Fund Expenses	Expense Budget	Adjustments & Revisions <sup>1</sup>	Revised Budget	Monthly Budget	Monthly Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
1 Payroll	\$ 3,697,015	\$ (118,864)	\$ 3,578,151	\$ 298,179	\$ 215,288	\$ 82,891	28%
2 Facilities	473,467	(19,388)	454,079	\$ 37,840	24,650	13,190	35%
3 Purchased Services	570,226	13,304	583,530	\$ 48,628	46,599	2,028	4%
4 Donations and Subsidies	213,008	4,313	217,321	\$ 18,110	13,231	4,879	27%
5 Transportation	89,274	41,087	130,361	\$ 10,863	14,595	(3,732)	-34%
6 Professional Services	463,091	47,063	510,154	\$ 42,513	42,620	(107)	0%
7 Other Operating	224,820	(811)	224,009	\$ 18,667	11,998	6,669	36%
8 Capital Expenditures	249,775	(21,383)	228,392	\$ 19,033	1,936	17,097	90%
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	14,690	92,655	\$ 7,721	5,828	1,893	25%
11 Equipment Purchases	33,193	30,750	63,943	\$ 5,329	1,277	4,052	76%
12 Media and Advertisements	7,006	2,851	9,857	\$ 821	567	255	31%
13 Social Wellbeing for Puerto Rico	1,674,111	(28,326)	1,645,785	\$ 137,149	137,008	141	0%
14 Appropriations to non-governmental entities	1,304,476	(34,640)	1,269,836	\$ 24,960	35,493	(10,533)	-42%
30 PayGo	2,111,510	(19,548)	2,091,962	\$ 174,330	166,005	8,325	5%
81 Undistributed Appropriations	530,393	(30,132)	500,261	\$ 41,688	31,688	10,000	24%
82 Federal Fund Matching	165,513	(3,164)	162,349	\$ 13,529	593	12,936	96%
89 Prior Period Debts	2,658	7,129	9,787	\$ 816	1,405	(589)	-72%
98 Budgetary Reserve	-	115,068	115,068	\$ 9,589	-	9,589	100%
<b>Subtotal General Fund Expenditures</b>	<b>\$ 12,901,772</b>	<b>\$ (0)</b>	<b>\$ 12,901,772</b>	<b>\$ 961,871</b>	<b>\$ 802,886</b>	<b>\$ 158,985</b>	<b>17%</b>
<b>Non-Governmental Expenses included in the Certified Budget<sup>2</sup></b>							
9 Payments of current & prior period obligations	64,212	-	64,212	5,351	-	5,351	100.0%
13 Social Wellbeing for Puerto Rico	96,318	-	96,318	8,027	-	8,027	100.0%
<b>Subtotal Non-Governmental</b>	<b>\$ 160,530</b>	<b>\$ -</b>	<b>\$ 160,530</b>	<b>\$ 13,378</b>	<b>\$ -</b>	<b>\$ 13,378</b>	<b>100%</b>
<b>Total General Fund Expenditures</b>	<b>\$ 13,062,302</b>	<b>\$ (0)</b>	<b>\$ 13,062,302</b>	<b>\$ 975,249</b>	<b>\$ 802,886</b>	<b>\$ 172,363</b>	<b>18%</b>

**Notes :**

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

**Puerto Rico Department of Treasury**

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

By Agency

YTD from 7/1/2024 through 2/28/2025

February-25

(figures in \$000s)

	Revised Budget	YTD Budget	YTD Total Revenue <sup>1</sup>	Over / (Under) Performance
<b>Entities Operating in PRIFAS 7.5</b>				
15 Office of the Governor	\$ -	\$ -	\$ -	\$ -
16 Office of Management and Budget	1,199	799	703	(96)
18 Planning Board	-	-	92	92
21 Emergency and Disaster Management Bureau	341	227	-	(227)
23 Puerto Rico Department of State	4,563	3,042	4,062	1,020
24 Puerto Rico Department of Treasury	804,027	536,018	336,023	(199,995)
28 State Elections Commission	-	-	-	-
30 Human Resources Management & Transformation	1,741	1,161	1,256	96
31 General Services Administration	38,770	25,847	26,507	660
34 Commission of Investigation, Processing and Appeals	-	-	-	-
37 Civil Rights Commission	-	-	-	-
38 Puerto Rico Department of Justice	6,651	4,434	7,231	2,798
40 Puerto Rico Police Bureau	19,524	13,016	9,308	(3,708)
41 Special Investigations Bureau	9	6	-	(6)
42 Puerto Rico Fire Department Bureau	16,251	10,834	1,678	(9,156)
43 Puerto Rico National Guard	-	-	-	-
45 Department of Public Safety	222	148	150	2
49 Department of Transportation and Public Works	136,025	90,683	111,450	20,767
50 Department of Natural and Environmental Resources	53,058	35,372	39,740	4,368
55 Puerto Rico Department of Agriculture	3,430	2,287	6,298	4,011
60 Office of the Citizen's Ombudsman	-	-	-	-
62 Cooperative Development Commission of Puerto Rico	-	-	-	-
66 Puerto Rico Highway Authority	-	-	11,668	11,668
67 Puerto Rico Department of Labor and Human Resources	307,018	204,679	146,575	(58,104)
68 Puerto Rico Labor Relations Board	462	308	470	162
69 Puerto Rico Department of Consumer Affairs	1,996	1,331	1,340	10
71 Department of Health	207,457	138,305	102,472	(35,833)
78 Department of Housing	26,497	17,665	9,910	(7,755)
81 Department of Education	20,196	13,464	12,034	(1,430)
87 Department of Recreation and Sports	21,976	14,651	10,659	(3,992)
95 Mental Health and Drug Addiction Services Administration	6,322	4,215	2,525	(1,690)
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	-	-	2	2
123 Family and Children Administration	-	-	-	-
124 Child Support Administration (ASUME)	-	-	4	4
126 Vocational Rehabilitation Administration	802	535	14	(521)
127 Administration for Socioeconomic Development of the Family	-	-	-	-
133 Administracion de Recursos Naturales	-	-	-	-
137 Department of Correction and Rehabilitation	23,271	15,514	7,974	(7,540)
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	772	483	(289)
221 Medical Emergency Bureau	7,970	5,313	5,638	325
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	-	-	174	174
<b>Total - Entities Operating in PRIFAS 7.5</b>	<b>\$ 1,710,935</b>	<b>\$ 1,140,624</b>	<b>\$ 856,440</b>	<b>\$ (284,184)</b>

**Puerto Rico Department of Treasury**

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

By Agency

YTD from 7/1/2024 through 2/28/2025

February-25

(figures in \$000s)

	Revised Budget	YTD Budget	YTD Total Revenue	Over / (Under) Performance
<b>Core Component Units</b>				
70 State Insurance Fund Corporation	\$ 592,509	\$ 395,006	\$ -	\$ (395,006)
79 Automobile Accidents Compensation Administration	102,442	68,295	62,065	(6,229)
90 Medical Services Administration of Puerto Rico	145,703	97,135	87,781	(9,354)
119 Department of Economic Development & Commerce	120,066	80,044	61,739	(18,305)
162 Public Building Authority	166,366	110,911	111,558	648
168 Puerto Rico Ports Authority	83,487	55,658	38,230	(17,428)
180 Tourism Company	150,597	100,398	58,415	(41,983)
187 Puerto Rico Health Insurance Administration	181,633	121,089	463,080	341,991
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	90,212	60,141	57,336	(2,806)
235 Puerto Rico Housing Finance Corporation	96,358	64,239	17,127	(47,112)
277 Agricultural Enterprises Development Administration	107,706	71,804	61,794	(10,010)
285 Puerto Rico Integrated Transit Authority	39,510	26,340	24,863	(1,477)
295 Fiscal Agency & Financial Advisory Authority	8,585	5,723	4,262	(1,462)
303 Convention Center of District Authority	48,762	32,508	47,053	14,545
<b>Total - Core Component Units</b>	<b>\$ 1,933,937</b>	<b>\$ 1,289,291</b>	<b>\$ 1,095,303</b>	<b>\$ (193,989)</b>
<b>Secondary Component Units</b>				
11 Puerto Rico Traffic Safety Commission	\$ 1,864	\$ 1,243	\$ 1,998	\$ 755
22 Office of The Commissioner of Insurance	13,092	8,728	5,735	(2,993)
75 Office of the Financial Institutions Commissioner	15,413	10,275	34,497	24,222
82 Institute of Puerto Rican Culture	2,378	1,585	808	(777)
105 Industrial Commission	23,131	15,421	22,831	7,410
109 Puerto Rico School of Plastic Arts	2,319	1,546	1,031	(515)
121 Government Board of the 911 Service	22,779	15,186	25,286	10,099
138 Institutional Trust of the National Guard of Puerto Rico	7,902	5,268	6,012	744
161 Puerto Rico Infrastructure Financing Authority	1,138	759	42	(717)
165 Land Authority of Puerto Rico	12,545	8,363	8,054	(309)
167 Integral Development of the "Península de Cantera"	228	152	-	(152)
177 Land Administration of Puerto Rico	9,073	6,049	14,468	8,420
186 Culebra Conservation and Development Authority	303	202	-	(202)
189 Institute of Forensic Science	506	337	244	(93)
191 Musical Arts Corporation	4,408	2,939	1,462	(1,477)
192 Fine Arts Center Corporation	2,834	1,889	2,229	340
195 Economic Development Bank of PR	14,289	9,526	5,546	(3,980)
196 Puerto Rico Public Broadcasting Corporation	14,404	9,602	2,610	(6,992)
198 Agricultural Insurance Corporation	3,300	2,200	-	(2,200)
215 Puerto Rico Conservatory of Music Corporation	4,354	2,903	2,349	(554)
236 Innovation Fund for Agricultural Development of Puerto Rico	13,665	9,110	6,447	(2,663)
265 Roosevelt Roads	1,860	1,240	679	(561)
271 Puerto Rico Technology and Innovation Services	9,732	6,488	3,865	(2,623)
286 Authority of the Port of Ponce	2,162	1,441	-	(1,441)
288 University of Puerto Rico Comprehensive Cancer Center	47,253	31,502	26,725	(4,777)
293 Center for Diabetes Research, Education, and Medical Services	267	178	153	(25)
298 Public Service Regulatory Board	31,828	21,219	29,907	8,688
310 Municipal Finance Corporation	222,110	148,073	67,673	(80,400)
311 Puerto Rico Gaming Commission	458,460	305,640	248,727	(56,914)
312 Retirement Board of the Government of Puerto Rico	3,315	2,210	698	(1,512)
<b>Total - Secondary Component Units</b>	<b>\$ 946,953</b>	<b>\$ 631,302</b>	<b>\$ 520,075</b>	<b>\$ (111,226)</b>

**Puerto Rico Department of Treasury**

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

By Agency

YTD from 7/1/2024 through 2/28/2025

February-25

(figures in \$000s)

	Revised Budget	YTD Budget	YTD Total Revenue	Over / (Under) Performance
<b>OMB and Hacienda Custodies</b>				
17 Custody of the Office of Management and Budget	\$ 5,184	\$ 3,456	\$ 5,160	\$ 1,703
25 Custody of the Department of the Treasury	439,907	293,271	80,041	(213,230)
<b>Total - OMB and Hacienda Custodies</b>	<b>\$ 445,091</b>	<b>\$ 296,727</b>	<b>\$ 85,200</b>	<b>\$ (211,527)</b>
<b>Out of Scope Entities</b>				
8 Office of the Comptroller	\$ -	\$ -	\$ -	\$ -
10 The General Court of Justice	17,453	11,635	8,426	(3,210)
100 Legislative Assembly of the Commonwealth	-	-	-	-
106 Public Housing Administration	15,523	10,349	-	(10,349)
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	-	-	96	96
208 Contributions to the Municipalities	-	-	18,994	18,994
220 Correctional Health	-	-	-	-
268 Puerto Rico Institute of Statistics	-	-	-	-
272 Office of the Inspector General	-	-	-	-
289 Energy Commission	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	-	-	-	-
<b>Total - Out of Scope Entities</b>	<b>\$ 32,976</b>	<b>\$ 21,984</b>	<b>\$ 27,515</b>	<b>\$ 5,531</b>
<b>Recap</b>				
Entities Operating in PRIFAS 7.5	\$ 1,710,935	\$ 1,140,624	\$ 856,440	\$ (284,184)
Core Component Units	1,933,937	1,289,291	1,095,303	(193,989)
Secondary Component Units	946,953	631,302	520,075	(111,226)
OMB and Hacienda Custodies	445,091	296,727	85,200	(211,527)
Out of Scope Entities	32,976	21,984	27,515	5,531
<b>Total</b>	<b>\$ 5,069,892</b>	<b>\$ 3,379,928</b>	<b>\$ 2,584,534</b>	<b>\$ (795,394)</b>

**Notes:**

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



**Puerto Rico Department of Treasury**

FY25 - By Concept Budget-to-Actual Report

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

All Entities Included in the Commonwealth Budget

FEB FY25 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions <sup>2</sup>	Revised Budget	Total YTD Actuals	Total Remaining Balance
1 Payroll	\$ 4,441,091	\$ (103,030)	\$ 4,338,061	\$ 2,458,456	\$ 1,879,606
2 Facilities	565,485	15,693	581,178	332,260	248,919
3 Purchased Services	997,652	17,696	1,015,348	469,088	546,261
4 Donations and Subsidies	247,319	4,344	251,663	134,723	116,941
5 Transportation	105,430	39,956	145,386	60,557	84,830
6 Professional Services	734,673	47,388	782,061	318,530	463,531
7 Other Operating	448,668	705	449,373	216,842	232,531
8 Capital Expenditures	258,636	(11,317)	247,319	55,228	192,092
9 Payments of current and prior period obligations	1,014,271	-	1,014,271	416,848	597,423
10 Materials and Supplies	207,230	20,451	227,681	85,130	142,551
11 Equipment Purchases	77,042	37,523	114,565	11,876	102,690
12 Media and Advertisements	31,772	3,535	35,307	15,204	20,103
13 Social Wellbeing for Puerto Rico	2,409,642	40,647	2,450,289	1,440,748	1,009,541
14 Appropriations to non-governmental entities	1,759,247	(87,384)	1,671,863	354,986	1,316,877
30 PayGo	2,648,551	(19,462)	2,629,089	1,690,235	938,855
81 Undistributed Appropriations	1,637,414	33,071	1,670,485	589,551	1,080,934
82 Federal Fund Matching	173,825	(3,045)	170,780	41,448	129,332
89 Prior Period Debts	9,393	52,483	61,876	19,672	42,204
98 Budgetary Reserve	-	115,068	115,068	-	115,068
<b>Subtotal Expenditures</b>	<b>\$ 17,767,341</b>	<b>\$ 204,323</b>	<b>\$ 17,971,664</b>	<b>\$ 8,711,379</b>	<b>\$ 9,260,285</b>
<b>Non-Governmental Expenses included in the Certified Budget<sup>3</sup></b>					
9 Payments of current & prior period obligations	64,212	-	64,212	-	64,212
13 Social Wellbeing for Puerto Rico	96,318	-	96,318	-	96,318
<b>Subtotal Non-Governmental</b>	<b>\$ 160,530</b>	<b>\$ -</b>	<b>\$ 160,530</b>	<b>\$ -</b>	<b>\$ 160,530</b>
<b>Other Considerations</b>					
9 Payments of current & prior period obligations					
14 Appropriations to non-governmental entities					
<b>Sub-Total Other Considerations</b>					
<b>Total Expenditures</b>	<b>\$ 17,927,871</b>	<b>\$ 204,323</b>	<b>\$ 18,132,194</b>	<b>\$ 8,711,379</b>	<b>\$ 9,420,815</b>

**Notes:**

(1) The schedule above presents all budget figures included in all covered entities for this 2025 Budget-to-Actual; as well as all actual results obtained from the various Hacienda PRIFAS data sources and all individual Budget-to-Actual submissions by Component Units (CORE and Secondary).

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

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

**Puerto Rico Department of Treasury**

FY25 - By Concept Budget-to-Actual Report

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

All Entities Included in the Commonwealth Budget

February-25

(figures in \$000s)

		Certified Budget	Adjustments & Revisions <sup>2</sup>	Revised Budget	Total Monthly Actuals	Total (Unfavorable) / Favorable \$
1	Payroll	\$ 370,091	\$ (8,586)	\$ 361,505	\$ 246,995	\$ 114,511
2	Facilities	47,124	1,308	48,432	31,495	16,936
3	Purchased Services	83,138	1,475	84,612	62,588	22,025
4	Donations and Subsidies	20,610	362	20,972	14,650	6,321
5	Transportation	8,786	3,330	12,116	15,494	(3,379)
6	Professional Services	61,223	3,949	65,172	54,326	10,845
7	Other Operating	37,389	59	37,448	19,583	17,865
8	Capital Expenditures	21,553	(943)	20,610	1,940	18,670
9	Payments of current & prior period obligations	52,106	-	52,106	52,109	(3)
10	Materials and Supplies	17,269	1,704	18,973	15,138	3,835
11	Equipment Purchases	6,420	3,127	9,547	1,629	7,919
12	Media and Advertisements	2,648	295	2,942	944	1,999
13	Social Wellbeing for Puerto Rico	200,804	3,387	204,191	157,313	46,878
14	Appropriations to non-governmental entities	65,744	(7,282)	58,462	55,841	2,621
30	PayGo	220,713	(1,622)	219,091	206,176	12,914
81	Undistributed Appropriations	136,451	2,756	139,207	86,951	52,256
82	Federal Fund Matching	14,485	(254)	14,232	695	13,536
89	Prior Period Debts	783	4,374	5,156	4,227	929
98	Budgetary Reserve	-	9,589	9,589	-	9,589
	<b>Subtotal Expenditures</b>	<b>\$ 1,367,335</b>	<b>\$ 17,027</b>	<b>\$ 1,384,362</b>	<b>\$ 1,028,094</b>	<b>\$ 356,268</b>

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

9	Payments of current & prior period obligations	5,351	-	5,351	-	5,351
13	Social Wellbeing for Puerto Rico	8,027	-	8,027	-	8,027
	<b>Subtotal Non-Governmental</b>	<b>\$ 13,378</b>	<b>\$ -</b>	<b>\$ 13,378</b>	<b>\$ -</b>	<b>\$ 13,378</b>

Other Considerations

9	Payments of current & prior period obligations					
14	Appropriations to non-governmental entities					
	<b>Sub-Total Other Considerations</b>					
	<b>Total Expenditures</b>	<b>\$ 1,380,713</b>	<b>\$ 17,027</b>	<b>\$ 1,397,740</b>	<b>\$ 1,028,094</b>	<b>\$ 369,646</b>

**Notes:**

(1) The schedule above presents all budget figures included in all covered entities for this 2025 Budget-to-Actual; as well as all actual results obtained from the various Hacienda PRIFAS data sources and all individual Budget-to-Actual submissions by Component Units (CORE and Secondary).

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

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

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

YTD from 7/1/2024 through 2/28/2025

February-25

(figures in \$000s)

	Certified Budget	Adjustments & Revisions <sup>2</sup>	Revised Budget	YTD Actual Expenses	Remaining Balance
<b>Entities Operating in PRIFAS 7.5</b>					
15 Office of the Governor	\$ 28,109	\$ 658	\$ 28,767	\$ 9,675	\$ 19,092
16 Office of Management and Budget	22,678	802	23,480	12,094	11,387
18 Planning Board	18,664	(698)	17,966	8,966	8,999
21 Emergency and Disaster Management Bureau	8,818	31	8,849	2,974	5,874
23 Puerto Rico Department of State	20,932	(109)	20,823	11,372	9,451
24 Puerto Rico Department of Treasury	1,017,978	40,936	1,058,914	453,877	605,037
28 State Elections Commission	61,484	4,397	65,881	41,868	24,013
30 Human Resources Management & Transformation	12,083	(9)	12,074	6,568	5,506
31 General Services Administration	29,923	35,040	64,963	18,505	46,458
34 Commission of Investigation, Processing and Appeals	524	1	525	322	203
37 Civil Rights Commission	882	2	884	416	468
38 Puerto Rico Department of Justice	155,332	8,550	163,882	97,668	66,214
40 Puerto Rico Police Bureau	889,718	6,900	896,618	571,832	324,786
41 Special Investigations Bureau	5,756	91	5,847	3,821	2,026
42 Puerto Rico Fire Department Bureau	86,730	3,200	89,930	61,986	27,944
43 Puerto Rico National Guard	20,950	46	20,996	14,510	6,487
45 Shared Services within Department of Public Safety	271,015	(196)	270,819	167,147	103,672
49 Department of Transportation and Public Works	209,960	6,977	216,937	96,536	120,401
50 Department of Natural and Environmental Resources	175,937	20,733	196,670	83,973	112,697
55 Puerto Rico Department of Agriculture	41,663	185	41,848	28,170	13,677
60 Office of the Citizen's Ombudsman	3,842	21	3,863	2,251	1,612
62 Cooperative Development Commission of Puerto Rico	3,020	6	3,026	1,550	1,475
67 Puerto Rico Department of Labor and Human Resources	355,024	130	355,154	170,240	184,913
68 Puerto Rico Labor Relations Board	1,507	20	1,527	923	604
69 Puerto Rico Department of Consumer Affairs	16,087	540	16,627	9,757	6,870
71 Department of Health	675,435	42,776	718,211	345,247	372,965
78 Department of Housing	53,814	176	53,990	26,647	27,343
81 Department of Education	2,878,955	134,664	3,013,619	1,607,028	1,406,591
87 Department of Recreation and Sports	59,436	325	59,761	23,668	36,093
95 Mental Health and Drug Addiction Services Administration	157,473	(162)	157,311	83,111	74,200
96 Office of the Women's Advocate	5,233	3,347	8,580	2,936	5,644
120 Veteran's Advocate Office of Puerto Rico	4,053	3	4,056	1,500	2,556
122 Secretariat of the Department of the Family	48,107	254	48,361	35,366	12,995
123 Family and Children Administration	214,886	16,112	230,998	132,037	98,961
124 Child Support Administration (ASUME)	17,234	282	17,516	10,267	7,249
126 Vocational Rehabilitation Administration	29,134	494	29,628	21,106	8,523
127 Administration for Socioeconomic Development of the Family	102,631	73	102,704	55,369	47,335
137 Department of Correction and Rehabilitation	437,167	4,071	441,238	274,546	166,692
139 Parole Board	3,164	(39)	3,125	1,824	1,302
143 Office of Protection and Defense for People with Disabilities	1,044	5	1,049	398	651
152 Elderly and Retired People Advocate Office	3,689	114	3,803	1,296	2,508
153 Office for People with Disabilities	3,936	8	3,944	1,501	2,443
155 State Historic Preservation Office of Puerto Rico	9,967	18	9,985	2,169	7,817
221 Medical Emergency Corps Bureau	29,387	557	29,944	19,814	10,129
231 Office for the Patient's Advocate	2,095	24	2,119	1,195	923
241 Administration for Integral Development of Childhood	13,588	882	14,470	5,119	9,351
266 Office of Public Safety Affairs	-	2	2	-	2
279 Public Service Appeals Commission	2,814	27	2,841	1,564	1,277
281 Office of the Election Comptroller	3,065	11	3,076	1,989	1,086
<b>Total - Entities Operating in PRIFAS 7.5</b>	<b>\$ 8,214,923</b>	<b>\$ 332,276</b>	<b>\$ 8,547,199</b>	<b>\$ 4,537,483</b>	<b>\$ 4,009,716</b>

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

YTD from 7/1/2024 through 2/28/2025

February-25

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
<b>Core Component Units</b>					
70 State Insurance Fund Corporation	\$ 581,943	\$ 11,151	\$ 593,094	\$ 193,872	\$ 399,222
79 Automobile Accidents Compensation Administration	102,442	87	102,529	50,547	51,982
90 Medical Services Administration of Puerto Rico	248,480	1,308	249,788	143,990	105,798
119 Department of Economic Development & Commerce	75,106	72,475	147,581	36,817	110,764
162 Public Building Authority	150,746	16,111	166,857	100,869	65,988
168 Puerto Rico Ports Authority	83,487	75	83,562	52,902	30,660
180 Tourism Company	150,597	47	150,644	41,860	108,784
187 Puerto Rico Health Insurance Administration	928,707	19	928,726	692,107	236,619
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	95,012	128	95,140	53,402	41,738
235 Puerto Rico Housing Finance Corporation	104,561	41	104,602	11,052	93,550
277 Agricultural Enterprises Development Administration	167,284	13,759	181,043	96,619	84,424
285 Puerto Rico Integrated Transit Authority	150,574	19,491	170,065	98,544	71,521
295 Fiscal Agency & Financial Advisory Authority	45,754	6,213	51,967	16,597	35,370
303 Convention Center of District Authority	48,762	3	48,765	43,044	5,721
<b>Total - Core Component Units</b>	<b>\$ 2,933,455</b>	<b>\$ 140,908</b>	<b>\$ 3,074,363</b>	<b>\$ 1,632,223</b>	<b>\$ 1,442,140</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
<b>Secondary Component Units</b>					
11 Puerto Rico Traffic Safety Commission	\$ 1,864	\$ 9	\$ 1,873	\$ 863	\$ 1,010
22 Office of The Commissioner of Insurance	13,092	18	13,110	6,193	6,916
29 Puerto Rico Federal Affairs Administration	3,227	11	3,238	1,925	1,313
75 Office of the Financial Institutions Commissioner	15,413	18	15,431	6,525	8,906
82 Institute of Puerto Rican Culture	19,932	1,278	21,210	9,035	12,175
105 Industrial Commission	22,831	339	23,170	12,708	10,462
109 Puerto Rico School of Plastic Arts	5,308	(61)	5,247	1,668	3,579
121 Government Board of the 911 Service	21,954	869	22,823	7,854	14,969
138 Institutional Trust of the National Guard of Puerto Rico	7,902	3	7,905	3,275	4,630
161 Puerto Rico Infrastructure Financing Authority	3,371	374	3,745	2,016	1,729
165 Land Authority of Puerto Rico	12,545	21	12,566	6,197	6,368
167 Integral Development of the "Península de Cantera"	827	5	832	378	454
177 Land Administration of Puerto Rico	9,073	10	9,083	4,411	4,672
186 Culebra Conservation and Development Authority	557	6	563	6	556
189 Institute of Forensic Science	22,079	2,435	24,514	17,575	6,939
191 Musical Arts Corporation	7,393	8,018	15,411	4,981	10,430
192 Fine Arts Center Corporation	11,063	325	11,388	4,113	7,275
195 Economic Development Bank of PR	14,289	24	14,313	5,912	8,401
196 Puerto Rico Public Broadcasting Corporation	340	14,164	14,504	5,448	9,056
198 Agricultural Insurance Corporation	3,300	6	3,306	2,186	1,120
215 Puerto Rico Conservatory of Music Corporation	13,243	51	13,294	7,536	5,757
236 Innovation Fund for Agricultural Development of Puerto Rico	13,665	3	13,668	4,607	9,061
238 Ponce Authority (Authority Of The Port Of The Americas)	1,225	-	1,225	605	620
264 Corporation for the "Caño Martín Peña" Enlace Project	3,582	50	3,632	1,425	2,207
265 Roosevelt Roads	2,982	4	2,986	1,054	1,932
271 Puerto Rico Technology and Innovation Services	83,076	47	83,123	46,775	36,348
276 Puerto Rico Public Private Partnership Authority	28,268	10	28,278	5,262	23,015
286 Authority of the Port of Ponce	2,878	12	2,890	179	2,711
288 University of Puerto Rico Comprehensive Cancer Center	64,770	10,828	75,598	52,390	23,208
293 Center for Diabetes Research, Education, and Medical Services	1,070	5	1,075	613	462
298 Public Service Regulatory Board	40,587	(523)	40,064	14,451	25,613
310 Municipal Finance Corporation	222,110	0	222,110	66,736	155,374
311 Puerto Rico Gaming Commission	439,572	21,148	460,720	233,355	227,365
312 Retirement Board of the Government of Puerto Rico	58,914	19,291	78,205	41,064	37,140
329 Office of Socioeconomic Development	5,846	19	5,865	2,811	3,054
<b>Total - Secondary Component Units</b>	<b>\$ 1,178,148</b>	<b>\$ 78,814</b>	<b>\$ 1,256,962</b>	<b>\$ 582,134</b>	<b>\$ 674,828</b>

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

YTD from 7/1/2024 through 2/28/2025

February-25

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
<b>OMB and Hacienda Custodies</b>					
17 Custody of the Office of Management and Budget	\$ 1,074,494	\$ (426,192)	\$ 648,302	\$ -	\$ 648,302
25 Custody of the Department of the Treasury	3,167,279	(7,166)	3,160,113	1,016,658	2,143,455
<b>Total - OMB and Hacienda Custodies</b>	<b>\$ 4,241,773</b>	<b>\$ (433,357)</b>	<b>\$ 3,808,416</b>	<b>\$ 1,016,658</b>	<b>\$ 2,791,758</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
<b>Out of Scope Entities</b>					
8 Office of the Comptroller	\$ 48,296	\$ 7,641	\$ 55,937	\$ 38,265	\$ 17,673
10 The General Court of Justice	416,880	22,565	439,445	278,058	161,387
100 Legislative Assembly of the Commonwealth	145,952	1,084	147,036	109,443	37,594
106 Public Housing Administration	21,366	102	21,468	1,940	19,528
113 CRIM	-	-	-	-	-
166 Industrial Development Company	-	-	-	-	-
176 University of Puerto Rico	500,883	4,235	505,118	329,809	175,309
193 Office of Government Ethics	10,238	4	10,242	6,554	3,687
200 Special Independent Prosecutor's Panel	3,672	20	3,692	2,323	1,369
209 Contributions to Political Parties	14,000	-	14,000	9,355	4,645
208 Contributions to the Municipalities	61,536	49,671	111,207	74,669	36,538
212 COSSEC	-	-	-	-	-
220 Correctional Health	54,348	318	54,666	38,120	16,546
268 Puerto Rico Institute of Statistics	2,877	10	2,887	1,880	1,007
272 Office of the Inspector General	20,123	32	20,155	12,864	7,290
289 Energy Commission	-	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	59,401	-	59,401	39,601	19,800
<b>Total - Out of Scope Entities</b>	<b>\$ 1,359,572</b>	<b>\$ 85,682</b>	<b>\$ 1,445,254</b>	<b>\$ 942,882</b>	<b>\$ 502,373</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
<b>Recap</b>					
Entities Operating in PRIFAS 7.5	\$ 8,214,923	\$ 332,276	\$ 8,547,199	\$ 4,537,483	\$ 4,009,716
Core Component Units	2,933,455	140,908	3,074,363	1,632,223	1,442,140
Secondary Component Units	1,178,148	78,814	1,256,962	582,134	674,828
OMB and Hacienda Custodies	4,241,773	(433,357)	3,808,416	1,016,658	2,791,758
Out of Scope Entities	1,359,572	85,682	1,445,254	942,882	502,373
<b>Total</b>	<b>\$ 17,927,871</b>	<b>\$ 204,323</b>	<b>\$ 18,132,194</b>	<b>\$ 8,711,379</b>	<b>\$ 9,420,815</b>

**Notes:**

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

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

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

YTD from 7/1/2024 through 2/28/2025

February-25

(figures in \$000s)

	Certified Budget	Adjustments & Revisions <sup>2</sup>	Revised Budget	YTD Actual Expenses	Remaining Balance
<b>Entities Operating in PRIFAS 7.5</b>					
15 Office of the Governor	\$ 28,109	\$ 658	\$ 28,767	\$ 9,675	\$ 19,092
16 Office of Management and Budget	21,479	802	22,281	11,856	10,425
18 Planning Board	18,664	(698)	17,966	8,966	8,999
21 Emergency and Disaster Management Bureau	8,477	31	8,508	2,974	5,533
23 Puerto Rico Department of State	16,369	(109)	16,260	9,570	6,691
24 Puerto Rico Department of Treasury	213,951	40,936	254,887	118,828	136,059
28 State Elections Commission	61,484	4,397	65,881	41,868	24,013
30 Human Resources Management & Transformation	10,342	(9)	10,333	6,137	4,196
31 General Services Administration	24,653	1,540	26,193	10,267	15,926
34 Commission of Investigation, Processing and Appeals	524	1	525	322	203
37 Civil Rights Commission	882	2	884	416	468
38 Puerto Rico Department of Justice	148,813	8,418	157,231	96,052	61,180
40 Puerto Rico Police Bureau	871,230	5,864	877,094	570,652	306,442
41 Special Investigations Bureau	5,756	83	5,839	3,821	2,018
42 Puerto Rico Fire Department Bureau	72,041	1,638	73,679	61,826	11,853
43 Puerto Rico National Guard	20,950	46	20,996	14,510	6,487
45 Shared Services within Department of Public Safety	270,793	(196)	270,597	167,053	103,544
49 Department of Transportation and Public Works	77,481	3,431	80,912	55,044	25,868
50 Department of Natural and Environmental Resources	129,412	14,200	143,612	77,355	66,257
55 Puerto Rico Department of Agriculture	38,233	185	38,418	27,730	10,687
60 Office of the Citizen's Ombudsman	3,842	21	3,863	2,251	1,612
62 Cooperative Development Commission of Puerto Rico	3,020	6	3,026	1,550	1,475
66 Puerto Rico Highway Authority	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	48,006	130	48,136	34,950	13,185
68 Puerto Rico Labor Relations Board	1,045	20	1,065	724	341
69 Puerto Rico Department of Consumer Affairs	14,091	540	14,631	8,851	5,781
71 Department of Health	501,068	9,686	510,754	283,745	227,010
78 Department of Housing	27,317	176	27,493	18,812	8,681
81 Department of Education	2,869,674	123,749	2,993,423	1,599,568	1,393,854
87 Department of Recreation and Sports	37,460	325	37,785	21,309	16,476
95 Mental Health and Drug Addiction Services Administration	151,151	(162)	150,989	81,699	69,290
96 Office of the Women's Advocate	5,233	3,347	8,580	2,936	5,644
94 Employees Association of the Commonwealth	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	4,053	3	4,056	1,500	2,556
122 Secretariat of the Department of the Family	48,107	254	48,361	35,366	12,995
123 Family and Children Administration	214,886	16,112	230,998	132,037	98,961
124 Child Support Administration (ASUME)	17,234	282	17,516	10,267	7,249
126 Vocational Rehabilitation Administration	28,332	494	28,826	21,106	7,721
127 Administration for Socioeconomic Development of the Family	102,631	73	102,704	55,369	47,335
133 Administracion de Recursos Naturales	-	-	-	-	-
137 Department of Correction and Rehabilitation	413,896	4,071	417,967	269,480	148,486
139 Parole Board	3,164	(39)	3,125	1,824	1,302
143 Office of Protection and Defense for People with Disabilities	1,044	5	1,049	398	651
152 Elderly and Retired People Advocate Office	3,689	114	3,803	1,296	2,508
153 Office for People with Disabilities	3,936	8	3,944	1,501	2,443
155 State Historic Preservation Office of Puerto Rico	8,809	18	8,827	2,111	6,716
221 Medical Emergency Corps Bureau	21,417	557	21,974	16,350	5,623
231 Office for the Patient's Advocate	2,095	24	2,119	1,195	923
241 Administration for Integral Development of Childhood	13,588	882	14,470	5,119	9,351
266 Office of Security Public Affairs	-	2	2	-	2
279 Public Service Appeals Commission	2,814	27	2,841	1,564	1,277
281 Office of the Election Comptroller	3,065	11	3,076	1,989	1,086
<b>Total - Entities Operating in PRIFAS 7.5</b>	<b>\$ 6,594,310</b>	<b>\$ 241,953</b>	<b>\$ 6,836,263</b>	<b>\$ 3,909,788</b>	<b>\$ 2,926,475</b>

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

YTD from 7/1/2024 through 2/28/2025

February-25

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
<b>Core Component Units</b>					
70 State Insurance Fund Corporation	\$ -	\$ 585	\$ 585	\$ -	\$ 585
79 Automobile Accidents Compensation Administration	-	87	87	-	87
90 Medical Services Administration of Puerto Rico	102,777	1,308	104,085	59,697	44,388
119 Department of Economic Development & Commerce	24,765	2,749	27,514	14,551	12,963
162 Public Building Authority	-	491	491	-	491
163 Puerto Rico Aqueduct and Sewer Authority	-	-	-	-	-
168 Puerto Rico Ports Authority	-	75	75	-	75
180 Tourism Company	-	47	47	-	47
187 Puerto Rico Health Insurance Administration	747,074	19	747,093	516,353	230,740
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	4,800	128	4,928	97	4,831
235 Puerto Rico Housing Finance Corporation	8,203	41	8,244	1,429	6,815
277 Agricultural Enterprises Development Administration	73,578	(241)	73,337	39,120	34,217
285 Puerto Rico Integrated Transit Authority	111,064	19,491	130,555	73,389	57,166
295 Fiscal Agency & Financial Advisory Authority	37,169	6,213	43,382	13,989	29,393
303 Convention Center of District Authority	-	3	3	-	3
<b>Total - Core Component Units</b>	<b>\$ 1,109,430</b>	<b>\$ 30,997</b>	<b>\$ 1,140,427</b>	<b>\$ 718,625</b>	<b>\$ 421,802</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
<b>Secondary Component Units</b>					
11 Puerto Rico Traffic Safety Commission	\$ -	\$ 9	\$ 9	\$ -	\$ 9
22 Office of The Commissioner of Insurance	-	18	18	-	18
29 Puerto Rico Federal Affairs Administration	3,227	11	3,238	1,925	1,313
75 Office of the Financial Institutions Commissioner	-	18	18	-	18
82 Institute of Puerto Rican Culture	18,649	183	18,832	8,695	10,137
105 Industrial Commission	-	39	39	-	39
109 Puerto Rico School of Plastic Arts	2,989	(61)	2,928	1,060	1,868
121 Government Board of the 911 Service	-	43	43	-	43
138 Institutional Trust of the National Guard of Puerto Rico	-	3	3	-	3
161 Puerto Rico Infrastructure Financing Authority	2,233	374	2,607	1,725	882
165 Land Authority of Puerto Rico	-	21	21	-	21
167 Integral Development of the "Península de Cantera"	599	5	604	284	320
177 Land Administration of Puerto Rico	-	10	10	-	10
186 Culebra Conservation and Development Authority	254	6	260	6	253
189 Institute of Forensic Science	21,573	2,435	24,008	17,575	6,433
191 Musical Arts Corporation	5,505	5,498	11,003	3,664	7,339
192 Fine Arts Center Corporation	8,429	125	8,554	2,585	5,969
195 Economic Development Bank of PR	-	24	24	-	24
196 Puerto Rico Public Broadcasting Corporation	-	100	100	-	100
198 Agricultural Insurance Corporation	-	6	6	-	6
215 Puerto Rico Conservatory of Music Corporation	8,889	51	8,940	5,431	3,508
236 Innovation Fund for Agricultural Development of Puerto Rico	-	3	3	-	3
238 Ponce Authority (Authority Of The Port Of The Americas)	1,225	-	1,225	605	620
264 Corporation for the "Caño Martín Peña" Enlace Project	3,582	10	3,592	1,405	2,188
265 Roosevelt Roads	1,122	4	1,126	499	627
271 Puerto Rico Technology and Innovation Services	73,344	47	73,391	46,775	26,616
276 Puerto Rico Public Private Partnership Authority	28,268	10	28,278	5,262	23,015
286 Authority of the Port of Ponce	716	12	728	179	549
288 University of Puerto Rico Comprehensive Cancer Center	17,517	10,828	28,345	18,503	9,842
293 Center for Diabetes Research, Education, and Medical Services	803	5	808	424	384
298 Public Service Regulatory Board	8,759	(523)	8,236	5,133	3,103
299 COFINA	-	-	-	-	-
310 Municipal Finance Corporation	-	0	0	-	0
311 Puerto Rico Gaming Commission	2,282	(23)	2,259	1,264	995
312 Retirement Board of the Government of Puerto Rico	55,599	19,291	74,890	41,064	33,825
329 Office of Socioeconomic Development	5,846	19	5,865	2,811	3,054
<b>Total - Secondary Component Units</b>	<b>\$ 271,410</b>	<b>\$ 38,599</b>	<b>\$ 310,009</b>	<b>\$ 166,875</b>	<b>\$ 143,135</b>

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

YTD from 7/1/2024 through 2/28/2025

February-25

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
<b>OMB and Hacienda Custodies</b>					
17 Custody of the Office of Management and Budget	\$ 1,074,494	\$ (431,376)	\$ 643,118	\$ -	\$ 643,118
25 Custody of the Department of the Treasury	2,686,062	34,144	2,720,206	773,635	1,946,571
<b>Total - OMB and Hacienda Custodies</b>	<b>\$ 3,760,556</b>	<b>\$ (397,232)</b>	<b>\$ 3,363,324</b>	<b>\$ 773,635</b>	<b>\$ 2,589,689</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
<b>Out of Scope Entities</b>					
8 Office of the Comptroller	\$ 48,296	\$ 7,641	\$ 55,937	\$ 38,265	\$ 17,673
10 The General Court of Justice	399,427	22,565	421,992	270,410	151,582
100 Legislative Assembly of the Commonwealth	145,952	1,084	147,036	109,443	37,594
106 Public Housing Administration	5,843	102	5,945	1,940	4,005
113 CRIM	-	-	-	-	-
166 Industrial Development Company	-	-	-	-	-
176 University of Puerto Rico	500,883	4,235	505,118	329,809	175,309
193 Office of Government Ethics	10,238	4	10,242	6,554	3,687
200 Special Independent Prosecutor's Panel	3,672	20	3,692	2,323	1,369
209 Contributions to Political Parties	14,000	-	14,000	9,355	4,645
208 Contributions to the Municipalities	61,536	49,671	111,207	74,669	36,538
212 COSSEC	-	-	-	-	-
220 Correctional Health	54,348	318	54,666	38,120	16,546
268 Puerto Rico Institute of Statistics	2,877	10	2,887	1,880	1,007
272 Office of the Inspector General	20,123	32	20,155	12,864	7,290
289 Energy Commission	-	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	59,401	-	59,401	39,601	19,800
<b>Total - Out of Scope Entities</b>	<b>\$ 1,326,596</b>	<b>\$ 85,682</b>	<b>\$ 1,412,278</b>	<b>\$ 935,233</b>	<b>\$ 477,045</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
<b>Recap</b>					
Entities Operating in PRIFAS 7.5	\$ 6,594,310	\$ 241,953	\$ 6,836,263	\$ 3,909,788	\$ 2,926,475
Core Component Units	1,109,430	30,997	1,140,427	718,625	421,802
Secondary Component Units	271,410	38,599	310,009	166,875	143,135
OMB and Hacienda Custodies	3,760,556	(397,232)	3,363,324	773,635	2,589,689
Out of Scope Entities	1,326,596	85,682	1,412,278	935,233	477,045
<b>Total</b>	<b>\$ 13,062,302</b>	<b>\$ 0</b>	<b>\$ 13,062,302</b>	<b>\$ 6,504,157</b>	<b>\$ 6,558,145</b>

**Notes:**

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

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



**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

YTD from 7/1/2024 through 2/28/2025

February-25

(figures in \$000s)

	Certified Budget	Adjustments & Revisions <sup>2</sup>	Revised Budget	YTD Actual Expenses	Remaining Balance
<b>Entities Operating in PRIFAS 7.5</b>					
15 Office of the Governor	\$ -	\$ -	\$ -	\$ -	\$ -
16 Office of Management and Budget	1,199	-	1,199	238	961
18 Planning Board	-	-	-	-	-
21 Emergency and Disaster Management Bureau	341	-	341	-	341
23 Puerto Rico Department of State	4,563	-	4,563	1,802	2,761
24 Puerto Rico Department of Treasury	804,027	-	804,027	335,049	468,978
28 State Elections Commission	-	-	-	-	-
30 Human Resources Management & Transformation	1,741	-	1,741	431	1,310
31 General Services Administration	5,270	33,500	38,770	8,238	30,532
34 Commission of Investigation, Processing and Appeals	-	-	-	-	-
37 Civil Rights Commission	-	-	-	-	-
38 Puerto Rico Department of Justice	6,519	132	6,650,6460	1,617	5,034
40 Puerto Rico Police Bureau	18,488	1,036	19,524	1,180	18,343
41 Special Investigations Bureau	-	9	9	-	9
42 Puerto Rico Fire Department Bureau	14,689	1,562	16,251	160	16,091
43 Puerto Rico National Guard	-	-	-	-	-
45 Shared Services within Department of Public Safety	222	-	222	94	128
49 Department of Transportation and Public Works	132,479	3,546	136,025	41,492	94,533
50 Department of Natural and Environmental Resources	46,525	6,533	53,058	6,618	46,441
55 Puerto Rico Department of Agriculture	3,430	-	3,430	440	2,990
60 Office of the Citizen's Ombudsman	-	-	-	-	-
62 Cooperative Development Commission of Puerto Rico	-	-	-	-	-
66 Puerto Rico Highway Authority	-	-	-	4,786	(4,786)
67 Puerto Rico Department of Labor and Human Resources	307,018	-	307,018	135,290	171,728
68 Puerto Rico Labor Relations Board	462	-	462	199	263
69 Puerto Rico Department of Consumer Affairs	1,996	-	1,996	907	1,089
71 Department of Health	174,367	33,090	207,457	61,502	145,955
78 Department of Housing	26,497	-	26,497	7,835	18,662
81 Department of Education	9,281	10,915	20,196	7,459	12,737
87 Department of Recreation and Sports	21,976	-	21,976	2,359	19,617
95 Mental Health and Drug Addiction Services Administration	6,322	-	6,322	1,412	4,910
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	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	5,065	18,206
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	58	1,100
221 Medical Emergency Corps Bureau	7,970	-	7,970	3,464	4,506
231 Office for the Patient's Advocate	-	-	-	-	-
241 Administration for Integral Development of Childhood	-	-	-	-	-
266 Office of Public Safety Affairs	-	-	-	-	-
279 Public Service Appeals Commission	-	-	-	-	-
281 Office of the Election Comptroller	-	-	-	-	-
<b>Total - Entities Operating in PRIFAS 7.5</b>	<b>\$ 1,620,613</b>	<b>\$ 90,322</b>	<b>\$ 1,710,935</b>	<b>\$ 627,694</b>	<b>\$ 1,083,241</b>

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

YTD from 7/1/2024 through 2/28/2025

February-25

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
<b>Core Component Units</b>					
70 State Insurance Fund Corporation	\$ 581,943	\$ 10,566	\$ 592,509	\$ 193,872	\$ 398,637
79 Automobile Accidents Compensation Administration	102,442	-	102,442	50,547	51,895
90 Medical Services Administration of Puerto Rico	145,703	-	145,703	84,293	61,410
119 Department of Economic Development & Commerce	50,341	69,725	120,066	22,266	97,800
162 Public Building Authority	150,746	15,620	166,366	100,869	65,497
163 Puerto Rico Aqueduct and Sewer Authority	-	-	-	-	-
168 Puerto Rico Ports Authority	83,487	-	83,487	52,902	30,585
180 Tourism Company	150,597	-	150,597	41,860	108,737
187 Puerto Rico Health Insurance Administration	181,633	-	181,633	175,754	5,879
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	90,212	-	90,212	53,305	36,907
235 Puerto Rico Housing Finance Corporation	96,358	-	96,358	9,623	86,735
277 Agricultural Enterprises Development Administration	93,706	14,000	107,706	57,499	50,207
285 Puerto Rico Integrated Transit Authority	39,510	-	39,510	25,155	14,355
295 Fiscal Agency & Financial Advisory Authority	8,585	-	8,585	2,608	5,977
303 Convention Center of District Authority	48,762	-	48,762	43,044	5,718
<b>Total - Core Component Units</b>	<b>\$ 1,824,025</b>	<b>\$ 109,912</b>	<b>\$ 1,933,937</b>	<b>\$ 913,598</b>	<b>\$ 1,020,339</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
<b>Secondary Component Units</b>					
11 Puerto Rico Traffic Safety Commission	\$ 1,864	\$ -	\$ 1,864	\$ 863	\$ 1,001
22 Office of The Commissioner of Insurance	13,092	-	13,092	6,193	6,899
29 Puerto Rico Federal Affairs Administration	-	-	-	-	-
75 Office of the Financial Institutions Commissioner	15,413	-	15,413	6,525	8,888
82 Institute of Puerto Rican Culture	1,283	1,095	2,378	340	2,038
105 Industrial Commission	22,831	300	23,131	12,708	10,423
109 Puerto Rico School of Plastic Arts	2,319	-	2,319	608	1,711
121 Government Board of the 911 Service	21,954	825	22,779	7,854	14,925
138 Institutional Trust of the National Guard of Puerto Rico	7,902	-	7,902	3,275	4,627
161 Puerto Rico Infrastructure Financing Authority	1,138	-	1,138	291	847
165 Land Authority of Puerto Rico	12,545	-	12,545	6,197	6,348
167 Integral Development of the "Península de Cantera"	228	-	228	94	134
177 Land Administration of Puerto Rico	9,073	-	9,073	4,411	4,662
186 Culebra Conservation and Development Authority	303	-	303	-	303
189 Institute of Forensic Science	506	-	506	-	506
191 Musical Arts Corporation	1,888	2,520	4,408	1,317	3,091
192 Fine Arts Center Corporation	2,634	200	2,834	1,528	1,306
195 Economic Development Bank of PR	14,289	-	14,289	5,912	8,377
196 Puerto Rico Public Broadcasting Corporation	340	14,064	14,404	5,448	8,956
198 Agricultural Insurance Corporation	3,300	-	3,300	2,186	1,114
215 Puerto Rico Conservatory of Music Corporation	4,354	-	4,354	2,105	2,249
236 Innovation Fund for Agricultural Development of Puerto Rico	13,665	0	13,665	4,607	9,058
238 Ponce Authority (Authority Of The Port Of The Americas)	-	-	-	-	-
264 Corporation for the "Caño Martin Peña" Enlace Project	-	40	40	21	19
265 Roosevelt Roads	1,860	-	1,860	555	1,305
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	33,887	13,366
293 Center for Diabetes Research, Education, and Medical Services	267	-	267	189	78
299 COFINA	-	-	-	-	-
298 Public Service Regulatory Board	31,828	-	31,828	9,318	22,510
310 Municipal Finance Corporation	222,110	-	222,110	66,736	155,374
311 Puerto Rico Gaming Commission	437,290	21,170	458,460	232,091	226,369
312 Retirement Board of the Government of Puerto Rico	3,315	-	3,315	-	3,315
329 Office of Socioeconomic Development	-	-	-	-	-
<b>Total - Secondary Component Units</b>	<b>\$ 906,738</b>	<b>\$ 40,215</b>	<b>\$ 946,953</b>	<b>\$ 415,259</b>	<b>\$ 531,694</b>

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

YTD from 7/1/2024 through 2/28/2025

February-25

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
<b>OMB and Hacienda Custodies</b>					
17 Custody of the Office of Management and Budget	\$ -	\$ 5,184	\$ 5,184	\$ -	\$ 5,184
25 Custody of the Department of the Treasury	481,217	(41,310)	439,907	243,022	196,884
<b>Total - OMB and Hacienda Custodies</b>	<b>\$ 481,217</b>	<b>\$ (36,126)</b>	<b>\$ 445,091</b>	<b>\$ 243,022</b>	<b>\$ 202,069</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
<b>Out of Scope Entities</b>					
8 Office of the Comptroller	\$ -	\$ -	\$ -	\$ -	\$ -
10 The General Court of Justice	17,453	-	17,453	7,648	9,805
100 Legislative Assembly of the Commonwealth	-	-	-	-	-
106 Public Housing Administration	15,523	-	15,523	-	15,523
113 CRIM	-	-	-	-	-
166 Industrial Development Company	-	-	-	-	-
176 University of Puerto Rico	-	-	-	-	-
193 Office of Government Ethics	-	-	-	-	-
200 Special Independent Prosecutor's Panel	-	-	-	-	-
209 Contributions to Political Parties	-	-	-	-	-
208 Contributions to the Municipalities	-	-	-	-	-
212 COSSEC	-	-	-	-	-
220 Correctional Health	-	-	-	-	-
268 Puerto Rico Institute of Statistics	-	-	-	-	-
272 Office of the Inspector General	-	-	-	-	-
289 Energy Commission	-	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	-	-	-	-	-
<b>Total - Out of Scope Entities</b>	<b>\$ 32,976</b>	<b>\$ -</b>	<b>\$ 32,976</b>	<b>\$ 7,648</b>	<b>\$ 25,328</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
<b>Recap</b>					
Entities Operating in PRIFAS 7.5	\$ 1,620,613	\$ 90,322	\$ 1,710,935	\$ 627,694	\$ 1,083,241
Core Component Units	1,824,025	109,912	1,933,937	913,598	1,020,339
Secondary Component Units	906,738	40,215	946,953	415,259	531,694
OMB and Hacienda Custodies	481,217	(36,126)	445,091	243,022	202,069
Out of Scope Entities	32,976	-	32,976	7,648	25,328
<b>Total</b>	<b>\$ 4,865,569</b>	<b>\$ 204,323</b>	<b>\$ 5,069,892</b>	<b>\$ 2,207,222</b>	<b>\$ 2,862,670</b>

**Notes:**

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

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

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

YTD from 7/1/2024 through 2/28/2025

FEB FY25 YTD

(figures in \$000s)

	<b>Certified Budget</b>	<b>Adjustments &amp; Revisions<sup>2</sup></b>	<b>Revised Budget</b>	<b>YTD Actual Expenses</b>	<b>(Unfavorable) / Favorable \$</b>	<b>(Unfavorable) / Favorable %</b>
<b>Entities Operating in PRIFAS 7.5</b>						
15 Office of the Governor	\$ 18,739	\$ 439	\$ 19,178	\$ 9,675	\$ 9,503	50%
16 Office of Management and Budget	15,119	535	15,654	12,094	3,560	23%
18 Planning Board	12,443	(466)	11,977	8,966	3,011	25%
21 Emergency and Disaster Management Bureau	5,879	20	5,899	2,974	2,925	50%
23 Puerto Rico Department of State	13,955	(72)	13,882	11,372	2,510	18%
24 Puerto Rico Department of Treasury	678,652	27,291	705,943	453,877	252,066	36%
28 State Elections Commission	40,989	2,931	43,920	41,868	2,053	5%
30 Human Resources Management & Transformation	8,055	(6)	8,049	6,568	1,481	18%
31 General Services Administration	19,949	23,360	43,309	18,505	24,804	57%
34 Commission of Investigation, Processing and Appeals	349	1	350	322	28	8%
37 Civil Rights Commission	588	1	589	416	173	29%
38 Puerto Rico Department of Justice	103,555	5,700	109,255	97,668	11,586	11%
40 Puerto Rico Police Bureau	593,145	4,600	597,745	571,832	25,913	4%
41 Special Investigations Bureau	3,837	61	3,898	3,821	77	2%
42 Puerto Rico Fire Department Bureau	57,820	2,133	59,953	61,986	(2,033)	-3%
43 Puerto Rico National Guard	13,967	31	13,998	14,510	(512)	-4%
45 Department of Public Safety	180,677	(131)	180,546	167,147	13,399	7%
49 Department of Transportation and Public Works	139,973	4,652	144,625	96,536	48,088	33%
50 Department of Natural and Environmental Resources	112,573	13,822	126,395	83,973	42,423	34%
55 Puerto Rico Department of Agriculture	27,775	123	27,898	28,170	(272)	-1%
60 Office of the Citizen's Ombudsman	2,561	14	2,575	2,251	324	13%
62 Cooperative Development Commission of Puerto Rico	2,013	4	2,017	1,550	467	23%
66 Puerto Rico Highway Authority	-	-	-	4,786	(4,786)	
67 Puerto Rico Department of Labor and Human Resources	236,683	86	236,769	170,240	66,529	28%
68 Puerto Rico Labor Relations Board	1,005	13	1,018	923	95	9%
69 Puerto Rico Department of Consumer Affairs	10,725	360	11,085	9,757	1,328	12%
71 Department of Health	450,290	28,518	478,808	345,247	133,561	28%
78 Department of Housing	35,876	117	35,993	26,647	9,346	26%
81 Department of Education	1,919,303	89,776	2,009,079	1,607,028	402,052	20%
87 Department of Recreation and Sports	39,624	217	39,841	23,668	16,173	41%
95 Mental Health and Drug Addiction Services Administration	104,982	(108)	104,874	83,111	21,763	21%
96 Office of the Women's Advocate	3,489	2,231	5,720	2,936	2,784	49%
94 Employees Association of the Commonwealth	-	-	-	-	-	
120 Veteran's Advocate Office of Puerto Rico	2,702	2	2,704	1,500	1,204	45%
122 Secretariat of the Department of the Family	32,071	169	32,241	35,366	(3,125)	-10%
123 Family and Children Administration	143,257	10,741	153,999	132,037	21,961	14%
124 Child Support Administration (ASUME)	11,489	188	11,677	10,267	1,411	12%
126 Vocational Rehabilitation Administration	19,423	330	19,752	21,106	(1,353)	-7%
127 Administration for Socioeconomic Development of the Family	68,421	49	68,469	55,369	13,100	19%
133 Administracion de Recursos Naturales	-	-	-	-	-	
137 Department of Correction and Rehabilitation	291,445	2,714	294,158	274,546	19,613	7%
139 Parole Board	2,109	(26)	2,084	1,824	260	12%
143 Office of Protection and Defense for People with Disabilities	696	3	699	398	302	43%
152 Elderly and Retired People Advocate Office	2,459	76	2,536	1,296	1,240	49%
153 Office for People with Disabilities	2,624	5	2,629	1,501	1,128	43%
155 State Historic Preservation Office of Puerto Rico	6,645	12	6,657	2,169	4,488	67%
221 Medical Emergency Corps Bureau	19,591	371	19,962	19,814	148	1%
231 Office for the Patient's Advocate	1,397	16	1,413	1,195	217	15%
241 Administration for Integral Development of Childhood	9,059	588	9,647	5,119	4,528	47%
266 Office of Public Safety Affairs	-	1	1	-	1	100%
279 Public Service Appeals Commission	1,876	18	1,894	1,564	330	17%
281 Office of the Election Comptroller	2,043	7	2,050	1,989	61	3%
<b>Total - Entities Operating in PRIFAS 7.5</b>	<b>\$ 5,471,897</b>	<b>\$ 221,517</b>	<b>\$ 5,693,415</b>	<b>\$ 4,537,483</b>	<b>\$ 1,155,932</b>	<b>20%</b>

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

YTD from 7/1/2024 through 2/28/2025

FEB FY25 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Core Component Units</b>						
70 State Insurance Fund Corporation	\$ 387,962	\$ 7,434	\$ 395,396	\$ 193,872	\$ 201,524	51%
79 Automobile Accidents Compensation Administration	68,295	58	68,353	50,547	17,806	26%
90 Medical Services Administration of Puerto Rico	165,653	872	166,525	143,990	22,535	14%
119 Department of Economic Development & Commerce	50,071	48,316	98,387	36,817	61,570	63%
162 Public Building Authority	100,497	10,741	111,238	100,869	10,369	9%
163 Puerto Rico Aqueduct and Sewer Authority	-	-	-	-	-	-
168 Puerto Rico Ports Authority	55,658	50	55,708	52,902	2,806	5%
180 Tourism Company	100,398	31	100,429	41,860	58,569	58%
187 Puerto Rico Health Insurance Administration	619,138	13	619,151	692,107	(72,956)	-12%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	63,341	85	63,427	53,402	10,024	16%
235 Puerto Rico Housing Finance Corporation	69,707	27	69,735	11,052	58,683	84%
277 Agricultural Enterprises Development Administration	111,523	9,173	120,696	96,619	24,076	20%
285 Puerto Rico Integrated Transit Authority	100,383	12,994	113,377	98,544	14,832	13%
295 Fiscal Agency & Financial Advisory Authority	30,503	4,142	34,645	16,597	18,048	52%
303 Convention Center of District Authority	32,508	2	32,510	43,044	(10,534)	-32%
<b>Total - Core Component Units</b>	<b>\$ 1,955,637</b>	<b>\$ 93,939</b>	<b>\$ 2,049,576</b>	<b>\$ 1,632,223</b>	<b>\$ 417,353</b>	<b>20%</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Secondary Component Units</b>						
11 Puerto Rico Traffic Safety Commission	\$ 1,243	\$ 6	\$ 1,249	\$ 863	\$ 386	31%
22 Office of The Commissioner of Insurance	8,728	12	8,740	6,193	2,546	29%
29 Puerto Rico Federal Affairs Administration	2,151	7	2,158	1,925	233	11%
75 Office of the Financial Institutions Commissioner	10,275	12	10,287	6,525	3,762	37%
82 Institute of Puerto Rican Culture	13,288	852	14,140	9,035	5,105	36%
105 Industrial Commission	15,221	226	15,447	12,708	2,739	18%
109 Puerto Rico School of Plastic Arts	3,539	(40)	3,498	1,668	1,830	52%
121 Government Board of the 911 Service	14,636	579	15,215	7,854	7,361	48%
138 Institutional Trust of the National Guard of Puerto Rico	5,268	2	5,270	3,275	1,995	38%
161 Puerto Rico Infrastructure Financing Authority	2,247	249	2,497	2,016	481	19%
165 Land Authority of Puerto Rico	8,363	14	8,377	6,197	2,180	26%
167 Integral Development of the "Peninsula de Cantera"	551	3	555	378	177	32%
177 Land Administration of Puerto Rico	6,049	6	6,055	4,411	1,644	27%
186 Culebra Conservation and Development Authority	371	4	375	6	369	98%
189 Institute of Forensic Science	14,719	1,623	16,342	17,575	(1,232)	-8%
191 Musical Arts Corporation	4,929	5,345	10,274	4,981	5,293	52%
192 Fine Arts Center Corporation	7,375	217	7,592	4,113	3,479	46%
195 Economic Development Bank of PR	9,526	16	9,542	5,912	3,630	38%
196 Puerto Rico Public Broadcasting Corporation	227	9,443	9,669	5,448	4,221	44%
198 Agricultural Insurance Corporation	2,200	4	2,204	2,186	18	1%
215 Puerto Rico Conservatory of Music Corporation	8,829	34	8,862	7,536	1,326	15%
236 Innovation Fund for Agricultural Development of Puerto Rico	9,110	2	9,112	4,607	4,505	49%
238 Ponce Authority (Authority Of The Port Of The Americas)	817	-	817	605	212	26%
264 Corporation for the "Caño Martin Peña" Enlace Project	2,388	34	2,422	1,425	996	41%
265 Roosevelt Roads	1,988	3	1,991	1,054	937	47%
271 Puerto Rico Technology and Innovation Services	55,384	31	55,415	46,775	8,640	16%
276 Puerto Rico Public Private Partnership Authority	18,845	6	18,852	5,262	13,589	72%
286 Authority of the Port of Ponce	1,919	8	1,927	179	1,748	91%
288 University of Puerto Rico Comprehensive Cancer Center	43,180	7,219	50,399	52,390	(1,991)	-4%
293 Center for Diabetes Research, Education, and Medical Services	713	3	716	613	103	14%
298 Public Service Regulatory Board	27,058	(349)	26,709	14,451	12,258	46%
299 COFINA	-	-	-	-	-	-
310 Municipal Finance Corporation	148,073	0	148,074	66,736	81,338	55%
311 Puerto Rico Gaming Commission	293,048	14,098	307,146	233,355	73,791	24%
312 Retirement Board of the Government of Puerto Rico	39,276	12,860	52,136	41,064	11,072	21%
329 Office of Socioeconomic Development	3,897	12	3,910	2,811	1,099	28%
<b>Total - Secondary Component Units</b>	<b>\$ 785,432</b>	<b>\$ 52,543</b>	<b>\$ 837,975</b>	<b>\$ 582,134</b>	<b>\$ 255,841</b>	<b>31%</b>

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

YTD from 7/1/2024 through 2/28/2025

FEB FY25 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>OMB and Hacienda Custodies</b>						
17 Custody of the Office of Management and Budget	\$ 716,329	\$ (284,128)	\$ 432,202	\$ -	\$ 432,202	100%
25 Custody of the Department of the Treasury	1,103,006	(4,777)	1,098,229	1,016,658	81,571	7%
<b>Total - OMB and Hacienda Custodies</b>	<b>\$ 1,819,335</b>	<b>\$ (288,905)</b>	<b>\$ 1,530,430</b>	<b>\$ 1,016,658</b>	<b>\$ 513,773</b>	<b>34%</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Out of Scope Entities</b>						
8 Office of the Comptroller	\$ 32,197	\$ 5,094	\$ 37,292	\$ 38,265	\$ (973)	-3%
10 The General Court of Justice	277,920	15,043	292,963	278,058	14,905	5%
100 Legislative Assembly of the Commonwealth	97,301	723	98,024	109,443	(11,419)	-12%
106 Public Housing Administration	14,244	68	14,312	1,940	12,372	86%
113 CRIM	-	-	-	-	-	-
166 Industrial Development Company	-	-	-	-	-	-
176 University of Puerto Rico	333,922	2,823	336,745	329,809	6,936	2%
193 Office of Government Ethics	6,825	2	6,828	6,554	274	4%
200 Special Independent Prosecutor's Panel	2,448	14	2,462	2,323	139	6%
209 Contributions to Political Parties	9,333	-	9,333	9,355	(22)	0%
208 Contributions to the Municipalities	41,024	33,114	74,138	74,669	(531)	-1%
212 COSSEC	-	-	-	-	-	-
220 Correctional Health	36,232	212	36,444	38,120	(1,676)	-5%
268 Puerto Rico Institute of Statistics	1,918	7	1,925	1,880	44	2%
272 Office of the Inspector General	13,415	21	13,437	12,864	572	4%
289 Energy Commission	-	-	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	39,601	-	39,601	39,601	0	0%
<b>Total - Out of Scope Entities</b>	<b>\$ 906,381</b>	<b>\$ 57,122</b>	<b>\$ 963,503</b>	<b>\$ 942,882</b>	<b>\$ 20,621</b>	<b>2%</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Recap</b>						
Entities Operating in PRIFAS 7.5	\$ 5,471,897	\$ 221,517	\$ 5,693,415	\$ 4,537,483	\$ 1,155,932	20%
Core Component Units	1,955,637	93,939	2,049,576	1,632,223	417,353	20%
Secondary Component Units	785,432	52,543	837,975	582,134	255,841	31%
OMB and Hacienda Custodies	1,819,335	(288,905)	1,530,430	1,016,658	513,773	34%
Out of Scope Entities	906,381	57,122	963,503	942,882	20,621	2%
<b>Total</b>	<b>\$ 10,938,683</b>	<b>\$ 136,215</b>	<b>\$ 11,074,898</b>	<b>\$ 8,711,379</b>	<b>\$ 2,363,519</b>	<b>21%</b>

**Notes:**

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

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

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

YTD from 7/1/2024 through 2/28/2025

FEB FY25 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions <sup>2</sup>	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Entities Operating in PRIFAS 7.5</b>						
15 Office of the Governor	\$ 18,739	\$ 439	\$ 19,178	\$ 9,675	\$ 9,503	50%
16 Office of Management and Budget	14,319	535	14,854	11,856	2,998	20%
18 Planning Board	12,443	(466)	11,977	8,966	3,011	25%
21 Emergency and Disaster Management Bureau	5,651	20	5,672	2,974	2,697	48%
23 Puerto Rico Department of State	10,913	(72)	10,840	9,570	1,271	12%
24 Puerto Rico Department of Treasury	142,634	27,291	169,925	118,828	51,096	30%
28 State Elections Commission	40,989	2,931	43,920	41,868	2,053	5%
30 Human Resources Management & Transformation	6,895	(6)	6,889	6,137	752	11%
31 General Services Administration	16,435	1,027	17,462	10,267	7,195	41%
34 Commission of Investigation, Processing and Appeals	349	1	350	322	28	8%
37 Civil Rights Commission	588	1	589	416	173	29%
38 Puerto Rico Department of Justice	99,209	5,612	104,821	96,052	8,769	8%
40 Puerto Rico Police Bureau	580,820	3,909	584,729	570,652	14,078	2%
41 Special Investigations Bureau	3,837	55	3,892	3,821	72	2%
42 Puerto Rico Fire Department Bureau	48,027	1,092	49,119	61,826	(12,707)	-26%
43 Puerto Rico National Guard	13,967	31	13,998	14,510	(512)	-4%
45 Department of Public Safety	180,529	(131)	180,398	167,053	13,345	7%
49 Department of Transportation and Public Works	51,654	2,287	53,941	55,044	(1,103)	-2%
50 Department of Natural and Environmental Resources	81,557	9,467	91,023	77,355	13,668	15%
55 Puerto Rico Department of Agriculture	25,489	123	25,612	27,730	(2,119)	-8%
60 Office of the Citizen's Ombudsman	2,561	14	2,575	2,251	324	13%
62 Cooperative Development Commission of Puerto Rico	2,013	4	2,017	1,550	467	23%
66 Puerto Rico Highway Authority	-	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	32,004	86	32,090	34,950	(2,860)	-9%
68 Puerto Rico Labor Relations Board	697	13	710	724	(14)	-2%
69 Puerto Rico Department of Consumer Affairs	9,394	360	9,754	8,851	904	9%
71 Department of Health	334,045	6,458	340,503	283,745	56,758	17%
78 Department of Housing	18,211	117	18,328	18,812	(483)	-3%
81 Department of Education	1,913,116	82,499	1,995,615	1,599,568	396,047	20%
87 Department of Recreation and Sports	24,973	217	25,190	21,309	3,881	15%
95 Mental Health and Drug Addiction Services Administration	100,767	(108)	100,659	81,699	18,960	19%
96 Office of the Women's Advocate	3,489	2,231	5,720	2,936	2,784	49%
94 Employees Association of the Commonwealth	-	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	2,702	2	2,704	1,500	1,204	45%
122 Secretariat of the Department of the Family	32,071	169	32,241	35,366	(3,125)	-10%
123 Family and Children Administration	143,257	10,741	153,999	132,037	21,961	14%
124 Child Support Administration (ASUME)	11,489	188	11,677	10,267	1,411	12%
126 Vocational Rehabilitation Administration	18,888	330	19,218	21,106	(1,888)	-10%
127 Administration for Socioeconomic Development of the Family	68,421	49	68,469	55,369	13,100	19%
133 Administracion de Recursos Naturales	-	-	-	-	-	-
137 Department of Correction and Rehabilitation	275,931	2,714	278,644	269,480	9,164	3%
139 Parole Board	2,109	(26)	2,084	1,824	260	12%
143 Office of Protection and Defense for People with Disabilities	696	3	699	398	302	43%
152 Elderly and Retired People Advocate Office	2,459	76	2,536	1,296	1,240	49%
153 Office for People with Disabilities	2,624	5	2,629	1,501	1,128	43%
155 State Historic Preservation Office of Puerto Rico	5,873	12	5,885	2,111	3,774	64%
221 Medical Emergency Corps Bureau	14,278	371	14,649	16,350	(1,701)	-12%
231 Office for the Patient's Advocate	1,397	16	1,413	1,195	217	15%
241 Administration for Integral Development of Childhood	9,059	588	9,647	5,119	4,528	47%
266 Office of Public Safety Affairs	-	1	1	-	1	100%
279 Public Service Appeals Commission	1,876	18	1,894	1,564	330	17%
281 Office of the Election Comptroller	2,043	7	2,050	1,989	61	3%
<b>Total - Entities Operating in PRIFAS 7.5</b>	<b>\$ 4,391,489</b>	<b>\$ 161,302</b>	<b>\$ 4,552,791</b>	<b>\$ 3,909,788</b>	<b>\$ 643,002</b>	<b>14%</b>

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

YTD from 7/1/2024 through 2/28/2025

FEB FY25 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Core Component Units</b>						
70 State Insurance Fund Corporation	\$ -	\$ 390	\$ 390	\$ -	\$ 390	100%
79 Automobile Accidents Compensation Administration	-	58	58	-	58	100%
90 Medical Services Administration of Puerto Rico	68,518	872	69,390	59,697	9,693	14%
119 Department of Economic Development & Commerce	16,510	1,833	18,343	14,551	3,792	21%
162 Public Building Authority	-	327	327	-	327	100%
163 Puerto Rico Aqueduct and Sewer Authority	-	-	-	-	-	-
168 Puerto Rico Ports Authority	-	50	50	-	50	100%
180 Tourism Company	-	31	31	-	31	100%
187 Puerto Rico Health Insurance Administration	498,049	13	498,062	516,353	(18,291)	-4%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	3,200	85	3,285	97	3,188	97%
235 Puerto Rico Housing Finance Corporation	5,469	27	5,496	1,429	4,067	74%
277 Agricultural Enterprises Development Administration	49,052	(160)	48,892	39,120	9,771	20%
285 Puerto Rico Integrated Transit Authority	74,043	12,994	87,037	73,389	13,647	16%
295 Fiscal Agency & Financial Advisory Authority	24,779	4,142	28,922	13,989	14,933	52%
303 Convention Center of District Authority	-	2	2	-	2	100%
<b>Total - Core Component Units</b>	<b>\$ 739,620</b>	<b>\$ 20,665</b>	<b>\$ 760,285</b>	<b>\$ 718,625</b>	<b>\$ 41,659</b>	<b>5%</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Secondary Component Units</b>						
11 Puerto Rico Traffic Safety Commission	\$ -	\$ 6	\$ 6	\$ -	\$ 6	100%
22 Office of The Commissioner of Insurance	-	12	12	-	12	100%
29 Puerto Rico Federal Affairs Administration	2,151	7	2,158	1,925	233	11%
75 Office of the Financial Institutions Commissioner	-	12	12	-	12	100%
82 Institute of Puerto Rican Culture	12,433	122	12,554	8,695	3,859	31%
105 Industrial Commission	-	26	26	-	26	100%
109 Puerto Rico School of Plastic Arts	1,993	(40)	1,952	1,060	892	46%
121 Government Board of the 911 Service	-	29	29	-	29	100%
138 Institutional Trust of the National Guard of Puerto Rico	-	2	2	-	2	100%
161 Puerto Rico Infrastructure Financing Authority	1,489	249	1,738	1,725	13	1%
165 Land Authority of Puerto Rico	-	14	14	-	14	100%
167 Integral Development of the "Peninsula de Cantera"	399	3	403	284	119	29%
177 Land Administration of Puerto Rico	-	6	6	-	6	100%
186 Culebra Conservation and Development Authority	169	4	173	6	167	96%
189 Institute of Forensic Science	14,382	1,623	16,005	17,575	(1,570)	-10%
191 Musical Arts Corporation	3,670	3,665	7,335	3,664	3,671	50%
192 Fine Arts Center Corporation	5,619	83	5,703	2,585	3,118	55%
195 Economic Development Bank of PR	-	16	16	-	16	100%
196 Puerto Rico Public Broadcasting Corporation	-	67	67	-	67	100%
198 Agricultural Insurance Corporation	-	4	4	-	4	100%
215 Puerto Rico Conservatory of Music Corporation	5,926	34	5,960	5,431	528	9%
236 Innovation Fund for Agricultural Development of Puerto Rico	-	2	2	-	2	100%
238 Ponce Authority (Authority Of The Port Of The Americas)	817	-	817	605	212	26%
264 Corporation for the "Caño Martin Peña" Enlace Project	2,388	7	2,395	1,405	990	41%
265 Roosevelt Roads	748	3	751	499	252	34%
271 Puerto Rico Technology and Innovation Services	48,896	31	48,927	46,775	2,152	4%
276 Puerto Rico Public Private Partnership Authority	18,845	6	18,852	5,262	13,589	72%
286 Authority of the Port of Ponce	477	8	485	179	307	63%
288 University of Puerto Rico Comprehensive Cancer Center	11,678	7,219	18,897	18,503	394	2%
293 Center for Diabetes Research, Education, and Medical Services	535	3	538	424	114	21%
298 Public Service Regulatory Board	5,839	(349)	5,490	5,133	358	7%
299 COFINA	-	-	-	-	-	-
310 Municipal Finance Corporation	-	0	0	-	0	100%
311 Puerto Rico Gaming Commission	1,521	(15)	1,506	1,264	242	16%
312 Retirement Board of the Government of Puerto Rico	37,066	12,860	49,926	41,064	8,862	18%
329 Office of Socioeconomic Development	3,897	12	3,910	2,811	1,099	28%
<b>Total - Secondary Component Units</b>	<b>\$ 180,940</b>	<b>\$ 25,733</b>	<b>\$ 206,673</b>	<b>\$ 166,875</b>	<b>\$ 39,798</b>	<b>19%</b>



**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

YTD from 7/1/2024 through 2/28/2025

FEB FY25 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>OMB and Hacienda Custodies</b>						
17 Custody of the Office of Management and Budget	\$ 716,329	\$ (287,584)	\$ 428,745	\$ -	\$ 428,745	100%
25 Custody of the Department of the Treasury	782,195	22,763	804,958	773,635	31,322	4%
<b>Total - OMB and Hacienda Custodies</b>	<b>\$ 1,498,524</b>	<b>\$ (264,821)</b>	<b>\$ 1,233,703</b>	<b>\$ 773,635</b>	<b>\$ 460,068</b>	<b>37%</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Out of Scope Entities</b>						
8 Office of the Comptroller	\$ 32,197	\$ 5,094	\$ 37,292	\$ 38,265	\$ (973)	-3%
10 The General Court of Justice	266,285	15,043	281,328	270,410	10,918	4%
100 Legislative Assembly of the Commonwealth	97,301	723	98,024	109,443	(11,419)	-12%
106 Public Housing Administration	3,895	68	3,963	1,940	2,023	51%
113 CRIM	-	-	-	-	-	-
166 Industrial Development Company	-	-	-	-	-	-
176 University of Puerto Rico	333,922	2,823	336,745	329,809	6,936	2%
193 Office of Government Ethics	6,825	2	6,828	6,554	274	4%
200 Special Independent Prosecutor's Panel	2,448	14	2,462	2,323	139	6%
209 Contributions to Political Parties	9,333	-	9,333	9,355	(22)	0%
208 Contributions to the Municipalities	41,024	33,114	74,138	74,669	(531)	-1%
212 COSSEC	-	-	-	-	-	-
220 Correctional Health	36,232	212	36,444	38,120	(1,676)	-5%
268 Puerto Rico Institute of Statistics	1,918	7	1,925	1,880	44	2%
272 Office of the Inspector General	13,415	21	13,437	12,864	572	4%
289 Energy Commission	-	-	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	39,601	-	39,601	39,601	0	0%
<b>Total - Out of Scope Entities</b>	<b>\$ 884,397</b>	<b>\$ 57,122</b>	<b>\$ 941,519</b>	<b>\$ 935,233</b>	<b>\$ 6,286</b>	<b>1%</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Recap</b>						
Entities Operating in PRIFAS 7.5	\$ 4,391,489	\$ 161,302	\$ 4,552,791	\$ 3,909,788	\$ 643,002	14%
Core Component Units	739,620	20,665	760,285	718,625	41,659	5%
Secondary Component Units	180,940	25,733	206,673	166,875	39,798	19%
OMB and Hacienda Custodies	1,498,524	(264,821)	1,233,703	773,635	460,068	37%
Out of Scope Entities	884,397	57,122	941,519	935,233	6,286	1%
<b>Total</b>	<b>\$ 7,694,970</b>	<b>\$ 0</b>	<b>\$ 7,694,970</b>	<b>\$ 6,504,157</b>	<b>\$ 1,190,813</b>	<b>15%</b>

**Notes:**

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

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

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

YTD from 7/1/2024 through 2/28/2025

FEB FY25 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions <sup>2</sup>	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Entities Operating in PRIFAS 7.5</b>						
15 Office of the Governor	\$ -	\$ -	\$ -	\$ -	\$ -	
16 Office of Management and Budget	799	-	799	238	562	70%
18 Planning Board	-	-	-	-	-	
21 Emergency and Disaster Management Bureau	227	-	227	-	227	100%
23 Puerto Rico Department of State	3,042	-	3,042	1,802	1,240	41%
24 Puerto Rico Department of Treasury	536,018	-	536,018	335,049	200,969	37%
28 State Elections Commission	-	-	-	-	-	
30 Human Resources Management & Transformation	1,161	-	1,161	431	729	63%
31 General Services Administration	3,513	22,333	25,847	8,238	17,608	68%
34 Commission of Investigation, Processing and Appeals	-	-	-	-	-	
37 Civil Rights Commission	-	-	-	-	-	
38 Puerto Rico Department of Justice	4,346	88	4,434	1,617	2,817	64%
40 Puerto Rico Police Bureau	12,325	691	13,016	1,180	11,835	91%
41 Special Investigations Bureau	-	6	6	-	6	100%
42 Puerto Rico Fire Department Bureau	9,793	1,041	10,834	160	10,674	99%
43 Puerto Rico National Guard	-	-	-	-	-	
45 Department of Public Safety	148	-	148	94	54	37%
49 Department of Transportation and Public Works	88,319	2,364	90,683	41,492	49,191	54%
50 Department of Natural and Environmental Resources	31,017	4,356	35,372	6,618	28,755	81%
55 Puerto Rico Department of Agriculture	2,287	-	2,287	440	1,847	81%
60 Office of the Citizen's Ombudsman	-	-	-	-	-	
62 Cooperative Development Commission of Puerto Rico	-	-	-	-	-	
66 Puerto Rico Highway Authority	-	-	-	4,786	(4,786)	
67 Puerto Rico Department of Labor and Human Resources	204,679	-	204,679	135,290	69,388	34%
68 Puerto Rico Labor Relations Board	308	-	308	199	109	35%
69 Puerto Rico Department of Consumer Affairs	1,331	-	1,331	907	424	32%
71 Department of Health	116,245	22,060	138,305	61,502	76,803	56%
78 Department of Housing	17,665	-	17,665	7,835	9,830	56%
81 Department of Education	6,187	7,277	13,464	7,459	6,005	45%
87 Department of Recreation and Sports	14,651	-	14,651	2,359	12,292	84%
95 Mental Health and Drug Addiction Services Administration	4,215	-	4,215	1,412	2,803	67%
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	535	-	535	-	535	100%
127 Administration for Socioeconomic Development of the Family	-	-	-	-	-	
133 Administracion de Recursos Naturales	-	-	-	-	-	
137 Department of Correction and Rehabilitation	15,514	-	15,514	5,065	10,449	67%
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	772	-	772	58	714	93%
221 Medical Emergency Corps Bureau	5,313	-	5,313	3,464	1,849	35%
231 Office for the Patient's Advocate	-	-	-	-	-	
241 Administration for Integral Development of Childhood	-	-	-	-	-	
266 Office of Public Safety Affairs	-	-	-	-	-	
279 Public Service Appeals Commission	-	-	-	-	-	
281 Office of the Election Comptroller	-	-	-	-	-	
<b>Total - Entities Operating in PRIFAS 7.5</b>	<b>\$ 1,080,409</b>	<b>\$ 60,215</b>	<b>\$ 1,140,624</b>	<b>\$ 627,694</b>	<b>\$ 512,929</b>	<b>45%</b>

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

YTD from 7/1/2024 through 2/28/2025

FEB FY25 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Core Component Units</b>						
70 State Insurance Fund Corporation	\$ 387,962	\$ 7,044	\$ 395,006	\$ 193,872	\$ 201,134	51%
79 Automobile Accidents Compensation Administration	68,295	-	68,295	50,547	17,747	26%
90 Medical Services Administration of Puerto Rico	97,135	-	97,135	84,293	12,842	13%
119 Department of Economic Development & Commerce	33,561	46,484	80,044	22,266	57,778	72%
162 Public Building Authority	100,497	10,413	110,911	100,869	10,042	9%
163 Puerto Rico Aqueduct and Sewer Authority	-	-	-	-	-	-
168 Puerto Rico Ports Authority	55,658	-	55,658	52,902	2,756	5%
180 Tourism Company	100,398	-	100,398	41,860	58,538	58%
187 Puerto Rico Health Insurance Administration	121,089	-	121,089	175,754	(54,665)	-45%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	60,141	-	60,141	53,305	6,836	11%
235 Puerto Rico Housing Finance Corporation	64,239	-	64,239	9,623	54,616	85%
277 Agricultural Enterprises Development Administration	62,471	9,333	71,804	57,499	14,305	20%
285 Puerto Rico Integrated Transit Authority	26,340	-	26,340	25,155	1,185	4%
295 Fiscal Agency & Financial Advisory Authority	5,723	-	5,723	2,608	3,115	54%
303 Convention Center of District Authority	32,508	-	32,508	43,044	(10,536)	-32%
<b>Total - Core Component Units</b>	<b>\$ 1,216,017</b>	<b>\$ 73,274</b>	<b>\$ 1,289,291</b>	<b>\$ 913,598</b>	<b>\$ 375,693</b>	<b>29%</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Secondary Component Units</b>						
11 Puerto Rico Traffic Safety Commission	\$ 1,243	\$ -	\$ 1,243	\$ 863	\$ 380	31%
22 Office of The Commissioner of Insurance	8,728	-	8,728	6,193	2,535	29%
29 Puerto Rico Federal Affairs Administration	-	-	-	-	-	-
75 Office of the Financial Institutions Commissioner	10,275	-	10,275	6,525	3,750	36%
82 Institute of Puerto Rican Culture	855	730	1,585	340	1,245	79%
105 Industrial Commission	15,221	200	15,421	12,708	2,713	18%
109 Puerto Rico School of Plastic Arts	1,546	-	1,546	608	938	61%
121 Government Board of the 911 Service	14,636	550	15,186	7,854	7,332	48%
138 Institutional Trust of the National Guard of Puerto Rico	5,268	-	5,268	3,275	1,993	38%
161 Puerto Rico Infrastructure Financing Authority	759	-	759	291	468	62%
165 Land Authority of Puerto Rico	8,363	-	8,363	6,197	2,166	26%
167 Integral Development of the "Peninsula de Cantera"	152	-	152	94	58	38%
177 Land Administration of Puerto Rico	6,049	-	6,049	4,411	1,638	27%
186 Culebra Conservation and Development Authority	202	-	202	-	202	100%
189 Institute of Forensic Science	337	-	337	-	337	100%
191 Musical Arts Corporation	1,259	1,680	2,939	1,317	1,622	55%
192 Fine Arts Center Corporation	1,756	133	1,889	1,528	361	19%
195 Economic Development Bank of PR	9,526	-	9,526	5,912	3,614	38%
196 Puerto Rico Public Broadcasting Corporation	227	9,376	9,602	5,448	4,154	43%
198 Agricultural Insurance Corporation	2,200	-	2,200	2,186	14	1%
215 Puerto Rico Conservatory of Music Corporation	2,903	-	2,903	2,105	798	27%
236 Innovation Fund for Agricultural Development of Puerto Rico	9,110	0	9,110	4,607	4,503	49%
238 Ponce Authority (Authority Of The Port Of The Americas)	-	-	-	-	-	-
264 Corporation for the "Caño Martin Peña" Enlace Project	-	27	27	21	6	23%
265 Roosevelt Roads	1,240	-	1,240	555	685	55%
271 Puerto Rico Technology and Innovation Services	6,488	-	6,488	-	6,488	100%
276 Puerto Rico Public Private Partnership Authority	-	-	-	-	-	-
286 Authority of the Port of Ponce	1,441	-	1,441	-	1,441	100%
288 University of Puerto Rico Comprehensive Cancer Center	31,502	-	31,502	33,887	(2,385)	-8%
293 Center for Diabetes Research, Education, and Medical Services	178	-	178	189	(11)	-6%
298 Public Service Regulatory Board	21,219	-	21,219	9,318	11,901	56%
299 COFINA	-	-	-	-	-	-
310 Municipal Finance Corporation	148,073	-	148,073	66,736	81,337	55%
311 Puerto Rico Gaming Commission	291,527	14,114	305,640	232,091	73,549	24%
312 Retirement Board of the Government of Puerto Rico	2,210	-	2,210	-	2,210	100%
329 Office of Socioeconomic Development	-	-	-	-	-	-
<b>Total - Secondary Component Units</b>	<b>\$ 604,492</b>	<b>\$ 26,810</b>	<b>\$ 631,302</b>	<b>\$ 415,259</b>	<b>\$ 216,043</b>	<b>34%</b>

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

YTD from 7/1/2024 through 2/28/2025

FEB FY25 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>OMB and Hacienda Custodies</b>						
17 Custody of the Office of Management and Budget	\$ -	\$ 3,456	\$ 3,456	\$ -	\$ 3,456	100%
25 Custody of the Department of the Treasury	320,811	(27,540)	293,271	243,022	50,249	17%
<b>Total - OMB and Hacienda Custodies</b>	<b>\$ 320,811</b>	<b>\$ (24,084)</b>	<b>\$ 296,727</b>	<b>\$ 243,022</b>	<b>\$ 53,705</b>	<b>18%</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Out of Scope Entities</b>						
8 Office of the Comptroller	\$ -	\$ -	\$ -	\$ -	\$ -	
10 The General Court of Justice	11,635	-	11,635	7,648	3,987	34%
100 Legislative Assembly of the Commonwealth	-	-	-	-	-	
106 Public Housing Administration	10,349	-	10,349	-	10,349	100%
113 CRIM	-	-	-	-	-	
166 Industrial Development Company	-	-	-	-	-	
176 University of Puerto Rico	-	-	-	-	-	
193 Office of Government Ethics	-	-	-	-	-	
200 Special Independent Prosecutor's Panel	-	-	-	-	-	
209 Contributions to Political Parties	-	-	-	-	-	
208 Contributions to the Municipalities	-	-	-	-	-	
212 COSSEC	-	-	-	-	-	
220 Correctional Health	-	-	-	-	-	
268 Puerto Rico Institute of Statistics	-	-	-	-	-	
272 Office of the Inspector General	-	-	-	-	-	
289 Energy Commission	-	-	-	-	-	
297 Financial Oversight and Management Board for Puerto Rico	-	-	-	-	-	
<b>Total - Out of Scope Entities</b>	<b>\$ 21,984</b>	<b>\$ -</b>	<b>\$ 21,984</b>	<b>\$ 7,648</b>	<b>\$ 14,336</b>	<b>65%</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Recap</b>						
Entities Operating in PRIFAS 7.5	\$ 1,080,409	\$ 60,215	\$ 1,140,624	\$ 627,694	\$ 512,929	45%
Core Component Units	1,216,017	73,274	1,289,291	913,598	375,693	29%
Secondary Component Units	604,492	26,810	631,302	415,259	216,043	34%
OMB and Hacienda Custodies	320,811	(24,084)	296,727	243,022	53,705	18%
Out of Scope Entities	21,984	-	21,984	7,648	14,336	65%
<b>Total</b>	<b>\$ 3,243,713</b>	<b>\$ 136,215</b>	<b>\$ 3,379,928</b>	<b>\$ 2,207,222</b>	<b>\$ 1,172,706</b>	<b>35%</b>

**Notes:**

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

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

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

For the month of: February-25

(figures in \$000s)

	Certified Budget	Adjustments & Revisions <sup>2</sup>	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Entities Operating in PRIFAS 7.5</b>						
15 Office of the Governor	\$ 2,342	\$ 55	\$ 2,397	\$ 890	\$ 1,507	63%
16 Office of Management and Budget	1,890	67	1,957	1,453	503	26%
18 Planning Board	1,555	(58)	1,497	982	515	34%
21 Emergency and Disaster Management Bureau	735	3	737	332	405	55%
23 Puerto Rico Department of State	1,744	(9)	1,735	994	741	43%
24 Puerto Rico Department of Treasury	84,832	3,411	88,243	56,409	31,834	36%
28 State Elections Commission	5,124	366	5,490	3,950	1,540	28%
30 Human Resources Management & Transformation	1,007	(1)	1,006	860	146	15%
31 General Services Administration	2,494	2,920	5,414	3,343	2,070	38%
34 Commission of Investigation, Processing and Appeals	44	0	44	39	5	12%
37 Civil Rights Commission	74	0	74	(5)	78	106%
38 Puerto Rico Department of Justice	12,944	713	13,657	11,391	2,266	17%
40 Puerto Rico Police Bureau	74,143	575	74,718	69,287	5,432	7%
41 Special Investigations Bureau	480	8	487	469	18	4%
42 Puerto Rico Fire Department Bureau	7,228	267	7,494	7,164	330	4%
43 Puerto Rico National Guard	1,746	4	1,750	1,006	744	43%
45 Department of Public Safety	22,585	(16)	22,568	21,553	1,015	4%
49 Department of Transportation and Public Works	17,497	581	18,078	11,608	6,470	36%
50 Department of Natural and Environmental Resources	14,072	1,728	15,799	8,697	7,102	45%
55 Puerto Rico Department of Agriculture	3,472	15	3,487	1,897	1,590	46%
60 Office of the Citizen's Ombudsman	320	2	322	275	47	15%
62 Cooperative Development Commission of Puerto Rico	252	0	252	177	75	30%
66 Puerto Rico Highway Authority	-	-	-	4,786	(4,786)	
67 Puerto Rico Department of Labor and Human Resources	29,585	11	29,596	18,902	10,694	36%
68 Puerto Rico Labor Relations Board	126	2	127	113	14	11%
69 Puerto Rico Department of Consumer Affairs	1,341	45	1,386	1,103	282	20%
71 Department of Health	56,286	3,565	59,851	39,318	20,533	34%
78 Department of Housing	4,485	15	4,499	2,862	1,637	36%
81 Department of Education	239,913	11,222	251,135	186,178	64,957	26%
87 Department of Recreation and Sports	4,953	27	4,980	2,233	2,747	55%
95 Mental Health and Drug Addiction Services Administration	13,123	(14)	13,109	12,100	1,009	8%
96 Office of the Women's Advocate	436	279	715	301	414	58%
94 Employees Association of the Commonwealth	-	-	-	-	-	
120 Veteran's Advocate Office of Puerto Rico	338	0	338	183	155	46%
122 Secretariat of the Department of the Family	4,009	21	4,030	2,952	1,078	27%
123 Family and Children Administration	17,907	1,343	19,250	19,764	(515)	-3%
124 Child Support Administration (ASUME)	1,436	24	1,460	1,488	(28)	-2%
126 Vocational Rehabilitation Administration	2,428	41	2,469	3,240	(771)	-31%
127 Administration for Socioeconomic Development of the Family	8,553	6	8,559	6,520	2,039	24%
133 Administracion de Recursos Naturales	-	-	-	-	-	
137 Department of Correction and Rehabilitation	36,431	339	36,770	29,412	7,358	20%
139 Parole Board	264	(3)	260	215	45	17%
143 Office of Protection and Defense for People with Disabilities	87	0	87	112	(24)	-28%
152 Elderly and Retired People Advocate Office	307	10	317	249	68	22%
153 Office for People with Disabilities	328	1	329	160	169	51%
155 State Historic Preservation Office of Puerto Rico	831	2	832	126	706	85%
221 Medical Emergency Corps Bureau	2,449	46	2,495	2,611	(115)	-5%
231 Office for the Patient's Advocate	175	2	177	161	16	9%
241 Administration for Integral Development of Childhood	1,132	73	1,206	487	719	60%
266 Office of Public Safety Affairs	-	0	0	-	0	100%
279 Public Service Appeals Commission	235	2	237	270	(34)	-14%
281 Office of the Election Comptroller	255	1	256	239	17	7%
<b>Total - Entities Operating in PRIFAS 7.5</b>	<b>\$ 683,987</b>	<b>\$ 27,690</b>	<b>\$ 711,677</b>	<b>\$ 538,856</b>	<b>\$ 172,821</b>	<b>24%</b>

**Puerto Rico Department of Treasury**

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

For the month of: February-25

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Core Component Units</b>						
70 State Insurance Fund Corporation	\$ 48,495	\$ 929	\$ 49,425	\$ 8,358	\$ 41,067	83%
79 Automobile Accidents Compensation Administration	8,537	7	8,544	6,225	2,319	27%
90 Medical Services Administration of Puerto Rico	20,707	109	20,816	19,261	1,554	7%
119 Department of Economic Development & Commerce	6,259	6,040	12,298	4,773	7,525	61%
162 Public Building Authority	12,562	1,343	13,905	12,377	1,527	11%
163 Puerto Rico Aqueduct and Sewer Authority	-	-	-	-	-	-
168 Puerto Rico Ports Authority	6,957	6	6,964	1,976	4,987	72%
180 Tourism Company	12,550	4	12,554	468	12,086	96%
187 Puerto Rico Health Insurance Administration	77,392	2	77,394	64,923	12,471	16%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	7,918	11	7,928	5,594	2,334	29%
235 Puerto Rico Housing Finance Corporation	8,713	3	8,717	1,461	7,256	83%
277 Agricultural Enterprises Development Administration	13,940	1,147	15,087	9,987	5,100	34%
285 Puerto Rico Integrated Transit Authority	12,548	1,624	14,172	10,621	3,551	25%
295 Fiscal Agency & Financial Advisory Authority	3,813	518	4,331	1,688	2,643	61%
303 Convention Center of District Authority	4,064	0	4,064	2,690	1,374	34%
<b>Total - Core Component Units</b>	<b>\$ 244,455</b>	<b>\$ 11,742</b>	<b>\$ 256,197</b>	<b>\$ 150,403</b>	<b>\$ 105,794</b>	<b>41%</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Secondary Component Units</b>						
11 Puerto Rico Traffic Safety Commission	\$ 155	\$ 1	\$ 156	\$ 21	\$ 135	86%
22 Office of The Commissioner of Insurance	1,091	1	1,092	865	228	21%
29 Puerto Rico Federal Affairs Administration	269	1	270	261	9	3%
75 Office of the Financial Institutions Commissioner	1,284	1	1,286	790	496	39%
82 Institute of Puerto Rican Culture	1,661	106	1,767	1,506	261	15%
105 Industrial Commission	1,903	28	1,931	1,729	202	10%
109 Puerto Rico School of Plastic Arts	442	(5)	437	33	405	93%
121 Government Board of the 911 Service	1,830	72	1,902	696	1,206	63%
138 Institutional Trust of the National Guard of Puerto Rico	659	0	659	304	355	54%
161 Puerto Rico Infrastructure Financing Authority	281	31	312	177	135	43%
165 Land Authority of Puerto Rico	1,045	2	1,047	644	403	39%
167 Integral Development of the "Peninsula de Cantera"	69	0	69	106	(37)	-53%
177 Land Administration of Puerto Rico	756	1	757	661	95	13%
186 Culebra Conservation and Development Authority	46	0	47	1	46	97%
189 Institute of Forensic Science	1,840	203	2,043	1,921	121	6%
191 Musical Arts Corporation	616	668	1,284	610	674	53%
192 Fine Arts Center Corporation	922	27	949	516	433	46%
195 Economic Development Bank of PR	1,191	2	1,193	143	1,050	88%
196 Puerto Rico Public Broadcasting Corporation	28	1,180	1,209	548	661	55%
198 Agricultural Insurance Corporation	275	0	275	147	129	47%
215 Puerto Rico Conservatory of Music Corporation	1,104	4	1,108	1,038	70	6%
236 Innovation Fund for Agricultural Development of Puerto Rico	1,139	0	1,139	772	367	32%
238 Ponce Authority (Authority Of The Port Of The Americas)	102	-	102	76	27	26%
264 Corporation for the "Caño Martin Peña" Enlace Project	299	4	303	181	121	40%
265 Roosevelt Roads	249	0	249	193	56	22%
271 Puerto Rico Technology and Innovation Services	6,923	4	6,927	930	5,997	87%
276 Puerto Rico Public Private Partnership Authority	2,356	1	2,356	768	1,589	67%
286 Authority of the Port of Ponce	240	1	241	23	218	90%
288 University of Puerto Rico Comprehensive Cancer Center	5,398	902	6,300	6,469	(169)	-3%
293 Center for Diabetes Research, Education, and Medical Services	89	0	90	79	11	12%
298 Public Service Regulatory Board	3,382	(44)	3,339	1,659	1,680	50%
299 COFINA	-	-	-	-	-	-
310 Municipal Finance Corporation	18,509	0	18,509	-	18,509	100%
311 Puerto Rico Gaming Commission	36,631	1,762	38,393	34,600	3,793	10%
312 Retirement Board of the Government of Puerto Rico	4,910	1,608	6,517	5,617	900	14%
329 Office of Socioeconomic Development	487	2	489	310	179	37%
<b>Total - Secondary Component Units</b>	<b>\$ 98,179</b>	<b>\$ 6,568</b>	<b>\$ 104,747</b>	<b>\$ 64,393</b>	<b>\$ 40,354</b>	<b>39%</b>

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

For the month of: February-25

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>OMB and Hacienda Custodies</b>						
17 Custody of the Office of Management and Budget	\$ 89,541	\$ (35,516)	\$ 54,025	\$ -	\$ 54,025	100%
25 Custody of the Department of the Treasury	137,876	(597)	137,279	138,611	(1,332)	-1%
<b>Total - OMB and Hacienda Custodies</b>	<b>\$ 227,417</b>	<b>\$ (36,113)</b>	<b>\$ 191,304</b>	<b>\$ 138,611</b>	<b>\$ 52,693</b>	<b>28%</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Out of Scope Entities</b>						
8 Office of the Comptroller	\$ 4,025	\$ 637	\$ 4,661	\$ 3,935	\$ 726	16%
10 The General Court of Justice	34,740	1,880	36,620	44,721	(8,100)	-22%
100 Legislative Assembly of the Commonwealth	12,163	90	12,253	8,490	3,763	31%
106 Public Housing Administration	1,781	8	1,789	231	1,558	87%
113 CRIM						
166 Industrial Development Company	-	-	-	-	-	
176 University of Puerto Rico	41,740	353	42,093	44,932	(2,839)	-7%
193 Office of Government Ethics	853	0	853	805	49	6%
200 Special Independent Prosecutor's Panel	306	2	308	288	20	6%
209 Contributions to Political Parties	1,167	-	1,167	-	1,167	100%
208 Contributions to the Municipalities	5,128	4,139	9,267	19,435	(10,168)	-110%
212 COSSEC						
220 Correctional Health	4,529	26	4,555	6,204	(1,648)	-36%
268 Puerto Rico Institute of Statistics	240	1	241	234	7	3%
272 Office of the Inspector General	1,677	3	1,680	1,607	73	4%
289 Energy Commission	-	-	-	-	-	
297 Financial Oversight and Management Board for Puerto Rico	4,950	-	4,950	4,950	0	0%
<b>Total - Out of Scope Entities</b>	<b>\$ 113,298</b>	<b>\$ 7,140</b>	<b>\$ 120,438</b>	<b>\$ 135,832</b>	<b>\$ (15,394)</b>	<b>-13%</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Recap</b>						
Entities Operating in PRIFAS 7.5	\$ 683,987	\$ 27,690	\$ 711,677	\$ 538,856	\$ 172,821	24%
Core Component Units	\$ 244,455	\$ 11,742	\$ 256,197	\$ 150,403	\$ 105,794	41%
Secondary Component Units	\$ 98,179	\$ 6,568	\$ 104,747	\$ 64,393	\$ 40,354	39%
OMB and Hacienda Custodies	\$ 227,417	\$ (36,113)	\$ 191,304	\$ 138,611	\$ 52,693	28%
Out of Scope Entities	\$ 113,298	\$ 7,140	\$ 120,438	\$ 135,832	\$ (15,394)	-13%
<b>Total</b>	<b>\$ 1,367,335</b>	<b>\$ 17,027</b>	<b>\$ 1,384,362</b>	<b>\$ 1,028,094</b>	<b>\$ 356,268</b>	<b>26%</b>

**Notes:**

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

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

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

For the month of: February-25

(figures in \$000s)

	Certified Budget	Adjustments & Revisions <sup>2</sup>	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Entities Operating in PRIFAS 7.5</b>						
15 Office of the Governor	\$ 2,342	\$ 55	\$ 2,397	\$ 890	\$ 1,507	63%
16 Office of Management and Budget	1,790	67	1,857	1,435	422	23%
18 Planning Board	1,555	(58)	1,497	982	515	34%
21 Emergency and Disaster Management Bureau	706	3	709	332	377	53%
23 Puerto Rico Department of State	1,364	(9)	1,355	774	581	43%
24 Puerto Rico Department of Treasury	17,829	3,411	21,241	16,620	4,621	22%
28 State Elections Commission	5,124	366	5,490	3,950	1,540	28%
30 Human Resources Management & Transformation	862	(1)	861	798	63	7%
31 General Services Administration	2,054	128	2,183	1,181	1,002	46%
34 Commission of Investigation, Processing and Appeals	44	0	44	39	5	12%
37 Civil Rights Commission	74	0	74	(5)	78	106%
38 Puerto Rico Department of Justice	12,401	702	13,103	11,149	1,954	15%
40 Puerto Rico Police Bureau	72,603	489	73,091	68,932	4,159	6%
41 Special Investigations Bureau	480	7	487	469	17	4%
42 Puerto Rico Fire Department Bureau	6,003	136	6,140	7,164	(1,024)	-17%
43 Puerto Rico National Guard	1,746	4	1,750	1,006	744	43%
45 Department of Public Safety	22,566	(16)	22,550	21,542	1,007	4%
49 Department of Transportation and Public Works	6,457	286	6,743	5,557	1,185	18%
50 Department of Natural and Environmental Resources	10,195	1,183	11,378	7,816	3,562	31%
55 Puerto Rico Department of Agriculture	3,186	15	3,201	1,830	1,372	43%
60 Office of the Citizen's Ombudsman	320	2	322	275	47	15%
62 Cooperative Development Commission of Puerto Rico	252	0	252	177	75	30%
66 Puerto Rico Highway Authority	-	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	4,001	11	4,011	4,027	(16)	0%
68 Puerto Rico Labor Relations Board	87	2	89	97	(8)	-9%
69 Puerto Rico Department of Consumer Affairs	1,174	45	1,219	983	236	19%
71 Department of Health	41,756	807	42,563	27,687	14,876	35%
78 Department of Housing	2,276	15	2,291	2,066	225	10%
81 Department of Education	239,140	10,312	249,452	183,433	66,019	26%
87 Department of Recreation and Sports	3,122	27	3,149	2,212	937	30%
95 Mental Health and Drug Addiction Services Administration	12,596	(14)	12,582	11,804	779	6%
96 Office of the Women's Advocate	436	279	715	301	414	58%
94 Employees Association of the Commonwealth	-	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	338	0	338	183	155	46%
122 Secretariat of the Department of the Family	4,009	21	4,030	2,952	1,078	27%
123 Family and Children Administration	17,907	1,343	19,250	19,764	(515)	-3%
124 Child Support Administration (ASUME)	1,436	24	1,460	1,488	(28)	-2%
126 Vocational Rehabilitation Administration	2,361	41	2,402	3,240	(838)	-35%
127 Administration for Socioeconomic Development of the Family	8,553	6	8,559	6,520	2,039	24%
133 Administracion de Recursos Naturales	-	-	-	-	-	-
137 Department of Correction and Rehabilitation	34,491	339	34,831	28,999	5,832	17%
139 Parole Board	264	(3)	260	215	45	17%
143 Office of Protection and Defense for People with Disabilities	87	0	87	112	(24)	-28%
152 Elderly and Retired People Advocate Office	307	10	317	249	68	22%
153 Office for People with Disabilities	328	1	329	160	169	51%
155 State Historic Preservation Office of Puerto Rico	734	2	736	100	636	86%
221 Medical Emergency Corps Bureau	1,785	46	1,831	2,166	(335)	-18%
231 Office for the Patient's Advocate	175	2	177	161	16	9%
241 Administration for Integral Development of Childhood	1,132	73	1,206	487	719	60%
266 Office of Public Safety Affairs	-	0	0	-	0	100%
279 Public Service Appeals Commission	235	2	237	270	(34)	-14%
281 Office of the Election Comptroller	255	1	256	239	17	7%
<b>Total - Entities Operating in PRIFAS 7.5</b>	<b>\$ 548,936</b>	<b>\$ 20,163</b>	<b>\$ 569,099</b>	<b>\$ 452,827</b>	<b>\$ 116,271</b>	<b>20%</b>



**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

For the month of: February-25

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Core Component Units</b>						
70 State Insurance Fund Corporation	\$ -	\$ 49	\$ 49	\$ -	\$ 49	100%
79 Automobile Accidents Compensation Administration	-	7	7	-	7	100%
90 Medical Services Administration of Puerto Rico	8,565	109	8,674	8,131	543	6%
119 Department of Economic Development & Commerce	2,064	229	2,293	2,050	243	11%
162 Public Building Authority	-	41	41	-	41	100%
163 Puerto Rico Aqueduct and Sewer Authority	-	-	-	-	-	-
168 Puerto Rico Ports Authority	-	6	6	-	6	100%
180 Tourism Company	-	4	4	-	4	100%
187 Puerto Rico Health Insurance Administration	62,256	2	62,258	63,679	(1,421)	-2%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	400	11	411	-	411	100%
235 Puerto Rico Housing Finance Corporation	684	3	687	251	436	63%
277 Agricultural Enterprises Development Administration	6,132	(20)	6,111	4,465	1,646	27%
285 Puerto Rico Integrated Transit Authority	9,255	1,624	10,880	8,324	2,556	23%
295 Fiscal Agency & Financial Advisory Authority	3,097	518	3,615	1,296	2,319	64%
303 Convention Center of District Authority	-	0	0	-	0	100%
<b>Total - Core Component Units</b>	<b>\$ 92,453</b>	<b>\$ 2,583</b>	<b>\$ 95,036</b>	<b>\$ 88,196</b>	<b>\$ 6,840</b>	<b>7%</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Secondary Component Units</b>						
11 Puerto Rico Traffic Safety Commission	\$ -	\$ 1	\$ 1	\$ -	\$ 1	100%
22 Office of The Commissioner of Insurance	-	1	1	-	1	100%
29 Puerto Rico Federal Affairs Administration	269	1	270	261	9	3%
75 Office of the Financial Institutions Commissioner	-	1	1	-	1	100%
82 Institute of Puerto Rican Culture	1,554	15	1,569	1,371	198	13%
105 Industrial Commission	-	3	3	-	3	100%
109 Puerto Rico School of Plastic Arts	249	(5)	244	33	211	87%
121 Government Board of the 911 Service	-	4	4	-	4	100%
138 Institutional Trust of the National Guard of Puerto Rico	-	0	0	-	0	100%
161 Puerto Rico Infrastructure Financing Authority	186	31	217	158	59	27%
165 Land Authority of Puerto Rico	-	2	2	-	2	100%
167 Integral Development of the "Peninsula de Cantera"	50	0	50	89	(39)	-77%
177 Land Administration of Puerto Rico	-	1	1	-	1	100%
186 Culebra Conservation and Development Authority	21	0	22	1	20	94%
189 Institute of Forensic Science	1,798	203	2,001	1,921	79	4%
191 Musical Arts Corporation	459	458	917	390	527	57%
192 Fine Arts Center Corporation	702	10	713	318	395	55%
195 Economic Development Bank of PR	-	2	2	-	2	100%
196 Puerto Rico Public Broadcasting Corporation	-	8	8	-	8	100%
198 Agricultural Insurance Corporation	-	0	0	-	0	100%
215 Puerto Rico Conservatory of Music Corporation	741	4	745	703	42	6%
236 Innovation Fund for Agricultural Development of Puerto Rico	-	0	0	-	0	100%
238 Ponce Authority (Authority Of The Port Of The Americas)	102	-	102	76	27	26%
264 Corporation for the "Caño Martin Peña" Enlace Project	299	1	299	181	118	39%
265 Roosevelt Roads	94	0	94	28	66	70%
271 Puerto Rico Technology and Innovation Services	6,112	4	6,116	930	5,186	85%
276 Puerto Rico Public Private Partnership Authority	2,356	1	2,356	768	1,589	67%
286 Authority of the Port of Ponce	60	1	61	23	37	62%
288 University of Puerto Rico Comprehensive Cancer Center	1,460	902	2,362	2,314	48	2%
293 Center for Diabetes Research, Education, and Medical Services	67	0	67	49	18	27%
298 Public Service Regulatory Board	730	(44)	686	688	(2)	0%
299 COFINA	-	-	-	-	-	-
310 Municipal Finance Corporation	-	0	0	-	0	100%
311 Puerto Rico Gaming Commission	190	(2)	188	158	30	16%
312 Retirement Board of the Government of Puerto Rico	4,633	1,608	6,241	5,617	624	10%
329 Office of Socioeconomic Development	487	2	489	310	179	37%
<b>Total - Secondary Component Units</b>	<b>\$ 22,618</b>	<b>\$ 3,217</b>	<b>\$ 25,834</b>	<b>\$ 16,385</b>	<b>\$ 9,449</b>	<b>37%</b>

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

For the month of: February-25

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>OMB and Hacienda Custodies</b>						
17 Custody of the Office of Management and Budget	\$ 89,541	\$ (35,948)	\$ 53,593	\$ -	\$ 53,593	100%
25 Custody of the Department of the Treasury	97,774	2,845	100,620	110,837	(10,217)	-10%
<b>Total - OMB and Hacienda Custodies</b>	<b>\$ 187,316</b>	<b>\$ (33,103)</b>	<b>\$ 154,213</b>	<b>\$ 110,837</b>	<b>\$ 43,376</b>	<b>28%</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Out of Scope Entities</b>						
8 Office of the Comptroller	\$ 4,025	\$ 637	\$ 4,661	\$ 3,935	\$ 726	16%
10 The General Court of Justice	33286	1880	35166	43530	-8364	0
100 Legislative Assembly of the Commonwealth	12163	90	12253	8490	3763	0
106 Public Housing Administration	487	8	495	231	264	1
113 CRIM						
166 Industrial Development Company	0	0	0	0	0	
176 University of Puerto Rico	41740	353	42093	44932	-2839	0
193 Office of Government Ethics	853	0	853	805	49	0
200 Special Independent Prosecutor's Panel	306	2	308	288	20	0
209 Contributions to Political Parties	1167	0	1167	0	1167	1
208 Contributions to the Municipalities	5128	4139	9267	19435	-10168	-1
212 COSSEC						
220 Correctional Health	4529	26	4555	6204	-1648	0
268 Puerto Rico Institute of Statistics	240	1	241	234	7	0
272 Office of the Inspector General	1677	3	1680	1607	73	0
289 Energy Commission	0	0	0	0	0	
297 Financial Oversight and Management Board for Puerto Rico	4950	0	4950	4950	0	0
<b>Total - Out of Scope Entities</b>	<b>\$ 110,550</b>	<b>\$ 7,140</b>	<b>\$ 117,690</b>	<b>\$ 134,641</b>	<b>\$ (16,951)</b>	<b>-14%</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Recap</b>						
Entities Operating in PRIFAS 7.5	\$ 548,936	\$ 20,163	\$ 569,099	\$ 452,827	\$ 116,271	20%
Core Component Units	92,453	2,583	95,036	88,196	6,840	7%
Secondary Component Units	22,618	3,217	25,834	16,385	9,449	37%
OMB and Hacienda Custodies	187,316	(33,103)	154,213	110,837	43,376	28%
Out of Scope Entities	110,550	7,140	117,690	134,641	(16,951)	-14%
<b>Total</b>	<b>\$ 961,871</b>	<b>\$ 0</b>	<b>\$ 961,871</b>	<b>\$ 802,886</b>	<b>\$ 158,985</b>	<b>17%</b>

**Notes:**

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

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

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

For the month of: February-25

(figures in \$000s)

	Certified Budget	Adjustments & Revisions <sup>2</sup>	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Entities Operating in PRIFAS 7.5</b>						
15 Office of the Governor	\$ -	\$ -	\$ -	\$ -	\$ -	
16 Office of Management and Budget	100	-	100	18	82	82%
18 Planning Board	-	-	-	-	-	
21 Emergency and Disaster Management Bureau	28	-	28	-	28	100%
23 Puerto Rico Department of State	380	-	380	220	160	42%
24 Puerto Rico Department of Treasury	67,002	-	67,002	39,789	27,214	41%
28 State Elections Commission	-	-	-	-	-	
30 Human Resources Management & Transformation	145	-	145	62	83	57%
31 General Services Administration	439	2,792	3,231	2,163	1,068	33%
34 Commission of Investigation, Processing and Appeals	-	-	-	-	-	
37 Civil Rights Commission	-	-	-	-	-	
38 Puerto Rico Department of Justice	543	11	554	242	312	56%
40 Puerto Rico Police Bureau	1,541	86	1,627	355	1,272	78%
41 Special Investigations Bureau	-	1	1	-	1	100%
42 Puerto Rico Fire Department Bureau	1,224	130	1,354	-	1,354	100%
43 Puerto Rico National Guard	-	-	-	-	-	
45 Department of Public Safety	19	-	19	10	8	44%
49 Department of Transportation and Public Works	11,040	296	11,335	6,051	5,284	47%
50 Department of Natural and Environmental Resources	3,877	544	4,422	881	3,541	80%
55 Puerto Rico Department of Agriculture	286	-	286	67	219	76%
60 Office of the Citizen's Ombudsman	-	-	-	-	-	
62 Cooperative Development Commission of Puerto Rico	-	-	-	-	-	
66 Puerto Rico Highway Authority	-	-	-	4,786	(4,786)	
67 Puerto Rico Department of Labor and Human Resources	25,585	-	25,585	14,875	10,710	42%
68 Puerto Rico Labor Relations Board	39	-	39	16	23	59%
69 Puerto Rico Department of Consumer Affairs	166	-	166	120	46	28%
71 Department of Health	14,531	2,757	17,288	11,631	5,657	33%
78 Department of Housing	2,208	-	2,208	796	1,412	64%
81 Department of Education	773	910	1,683	2,745	(1,062)	-63%
87 Department of Recreation and Sports	1,831	-	1,831	21	1,810	99%
95 Mental Health and Drug Addiction Services Administration	527	-	527	296	231	44%
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	413	1,527	79%
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	26	70	73%
221 Medical Emergency Corps Bureau	664	-	664	445	219	33%
231 Office for the Patient's Advocate	-	-	-	-	-	
241 Administration for Integral Development of Childhood	-	-	-	-	-	
266 Office of Public Safety Affairs	-	-	-	-	-	
279 Public Service Appeals Commission	-	-	-	-	-	
281 Office of the Election Comptroller	-	-	-	-	-	
<b>Total - Entities Operating in PRIFAS 7.5</b>	<b>\$ 135,051</b>	<b>\$ 7,527</b>	<b>\$ 142,578</b>	<b>\$ 86,029</b>	<b>\$ 56,549</b>	<b>40%</b>

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

For the month of: February-25

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Core Component Units</b>						
70 State Insurance Fund Corporation	\$ 48,495	\$ 881	\$ 49,376	\$ 8,358	\$ 41,018	83%
79 Automobile Accidents Compensation Administration	8,537	-	8,537	6,225	2,312	27%
90 Medical Services Administration of Puerto Rico	12,142	-	12,142	11,131	1,011	8%
119 Department of Economic Development & Commerce	4,195	5,810	10,006	2,723	7,283	73%
162 Public Building Authority	12,562	1,302	13,864	12,377	1,486	11%
163 Puerto Rico Aqueduct and Sewer Authority	-	-	-	-	-	-
168 Puerto Rico Ports Authority	6,957	-	6,957	1,976	4,981	72%
180 Tourism Company	12,550	-	12,550	468	12,082	96%
187 Puerto Rico Health Insurance Administration	15,136	-	15,136	1,244	13,892	92%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	7,518	-	7,518	5,594	1,924	26%
235 Puerto Rico Housing Finance Corporation	8,030	-	8,030	1,210	6,820	85%
277 Agricultural Enterprises Development Administration	7,809	1,167	8,976	5,522	3,454	38%
285 Puerto Rico Integrated Transit Authority	3,293	-	3,293	2,297	996	30%
295 Fiscal Agency & Financial Advisory Authority	715	-	715	392	324	45%
303 Convention Center of District Authority	4,064	-	4,064	2,690	1,373	34%
<b>Total - Core Component Units</b>	<b>\$ 152,002</b>	<b>\$ 9,159</b>	<b>\$ 161,161</b>	<b>\$ 62,207</b>	<b>\$ 98,954</b>	<b>61%</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Secondary Component Units</b>						
11 Puerto Rico Traffic Safety Commission	\$ 155	\$ -	\$ 155	\$ 21	\$ 134	86%
22 Office of The Commissioner of Insurance	1,091	-	1,091	865	226	21%
29 Puerto Rico Federal Affairs Administration	-	-	-	-	-	-
75 Office of the Financial Institutions Commissioner	1,284	-	1,284	790	494	38%
82 Institute of Puerto Rican Culture	107	91	198	135	63	32%
105 Industrial Commission	1,903	25	1,928	1,729	199	10%
109 Puerto Rico School of Plastic Arts	193	-	193	-	193	100%
121 Government Board of the 911 Service	1,830	69	1,898	696	1,202	63%
138 Institutional Trust of the National Guard of Puerto Rico	659	-	659	304	355	54%
161 Puerto Rico Infrastructure Financing Authority	95	-	95	19	76	80%
165 Land Authority of Puerto Rico	1,045	-	1,045	644	402	38%
167 Integral Development of the "Peninsula de Cantera"	19	-	19	17	2	11%
177 Land Administration of Puerto Rico	756	-	756	661	95	13%
186 Culebra Conservation and Development Authority	25	-	25	-	25	100%
189 Institute of Forensic Science	42	-	42	-	42	100%
191 Musical Arts Corporation	157	210	367	220	147	40%
192 Fine Arts Center Corporation	220	17	236	198	38	16%
195 Economic Development Bank of PR	1,191	-	1,191	143	1,048	88%
196 Puerto Rico Public Broadcasting Corporation	28	1,172	1,200	548	652	54%
198 Agricultural Insurance Corporation	275	-	275	147	128	47%
215 Puerto Rico Conservatory of Music Corporation	363	-	363	335	28	8%
236 Innovation Fund for Agricultural Development of Puerto Rico	1,139	0	1,139	772	366	32%
238 Ponce Authority (Authority Of The Port Of The Americas)	-	-	-	-	-	-
264 Corporation for the "Caño Martin Peña" Enlace Project	-	3	3	-	3	100%
265 Roosevelt Roads	155	-	155	165	(10)	-6%
271 Puerto Rico Technology and Innovation Services	811	-	811	-	811	100%
276 Puerto Rico Public Private Partnership Authority	-	-	-	-	-	-
286 Authority of the Port of Ponce	180	-	180	-	180	100%
288 University of Puerto Rico Comprehensive Cancer Center	3,938	-	3,938	4,155	(217)	-6%
293 Center for Diabetes Research, Education, and Medical Services	22	-	22	30	(8)	-35%
298 Public Service Regulatory Board	2,652	-	2,652	971	1,681	63%
299 COFINA	-	-	-	-	-	-
310 Municipal Finance Corporation	18,509	-	18,509	-	18,509	100%
311 Puerto Rico Gaming Commission	36,441	1,764	38,205	34,442	3,763	10%
312 Retirement Board of the Government of Puerto Rico	276	-	276	-	276	100%
329 Office of Socioeconomic Development	-	-	-	-	-	-
<b>Total - Secondary Component Units</b>	<b>\$ 75,562</b>	<b>\$ 3,351</b>	<b>\$ 78,913</b>	<b>\$ 48,007</b>	<b>\$ 30,905</b>	<b>39%</b>

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

For the month of: February-25

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>OMB and Hacienda Custodies</b>						
17 Custody of the Office of Management and Budget	\$ -	\$ 432	\$ 432	\$ -	\$ 432	100%
25 Custody of the Department of the Treasury	40,101	(3,443)	36,659	27,774	8,885	24%
<b>Total - OMB and Hacienda Custodies</b>	<b>\$ 40,101</b>	<b>\$ (3,010)</b>	<b>\$ 37,091</b>	<b>\$ 27,774</b>	<b>\$ 9,317</b>	<b>25%</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Out of Scope Entities</b>						
8 Office of the Comptroller	-	-	-	-	-	-
10 The General Court of Justice	1,454.42	-	1,454.42	1,190.71	263.71	0.18
100 Legislative Assembly of the Commonwealth	-	-	-	-	-	-
106 Public Housing Administration	1,293.58	-	1,293.58	-	1,293.58	1.00
113 CRIM	-	-	-	-	-	-
166 Industrial Development Company	-	-	-	-	-	-
176 University of Puerto Rico	-	-	-	-	-	-
193 Office of Government Ethics	-	-	-	-	-	-
200 Special Independent Prosecutor's Panel	-	-	-	-	-	-
209 Contributions to Political Parties	-	-	-	-	-	-
208 Contributions to the Municipalities	-	-	-	-	-	-
212 COSSEC	-	-	-	-	-	-
220 Correctional Health	-	-	-	-	-	-
268 Puerto Rico Institute of Statistics	-	-	-	-	-	-
272 Office of the Inspector General	-	-	-	-	-	-
289 Energy Commission	-	-	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	-	-	-	-	-	-
<b>Total - Out of Scope Entities</b>	<b>\$ 2,748</b>	<b>\$ -</b>	<b>\$ 2,748</b>	<b>\$ 1,191</b>	<b>\$ 1,557</b>	<b>57%</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Recap</b>						
Entities Operating in PRIFAS 7.5	\$ 135,051	\$ 7,527	\$ 142,578	\$ 86,029	\$ 56,549	40%
Core Component Units	152,002	9,159	161,161	62,207	98,954	61%
Secondary Component Units	75,562	3,351	78,913	48,007	30,905	39%
OMB and Hacienda Custodies	40,101	(3,010)	37,091	27,774	9,317	25%
Out of Scope Entities	2,748	-	2,748	1,191	1,557	57%
<b>Total</b>	<b>\$ 405,464</b>	<b>\$ 17,027</b>	<b>\$ 422,491</b>	<b>\$ 225,208</b>	<b>\$ 197,283</b>	<b>47%</b>

**Notes:**

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

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

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

YTD from 7/1/2024 through 2/28/2025

February-25

(figures in \$000s)

	CapEx Certified Budget	Adjustments & Revisions <sup>2</sup>	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
<b>Entities Operating in PRIFAS 7.5</b>					
11 Puerto Rico Traffic Safety Commission	\$ -	\$ -	\$ -	\$ 15	\$ (15)
15 Office of the Governor	11,800	(295)	11,505	-	11,505
24 Puerto Rico Department of Treasury	-	5,498	5,498	500	4,998
28 State Elections Commission	1,748	(44)	1,704	-	1,704
31 General Services Administration	4,000	900	4,900	170	4,730
40 Puerto Rico Police Bureau	6,600	-	6,600	-	6,600
45 Department of Public Safety	500	-	500	-	500
49 Department of Transportation and Public Works	15,000	(375)	14,625	-	14,625
50 Department of Natural and Environmental Resources	4,710	(118)	4,592	-	4,592
69 Puerto Rico Department of Consumer Affairs	155	(4)	151	-	151
71 Department of Health	9,000	2,009	11,009	741	10,268
87 Department of Recreation and Sports	200	(5)	195	-	195
95 Mental Health and Drug Addiction Services Administration	415	-	415	-	415
143 Office of Protection and Defense for People with Disabilities	73	(2)	71	-	71
155 State Historic Preservation Office of Puerto Rico	5,469	(137)	5,332	-	5,332
221 Medical Emergency Corps Bureau	100	-	100	-	100
<b>Total - Entities Operating in PRIFAS 7.5</b>	<b>\$ 59,770</b>	<b>\$ 7,428</b>	<b>\$ 67,198</b>	<b>\$ 1,426</b>	<b>\$ 65,772</b>

	CapEx Certified Budget	Adjustments & Revisions	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
<b>Core Component Units</b>					
79 Automobile Accidents Compensation Administration	6,802	-	6,802	-	6,802
90 Medical Services Administration of Puerto Rico	8,700	-	8,700	-	8,700
119 Department of Economic Development & Commerce	1,350	(34)	1,316	575	741
162 Public Building Authority	-	7,231	7,231	-	7,231
168 Puerto Rico Ports Authority	-	-	-	12,800	(12,800)
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	4,800	-	4,800	97	4,703
285 Puerto Rico Integrated Transit Authority	45,791	(1,145)	44,646	17,562	27,084
<b>Total - Core Component Units</b>	<b>\$ 67,443</b>	<b>\$ 6,053</b>	<b>\$ 73,496</b>	<b>\$ 31,034</b>	<b>\$ 42,461</b>

	CapEx Certified Budget	Adjustments & Revisions	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
<b>Secondary Component Units</b>					
82 Institute of Puerto Rican Culture	-	-	-	-	-
121 Government Board of the 911 Service	-	825	825	825	0
189 Institute of Forensic Science	1,200	(30)	1,170	-	1,170
191 Musical Arts Corporation	-	-	-	50	(50)
192 Fine Arts Center Corporation	4,193	95	4,288	-	4,288
311 Puerto Rico Gaming Commission	2,059	-	2,059	-	2,059
<b>Total - Secondary Component Units</b>	<b>\$ 7,452</b>	<b>\$ 891</b>	<b>\$ 8,343</b>	<b>\$ 875</b>	<b>\$ 7,467</b>

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

YTD from 7/1/2024 through 2/28/2025

February-25

(figures in \$000s)

	CapEx Certified Budget	Adjustments & Revisions	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
<b>OMB and Hacienda Custodies</b>					
17 Custody of the Office of Management and Budget	\$ 88,514	\$ (27,830)	\$ 60,684	\$ -	\$ 60,684
<b>Total - OMB and Hacienda Custodies</b>	<b>\$ 88,514</b>	<b>\$ (27,830)</b>	<b>\$ 60,684</b>	<b>\$ -</b>	<b>\$ 60,684</b>

	CapEx Certified Budget	Adjustments & Revisions	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
<b>Out of Scope Entities</b>					
10 The General Court of Justice	13,723	2,685	16,408	1,050	15,358
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	148	233
<b>Total - Out of Scope Entities</b>	<b>\$ 35,457</b>	<b>\$ 2,142</b>	<b>\$ 37,599</b>	<b>\$ 21,892</b>	<b>\$ 15,707</b>

	CapEx Certified Budget	Adjustments & Revisions	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
<b>Recap</b>					
Entities Operating in PRIFAS 7.5	\$ 59,770	\$ 7,428	\$ 67,198	\$ 1,426	\$ 65,772
Core Component Units	67,443	6,053	73,496	31,034	42,461
Secondary Component Units	7,452	891	8,343	875	7,467
OMB and Hacienda Custodies	88,514	(27,830)	60,684	-	60,684
Out of Scope Entities	35,457	2,142	37,599	21,892	15,707
<b>Total</b>	<b>\$ 258,636</b>	<b>\$ (11,317)</b>	<b>\$ 247,319</b>	<b>\$ 55,228</b>	<b>\$ 192,092</b>

**Notes:**

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

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

# Appendix



Core and Secondary Component Unit Consolidated Actuals by Month

		Q1	Q1	Q1	Q2	Q2	Q2	Q3	Q3				
		1	2	3	4	5	6	7	8				
	GF+SRF Budget	7/31/2024	8/31/2024	9/30/2024	10/31/2024	11/30/2024	12/31/2024	1/31/2025	2/28/2025	YTD Totals	Balance \$	Balance %	
<b>Core Component Units</b>													
70	State Insurance Fund Corporation	\$ 593,094	\$ 40,347	\$ 36,114	\$ 46,276	\$ 37,154	\$ 8,365	\$ 8,923	\$ 8,336	\$ 8,358	\$ 193,872	\$ 399,222	67%
79	Automobile Accident Compensation Administration	102,529	5,978	6,820	6,860	7,194	6,703	6,753	4,014	6,225	50,547	51,982	51%
90	Administration of Medical Services of Puerto Rico	249,788	11,625	15,569	17,928	19,474	17,481	20,972	21,679	19,261	143,990	105,798	42%
119	Department of Economic Development and Commerce	147,581	5,805	6,383	1,365	4,415	4,056	4,698	5,322	4,773	36,817	110,764	75%
162	Public Buildings Authority	166,857	7,918	10,113	24,649	11,049	14,237	10,128	10,399	12,377	100,869	65,988	40%
168	Ports Authority	83,562	4,937	11,610	7,731	5,981	1,961	16,772	1,934	1,976	52,902	30,660	37%
180	Tourism Company	150,644	491	465	22,487	2,478	452	14,562	458	468	41,860	108,784	72%
187	Health Insurance Administration of Puerto Rico	928,726	61,979	69,631	216,988	57,452	50,945	86,419	83,772	64,923	692,107	236,619	25%
188	Corp. of the Cardiovascular Center of Puerto Rico & Caribbean	95,140	4,527	6,792	6,582	6,922	7,614	7,940	7,432	5,594	53,402	41,738	44%
235	Housing Financing Authority	104,602	1,096	1,156	1,602	1,506	1,452	1,412	1,368	1,461	11,052	93,550	89%
277	Administration for the Development of Agricultural Enterprises	181,043	9,780	1,751	1,740	33,289	18,384	11,654	10,034	9,987	96,619	84,424	47%
285	Integrated Transport Authority	170,065	9,281	14,426	8,399	14,510	14,193	14,153	12,961	10,621	98,544	71,521	42%
295	Financial Advisory Authority and Fiscal Agency of Puerto Rico	51,967	827	1,661	1,431	1,463	2,445	4,833	2,248	1,688	16,597	35,370	68%
303	District Authority of the Convention Center	48,765	1,267	3,922	10,971	5,459	6,721	5,910	6,102	2,690	43,044	5,721	12%
<b>Total - Core Component Units</b>													
	\$ 3,074,363	\$ 165,856	\$ 186,413	\$ 375,009	\$ 208,346	\$ 155,008	\$ 215,130	\$ 176,059	\$ 150,403	\$ 1,632,223	\$ 1,442,140	47%	
<b>Secondary Component Units</b>													
11	Puerto Rico Traffic Safety Commission	\$ 1,873	\$ 100	\$ 124	\$ 135	\$ 127	\$ 126	\$ 126	\$ 103	\$ 21	\$ 863	\$ 1,010	54%
22	Office of The Commissioner of Insurance	13,110	489	639	830	895	779	924	772	865	6,193	6,916	53%
29	Puerto Rico Federal Affairs Administration	3,238	194	215	234	229	224	256	313	261	1,925	1,313	41%
75	Office of the Financial Institutions Commissioner	15,431	675	862	836	862	869	842	790	790	6,525	8,906	58%
82	Institute of Puerto Rican Culture	21,210	495	271	286	2,318	2,192	883	1,083	1,506	9,035	12,175	57%
105	Industrial Commission	23,170	1,272	1,402	1,686	1,733	1,607	1,570	1,710	1,729	12,708	10,462	45%
109	Puerto Rico School of Plastic Arts	5,247	185	472	354	525	33	35	32	33	1,668	3,579	68%
121	Government Board of the 911 Service	22,823	779	826	1,702	814	1,057	590	1,390	696	7,854	14,969	66%
138	Institutional Trust of the National Guard of Puerto Rico	7,905	335	308	346	483	414	404	683	304	3,275	4,630	59%
161	Puerto Rico Infrastructure Financing Authority	3,745	181	223	204	380	223	235	394	177	2,016	1,729	46%
165	Land Authority of Puerto Rico	12,566	950	741	749	790	784	751	790	644	6,197	6,368	51%
167	Integral Development of the "Peninsula de Cantera"	832	39	33	24	45	56	40	35	106	378	454	55%
177	Land Administration of Puerto Rico	9,083	361	468	493	545	696	768	419	661	4,411	4,672	51%
186	Culebra Conservation and Development Authority	563	1	1	1	1	1	1	1	1	6	556	99%
189	Institute of Forensic Science	24,514	1,653	1,989	2,244	2,158	2,295	3,068	2,245	1,921	17,575	6,939	28%
191	Musical Arts Corporation	15,411	416	579	599	754	624	589	810	610	4,981	10,430	68%
192	Fine Arts Center Corporation	11,388	421	529	495	512	605	440	594	516	4,113	7,275	64%
195	Economic Development Bank of PR	14,313	802	776	784	825	983	799	800	143	5,912	8,401	59%
196	Puerto Rico Public Broadcasting Corporation	14,504	669	680	747	768	661	661	714	548	5,448	9,056	62%
198	Agricultural Insurance Corporation	3,306	246	204	415	236	187	174	576	147	2,186	1,120	34%
215	Puerto Rico Conservatory of Music Corporation	13,294	671	842	1,416	1,017	951	862	741	1,038	7,536	5,757	43%
236	Innovation Fund for Agricultural Development of Puerto Rico	13,668	134	191	274	2,444	379	280	132	772	4,607	9,061	66%
238	Ponce Authority (Authority Of The Port Of The Americas)	1,225	86	76	75	68	67	91	66	76	605	620	51%
264	Corporation for the "Caño Martin Peña" Enlace Project	3,632	111	157	154	148	242	176	256	181	1,425	2,207	61%
265	Roosevelt Roads	2,986	83	48	125	175	132	64	234	193	1,054	1,932	65%
271	Puerto Rico Technology and Innovation Services	83,123	355	404	353	1,890	1,643	22,766	18,434	930	46,775	36,348	44%
276	Puerto Rico Public Private Partnership Authority	28,278	174	218	1,046	602	665	1,388	402	768	5,262	23,015	81%
286	Authority of the Port of Ponce	2,890	24	22	22	21	19	23	23	23	179	2,711	94%
288	University of Puerto Rico Comprehensive Cancer Center	75,598	2,639	5,801	7,591	8,020	6,369	8,224	7,278	6,469	52,390	23,208	31%
293	Center for Diabetes Research, Education, and Medical Services	1,075	64	66	81	82	88	79	74	79	613	462	43%
298	Public Service Regulatory Board	40,064	1,261	1,276	2,782	1,805	1,829	2,011	1,828	1,659	14,451	25,613	64%
299	COFINA	-	-	-	-	-	-	-	-	-	-	-	-
310	Municipal Finance Corporation	222,110	13,423	20,092	18,615	14,606	-	-	-	-	66,736	155,374	70%
311	Puerto Rico Gaming Commission	460,720	1,105	41,820	33,073	35,611	29,272	14,870	43,004	34,600	233,355	227,365	49%
312	Retirement Board of the Government of Puerto Rico	78,205	2,036	2,601	8,670	5,587	5,256	5,917	5,380	5,617	41,064	37,140	47%
329	Office of Socioeconomic Development	5,865	203	563	326	171	186	609	443	310	2,811	3,054	52%
<b>Total - Secondary Component Units</b>													
	\$ 1,256,962	\$ 32,632	\$ 85,518	\$ 87,765	\$ 87,247	\$ 61,513	\$ 70,516	\$ 92,550	\$ 64,393	\$ 582,134	\$ 674,828	54%	
<b>Core Component Units</b>													
	\$ 3,074,363	\$ 165,856	\$ 186,413	\$ 375,009	\$ 208,346	\$ 155,008	\$ 215,130	\$ 176,059	\$ 150,403	\$ 1,632,223	\$ 1,442,140	47%	
<b>Secondary Component Units</b>													
	1,256,962	32,632	85,518	87,765	87,247	61,513	70,516	92,550	64,393	582,134	674,828	54%	
<b>Combined Component Units Monthly Actuals</b>													
	\$ 4,331,325	\$ 198,488	\$ 271,931	\$ 462,774	\$ 295,593	\$ 216,522	\$ 285,645	\$ 268,609	\$ 214,795	\$ 2,214,357	\$ 2,116,969	49%	

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

<b>Entity Code</b>	<b>Component Unit</b>	<b>Latest FY25 Submission<sup>2</sup></b>
70	State Insurance Fund Corporation	Oct-24
109	Puerto Rico School of Plastic Arts	Nov-24
168	Ports Authority	Dec-24
180	Tourism Company of Puerto Rico	Jan-24
186	Culebra Conservation and Development Authority	Not Reported
195	Economic Development Bank of PR	Jan-24
286	Authority of the Port of Ponce	Not Reported
310	Municipal Finance Corporation	Dec-24

**Notes:**

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

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

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

**Notes:**

- (1) The above listed entities have not provide B2A individual submissions for the current reporting month.*
- (2) Latest submission is the date for which budget vs. actual data was last received for the current fiscal year.*
- (3) Entities starred \* have not provide B2A individual submissions for the entire course of FY25.*

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

As Recorded and Presented by each Entity

Code:	Entity:	Q1	Q1	Q1	Q2	Q2	Q2	Q3	Q3	FY25
		1	2	3	4	5	6	7	8	
		7/31/2024	8/31/2024	9/30/2024	10/31/2024	11/30/2024	12/31/2024	1/31/2025	2/28/2025	YTD Totals
11	Puerto Rico Traffic and Safety Commission	\$ -	\$ -	\$ 22	\$ 22	\$ 21	\$ 42	\$ 24	\$ 24	\$ 155
22	Office of The Commissioner of Insurance	-	-	-	-	-	-	-	-	-
70	State Insurance Fund Corporation	-	8,765	9,078	8,803	-	-	-	-	-
75	Office of the Financial Institutions Commissioner	-	-	-	-	969	204	-	-	1,173
79	Automobile Accidents Compensation Administration	-	1,099	2,158	1,057	1,049	1,051	-	-	6,414
82	Institute of Puerto Rican Culture	294	294	294	294	294	294	294	294	2,352
90	Medical Services Administration of Puerto Rico	2,025	2,025	2,025	2,025	2,025	-	-	-	10,126
109	School of Plastic Arts	44	44	44	44	-	-	-	-	176
119	Department of Economic Development and Commerce	592	582	581	579	580	268	-	652	3,834
121	Government Board of the 911 Service	-	23	24	-	46	23	-	-	116
138	Institutional Trust of the National Guard of Puerto Rico	4	4	3	3	3	3	-	-	20
162	Public Building Authority	-	-	2,065	1,938	-	-	-	8,422	12,425
165	Land Authority of Puerto Rico	306	291	-	-	-	-	-	-	597
168	Puerto Rico Ports Authority	-	-	-	-	-	-	-	-	-
177	Land Administration of Puerto Rico	-	-	205	196	-	404	-	-	805
180	Tourism Company of Puerto Rico	-	-	-	517	-	-	-	-	517
187	Health Insurance Administration of Puerto Rico	31	31	31	31	31	31	31	31	248
188	Cardiovascular Center Corporation of PR and the Caribbean	159	158	151	151	153	153	153	153	1,231
191	Musical Arts Corporation	35	35	35	35	35	36	36	36	283
192	Fine Arts Center Corporation	54	54	54	54	54	54	54	54	432
195	Economic Development Bank of PR	129	133	134	131	140	129	129	129	1,054
198	Agricultural Insurance Corporation	15	15	31	15	15	15	15	15	136
215	Puerto Rico Conservatory of Music Corporation	43.00	42	41	42	42	42	42	42	336
235	Puerto Rico Housing Finance Authority	-	-	-	13	-	-	-	-	13
236	Innovation Fund for Agricultural Development of Puerto Rico	-	-	-	-	33	-	-	-	33
277	Agricultural Enterprises Development Administration	-	-	-	3,091	461	706	-	4,231	8,489
285	Puerto Rico Integrated Transit Authority	1,135	1,135	1,135	1,135	1,135	1,135	1,135	1,135	9,080
295	Fiscal Agency & Financial Advisory Authority	-	-	-	-	-	-	-	-	-
298	Public Service Regulatory Board	5892	-	-	-	-	-	-	-	5,892
311	Puerto Rico Gaming Commission	0	-	-	-	-	-	-	-	-
312	Government Employees and Judiciary Retirement System	833	794	790	788	786	786	785	785	-
		<b>\$ 11,591</b>	<b>\$ 15,524</b>	<b>\$ 18,901</b>	<b>\$ 20,965</b>	<b>\$ 7,872</b>	<b>\$ 5,376</b>	<b>\$ 2,698</b>	<b>\$ 16,003</b>	<b>\$ 65,936</b>