

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*

Jun FY25 YTD

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

- Budget vs. Recorded Revenue and Expenditure figures are based on information obtained from the Puerto Rico Integrated Financial Accounting System 'PRIFAS 7.5' Financial Accounting System and from individual Budget-to-Actual report submissions provided by Core and Secondary Independently Forecasted Component Units ("IFCUs").
- Various Central Government agencies such as the Department of Education, the Department of Health, the Puerto Rico Administration of Mental Health and Anti-Addiction Services, the Department of the Treasury and the Environmental Quality Board operate in Financial Systems other than PRIFAS 7.5. Such entities operating on external Financial Accounting Systems periodically transfer financial accounting information to the PRIFAS 7.5 Central Government System through interfaces, which may result in timing differences. Additionally, encumbrances from these agencies are not reflected in PRIFAS 7.5.
- Budget vs. Recorded Expenditures figures could be limited to financial information pending transfer to PRIFAS 7.5 as well as various adjustments, including journal entry errors.
- It is the sole responsibility of the Central Government instrumentalities and Component Units at an agency level to maintain proper and up-to-date accounting of its operations.
- Current Financial Accounting Systems encounter several deficiencies regarding their control structures. Certain measures are in place, and will continue to be implemented, to address these control structure deficiencies.
- The Government of Puerto Rico is committed to providing accurate and complete information.
- Various periodic and ad-hoc reporting packages are currently distributed for different purposes and scopes. It is important to distinguish the scope of this Budget vs. Recorded Revenue and Expenditure report from others, such as reports on Fiscal Year Budget vs. Cash Outlays, Non-Central Government instrumentalities reports, or Special Revenue Funds, and reports on transfers related to the TSA.
- Throughout time, multiple government instrumentalities and programs have been created, consolidated and/or dissolved.
- This Budget vs. Recorded Expenditures exercise might not include all Inter-Agency balances.
- The data herein could potentially lack necessary entries and charges as of the date of this report, affecting its accuracy.
- Budget figures are presented as Certified 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 Martín Peña" Enlace Project
- 265 Redevelopment Authority of Roosevelt Roads
- 271 Puerto Rico Technology and Innovation Services
- 276 Puerto Rico Public Private Partnership Authority
- 286 Authority of the Port of Ponce
- 288 University of Puerto Rico Comprehensive Cancer Center
- 293 Center for Diabetes Research, Education, and Medical Services
- 298 Public Service Regulatory Board
- 299 COFINA
- 310 Municipal Finance Corporation
- 311 Puerto Rico Gaming Commission
- 312 Retirement Board of the Government of Puerto Rico
- 329 Office of Socioeconomic Development

Out of Scope Entities

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

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

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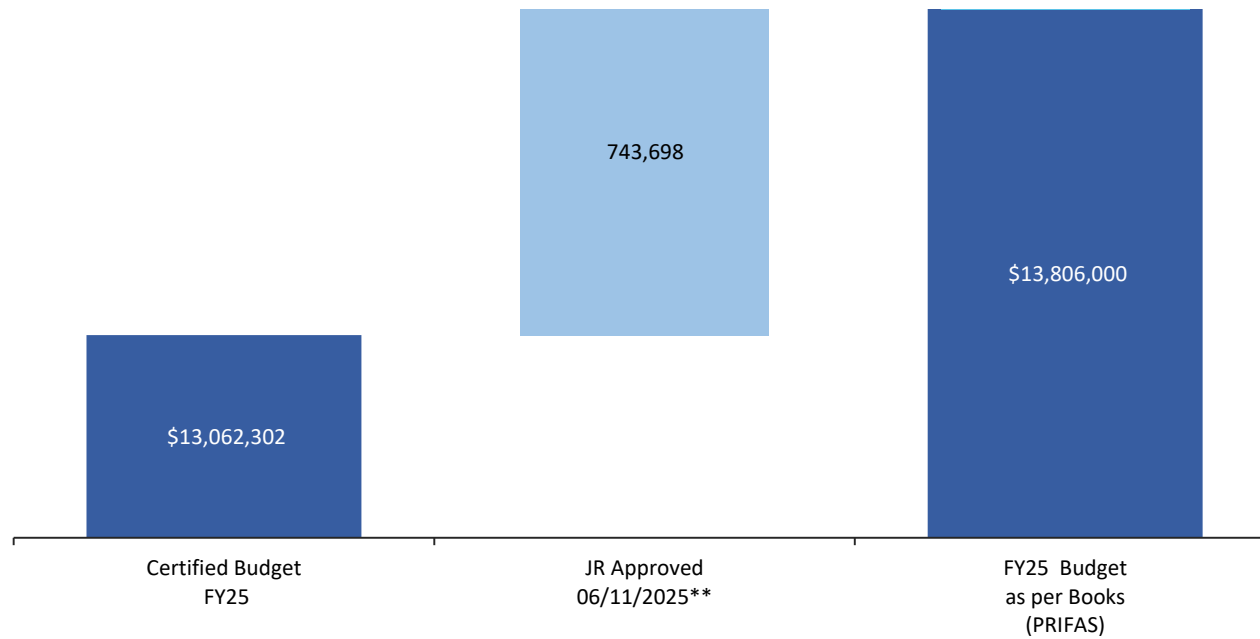
Puerto Rico Department of Treasury

Full Year Budget for FY 2025 - General Fund

Evolution from Certified to Adjusted

June-25

(figures in \$000s)



* FY2025 General Fund Budget was amended from \$13,062,302,000 to \$13,806,000,000 on June 11, 2025, to include an appropriation of \$743,698,000 to fund various concepts in custodies, payments to extra hours in Police, provide funds to municipalities and Improvements to public schools.

**

Refer to page 9 for details on approved letter from OGP.

Puerto Rico Department of Treasury

FY25 Budget Adjustments Details

As per Joint Resolution Approved June 11, 2025

(figures in \$000s)

Section	FY245 Surplus Funds	Description	Fund	Entity Code	Entity Name	Concept	Concept Description
Section 1	\$ 250,000,000	Reserve for Unanticipated Additional Medicaid Costs	141	17	Custody of the Office of Management and Budget	81	Undistributed Appropriations
Section 2	229,184,000	Energy Sector Reserve	141	25	Custody of the Department of the Treasury	81	Undistributed Appropriations
Section 3	200,000,000	Fiscal and Revenue Uncertainties Reserve	111	17	Custody of the Office of Management and Budget	81	Undistributed Appropriations
Section 4	25,000,000	Transfer to PBA for Improvements to Public Schools	141	168	Puerto Rico Ports Authority	8	Capital Expenditures
Section 5	5,066,000	For the contribution to the Pension Reserve Trust	141	25	Custody of the Department of the Treasury	14	Appropriations to non-governmental entities
Section 6	20,000,000	Overtime	111	45	Department of Public Safety	1	Payroll
Section 7	5,000,000	Police Overtime	111	17	Custody of the Office of Management and Budget	1	Payroll
Section 8	3,578,000	To provide funding for the Extraordinary Fund to Address the Collection and Disposal of Residuals, Wastes, and to Implement Recycling Programs in the Municipalities	141	208	Contributions to the Municipalities	13	Social Wellbeing for Puerto Rico
Section 9	2,348,000	For each municipality's Municipal Redemption Fund, as provided by Act 18-2014, to be distributed pursuant to Act 1-2011	141	25	Custody of the Department of the Treasury	13	Social Wellbeing for Puerto Rico
Section 10	2,348,000	For each municipality's Municipal Development Fund, as provided by Act 18-2014, to be distributed pursuant to Act 1-2011	111	25	Custody of the Department of the Treasury	13	Social Wellbeing for Puerto Rico
Section 11	1,174,000	For each municipality's Municipal Improvement Fund, as provided by Act 18-2014, to be distributed pursuant to Act 1-2011	111	25	Custody of the Department of the Treasury	13	Social Wellbeing for Puerto Rico
Grand Total	743,698,000						

Puerto Rico Department of Treasury
Executive Summary - Section 1

YTD FY25 General Fund Revenue - Budget vs. Actual

YTD from 7/1/2024 through 6/30/25

June-25

By Concept

General Fund Revenue¹	YTD Budgeted Revenue	YTD Revenue Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
1 Individual Income Taxes	\$ 2,800,576	\$ 3,006,915	\$ 206,339	7.4%
2 Corporate Income Taxes	3,323,486	3,269,956	(53,530)	-1.6%
3 Sales & Use Taxes	2,907,148	3,015,664	108,516	3.7%
4 Act 154 Collections	123,620	108,275	(15,345)	-12.4%
5 Non-Resident Withholdings	897,735	1,040,944	143,209	16.0%
6 Alcoholic Beverages	298,581	283,780	(14,800)	-5.0%
7 Cigarettes	68,024	81,483	13,459	19.8%
8 Motor Vehicles	757,648	668,489	(89,159)	-11.8%
9 Excises on Off-Shore Shipment Rum	205,301	222,243	16,942	8.3%
10 Partnerships	398,323	387,220	(11,103)	-2.8%
11 Petroleum Products	506,915	557,902	50,987	10.1%
12 Other Excise Taxes	54,924	56,448	1,524	2.8%
13 Other General Fund Revenue	881,349	934,509	53,160	6.0%
14 Other Tax Revenue	434,288	433,196	(1,092)	-0.3%
Total General Fund Revenue	\$ 13,657,919	\$ 14,067,024	\$ 409,105	3%

Notes :

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

(2) *The General Fund Revenue Figures presented on this page do not constitute an audit conducted in accordance with generally accepted auditing standards, an examination of internal controls, or other attestation or review services in accordance with standards established by the American Institute of Certified Public Accountants or any other organization. Nor do these figures constitute an audit of compliance with any federal law, rule, or regulation. Accordingly, the Parties do not express an opinion or any other form of assurance on the General Fund Revenue Figures, the financial statements, any financial or other information, or the internal controls of the Government.*

Puerto Rico Department of Treasury
Executive Summary - Section 2

YTD FY25 General Fund Expenses - Budget vs. Actual

YTD from 7/1/2024 through 6/30/25

June-25

By Concept

	YTD Budget	YTD Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %	Comments
1 Payroll	3,529,011	\$ 3,358,023	\$ 170,988	5%	Mainly driven by delayed entries of actual results in under the custody of OMB and Treasury for the amount of \$87.8, Police Bureau for 22.5M. Additionally, some agencies have reported delays in recruiting for vacant positions.
2 Facilities	448,411	430,505	17,906	4%	Mainly driven by lagging entries of actual results in the Department of Health for \$6.5M, Puerto Rico Police Bureau for \$2.0M, AMSCA for \$2.3M, and PRITS for \$2.9M.
3 Purchased Services	655,022	568,069	86,952	13%	Primarily due to delayed entries of actual results in the Department of Education for \$41.2M, Public Building Authority for \$10.6M, along with the Department of Health for \$6.6M.
4 Donations and Subsidies	273,161	269,237	3,924	1%	Mainly driven by funds in the department of Transportation and Public Works for the amount of 2.3M.
5 Transportation	135,897	126,246	9,652	7%	Primary due to \$4.1M in the Custody of the Office of Management and Budget. Additional there are \$3.0M related to Puerto Rico Police Bureau.
6 Professional Services	565,617	478,179	87,438	15%	Mainly driven by lagging entries of actual results in the Department of Education for \$10.9. Other drivers include timing of disbursements in AAFAF for \$17.2M, Public Private Partnership Authority for \$15.3M, Department of Health for \$7.4M.
7 Other Operating	245,372	212,115	33,257	14%	Largely driven by timing of disbursements across agencies including the Department of Education for \$15.0M, Police Bureau for \$5.3M and the Custody of OMB for \$2.8M
8 Capital Expenditures	260,338	64,849	195,489	75%	Primarily due to a delay in projected disbursements across agencies. The Custody of the OMB for \$56.7M, PRITA for \$33.9M, PBA for \$25.0M, the Department of Transportation and Public Works for \$15.0M, and the Office of the Governor for \$11.8M, are among the main drivers. Another consideration is the CapEx extensions approved until FY 2026.
9 Payments of current & prior period obligations	1,016,619	1,014,266	2,353	0%	YTD GO's bonds payments have been fully processed and completed in accordance with the required terms. CVI Payment will be disbursed Balance pertains to funds under Treasury Custody related to CVIs which will be disbursed by no later than November 1, 2025.
10 Materials and Supplies	98,543	90,824	7,719	8%	Mainly driven by delayed recording of actual results across various agencies including the PR Police Bureau for \$4.6M, Department of Health for \$2.8M, and State Elections Commissions with \$1.1M are the largest contributors.
11 Equipment Purchases	78,124	64,302	13,822	18%	The variance is mainly driven by the delayed recording of actual results across multiple agencies, including the Department of Treasury for \$5.1M, PR Police Bureau for \$2.9M, and Department of Health for \$1.9M.
12 Media and Advertisements	9,426	8,211	1,216	13%	This was primarily due to the timing of disbursements in PRITS totaling \$300K, Department of Labor and Human Resources \$170K and Department of health \$135K.
13 Social Wellbeing for Puerto Rico	1,666,349	1,657,720	8,629	1%	Difference mainly driven by funds to be disbursed in the OMB Custody for the amount of \$7.5M.
14 Appropriations to non-governmental entities	1,281,085	1,279,619	1,466	0%	Expense does not present any notable variance.
30 PayGo	2,073,198	2,014,686	58,512	3%	Retired employee payments have been processed as required by Act 106-2017, with funds disbursed through the General Fund.
81 Undistributed Appropriations	1,114,671	249,704	864,966	78%	The remaining balance primarily consists of \$616.9Mm under the Custody of the OMB, which received a budget increase and fund extension through FY26 in June 2025. Another major driver is the \$229.2 million held under the Custody of the Department of the Treasury, related to a recent budget increase.
82 Federal Fund Matching	176,166	62,675	113,491	64%	Balance mostly pertains to funds under P3 for \$88.6M, Planing Board for \$10.6M and Funds under the custody of OMB that are pending disbursement to various agencies for the amount of \$15.0M.
89 Prior Period Debts	18,461	18,070	391	2%	Expense does not present any notable variance.
98 Budgetary Reserve	-	-	-		Funds were fully disbursed in April 2025 (Q4), as per Circular Letter 118-14 from OMB.
Subtotal General Fund Expenditures	\$ 13,645,470	\$ 11,967,299	\$ 1,678,171	12%	

Non-Governmental Expenses included in the Certified Budget¹

9 Payments of current & prior period obligations	64,212	-	64,212	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	96,318	-	96,318	100.0%	
Subtotal Non-Governmental	\$ 160,530	\$ -	\$ 160,530	100%	
Total General Fund Expenditures	\$ 13,806,000	\$ 11,967,299	\$ 1,838,701	13%	

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 6/30/2025
June-25
By Concept

(figures in \$000s)

General Fund Revenue ¹	FY25 Certified Budget			YTD Budgeted Revenue	Actual YTD Revenue Actuals	Variance	
	Revenue Forecast	Adjustments & Revisions	Reforecast			(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
1 Individual Income Taxes	\$ 2,800,576	\$ -	\$ 2,800,576	\$ 2,800,576	\$ 3,006,915	\$ 206,339	7.4%
2 Corporate Income Taxes	3,323,486	-	3,323,486	3,323,486	3,269,956	(53,530)	-1.6%
3 Sales & Use Taxes	2,907,148	-	2,907,148	2,907,148	3,015,664	108,516	3.7%
4 Act 154 Collections	123,620	-	123,620	123,620	108,275	(15,345)	-12.4%
5 Non-Resident Withholdings	897,735	-	897,735	897,735	1,040,944	143,209	16.0%
6 Alcoholic Beverages	298,581	-	298,581	298,581	283,780	(14,800)	-5.0%
7 Cigarettes	68,024	-	68,024	68,024	81,483	13,459	19.8%
8 Motor Vehicles	757,648	-	757,648	757,648	668,489	(89,159)	-11.8%
9 Excises on Off-Shore Shipment Rum	205,301	-	205,301	205,301	222,243	16,942	8.3%
10 Partnerships	398,323	-	398,323	398,323	387,220	(11,103)	-2.8%
11 Petroleum Products	506,915	-	506,915	506,915	557,902	50,987	10.1%
12 Other Excise Taxes	54,924	-	54,924	54,924	56,448	1,524	2.8%
13 Other General Fund Revenue	881,349	-	881,349	881,349	934,509	53,160	6.0%
14 Other Tax Revenue	434,288	-	434,288	434,288	433,196	(1,092)	-0.3%
i. FEDE Portion of Corp Income Taxes and Non-Resident Withholdings		-	-	-	-	-	
i. Excise Taxes on Off-Shore Shipments Rum	171,189	-	171,189	171,189	159,795	(11,394)	-6.7%
ii. Cigarette Excise Taxes	32,858	-	32,858	32,858	31,442	(1,416)	-4.3%
iii. Cigarette Excise Taxes (transferred PRITA net of 5% management fee)	35,100	-	35,100	35,100	34,211	(889)	-2.5%
iv. FAM & Cine	164,807	-	164,807	164,807	177,411	12,604	7.6%
v. PRCCDA	30,334	-	30,334	30,334	30,337	3	0.0%
Total General Fund Revenue	\$ 13,657,919	\$ -	\$ 13,657,919	\$ 13,657,919	\$ 14,067,024	\$ 409,105	3%

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 6/30/2025
June-25
By Concept

General Fund Expenses	Expense Budget	Adjustments & Revisions ¹	Revised Budget	YTD Budget	YTD Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
1 Payroll	\$ 3,697,015	\$ (168,004)	\$ 3,529,011	\$ 3,529,011	\$ 3,358,023	\$ 170,988	5%
2 Facilities	473,467	(25,056)	448,411	448,411	430,505	17,906	4%
3 Purchased Services	570,226	84,796	655,022	655,022	568,069	86,952	13%
4 Donations and Subsidies	213,008	60,153	273,161	273,161	269,237	3,924	1%
5 Transportation	89,274	46,623	135,897	135,897	126,246	9,652	7%
6 Professional Services	463,091	102,526	565,617	565,617	478,179	87,438	15%
7 Other Operating	224,820	20,552	245,372	245,372	212,115	33,257	14%
8 Capital Expenditures	249,775	10,563	260,338	260,338	64,849	195,489	75%
9 Payments of current & prior period obligations	1,014,271	2,348	1,016,619	1,016,619	1,014,266	2,353	0%
10 Materials and Supplies	77,965	20,578	98,543	98,543	90,824	7,719	8%
11 Equipment Purchases	33,193	44,931	78,124	78,124	64,302	13,822	18%
12 Media and Advertisements	7,006	2,420	9,426	9,426	8,211	1,216	13%
13 Social Wellbeing for Puerto Rico	1,674,111	(7,762)	1,666,349	1,666,349	1,657,720	8,629	1%
14 Appropriations to non-governmental entities	1,304,476	(23,391)	1,281,085	1,281,085	1,279,619	1,466	0%
30 PayGo	2,111,510	(38,312)	2,073,198	2,073,198	2,014,686	58,512	3%
81 Undistributed Appropriations	530,393	584,278	1,114,671	1,114,671	249,704	864,966	78%
82 Federal Fund Matching	165,513	10,653	176,166	176,166	62,675	113,491	64%
89 Prior Period Debts	2,658	15,803	18,461	18,461	18,070	391	2%
98 Budgetary Reserve	-	-	-	-	-	-	
Subtotal General Fund Expenditures	\$ 12,901,772	\$ 743,698	\$ 13,645,470	\$ 13,645,470	\$ 11,967,299	\$ 1,678,171	12%

Non-Governmental Expenses included in the Certified Budget²

9 Payments of current & prior period obligations	64,212	-	64,212	64,212	-	64,212	100.0%
13 Social Wellbeing for Puerto Rico	96,318	-	96,318	96,318	-	96,318	100.0%
Subtotal Non-Governmental	\$ 160,530	\$ -	\$ 160,530	\$ 160,530	\$ -	\$ 160,530	100%
Total General Fund Expenditures	\$ 13,062,302	\$ 743,698	\$ 13,806,000	\$ 13,806,000	\$ 11,967,299	\$ 1,838,701	13%

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
Quarterly FY25 General Fund Budget v. Actual
Quarter:
Q4

By Concept
(figures in \$000s)

	FY25 Certified Budget			Actual		Variance	
	Revenue Forecast	Adjustments & Revisions	Reforecast	Quarterly Budget	Quarterly Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
General Fund Revenue							
1 Individual Income Taxes	\$ 2,800,576	\$ -	\$ 2,800,576	\$ 711,842	\$ 981,933	\$ 270,091	37.9%
2 Corporate Income Taxes	3,323,486	-	3,323,486	684,736	1,271,801	587,065	85.7%
3 Sales & Use Taxes	2,907,148	-	2,907,148	559,821	899,075	339,254	60.6%
4 Act 154 Collections	123,620	-	123,620	18,852	30,094	11,242	59.6%
5 Non-Resident Withholdings	897,735	-	897,735	149,817	242,849	93,032	62.1%
6 Alcoholic Beverages	298,581	-	298,581	48,004	72,825	24,821	51.7%
7 Cigarettes	68,024	-	68,024	12,167	17,596	5,429	44.6%
8 Motor Vehicles	757,648	-	757,648	140,446	159,224	18,779	13.4%
9 Excises on Off-Shore Shipment Rum	205,301	-	205,301	28,732	64,707	35,975	125.2%
10 Partnerships	398,323	-	398,323	101,969	148,534	46,565	45.7%
11 Petroleum Products	506,915	-	506,915	76,467	126,614	50,147	65.6%
12 Other Excise Taxes	54,924	-	54,924	5,129	20,376	15,247	297.3%
13 Other General Fund Revenue	881,349	-	881,349	174,235	304,630	130,395	74.8%
14 Other Tax Revenue	434,288	-	434,288	78,489	113,743	35,254	44.9%
i. FEDE Portion of Corp Income Taxes and Non-Resident Withholdings	-	-	-	-	-	-	-
ii. Excise Taxes on Off-Shore Shipments Rum	171,189	-	171,189	36,784	46,016	9,232	25.1%
iii. Cigarette Excise Taxes	32,858	-	32,858	5,520	7,861	2,340	42.4%
iv. Cigarette Excise Taxes (transferred PRITA net of 5% management fee)	35,100	-	35,100	6,035	8,553	2,518	41.7%
v. FAM & Cine	164,807	-	164,807	27,116	48,280	21,164	78.1%
vi. Cruise Ship Incentives (From Slot Machine Revenue)	30,334	-	30,334	3,033	3,034	0	0.0%
Total General Fund Revenue¹	\$ 13,657,919	\$ -	\$ 13,657,919	\$ 2,790,706	\$ 4,454,001	\$ 1,663,295	60%

Puerto Rico Department of Treasury
Quarterly FY25 General Fund Budget v. Actual
Quarter:
Q4

By Concept

	Expense Budget	Adjustments & Revisions ²	Revised Budget	Quarterly Budget	Quarterly Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
General Fund Expenses							
1 Payroll	\$ 3,697,015	\$ (168,004)	\$ 3,529,011	\$ 882,253	\$ 880,038	\$ 2,215	0%
2 Facilities	473,467	(25,056)	448,411	112,103	119,466	(7,364)	-7%
3 Purchased Services	570,226	84,796	655,022	163,755	218,124	(54,369)	-33%
4 Donations and Subsidies	213,008	60,153	273,161	68,290	121,065	(52,775)	-77%
5 Transportation	89,274	46,623	135,897	33,974	64,728	(30,754)	-91%
6 Professional Services	463,091	102,526	565,617	141,404	208,204	(66,799)	-47%
7 Other Operating	224,820	20,552	245,372	61,343	77,854	(16,511)	-27%
8 Capital Expenditures	249,775	10,563	260,338	65,085	33,198	31,887	49%
9 Payments of current & prior period obligations	1,014,271	2,348	1,016,619	156,905	493,211	(336,306)	-214%
10 Materials and Supplies	77,965	20,578	98,543	24,636	50,805	(26,169)	-106%
11 Equipment Purchases	33,193	44,931	78,124	19,531	49,821	(30,290)	-155%
12 Media and Advertisements	7,006	2,420	9,426	2,357	1,059	1,297	55%
13 Social Wellbeing for Puerto Rico	1,674,111	(7,762)	1,666,349	416,587	465,733	(49,145)	-12%
14 Appropriations to non-governmental entities	1,304,476	(23,391)	1,281,085	77,692	1,105,387	(1,027,695)	-1323%
30 PayGo	2,111,510	(38,312)	2,073,198	518,300	486,151	32,149	6%
81 Undistributed Appropriations	530,393	584,278	1,114,671	278,668	87,605	191,063	69%
82 Federal Fund Matching	165,513	10,653	176,166	44,042	27,442	16,599	38%
89 Prior Period Debts	2,658	15,803	18,461	4,615	8,557	(3,942)	-85%
98 Budgetary Reserve	-	-	-	-	-	-	
Subtotal General Fund Expenditures	\$ 12,901,772	\$ 743,698	\$ 13,645,470	\$ 3,071,538	\$ 4,498,447	\$ (1,426,909)	-46%

Non-Governmental Expenses included in the Certified Budget⁴

9 Payments of current & prior period obligations	64,212	-	64,212	16,053	-	16,053	100.0%
13 Social Wellbeing for Puerto Rico	96,318	-	96,318	24,080	-	24,080	100.0%
Subtotal Non-Governmental	\$ 160,530	\$ -	\$ 160,530	\$ 40,133	\$ -	\$ 40,133	100%
Total General Fund Expenditures	\$ 13,062,302	\$ 743,698	\$ 13,806,000	\$ 3,111,671	\$ 4,498,447	\$ (1,386,776)	-45%

Notes :

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

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

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

Puerto Rico Department of Treasury

Monthly FY25 General Fund Budget vs. Actual

Month: Jun-25

Period: 12

(figures in \$000s)

	FY25 Certified Budget			Actual		Variance	
	Revenue Forecast	Adjustments & Revisions	Reforecast	Monthly Budget	Monthly Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
General Fund Revenue¹							
1 Individual Income Taxes	\$ 2,800,576	\$ -	\$ 2,800,576	\$ 215,182	\$ 202,148	\$ (13,034)	-6.1%
2 Corporate Income Taxes	3,323,486	-	3,323,486	637,422	736,114	98,692	15.5%
3 Sales & Use Taxes	2,907,148	-	2,907,148	340,478	281,417	(59,061)	-17.3%
4 Act 154 Collections	123,620	-	123,620	12,226	10,331	(1,895)	-15.5%
5 Non-Resident Withholdings	897,735	-	897,735	55,860	92,201	36,341	65.1%
6 Alcoholic Beverages	298,581	-	298,581	28,744	26,280	(2,464)	-8.6%
7 Cigarettes	68,024	-	68,024	4,009	1,857	(2,153)	-53.7%
8 Motor Vehicles	757,648	-	757,648	61,248	38,361	(22,887)	-37.4%
9 Excises on Off-Shore Shipment Rum	205,301	-	205,301	18,147	22,437	4,291	23.6%
10 Partnerships	398,323	-	398,323	51,214	49,988	(1,226)	-2.4%
11 Petroleum Products	506,915	-	506,915	50,363	46,002	(4,362)	-8.7%
12 Other Excise Taxes	54,924	-	54,924	4,255	6,993	2,738	64.3%
13 Other General Fund Revenue	881,349	-	881,349	86,627	125,001	38,374	44.3%
14 Other Tax Revenue	434,288	-	434,288	22,559	39,512	16,953	75.2%
i. Excise Taxes on Off-Shore Shipments Rum	171,189	-	171,189	-	16,093	16,093	
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%
iv. FAM & Cine	164,807	-	164,807	16,781	17,948	1,167	7.0%
v. PRCCDA	30,334	-	30,334	-	-	-	
Total General Fund Revenue	\$ 13,657,919	\$ -	\$ 13,657,919	\$ 1,588,334	\$ 1,678,641	\$ 90,307	6%

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: Jun-25

Period: 12

(figures in \$000s)

General Fund Expenses	Expense Budget	Adjustments & Revisions ¹	Revised Budget	Monthly Budget	Monthly Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
1 Payroll	\$ 3,697,015	\$ (168,004)	\$ 3,529,011	\$ 294,084	\$ 316,127	\$ (22,042)	-7%
2 Facilities	473,467	(25,056)	448,411	37,368	27,067	10,300	28%
3 Purchased Services	570,226	84,796	655,022	54,585	61,258	(6,673)	-12%
4 Donations and Subsidies	213,008	60,153	273,161	22,763	46,640	(23,877)	-105%
5 Transportation	89,274	46,623	135,897	11,325	24,931	(13,606)	-120%
6 Professional Services	463,091	102,526	565,617	47,135	53,179	(6,045)	-13%
7 Other Operating	224,820	20,552	245,372	20,448	41,445	(20,997)	-103%
8 Capital Expenditures	249,775	10,563	260,338	21,695	4,458	17,237	79%
9 Payments of current & prior period obligations	1,014,271	2,348	1,016,619	84,718	7,077	77,641	92%
10 Materials and Supplies	77,965	20,578	98,543	8,212	17,149	(8,937)	-109%
11 Equipment Purchases	33,193	44,931	78,124	6,510	14,023	(7,512)	-115%
12 Media and Advertisements	7,006	2,420	9,426	786	342	444	56%
13 Social Wellbeing for Puerto Rico	1,674,111	(7,762)	1,666,349	138,862	188,299	(49,436)	-36%
14 Appropriations to non-governmental entities	1,304,476	(23,391)	1,281,085	106,757	56,152	50,605	47%
30 PayGo	2,111,510	(38,312)	2,073,198	172,767	155,245	17,522	10%
81 Undistributed Appropriations	530,393	584,278	1,114,671	92,889	42,326	50,564	54%
82 Federal Fund Matching	165,513	10,653	176,166	14,681	15,986	(1,306)	-9%
89 Prior Period Debts	2,658	15,803	18,461	1,538	7,502	(5,964)	-388%
98 Budgetary Reserve	-	-	-	-	-	-	-
Subtotal General Fund Expenditures	\$ 12,901,772	\$ 743,698	\$ 13,645,470	\$ 1,137,123	\$ 1,079,204	\$ 57,918	5%
Non-Governmental Expenses included in the Certified Budget²							
9 Payments of current & prior period obligations	64,212	-	64,212	5,351	-	5,351	100.0%
13 Social Wellbeing for Puerto Rico	96,318	-	96,318	8,027	-	8,027	100.0%
Subtotal Non-Governmental	\$ 160,530	\$ -	\$ 160,530	\$ 13,378	\$ -	\$ 13,378	100%
Total General Fund Expenditures	\$ 13,062,302	\$ 743,698	\$ 13,806,000	\$ 1,150,500	\$ 1,079,204	\$ 71,296	6%

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

FY25 - By Concept Budget-to-Actual Report

Full Year Budget and YTD Actuals for FY25 General and Special Revenue Fund Expense Budget vs. Actual¹

All Entities Included in the Commonwealth Budget

Jun FY25 YTD

(figures in \$000s)

		Certified Budget	Adjustments & Revisions ²	Revised Budget	Total YTD Actuals	Total Remaining Balance
1	Payroll	\$ 4,441,091	\$ (151,968)	\$ 4,289,123	\$ 3,997,251	\$ 291,872
2	Facilities	565,485	11,916	577,401	533,343	44,058
3	Purchased Services	997,652	150,185	1,147,837	919,475	228,361
4	Donations and Subsidies	247,319	60,542	307,861	294,861	12,999
5	Transportation	105,430	47,184	152,614	139,296	13,317
6	Professional Services	734,673	106,802	841,475	681,556	159,919
7	Other Operating	448,668	34,372	483,040	424,174	58,867
8	Capital Expenditures	258,636	35,176	293,812	68,722	225,089
9	Payments of current and prior period obligations	1,014,271	2,348	1,016,619	1,014,266	2,353
10	Materials and Supplies	207,230	50,254	257,484	183,688	73,796
11	Equipment Purchases	77,042	66,774	143,816	81,373	62,443
12	Media and Advertisements	31,772	3,308	35,080	37,785	(2,705)
13	Social Wellbeing for Puerto Rico	2,409,642	104,119	2,513,761	2,389,617	124,144
14	Appropriations to non-governmental entities	1,759,247	(88,896)	1,670,351	1,708,573	(38,223)
30	PayGo	2,648,551	(38,096)	2,610,455	2,521,737	88,718
81	Undistributed Appropriations	1,637,414	1,094,484	2,731,898	1,193,342	1,538,556
82	Federal Fund Matching	173,825	10,772	184,597	63,866	120,731
89	Prior Period Debts	9,393	68,046	77,439	52,866	24,573
98	Budgetary Reserve	-	-	-	-	-
Subtotal Expenditures		\$ 17,767,341	\$ 1,567,322	\$ 19,334,663	\$ 16,305,793	\$ 3,028,870

Non-Governmental Expenses included in the Certified Budget³

9	Payments of current & prior period obligations	64,212	-	64,212	-	64,212
13	Social Wellbeing for Puerto Rico	96,318	-	96,318	-	96,318
Subtotal Non-Governmental		\$ 160,530	\$ -	\$ 160,530	\$ -	\$ 160,530

Other Considerations

9	Payments of current & prior period obligations					
14	Appropriations to non-governmental entities					
Sub-Total Other Considerations						
Total Expenditures		\$ 17,927,871	\$ 1,567,322	\$ 19,495,193	\$ 16,305,793	\$ 3,189,400

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 Revenue Results for FY25 Special Revenue Fund Budget vs. Actual

By Agency

YTD from 7/1/2024 through 6/30/2025

June-25

(figures in \$000s)

	Revised Budget	YTD Budget	YTD Total Revenue ¹	Over / (Under) Performance
Entities Operating in PRIFAS 7.5				
15 Office of the Governor	\$ 500	\$ 500	\$ 125	\$ (375)
16 Office of Management and Budget	1,199	1,199	708	(491)
18 Planning Board	-	-	184	184
21 Emergency and Disaster Management Bureau	341	341	30	(311)
23 Puerto Rico Department of State	4,613	4,613	10,900	6,287
24 Puerto Rico Department of Treasury	804,027	804,027	737,892	(66,135)
28 State Elections Commission	-	-	-	-
30 Human Resources Management & Transformation	1,741	1,741	1,986	245
31 General Services Administration	38,770	38,770	38,269	(501)
34 Commission of Investigation, Processing and Appeals	-	-	-	-
37 Civil Rights Commission	-	-	-	-
38 Puerto Rico Department of Justice	7,023	7,023	8,869	1,845
40 Puerto Rico Police Bureau	19,722	19,722	15,078	(4,644)
41 Special Investigations Bureau	9	9	7	(1)
42 Puerto Rico Fire Department Bureau	16,284	16,284	18,043	1,759
43 Puerto Rico National Guard	-	-	-	-
45 Department of Public Safety	222	222	150	(72)
49 Department of Transportation and Public Works	161,671	161,671	168,711	7,041
50 Department of Natural and Environmental Resources	72,258	72,258	46,485	(25,773)
55 Puerto Rico Department of Agriculture	3,430	3,430	(7,101)	(10,531)
60 Office of the Citizen's Ombudsman	-	-	-	-
62 Cooperative Development Commission of Puerto Rico	-	-	-	-
66 Puerto Rico Highway Authority	-	-	13,331	13,331
67 Puerto Rico Department of Labor and Human Resources	307,018	307,018	348,100	41,082
68 Puerto Rico Labor Relations Board	462	462	470	8
69 Puerto Rico Department of Consumer Affairs	1,996	1,996	2,162	166
71 Department of Health	217,010	217,010	187,030	(29,979)
78 Department of Housing	26,497	26,497	15,277	(11,220)
81 Department of Education	20,579	20,579	14,602	(5,978)
87 Department of Recreation and Sports	21,976	21,976	17,503	(4,473)
95 Mental Health and Drug Addiction Services Administration	6,322	6,322	4,139	(2,183)
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	385	385	6	(379)
123 Family and Children Administration	21	21	21	(0)
124 Child Support Administration (ASUME)	-	-	4	4
126 Vocational Rehabilitation Administration	802	802	44	(758)
127 Administration for Socioeconomic Development of the Family	-	-	-	-
133 Administracion de Recursos Naturales	-	-	-	-
137 Department of Correction and Rehabilitation	23,271	23,271	10,768	(12,503)
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	787	(371)
221 Medical Emergency Bureau	13,653	13,653	13,708	56
231 Office for the Patient's Advocate	-	-	-	-
241 Administration for Integral Development of Childhood	-	-	854	854
266 Office of Public Safety Affairs	-	-	-	-
279 Public Service Appeals Commission	-	-	-	-
281 Office of the Election Comptroller	64	64	186	122
Total - Entities Operating in PRIFAS 7.5	\$ 1,773,024	\$ 1,773,024	\$ 1,669,328	\$ (103,696)

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 6/30/2025

June-25

(figures in \$000s)

	Revised Budget	YTD Budget	YTD Total Revenue	Over / (Under) Performance
Core Component Units				
70 State Insurance Fund Corporation	\$ 592,509	\$ 592,509	\$ 831,664	\$ 239,155
79 Automobile Accidents Compensation Administration	102,442	102,442	93,194	(9,248)
90 Medical Services Administration of Puerto Rico	161,703	161,703	134,114	(27,589)
119 Department of Economic Development & Commerce	139,760	139,760	137,304	(2,456)
162 Public Building Authority	166,366	166,366	160,486	(5,880)
168 Puerto Rico Ports Authority	83,487	83,487	84,796	1,309
180 Tourism Company	161,097	161,097	196,172	35,075
187 Puerto Rico Health Insurance Administration	181,633	181,633	705,748	524,115
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	90,212	90,212	85,882	(4,330)
235 Puerto Rico Housing Finance Corporation	96,358	96,358	28,015	(68,343)
277 Agricultural Enterprises Development Administration	124,161	124,161	95,027	(29,134)
285 Puerto Rico Integrated Transit Authority	39,510	39,510	42,380	2,870
295 Fiscal Agency & Financial Advisory Authority	8,585	8,585	9,144	559
303 Convention Center of District Authority	64,635	64,635	73,442	8,807
Total - Core Component Units	\$ 2,012,459	\$ 2,012,459	\$ 2,677,368	\$ 664,909
Secondary Component Units				
11 Puerto Rico Traffic Safety Commission	\$ 1,864	\$ 1,864	\$ 1,998	\$ 134
22 Office of The Commissioner of Insurance	13,092	13,092	14,319	1,227
75 Office of the Financial Institutions Commissioner	15,413	15,413	42,983	27,570
82 Institute of Puerto Rican Culture	5,389	5,389	3,841	(1,548)
105 Industrial Commission	23,131	23,131	22,831	(300)
109 Puerto Rico School of Plastic Arts	2,919	2,919	2,335	(584)
121 Government Board of the 911 Service	22,779	22,779	33,650	10,871
138 Institutional Trust of the National Guard of Puerto Rico	7,902	7,902	8,582	680
161 Puerto Rico Infrastructure Financing Authority	1,311	1,311	51	(1,260)
165 Land Authority of Puerto Rico	12,545	12,545	10,946	(1,599)
167 Integral Development of the "Península de Cantera"	228	228	-	(228)
177 Land Administration of Puerto Rico	9,073	9,073	20,336	11,263
186 Culebra Conservation and Development Authority	303	303	708	405
189 Institute of Forensic Science	506	506	244	(262)
191 Musical Arts Corporation	4,408	4,408	2,501	(1,907)
192 Fine Arts Center Corporation	2,834	2,834	3,418	584
195 Economic Development Bank of PR	14,289	14,289	8,184	(6,105)
196 Puerto Rico Public Broadcasting Corporation	14,404	14,404	3,445	(10,959)
198 Agricultural Insurance Corporation	3,699	3,699	7,124	3,425
215 Puerto Rico Conservatory of Music Corporation	4,354	4,354	3,308	(1,046)
236 Innovation Fund for Agricultural Development of Puerto Rico	13,665	13,665	12,050	(1,615)
265 Roosevelt Roads	1,860	1,860	1,268	(592)
271 Puerto Rico Technology and Innovation Services	9,732	9,732	5,605	(4,127)
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	42,356	(4,897)
293 Center for Diabetes Research, Education, and Medical Services	267	267	153	(114)
298 Public Service Regulatory Board	31,828	31,828	33,815	1,987
310 Municipal Finance Corporation	254,979	254,979	245,024	(9,955)
311 Puerto Rico Gaming Commission	458,460	458,460	400,295	(58,166)
312 Retirement Board of the Government of Puerto Rico	3,315	3,315	1,180	(2,135)
Total - Secondary Component Units	\$ 984,005	\$ 984,005	\$ 932,550	\$ (51,455)

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 6/30/2025

June-25

(figures in \$000s)

	Revised Budget	YTD Budget	YTD Total Revenue	Over / (Under) Performance
OMB and Hacienda Custodies				
17 Custody of the Office of Management and Budget	\$ 5,184	\$ 5,184	\$ 20,866	\$ 15,682
25 Custody of the Department of the Treasury	881,545	881,545	494,989	(386,556)
Total - OMB and Hacienda Custodies	\$ 886,729	\$ 886,729	\$ 515,855	\$ (370,874)
Out of Scope Entities				
8 Office of the Comptroller	\$ -	\$ -	\$ -	\$ -
10 The General Court of Justice	17,453	17,453	11,609	(5,844)
100 Legislative Assembly of the Commonwealth	-	-	-	-
106 Public Housing Administration	15,523	15,523	-	(15,523)
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	-	-	113	113
208 Contributions to the Municipalities	-	-	30,684	30,684
220 Correctional Health	-	-	-	-
268 Puerto Rico Institute of Statistics	-	-	-	-
272 Office of the Inspector General	-	-	-	-
289 Energy Commission	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	-	-	-	-
Total - Out of Scope Entities	\$ 32,976	\$ 32,976	\$ 42,405	\$ 9,429
Recap				
Entities Operating in PRIFAS 7.5	\$ 1,773,024	\$ 1,773,024	\$ 1,669,328	\$ (103,696)
Core Component Units	2,012,459	2,012,459	2,677,368	664,909
Secondary Component Units	984,005	984,005	932,550	(51,455)
OMB and Hacienda Custodies	886,729	886,729	515,855	(370,874)
Out of Scope Entities	32,976	32,976	42,405	9,429
Total	\$ 5,689,193	\$ 5,689,193	\$ 5,837,506	\$ 148,314

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

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

All Entities Included in the Commonwealth Budget

Q4

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	Total Quarterly Actuals	Total Remaining Balance
1 Payroll	\$ 1,110,273	\$ (37,992)	\$ 1,072,281	\$ 1,051,651	\$ 20,630
2 Facilities	141,371	2,979	144,350	156,580	(12,229)
3 Purchased Services	249,413	37,546	286,959	331,626	(44,666)
4 Donations and Subsidies	61,830	15,135	76,965	136,067	(59,102)
5 Transportation	26,358	11,796	38,153	68,645	(30,492)
6 Professional Services	183,668	26,700	210,369	281,893	(71,524)
7 Other Operating	112,167	8,593	120,760	145,849	(25,089)
8 Capital Expenditures	64,659	8,794	73,453	36,196	37,257
9 Payments of current and prior period obligations	156,318	587	156,905	493,211	(336,306)
10 Materials and Supplies	51,808	12,564	64,371	72,756	(8,385)
11 Equipment Purchases	19,261	16,693	35,954	62,126	(26,172)
12 Media and Advertisements	7,943	827	8,770	11,297	(2,527)
13 Social Wellbeing for Puerto Rico	602,411	26,030	628,440	672,337	(43,897)
14 Appropriations to non-governmental entities	197,233	(22,224)	175,008	1,228,901	(1,053,893)
30 PayGo	662,138	(9,524)	652,614	622,429	30,185
81 Undistributed Appropriations	409,354	273,621	682,974	504,258	178,717
82 Federal Fund Matching	43,456	2,693	46,149	27,938	18,211
89 Prior Period Debts	2,348	17,012	19,360	10,677	8,683
98 Budgetary Reserve	-	-	-	-	-
Subtotal Expenditures	\$ 4,102,006	\$ 391,830	\$ 4,493,836	\$ 5,914,437	\$ (1,420,601)

Non-Governmental Expenses included in the Certified Budget³

9 Payments of current & prior period obligations	16,053	-	16,053	-	16,053
13 Social Wellbeing for Puerto Rico	24,080	-	24,080	-	24,080
Subtotal Non-Governmental	\$ 40,133	\$ -	\$ 40,133	\$ -	\$ 40,133
Total Expenditures	\$ 4,142,139	\$ 391,830	\$ 4,533,969	\$ 5,914,437	\$ (1,380,468)

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. Actual¹

All Entities Included in the Commonwealth Budget

June-25

(figures in \$000s)

		Certified Budget	Adjustments & Revisions ²	Revised Budget	Total Monthly Actuals	Total (Unfavorable) / Favorable \$
1	Payroll	\$ 370,091	\$ (12,664)	\$ 357,427	\$ 379,392	\$ (21,965)
2	Facilities	47,124	993	48,117	40,000	8,116
3	Purchased Services	83,138	12,515	95,653	96,664	(1,011)
4	Donations and Subsidies	20,610	5,045	25,655	48,085	(22,430)
5	Transportation	8,786	3,932	12,718	26,949	(14,232)
6	Professional Services	61,223	8,900	70,123	78,125	(8,002)
7	Other Operating	37,389	2,864	40,253	76,712	(36,459)
8	Capital Expenditures	21,553	2,931	24,484	5,572	18,912
9	Payments of current & prior period obligations	84,523	196	84,718	7,077	77,641
10	Materials and Supplies	17,269	4,188	21,457	25,580	(4,123)
11	Equipment Purchases	6,420	5,564	11,985	17,652	(5,668)
12	Media and Advertisements	2,648	276	2,923	4,321	(1,398)
13	Social Wellbeing for Puerto Rico	200,804	8,677	209,480	257,518	(48,038)
14	Appropriations to non-governmental entities	146,604	(7,408)	139,196	102,779	36,417
30	PayGo	220,713	(3,175)	217,538	206,415	11,123
81	Undistributed Appropriations	136,451	91,207	227,658	120,340	107,318
82	Federal Fund Matching	14,485	898	15,383	16,207	(824)
89	Prior Period Debts	783	5,671	6,453	8,385	(1,932)
98	Budgetary Reserve	-	-	-	-	-
	Subtotal Expenditures	\$ 1,480,612	\$ 130,610	\$ 1,611,222	\$ 1,517,774	\$ 93,448

Non-Governmental Expenses included in the Certified Budget³

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

Other Considerations

9	Payments of current & prior period obligations					
14	Appropriations to non-governmental entities					
	Sub-Total Other Considerations					
	Total Expenditures	\$ 1,493,989	\$ 130,610	\$ 1,624,599	\$ 1,517,774	\$ 106,825

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 Agency¹

YTD from 7/1/2024 through 6/30/2025

June-25

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	YTD Actual Expenses	Remaining Balance
Entities Operating in PRIFAS 7.5					
15 Office of the Governor	\$ 28,109	\$ 1,158	\$ 29,267	\$ 14,427	\$ 14,839
16 Office of Management and Budget	22,678	4,244	26,922	20,387	6,535
18 Planning Board	18,664	10,452	29,116	14,289	14,826
21 Emergency and Disaster Management Bureau	8,818	(330)	8,488	5,708	2,780
23 Puerto Rico Department of State	20,932	(794)	20,138	17,398	2,741
24 Puerto Rico Department of Treasury	1,017,978	40,936	1,058,914	964,737	94,177
28 State Elections Commission	61,484	4,352	65,836	56,815	9,021
30 Human Resources Management & Transformation	12,083	(9)	12,074	9,970	2,104
31 General Services Administration	29,923	35,040	64,963	47,934	17,029
34 Commission of Investigation, Processing and Appeals	524	1	525	500	25
37 Civil Rights Commission	882	2	884	753	131
38 Puerto Rico Department of Justice	155,332	9,797	165,129	152,380	12,749
40 Puerto Rico Police Bureau	889,718	45,465	935,183	862,862	72,322
41 Special Investigations Bureau	5,756	541	6,297	6,081	216
42 Puerto Rico Fire Department Bureau	86,730	9,451	96,181	94,089	2,092
43 Puerto Rico National Guard	20,950	(301)	20,649	19,142	1,507
45 Shared Services within Department of Public Safety	271,015	(1,808)	269,207	264,177	5,030
49 Department of Transportation and Public Works	209,960	29,916	239,876	171,240	68,636
50 Department of Natural and Environmental Resources	175,937	40,757	216,694	154,564	62,130
55 Puerto Rico Department of Agriculture	41,663	185	41,848	36,983	4,864
60 Office of the Citizen's Ombudsman	3,842	21	3,863	3,792	70
62 Cooperative Development Commission of Puerto Rico	3,020	6	3,026	2,289	737
66 Puerto Rico Highway Authority	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	355,024	130	355,154	235,444	119,709
68 Puerto Rico Labor Relations Board	1,507	28	1,535	1,385	151
69 Puerto Rico Department of Consumer Affairs	16,087	540	16,627	14,540	2,088
71 Department of Health	675,435	52,688	728,123	597,696	130,427
78 Department of Housing	53,814	951	54,765	43,406	11,359
81 Department of Education	2,878,955	173,598	3,052,553	2,967,325	85,228
87 Department of Recreation and Sports	59,436	3,435	62,871	54,012	8,859
95 Mental Health and Drug Addiction Services Administration	157,473	(246)	157,227	140,963	16,265
96 Office of the Women's Advocate	5,233	3,120	8,353	7,113	1,240
120 Veteran's Advocate Office of Puerto Rico	4,053	3	4,056	2,744	1,311
122 Secretariat of the Department of the Family	48,107	1,891	49,998	47,162	2,836
123 Family and Children Administration	214,886	19,213	234,099	232,402	1,698
124 Child Support Administration (ASUME)	17,234	282	17,516	16,479	1,037
126 Vocational Rehabilitation Administration	29,134	494	29,628	28,311	1,317
127 Administration for Socioeconomic Development of the Family	102,631	73	102,704	94,988	7,716
137 Department of Correction and Rehabilitation	437,167	(872)	436,295	401,226	35,069
139 Parole Board	3,164	(39)	3,125	2,793	332
143 Office of Protection and Defense for People with Disabilities	1,044	5	1,049	657	393
152 Elderly and Retired People Advocate Office	3,689	114	3,803	3,782	22
153 Office for People with Disabilities	3,936	8	3,944	2,266	1,678
155 State Historic Preservation Office of Puerto Rico	9,967	18	9,985	3,683	6,302
221 Medical Emergency Corps Bureau	29,387	7,162	36,549	35,827	722
231 Office for the Patient's Advocate	2,095	24	2,119	1,783	335
241 Administration for Integral Development of Childhood	13,588	974	14,562	12,652	1,909
266 Office of Public Safety Affairs	-	2	2	2	0
279 Public Service Appeals Commission	2,814	27	2,841	2,538	304
281 Office of the Election Comptroller	3,065	74	3,139	3,047	92
Total - Entities Operating in PRIFAS 7.5	\$ 8,214,923	\$ 492,780	\$ 8,707,703	\$ 7,874,742	\$ 832,961

Puerto Rico Department of Treasury*Full Year Budget and YTD Actual Results for FY25 General and Special Revenue Fund Budget vs. Actual**By Agency¹**YTD from 7/1/2024 through 6/30/2025**June-25**(figures in \$000s)*

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Core Component Units					
70 State Insurance Fund Corporation	\$ 581,943	\$ 11,151	\$ 593,094	\$ 480,595	\$ 112,499
79 Automobile Accidents Compensation Administration	102,442	87	102,529	70,710	31,819
90 Medical Services Administration of Puerto Rico	248,480	17,435	265,915	222,586	43,329
119 Department of Economic Development & Commerce	75,106	93,911	169,017	124,929	44,088
162 Public Building Authority	150,746	51,797	202,543	142,977	59,566
168 Puerto Rico Ports Authority	83,487	75	83,562	74,282	9,280
180 Tourism Company	150,597	10,547	161,144	187,456	(26,312)
187 Puerto Rico Health Insurance Administration	928,707	67	928,774	922,815	5,959
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	95,012	128	95,140	83,847	11,293
235 Puerto Rico Housing Finance Corporation	104,561	41	104,602	19,009	85,593
277 Agricultural Enterprises Development Administration	167,284	30,214	197,498	170,742	26,756
285 Puerto Rico Integrated Transit Authority	150,574	19,491	170,065	130,855	39,210
295 Fiscal Agency & Financial Advisory Authority	45,754	12,999	58,753	25,763	32,990
303 Convention Center of District Authority	48,762	15,876	64,638	66,889	(2,251)
Total - Core Component Units	\$ 2,933,455	\$ 263,821	\$ 3,197,276	\$ 2,723,454	\$ 473,821
	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Secondary Component Units					
11 Puerto Rico Traffic Safety Commission	\$ 1,864	\$ 9	\$ 1,873	\$ 1,610	\$ 263
22 Office of The Commissioner of Insurance	13,092	18	13,110	9,704	3,405
29 Puerto Rico Federal Affairs Administration	3,227	11	3,238	3,163	75
75 Office of the Financial Institutions Commissioner	15,413	18	15,431	9,905	5,526
82 Institute of Puerto Rican Culture	19,932	4,636	24,568	17,670	6,898
105 Industrial Commission	22,831	339	23,170	20,181	2,989
109 Puerto Rico School of Plastic Arts	5,308	539	5,847	5,083	764
121 Government Board of the 911 Service	21,954	869	22,823	11,386	11,437
138 Institutional Trust of the National Guard of Puerto Rico	7,902	3	7,905	5,593	2,312
161 Puerto Rico Infrastructure Financing Authority	3,371	566	3,937	3,193	744
165 Land Authority of Puerto Rico	12,545	21	12,566	9,708	2,858
167 Integral Development of the "Península de Cantera"	827	5	832	619	213
177 Land Administration of Puerto Rico	9,073	10	9,083	7,134	1,948
186 Culebra Conservation and Development Authority	557	12	569	765	(197)
189 Institute of Forensic Science	22,079	4,442	26,521	28,713	(2,192)
191 Musical Arts Corporation	7,393	8,044	15,437	13,233	2,204
192 Fine Arts Center Corporation	11,063	866	11,929	6,443	5,486
195 Economic Development Bank of PR	14,289	24	14,313	11,237	3,076
196 Puerto Rico Public Broadcasting Corporation	340	14,164	14,504	11,701	2,803
198 Agricultural Insurance Corporation	3,300	405	3,705	2,937	767
215 Puerto Rico Conservatory of Music Corporation	13,243	51	13,294	12,204	1,090
236 Innovation Fund for Agricultural Development of Puerto Rico	13,665	3	13,668	8,646	5,022
238 Ponce Authority (Authority Of The Port Of The Americas)	1,225	1,500	2,725	896	1,829
264 Corporation for the "Caño Martín Peña" Enlace Project	3,582	50	3,632	2,292	1,341
265 Roosevelt Roads	2,982	4	2,986	2,289	697
271 Puerto Rico Technology and Innovation Services	83,076	58	83,134	61,830	21,305
276 Puerto Rico Public Private Partnership Authority	28,268	88,579	116,847	10,292	106,556
286 Authority of the Port of Ponce	2,878	12	2,890	3,458	(568)
288 University of Puerto Rico Comprehensive Cancer Center	64,770	20,020	84,790	76,838	7,952
293 Center for Diabetes Research, Education, and Medical Services	1,070	5	1,075	972	103
298 Public Service Regulatory Board	40,587	(523)	40,064	24,428	15,635
310 Municipal Finance Corporation	222,110	32,869	254,979	242,865	12,114
311 Puerto Rico Gaming Commission	439,572	21,148	460,720	406,361	54,358
312 Retirement Board of the Government of Puerto Rico	58,914	84,666	143,580	131,769	11,811
329 Office of Socioeconomic Development	5,846	19	5,865	3,673	2,192
Total - Secondary Component Units	\$ 1,178,148	\$ 283,462	\$ 1,461,610	\$ 1,168,794	\$ 292,816

Puerto Rico Department of Treasury

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

By Agency¹

YTD from 7/1/2024 through 6/30/2025

June-25

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
OMB and Hacienda Custodies					
17 Custody of the Office of Management and Budget	\$ 1,074,494	\$ (296,833)	\$ 777,661	\$ 0	\$ 777,661
25 Custody of the Department of the Treasury	3,167,279	688,679	3,855,958	3,075,949	780,008
Total - OMB and Hacienda Custodies	\$ 4,241,773	\$ 391,846	\$ 4,633,619	\$ 3,075,949	\$ 1,557,669
	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Out of Scope Entities					
8 Office of the Comptroller	\$ 48,296	\$ 7,641	\$ 55,937	\$ 55,996	\$ (59)
10 The General Court of Justice	416,880	22,799	439,679	432,223	7,456
100 Legislative Assembly of the Commonwealth	145,952	2,622	148,574	148,578	(4)
106 Public Housing Administration	21,366	114	21,480	4,358	17,122
113 CRIM	-	-	-	-	-
166 Industrial Development Company	-	-	-	-	-
176 University of Puerto Rico	500,883	9,362	510,245	510,245	-
193 Office of Government Ethics	10,238	4	10,242	10,002	240
200 Special Independent Prosecutor's Panel	3,672	20	3,692	3,561	132
209 Contributions to Political Parties	14,000	-	14,000	9,355	4,645
208 Contributions to the Municipalities	61,536	87,546	149,082	149,082	-
212 COSSEC	-	-	-	-	-
220 Correctional Health	54,348	5,262	59,610	57,022	2,588
268 Puerto Rico Institute of Statistics	2,877	10	2,887	2,887	-
272 Office of the Inspector General	20,123	32	20,155	20,142	13
289 Energy Commission	-	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	59,401	-	59,401	59,401	-
Total - Out of Scope Entities	\$ 1,359,572	\$ 135,413	\$ 1,494,985	\$ 1,462,853	\$ 32,132
	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Recap					
Entities Operating in PRIFAS 7.5	\$ 8,214,923	\$ 492,780	\$ 8,707,703	\$ 7,874,742	\$ 832,961
Core Component Units	2,933,455	263,821	3,197,276	2,723,454	473,821
Secondary Component Units	1,178,148	283,462	1,461,610	1,168,794	292,816
OMB and Hacienda Custodies	4,241,773	391,846	4,633,619	3,075,949	1,557,669
Out of Scope Entities	1,359,572	135,413	1,494,985	1,462,853	32,132
Total	\$ 17,927,871	\$ 1,567,322	\$ 19,495,193	\$ 16,305,793	\$ 3,189,400

Notes:

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

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

Puerto Rico Department of Treasury

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

By Agency¹

YTD from 7/1/2024 through 6/30/2025

June-25

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	YTD Actual Expenses	Remaining Balance
Entities Operating in PRIFAS 7.5					
15 Office of the Governor	\$ 28,109	\$ 658	\$ 28,767	\$ 14,427	\$ 14,339
16 Office of Management and Budget	21,479	4,244	25,723	19,727	5,996
18 Planning Board	18,664	10,452	29,116	14,289	14,826
21 Emergency and Disaster Management Bureau	8,477	(330)	8,147	5,708	2,439
23 Puerto Rico Department of State	16,369	(844)	15,525	14,279	1,246
24 Puerto Rico Department of Treasury	213,951	40,936	254,887	229,769	25,118
28 State Elections Commission	61,484	4,352	65,836	56,815	9,021
30 Human Resources Management & Transformation	10,342	(9)	10,333	9,423	910
31 General Services Administration	24,653	1,540	26,193	19,121	7,073
34 Commission of Investigation, Processing and Appeals	524	1	525	500	25
37 Civil Rights Commission	882	2	884	753	131
38 Puerto Rico Department of Justice	148,813	9,293	158,106	148,049	10,057
40 Puerto Rico Police Bureau	871,230	44,231	915,461	859,056	56,405
41 Special Investigations Bureau	5,756	533	6,289	6,075	214
42 Puerto Rico Fire Department Bureau	72,041	7,856	79,897	78,024	1,873
43 Puerto Rico National Guard	20,950	(301)	20,649	19,142	1,507
45 Shared Services within Department of Public Safety	270,793	(1,808)	268,985	264,068	4,917
49 Department of Transportation and Public Works	77,481	724	78,205	57,795	20,410
50 Department of Natural and Environmental Resources	129,412	15,024	144,436	128,620	15,816
55 Puerto Rico Department of Agriculture	38,233	185	38,418	36,099	2,319
60 Office of the Citizen's Ombudsman	3,842	21	3,863	3,792	70
62 Cooperative Development Commission of Puerto Rico	3,020	6	3,026	2,289	737
66 Puerto Rico Highway Authority	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	48,006	130	48,136	46,862	1,274
68 Puerto Rico Labor Relations Board	1,045	28	1,073	1,068	5
69 Puerto Rico Department of Consumer Affairs	14,091	540	14,631	12,827	1,805
71 Department of Health	501,068	10,045	511,113	471,115	39,998
78 Department of Housing	27,317	951	28,268	27,377	892
81 Department of Education	2,869,674	162,300	3,031,974	2,955,529	76,445
87 Department of Recreation and Sports	37,460	3,435	40,895	37,563	3,331
95 Mental Health and Drug Addiction Services Administration	151,151	(246)	150,905	137,713	13,192
96 Office of the Women's Advocate	5,233	3,120	8,353	7,113	1,240
94 Employees Association of the Commonwealth	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	4,053	3	4,056	2,744	1,311
122 Secretariat of the Department of the Family	48,107	1,506	49,613	47,162	2,451
123 Family and Children Administration	214,886	19,192	234,078	232,402	1,676
124 Child Support Administration (ASUME)	17,234	282	17,516	16,479	1,037
126 Vocational Rehabilitation Administration	28,332	494	28,826	28,277	550
127 Administration for Socioeconomic Development of the Family	102,631	73	102,704	94,988	7,716
133 Administracion de Recursos Naturales	-	-	-	-	-
137 Department of Correction and Rehabilitation	413,896	(872)	413,024	393,131	19,894
139 Parole Board	3,164	(39)	3,125	2,793	332
143 Office of Protection and Defense for People with Disabilities	1,044	5	1,049	657	393
152 Elderly and Retired People Advocate Office	3,689	114	3,803	3,782	22
153 Office for People with Disabilities	3,936	8	3,944	2,266	1,678
155 State Historic Preservation Office of Puerto Rico	8,809	18	8,827	2,939	5,889
221 Medical Emergency Corps Bureau	21,417	1,479	22,896	24,739	(1,843)
231 Office for the Patient's Advocate	2,095	24	2,119	1,783	335
241 Administration for Integral Development of Childhood	13,588	974	14,562	12,652	1,909
266 Office of Security Public Affairs	-	2	2	2	0
279 Public Service Appeals Commission	2,814	27	2,841	2,538	304
281 Office of the Election Comptroller	3,065	11	3,076	2,994	81
Total - Entities Operating in PRIFAS 7.5	\$ 6,594,310	\$ 340,369	\$ 6,934,679	\$ 6,557,313	\$ 377,366

Puerto Rico Department of Treasury*Full Year Budget and YTD Actuals Results for FY25 General Fund Expense Budget vs. Actual**By Agency¹**YTD from 7/1/2024 through 6/30/2025**June-25**(figures in \$000s)*

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Core Component Units					
70 State Insurance Fund Corporation	\$ -	\$ 585	\$ 585	\$ -	\$ 585
79 Automobile Accidents Compensation Administration	-	87	87	-	87
90 Medical Services Administration of Puerto Rico	102,777	1,435	104,212	94,154	10,058
119 Department of Economic Development & Commerce	24,765	4,492	29,257	25,523	3,734
162 Public Building Authority	-	36,177	36,177	-	36,177
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	67	747,141	741,182	5,959
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	4,800	128	4,928	976	3,952
235 Puerto Rico Housing Finance Corporation	8,203	41	8,244	3,593	4,651
277 Agricultural Enterprises Development Administration	73,578	(241)	73,337	58,040	15,297
285 Puerto Rico Integrated Transit Authority	111,064	19,491	130,555	92,259	38,296
295 Fiscal Agency & Financial Advisory Authority	37,169	12,999	50,168	22,943	27,225
303 Convention Center of District Authority	-	3	3	-	3
Total - Core Component Units	\$ 1,109,430	\$ 75,387	\$ 1,184,817	\$ 1,038,670	\$ 146,147

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Secondary Component Units					
11 Puerto Rico Traffic Safety Commission	\$ -	\$ 9	\$ 9	\$ 8	\$ 1
22 Office of The Commissioner of Insurance	-	18	18	-	18
29 Puerto Rico Federal Affairs Administration	3,227	11	3,238	3,163	75
75 Office of the Financial Institutions Commissioner	-	18	18	-	18
82 Institute of Puerto Rican Culture	18,649	530	19,179	16,762	2,417
105 Industrial Commission	-	39	39	-	39
109 Puerto Rico School of Plastic Arts	2,989	(61)	2,928	2,832	96
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	394	2,627	2,407	219
165 Land Authority of Puerto Rico	-	21	21	-	21
167 Integral Development of the "Península de Cantera"	599	5	604	450	154
177 Land Administration of Puerto Rico	-	10	10	-	10
186 Culebra Conservation and Development Authority	254	12	266	197	68
189 Institute of Forensic Science	21,573	4,442	26,015	28,713	(2,698)
191 Musical Arts Corporation	5,505	5,524	11,029	10,646	383
192 Fine Arts Center Corporation	8,429	666	9,095	4,578	4,517
195 Economic Development Bank of PR	-	24	24	-	24
196 Puerto Rico Public Broadcasting Corporation	-	100	100	156	(56)
198 Agricultural Insurance Corporation	-	6	6	-	6
215 Puerto Rico Conservatory of Music Corporation	8,889	51	8,940	8,924	15
236 Innovation Fund for Agricultural Development of Puerto Rico	-	3	3	6	(3)
238 Ponce Authority (Authority Of The Port Of The Americas)	1,225	1,500	2,725	896	1,829
264 Corporation for the "Caño Martín Peña" Enlace Project	3,582	10	3,592	2,290	1,303
265 Roosevelt Roads	1,122	4	1,126	916	210
271 Puerto Rico Technology and Innovation Services	73,344	58	73,402	61,263	12,140
276 Puerto Rico Public Private Partnership Authority	28,268	88,579	116,847	10,292	106,556
286 Authority of the Port of Ponce	716	12	728	513	215
288 University of Puerto Rico Comprehensive Cancer Center	17,517	20,020	37,537	37,537	1
293 Center for Diabetes Research, Education, and Medical Services	803	5	808	683	125
298 Public Service Regulatory Board	8,759	(523)	8,236	7,615	620
299 COFINA	-	-	-	-	-
310 Municipal Finance Corporation	-	0	0	-	0
311 Puerto Rico Gaming Commission	2,282	(23)	2,259	1,864	395
312 Retirement Board of the Government of Puerto Rico	55,599	84,666	140,265	131,326	8,939
329 Office of Socioeconomic Development	5,846	19	5,865	3,673	2,192
Total - Secondary Component Units	\$ 271,410	\$ 206,195	\$ 477,605	\$ 337,711	\$ 139,894

Puerto Rico Department of Treasury*Full Year Budget and YTD Actuals Results for FY25 General Fund Expense Budget vs. Actual**By Agency¹**YTD from 7/1/2024 through 6/30/2025**June-25**(figures in \$000s)***OMB and Hacienda Custodies**

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
17 Custody of the Office of Management and Budget	\$ 1,074,494	\$ (302,017)	\$ 772,477	\$ -	\$ 772,477
25 Custody of the Department of the Treasury	2,686,062	288,351	2,974,413	2,582,302	392,111
Total - OMB and Hacienda Custodies	\$ 3,760,556	\$ (13,667)	\$ 3,746,889	\$ 2,582,302	\$ 1,164,588

Out of Scope Entities

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
8 Office of the Comptroller	\$ 48,296	\$ 7,641	\$ 55,937	\$ 55,996	\$ (59)
10 The General Court of Justice	399,427	22,799	422,226	420,673	1,553
100 Legislative Assembly of the Commonwealth	145,952	2,622	148,574	148,578	(4)
106 Public Housing Administration	5,843	114	5,957	4,358	1,599
113 CRIM	-	-	-	-	-
166 Industrial Development Company	-	-	-	-	-
176 University of Puerto Rico	500,883	9,362	510,245	510,245	-
193 Office of Government Ethics	10,238	4	10,242	10,002	240
200 Special Independent Prosecutor's Panel	3,672	20	3,692	3,561	132
209 Contributions to Political Parties	14,000	-	14,000	9,355	4,645
208 Contributions to the Municipalities	61,536	87,546	149,082	149,082	-
212 COSSEC	-	-	-	-	-
220 Correctional Health	54,348	5,262	59,610	57,022	2,588
268 Puerto Rico Institute of Statistics	2,877	10	2,887	2,887	-
272 Office of the Inspector General	20,123	32	20,155	20,142	13
289 Energy Commission	-	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	59,401	-	59,401	59,401	-
Total - Out of Scope Entities	\$ 1,326,596	\$ 135,413	\$ 1,462,009	\$ 1,451,303	\$ 10,706

Recap

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Entities Operating in PRIFAS 7.5	\$ 6,594,310	\$ 340,369	\$ 6,934,679	\$ 6,557,313	\$ 377,366
Core Component Units	1,109,430	75,387	1,184,817	1,038,670	146,147
Secondary Component Units	271,410	206,195	477,605	337,711	139,894
OMB and Hacienda Custodies	3,760,556	(13,667)	3,746,889	2,582,302	1,164,588
Out of Scope Entities	1,326,596	135,413	1,462,009	1,451,303	10,706
Total	\$ 13,062,302	\$ 743,698	\$ 13,806,000	\$ 11,967,299	\$ 1,838,701

Notes:

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

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

Puerto Rico Department of Treasury

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

By Agency¹

YTD from 7/1/2024 through 6/30/2025

June-25

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	YTD Actual Expenses	Remaining Balance
Entities Operating in PRIFAS 7.5					
15 Office of the Governor	\$ -	\$ 500	\$ 500	\$ -	\$ 500
16 Office of Management and Budget	1,199	-	1,199	660	539
18 Planning Board	-	-	-	-	-
21 Emergency and Disaster Management Bureau	341	-	341	-	341
23 Puerto Rico Department of State	4,563	50	4,613	3,118	1,495
24 Puerto Rico Department of Treasury	804,027	-	804,027	734,968	69,059
28 State Elections Commission	-	-	-	-	-
30 Human Resources Management & Transformation	1,741	-	1,741	547	1,194
31 General Services Administration	5,270	33,500	38,770	28,813	9,957
34 Commission of Investigation, Processing and Appeals	-	-	-	-	-
37 Civil Rights Commission	-	-	-	-	-
38 Puerto Rico Department of Justice	6,519	504	7,023	4,331	2,693
40 Puerto Rico Police Bureau	18,488	1,234	19,722	3,805	15,917
41 Special Investigations Bureau	-	9	9	7	2
42 Puerto Rico Fire Department Bureau	14,689	1,595	16,284	16,065	219
43 Puerto Rico National Guard	-	-	-	-	-
45 Shared Services within Department of Public Safety	222	-	222	109	113
49 Department of Transportation and Public Works	132,479	29,192	161,671	113,445	48,226
50 Department of Natural and Environmental Resources	46,525	25,733	72,258	25,944	46,313
55 Puerto Rico Department of Agriculture	3,430	-	3,430	885	2,545
60 Office of the Citizen's Ombudsman	-	-	-	-	-
62 Cooperative Development Commission of Puerto Rico	-	-	-	-	-
66 Puerto Rico Highway Authority	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	307,018	-	307,018	188,583	118,435
68 Puerto Rico Labor Relations Board	462	-	462	317	145
69 Puerto Rico Department of Consumer Affairs	1,996	-	1,996	1,713	283
71 Department of Health	174,367	42,643	217,010	126,581	90,429
78 Department of Housing	26,497	-	26,497	16,029	10,468
81 Department of Education	9,281	11,298	20,579	11,796	8,783
87 Department of Recreation and Sports	21,976	-	21,976	16,449	5,527
95 Mental Health and Drug Addiction Services Administration	6,322	-	6,322	3,249	3,073
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	-	385	385	-	385
123 Family and Children Administration	-	21	21	-	21
124 Child Support Administration (ASUME)	-	-	-	-	-
126 Vocational Rehabilitation Administration	802	-	802	34	768
127 Administration for Socioeconomic Development of the Family	-	-	-	-	-
133 Administracion de Recursos Naturales	-	-	-	-	-
137 Department of Correction and Rehabilitation	23,271	-	23,271	8,095	15,176
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	745	413
221 Medical Emergency Corps Bureau	7,970	5,683	13,653	11,087	2,565
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	-	64	64	53	11
Total - Entities Operating in PRIFAS 7.5	\$ 1,620,613	\$ 152,411	\$ 1,773,024	\$ 1,317,429	\$ 455,595

Puerto Rico Department of Treasury

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

By Agency¹

YTD from 7/1/2024 through 6/30/2025

June-25

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Core Component Units					
70 State Insurance Fund Corporation	\$ 581,943	\$ 10,566	\$ 592,509	\$ 480,595	\$ 111,914
79 Automobile Accidents Compensation Administration	102,442	-	102,442	70,710	31,732
90 Medical Services Administration of Puerto Rico	145,703	16,000	161,703	128,432	33,271
119 Department of Economic Development & Commerce	50,341	89,419	139,760	99,406	40,354
162 Public Building Authority	150,746	15,620	166,366	142,977	23,389
163 Puerto Rico Aqueduct and Sewer Authority	-	-	-	-	-
168 Puerto Rico Ports Authority	83,487	-	83,487	74,282	9,205
180 Tourism Company	150,597	10,500	161,097	187,456	(26,359)
187 Puerto Rico Health Insurance Administration	181,633	-	181,633	181,633	0
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	90,212	-	90,212	82,871	7,341
235 Puerto Rico Housing Finance Corporation	96,358	-	96,358	15,416	80,942
277 Agricultural Enterprises Development Administration	93,706	30,455	124,161	112,702	11,459
285 Puerto Rico Integrated Transit Authority	39,510	-	39,510	38,596	914
295 Fiscal Agency & Financial Advisory Authority	8,585	-	8,585	2,819	5,766
303 Convention Center of District Authority	48,762	15,873	64,635	66,889	(2,254)
Total - Core Component Units	\$ 1,824,025	\$ 188,434	\$ 2,012,459	\$ 1,684,784	\$ 327,675
	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Secondary Component Units					
11 Puerto Rico Traffic Safety Commission	\$ 1,864	\$ 0	\$ 1,864	\$ 1,602	\$ 262
22 Office of The Commissioner of Insurance	13,092	-	13,092	9,704	3,388
29 Puerto Rico Federal Affairs Administration	-	-	-	-	-
75 Office of the Financial Institutions Commissioner	15,413	-	15,413	9,905	5,508
82 Institute of Puerto Rican Culture	1,283	4,106	5,389	908	4,481
105 Industrial Commission	22,831	300	23,131	20,181	2,950
109 Puerto Rico School of Plastic Arts	2,319	600	2,919	2,251	668
121 Government Board of the 911 Service	21,954	825	22,779	11,386	11,393
138 Institutional Trust of the National Guard of Puerto Rico	7,902	-	7,902	5,593	2,309
161 Puerto Rico Infrastructure Financing Authority	1,138	173	1,311	786	525
165 Land Authority of Puerto Rico	12,545	-	12,545	9,708	2,837
167 Integral Development of the "Península de Cantera"	228	-	228	169	59
177 Land Administration of Puerto Rico	9,073	-	9,073	7,134	1,939
186 Culebra Conservation and Development Authority	303	-	303	568	(265)
189 Institute of Forensic Science	506	-	506	-	506
191 Musical Arts Corporation	1,888	2,520	4,408	2,587	1,821
192 Fine Arts Center Corporation	2,634	200	2,834	1,865	969
195 Economic Development Bank of PR	14,289	-	14,289	11,237	3,052
196 Puerto Rico Public Broadcasting Corporation	340	14,064	14,404	11,545	2,859
198 Agricultural Insurance Corporation	3,300	399	3,699	2,937	762
215 Puerto Rico Conservatory of Music Corporation	4,354	-	4,354	3,279	1,075
236 Innovation Fund for Agricultural Development of Puerto Rico	13,665	0	13,665	8,640	5,025
238 Ponce Authority (Authority Of The Port Of The Americas)	-	-	-	-	-
264 Corporation for the "Caño Martin Peña" Enlace Project	-	40	40	2	38
265 Roosevelt Roads	1,860	-	1,860	1,373	487
271 Puerto Rico Technology and Innovation Services	9,732	-	9,732	567	9,165
276 Puerto Rico Public Private Partnership Authority	-	-	-	-	-
286 Authority of the Port of Ponce	2,162	-	2,162	2,945	(783)
288 University of Puerto Rico Comprehensive Cancer Center	47,253	-	47,253	39,301	7,952
293 Center for Diabetes Research, Education, and Medical Services	267	-	267	289	(22)
299 COFINA	-	-	-	-	-
298 Public Service Regulatory Board	31,828	-	31,828	16,813	15,015
310 Municipal Finance Corporation	222,110	32,869	254,979	242,865	12,114
311 Puerto Rico Gaming Commission	437,290	21,170	458,460	404,497	53,963
312 Retirement Board of the Government of Puerto Rico	3,315	-	3,315	443	2,872
329 Office of Socioeconomic Development	-	-	-	-	-
Total - Secondary Component Units	\$ 906,738	\$ 77,267	\$ 984,005	\$ 831,083	\$ 152,922

Puerto Rico Department of Treasury

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

By Agency¹

YTD from 7/1/2024 through 6/30/2025

June-25

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
OMB and Hacienda Custodies					
17 Custody of the Office of Management and Budget	\$ -	\$ 5,184	\$ 5,184	\$ 0	\$ 5,184
25 Custody of the Department of the Treasury	481,217	400,328	881,545	493,648	387,897
Total - OMB and Hacienda Custodies	\$ 481,217	\$ 405,512	\$ 886,729	\$ 493,648	\$ 393,082
	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Out of Scope Entities					
8 Office of the Comptroller	\$ -	\$ -	\$ -	\$ -	\$ -
10 The General Court of Justice	17,453	-	17,453	11,550	5,903
100 Legislative Assembly of the Commonwealth	-	-	-	-	-
106 Public Housing Administration	15,523	-	15,523	-	15,523
113 CRIM	-	-	-	-	-
166 Industrial Development Company	-	-	-	-	-
176 University of Puerto Rico	-	-	-	-	-
193 Office of Government Ethics	-	-	-	-	-
200 Special Independent Prosecutor's Panel	-	-	-	-	-
209 Contributions to Political Parties	-	-	-	-	-
208 Contributions to the Municipalities	-	-	-	-	-
212 COSSEC	-	-	-	-	-
220 Correctional Health	-	-	-	-	-
268 Puerto Rico Institute of Statistics	-	-	-	-	-
272 Office of the Inspector General	-	-	-	-	-
289 Energy Commission	-	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	-	-	-	-	-
Total - Out of Scope Entities	\$ 32,976	\$ -	\$ 32,976	\$ 11,550	\$ 21,426
	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Recap					
Entities Operating in PRIFAS 7.5	\$ 1,620,613	\$ 152,411	\$ 1,773,024	\$ 1,317,429	\$ 455,595
Core Component Units	1,824,025	188,434	2,012,459	1,684,784	327,675
Secondary Component Units	906,738	77,267	984,005	831,083	152,922
OMB and Hacienda Custodies	481,217	405,512	886,729	493,648	393,082
Out of Scope Entities	32,976	-	32,976	11,550	21,426
Total	\$ 4,865,569	\$ 823,624	\$ 5,689,193	\$ 4,338,493	\$ 1,350,699

Notes:

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

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

Puerto Rico Department of Treasury

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

By Agency¹

YTD from 7/1/2024 through 6/30/2025

Jun FY25 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Entities Operating in PRIFAS 7.5						
15 Office of the Governor	\$ 28,109	\$ 1,158	\$ 29,267	\$ 14,427	\$ 14,839	51%
16 Office of Management and Budget	22,678	4,244	26,922	20,387	6,535	24%
18 Planning Board	18,664	10,452	29,116	14,289	14,826	51%
21 Emergency and Disaster Management Bureau	8,818	(330)	8,488	5,708	2,780	33%
23 Puerto Rico Department of State	20,932	(794)	20,138	17,398	2,741	14%
24 Puerto Rico Department of Treasury	1,017,978	40,936	1,058,914	964,737	94,177	9%
28 State Elections Commission	61,484	4,352	65,836	56,815	9,021	14%
30 Human Resources Management & Transformation	12,083	(9)	12,074	9,970	2,104	17%
31 General Services Administration	29,923	35,040	64,963	47,934	17,029	26%
34 Commission of Investigation, Processing and Appeals	524	1	525	500	25	5%
37 Civil Rights Commission	882	2	884	753	131	15%
38 Puerto Rico Department of Justice	155,332	9,797	165,129	152,380	12,749	8%
40 Puerto Rico Police Bureau	889,718	45,465	935,183	862,862	72,322	8%
41 Special Investigations Bureau	5,756	541	6,297	6,081	216	3%
42 Puerto Rico Fire Department Bureau	86,730	9,451	96,181	94,089	2,092	2%
43 Puerto Rico National Guard	20,950	(301)	20,649	19,142	1,507	7%
45 Department of Public Safety	271,015	(1,808)	269,207	264,177	5,030	2%
49 Department of Transportation and Public Works	209,960	29,916	239,876	171,240	68,636	29%
50 Department of Natural and Environmental Resources	175,937	40,757	216,694	154,564	62,130	29%
55 Puerto Rico Department of Agriculture	41,663	185	41,848	36,983	4,864	12%
60 Office of the Citizen's Ombudsman	3,842	21	3,863	3,792	70	2%
62 Cooperative Development Commission of Puerto Rico	3,020	6	3,026	2,289	737	24%
66 Puerto Rico Highway Authority	-	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	355,024	130	355,154	235,444	119,709	34%
68 Puerto Rico Labor Relations Board	1,507	28	1,535	1,385	151	10%
69 Puerto Rico Department of Consumer Affairs	16,087	540	16,627	14,540	2,088	13%
71 Department of Health	675,435	52,688	728,123	597,696	130,427	18%
78 Department of Housing	53,814	951	54,765	43,406	11,359	21%
81 Department of Education	2,878,955	173,598	3,052,553	2,967,325	85,228	3%
87 Department of Recreation and Sports	59,436	3,435	62,871	54,012	8,859	14%
95 Mental Health and Drug Addiction Services Administration	157,473	(246)	157,227	140,963	16,265	10%
96 Office of the Women's Advocate	5,233	3,120	8,353	7,113	1,240	15%
94 Employees Association of the Commonwealth	-	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	4,053	3	4,056	2,744	1,311	32%
122 Secretariat of the Department of the Family	48,107	1,891	49,998	47,162	2,836	6%
123 Family and Children Administration	214,886	19,213	234,099	232,402	1,698	1%
124 Child Support Administration (ASUME)	17,234	282	17,516	16,479	1,037	6%
126 Vocational Rehabilitation Administration	29,134	494	29,628	28,311	1,317	4%
127 Administration for Socioeconomic Development of the Family	102,631	73	102,704	94,988	7,716	8%
133 Administracion de Recursos Naturales	-	-	-	-	-	-
137 Department of Correction and Rehabilitation	437,167	(872)	436,295	401,226	35,069	8%
139 Parole Board	3,164	(39)	3,125	2,793	332	11%
143 Office of Protection and Defense for People with Disabilities	1,044	5	1,049	657	393	37%
152 Elderly and Retired People Advocate Office	3,689	114	3,803	3,782	22	1%
153 Office for People with Disabilities	3,936	8	3,944	2,266	1,678	43%
155 State Historic Preservation Office of Puerto Rico	9,967	18	9,985	3,683	6,302	63%
221 Medical Emergency Corps Bureau	29,387	7,162	36,549	35,827	722	2%
231 Office for the Patient's Advocate	2,095	24	2,119	1,783	335	16%
241 Administration for Integral Development of Childhood	13,588	974	14,562	12,652	1,909	13%
266 Office of Public Safety Affairs	-	2	2	2	0	0%
279 Public Service Appeals Commission	2,814	27	2,841	2,538	304	11%
281 Office of the Election Comptroller	3,065	74	3,139	3,047	92	3%
Total - Entities Operating in PRIFAS 7.5	\$ 8,214,923	\$ 492,780	\$ 8,707,703	\$ 7,874,742	\$ 832,961	10%

Puerto Rico Department of Treasury

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

By Agency¹

YTD from 7/1/2024 through 6/30/2025

Jun FY25 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Core Component Units						
70 State Insurance Fund Corporation	\$ 581,943	\$ 11,151	\$ 593,094	\$ 480,595	\$ 112,499	19%
79 Automobile Accidents Compensation Administration	102,442	87	102,529	70,710	31,819	31%
90 Medical Services Administration of Puerto Rico	248,480	17,435	265,915	222,586	43,329	16%
119 Department of Economic Development & Commerce	75,106	93,911	169,017	124,929	44,088	26%
162 Public Building Authority	150,746	51,797	202,543	142,977	59,566	29%
163 Puerto Rico Aqueduct and Sewer Authority	-	-	-	-	-	-
168 Puerto Rico Ports Authority	83,487	75	83,562	74,282	9,280	11%
180 Tourism Company	150,597	10,547	161,144	187,456	(26,312)	-16%
187 Puerto Rico Health Insurance Administration	928,707	67	928,774	922,815	5,959	1%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	95,012	128	95,140	83,847	11,293	12%
235 Puerto Rico Housing Finance Corporation	104,561	41	104,602	19,009	85,593	82%
277 Agricultural Enterprises Development Administration	167,284	30,214	197,498	170,742	26,756	14%
285 Puerto Rico Integrated Transit Authority	150,574	19,491	170,065	130,855	39,210	23%
295 Fiscal Agency & Financial Advisory Authority	45,754	12,999	58,753	25,763	32,990	56%
303 Convention Center of District Authority	48,762	15,876	64,638	66,889	(2,251)	-3%
Total - Core Component Units	\$ 2,933,455	\$ 263,821	\$ 3,197,276	\$ 2,723,454	\$ 473,821	15%
Secondary Component Units						
11 Puerto Rico Traffic Safety Commission	\$ 1,864	\$ 9	\$ 1,873	\$ 1,610	\$ 263	14%
22 Office of The Commissioner of Insurance	13,092	18	13,110	9,704	3,405	26%
29 Puerto Rico Federal Affairs Administration	3,227	11	3,238	3,163	75	2%
75 Office of the Financial Institutions Commissioner	15,413	18	15,431	9,905	5,526	36%
82 Institute of Puerto Rican Culture	19,932	4,636	24,568	17,670	6,898	28%
105 Industrial Commission	22,831	339	23,170	20,181	2,989	13%
109 Puerto Rico School of Plastic Arts	5,308	539	5,847	5,083	764	13%
121 Government Board of the 911 Service	21,954	869	22,823	11,386	11,437	50%
138 Institutional Trust of the National Guard of Puerto Rico	7,902	3	7,905	5,593	2,312	29%
161 Puerto Rico Infrastructure Financing Authority	3,371	566	3,937	3,193	744	19%
165 Land Authority of Puerto Rico	12,545	21	12,566	9,708	2,858	23%
167 Integral Development of the "Península de Cantera"	827	5	832	619	213	26%
177 Land Administration of Puerto Rico	9,073	10	9,083	7,134	1,948	21%
186 Culebra Conservation and Development Authority	557	12	569	765	(197)	-35%
189 Institute of Forensic Science	22,079	4,442	26,521	28,713	(2,192)	-8%
191 Musical Arts Corporation	7,393	8,044	15,437	13,233	2,204	14%
192 Fine Arts Center Corporation	11,063	866	11,929	6,443	5,486	46%
195 Economic Development Bank of PR	14,289	24	14,313	11,237	3,076	21%
196 Puerto Rico Public Broadcasting Corporation	340	14,164	14,504	11,701	2,803	19%
198 Agricultural Insurance Corporation	3,300	405	3,705	2,937	767	21%
215 Puerto Rico Conservatory of Music Corporation	13,243	51	13,294	12,204	1,090	8%
236 Innovation Fund for Agricultural Development of Puerto Rico	13,665	3	13,668	8,646	5,022	37%
238 Ponce Authority (Authority Of The Port Of The Americas)	1,225	1,500	2,725	896	1,829	67%
264 Corporation for the "Caño Martin Peña" Enlace Project	3,582	50	3,632	2,292	1,341	37%
265 Roosevelt Roads	2,982	4	2,986	2,289	697	23%
271 Puerto Rico Technology and Innovation Services	83,076	58	83,134	61,830	21,305	26%
276 Puerto Rico Public Private Partnership Authority	28,268	88,579	116,847	10,292	106,556	91%
286 Authority of the Port of Ponce	2,878	12	2,890	3,458	(568)	-20%
288 University of Puerto Rico Comprehensive Cancer Center	64,770	20,020	84,790	76,838	7,952	9%
293 Center for Diabetes Research, Education, and Medical Services	1,070	5	1,075	972	103	10%
298 Public Service Regulatory Board	40,587	(523)	40,064	24,428	15,635	39%
299 COFINA	-	-	-	-	-	-
310 Municipal Finance Corporation	222,110	32,869	254,979	242,865	12,114	5%
311 Puerto Rico Gaming Commission	439,572	21,148	460,720	406,361	54,358	12%
312 Retirement Board of the Government of Puerto Rico	58,914	84,666	143,580	131,769	11,811	8%
329 Office of Socioeconomic Development	5,846	19	5,865	3,673	2,192	37%
Total - Secondary Component Units	\$ 1,178,148	\$ 283,462	\$ 1,461,610	\$ 1,168,794	\$ 292,816	20%

Puerto Rico Department of Treasury

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

By Agency¹

YTD from 7/1/2024 through 6/30/2025

Jun FY25 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
OMB and Hacienda Custodies						
17 Custody of the Office of Management and Budget	\$ 1,074,494	\$ (296,833)	\$ 777,661	\$ 0	\$ 777,661	100%
25 Custody of the Department of the Treasury	3,167,279	688,679	3,855,958	3,075,949	780,008	20%
Total - OMB and Hacienda Custodies	\$ 4,241,773	\$ 391,846	\$ 4,633,619	\$ 3,075,949	\$ 1,557,669	34%

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Out of Scope Entities						
8 Office of the Comptroller	\$ 48,296	\$ 7,641	\$ 55,937	\$ 55,996	\$ (59)	0%
10 The General Court of Justice	416,880	22,799	439,679	432,223	7,456	2%
100 Legislative Assembly of the Commonwealth	145,952	2,622	148,574	148,578	(4)	0%
106 Public Housing Administration	21,366	114	21,480	4,358	17,122	80%
113 CRIM	-	-	-	-	-	-
166 Industrial Development Company	-	-	-	-	-	-
176 University of Puerto Rico	500,883	9,362	510,245	510,245	-	0%
193 Office of Government Ethics	10,238	4	10,242	10,002	240	2%
200 Special Independent Prosecutor's Panel	3,672	20	3,692	3,561	132	4%
209 Contributions to Political Parties	14,000	-	14,000	9,355	4,645	33%
208 Contributions to the Municipalities	61,536	87,546	149,082	149,082	-	0%
212 COSSEC	-	-	-	-	-	-
220 Correctional Health	54,348	5,262	59,610	57,022	2,588	4%
268 Puerto Rico Institute of Statistics	2,877	10	2,887	2,887	-	0%
272 Office of the Inspector General	20,123	32	20,155	20,142	13	0%
289 Energy Commission	-	-	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	59,401	-	59,401	59,401	-	0%
Total - Out of Scope Entities	\$ 1,359,572	\$ 135,413	\$ 1,494,985	\$ 1,462,853	\$ 32,132	2%

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Recap						
Entities Operating in PRIFAS 7.5	\$ 8,214,923	\$ 492,780	\$ 8,707,703	\$ 7,874,742	\$ 832,961	10%
Core Component Units	2,933,455	263,821	3,197,276	2,723,454	473,821	15%
Secondary Component Units	1,178,148	283,462	1,461,610	1,168,794	292,816	20%
OMB and Hacienda Custodies	4,241,773	391,846	4,633,619	3,075,949	1,557,669	34%
Out of Scope Entities	1,359,572	135,413	1,494,985	1,462,853	32,132	2%
Total	\$ 17,927,871	\$ 1,567,322	\$ 19,495,193	\$ 16,305,793	\$ 3,189,400	16%

Notes:

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

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

Puerto Rico Department of Treasury

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

By Agency¹

YTD from 7/1/2024 through 6/30/2025

Jun FY25 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Entities Operating in PRIFAS 7.5						
15 Office of the Governor	\$ 28,109	\$ 658	\$ 28,767	\$ 14,427	\$ 14,339	50%
16 Office of Management and Budget	21,479	4,244	25,723	19,727	5,996	23%
18 Planning Board	18,664	10,452	29,116	14,289	14,826	51%
21 Emergency and Disaster Management Bureau	8,477	(330)	8,147	5,708	2,439	30%
23 Puerto Rico Department of State	16,369	(844)	15,525	14,279	1,246	8%
24 Puerto Rico Department of Treasury	213,951	40,936	254,887	229,769	25,118	10%
28 State Elections Commission	61,484	4,352	65,836	56,815	9,021	14%
30 Human Resources Management & Transformation	10,342	(9)	10,333	9,423	910	9%
31 General Services Administration	24,653	1,540	26,193	19,121	7,073	27%
34 Commission of Investigation, Processing and Appeals	524	1	525	500	25	5%
37 Civil Rights Commission	882	2	884	753	131	15%
38 Puerto Rico Department of Justice	148,813	9,293	158,106	148,049	10,057	6%
40 Puerto Rico Police Bureau	871,230	44,231	915,461	859,056	56,405	6%
41 Special Investigations Bureau	5,756	533	6,289	6,075	214	3%
42 Puerto Rico Fire Department Bureau	72,041	7,856	79,897	78,024	1,873	2%
43 Puerto Rico National Guard	20,950	(301)	20,649	19,142	1,507	7%
45 Department of Public Safety	270,793	(1,808)	268,985	264,068	4,917	2%
49 Department of Transportation and Public Works	77,481	724	78,205	57,795	20,410	26%
50 Department of Natural and Environmental Resources	129,412	15,024	144,436	128,620	15,816	11%
55 Puerto Rico Department of Agriculture	38,233	185	38,418	36,099	2,319	6%
60 Office of the Citizen's Ombudsman	3,842	21	3,863	3,792	70	2%
62 Cooperative Development Commission of Puerto Rico	3,020	6	3,026	2,289	737	24%
66 Puerto Rico Highway Authority	-	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	48,006	130	48,136	46,862	1,274	3%
68 Puerto Rico Labor Relations Board	1,045	28	1,073	1,068	5	1%
69 Puerto Rico Department of Consumer Affairs	14,091	540	14,631	12,827	1,805	12%
71 Department of Health	501,068	10,045	511,113	471,115	39,998	8%
78 Department of Housing	27,317	951	28,268	27,377	892	3%
81 Department of Education	2,869,674	162,300	3,031,974	2,955,529	76,445	3%
87 Department of Recreation and Sports	37,460	3,435	40,895	37,563	3,331	8%
95 Mental Health and Drug Addiction Services Administration	151,151	(246)	150,905	137,713	13,192	9%
96 Office of the Women's Advocate	5,233	3,120	8,353	7,113	1,240	15%
94 Employees Association of the Commonwealth	-	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	4,053	3	4,056	2,744	1,311	32%
122 Secretariat of the Department of the Family	48,107	1,506	49,613	47,162	2,451	5%
123 Family and Children Administration	214,886	19,192	234,078	232,402	1,676	1%
124 Child Support Administration (ASUME)	17,234	282	17,516	16,479	1,037	6%
126 Vocational Rehabilitation Administration	28,332	494	28,826	28,277	550	2%
127 Administration for Socioeconomic Development of the Family	102,631	73	102,704	94,988	7,716	8%
133 Administracion de Recursos Naturales	-	-	-	-	-	-
137 Department of Correction and Rehabilitation	413,896	(872)	413,024	393,131	19,894	5%
139 Parole Board	3,164	(39)	3,125	2,793	332	11%
143 Office of Protection and Defense for People with Disabilities	1,044	5	1,049	657	393	37%
152 Elderly and Retired People Advocate Office	3,689	114	3,803	3,782	22	1%
153 Office for People with Disabilities	3,936	8	3,944	2,266	1,678	43%
155 State Historic Preservation Office of Puerto Rico	8,809	18	8,827	2,939	5,889	67%
221 Medical Emergency Corps Bureau	21,417	1,479	22,896	24,739	(1,843)	-8%
231 Office for the Patient's Advocate	2,095	24	2,119	1,783	335	16%
241 Administration for Integral Development of Childhood	13,588	974	14,562	12,652	1,909	13%
266 Office of Public Safety Affairs	-	2	2	2	0	0%
279 Public Service Appeals Commission	2,814	27	2,841	2,538	304	11%
281 Office of the Election Comptroller	3,065	11	3,076	2,994	81	3%
Total - Entities Operating in PRIFAS 7.5	\$ 6,594,310	\$ 340,369	\$ 6,934,679	\$ 6,557,313	\$ 377,366	5%

Puerto Rico Department of Treasury

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

By Agency¹

YTD from 7/1/2024 through 6/30/2025

Jun FY25 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Core Component Units						
70 State Insurance Fund Corporation	\$ -	\$ 585	\$ 585	\$ -	\$ 585	100%
79 Automobile Accidents Compensation Administration	-	87	87	-	87	100%
90 Medical Services Administration of Puerto Rico	102,777	1,435	104,212	94,154	10,058	10%
119 Department of Economic Development & Commerce	24,765	4,492	29,257	25,523	3,734	13%
162 Public Building Authority	-	36,177	36,177	-	36,177	100%
163 Puerto Rico Aqueduct and Sewer Authority	-	-	-	-	-	
168 Puerto Rico Ports Authority	-	75	75	-	75	100%
180 Tourism Company	-	47	47	-	47	100%
187 Puerto Rico Health Insurance Administration	747,074	67	747,141	741,182	5,959	1%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	4,800	128	4,928	976	3,952	80%
235 Puerto Rico Housing Finance Corporation	8,203	41	8,244	3,593	4,651	56%
277 Agricultural Enterprises Development Administration	73,578	(241)	73,337	58,040	15,297	21%
285 Puerto Rico Integrated Transit Authority	111,064	19,491	130,555	92,259	38,296	29%
295 Fiscal Agency & Financial Advisory Authority	37,169	12,999	50,168	22,943	27,225	54%
303 Convention Center of District Authority	-	3	3	-	3	100%
Total - Core Component Units	\$ 1,109,430	\$ 75,387	\$ 1,184,817	\$ 1,038,670	\$ 146,147	12%
Secondary Component Units						
11 Puerto Rico Traffic Safety Commission	\$ -	\$ 9	\$ 9	\$ 8	\$ 1	10%
22 Office of The Commissioner of Insurance	-	18	18	-	18	100%
29 Puerto Rico Federal Affairs Administration	3,227	11	3,238	3,163	75	2%
75 Office of the Financial Institutions Commissioner	-	18	18	-	18	100%
82 Institute of Puerto Rican Culture	18,649	530	19,179	16,762	2,417	13%
105 Industrial Commission	-	39	39	-	39	100%
109 Puerto Rico School of Plastic Arts	2,989	(61)	2,928	2,832	96	3%
121 Government Board of the 911 Service	-	43	43	-	43	100%
138 Institutional Trust of the National Guard of Puerto Rico	-	3	3	-	3	100%
161 Puerto Rico Infrastructure Financing Authority	2,233	394	2,627	2,407	219	8%
165 Land Authority of Puerto Rico	-	21	21	-	21	100%
167 Integral Development of the "Península de Cantera"	599	5	604	450	154	25%
177 Land Administration of Puerto Rico	-	10	10	-	10	100%
186 Culebra Conservation and Development Authority	254	12	266	197	68	26%
189 Institute of Forensic Science	21,573	4,442	26,015	28,713	(2,698)	-10%
191 Musical Arts Corporation	5,505	5,524	11,029	10,646	383	3%
192 Fine Arts Center Corporation	8,429	666	9,095	4,578	4,517	50%
195 Economic Development Bank of PR	-	24	24	-	24	100%
196 Puerto Rico Public Broadcasting Corporation	-	100	100	156	(56)	-55%
198 Agricultural Insurance Corporation	-	6	6	-	6	100%
215 Puerto Rico Conservatory of Music Corporation	8,889	51	8,940	8,924	15	0%
236 Innovation Fund for Agricultural Development of Puerto Rico	-	3	3	6	(3)	-87%
238 Ponce Authority (Authority Of The Port Of The Americas)	1,225	1,500	2,725	896	1,829	67%
264 Corporation for the "Caño Martin Peña" Enlace Project	3,582	10	3,592	2,290	1,303	36%
265 Roosevelt Roads	1,122	4	1,126	916	210	19%
271 Puerto Rico Technology and Innovation Services	73,344	58	73,402	61,263	12,140	17%
276 Puerto Rico Public Private Partnership Authority	28,268	88,579	116,847	10,292	106,556	91%
286 Authority of the Port of Ponce	716	12	728	513	215	29%
288 University of Puerto Rico Comprehensive Cancer Center	17,517	20,020	37,537	37,537	1	0%
293 Center for Diabetes Research, Education, and Medical Services	803	5	808	683	125	15%
298 Public Service Regulatory Board	8,759	(523)	8,236	7,615	620	8%
299 COFINA	-	-	-	-	-	
310 Municipal Finance Corporation	-	0	0	-	0	100%
311 Puerto Rico Gaming Commission	2,282	(23)	2,259	1,864	395	17%
312 Retirement Board of the Government of Puerto Rico	55,599	84,666	140,265	131,326	8,939	6%
329 Office of Socioeconomic Development	5,846	19	5,865	3,673	2,192	37%
Total - Secondary Component Units	\$ 271,410	\$ 206,195	\$ 477,605	\$ 337,711	\$ 139,894	29%

Puerto Rico Department of Treasury

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

By Agency¹

YTD from 7/1/2024 through 6/30/2025

Jun FY25 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
OMB and Hacienda Custodies						
17 Custody of the Office of Management and Budget	\$ 1,074,494	\$ (302,017)	\$ 772,477	\$ -	\$ 772,477	100%
25 Custody of the Department of the Treasury	2,686,062	288,351	2,974,413	2,582,302	392,111	13%
Total - OMB and Hacienda Custodies	\$ 3,760,556	\$ (13,667)	\$ 3,746,889	\$ 2,582,302	\$ 1,164,588	31%

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Out of Scope Entities						
8 Office of the Comptroller	\$ 48,296	\$ 7,641	\$ 55,937	\$ 55,996	\$ (59)	0%
10 The General Court of Justice	399,427	22,799	422,226	420,673	1,553	0%
100 Legislative Assembly of the Commonwealth	145,952	2,622	148,574	148,578	(4)	0%
106 Public Housing Administration	5,843	114	5,957	4,358	1,599	27%
113 CRIM	-	-	-	-	-	-
166 Industrial Development Company	-	-	-	-	-	-
176 University of Puerto Rico	500,883	9,362	510,245	510,245	-	0%
193 Office of Government Ethics	10,238	4	10,242	10,002	240	2%
200 Special Independent Prosecutor's Panel	3,672	20	3,692	3,561	132	4%
209 Contributions to Political Parties	14,000	-	14,000	9,355	4,645	33%
208 Contributions to the Municipalities	61,536	87,546	149,082	149,082	-	0%
212 COSSEC	-	-	-	-	-	-
220 Correctional Health	54,348	5,262	59,610	57,022	2,588	4%
268 Puerto Rico Institute of Statistics	2,877	10	2,887	2,887	-	0%
272 Office of the Inspector General	20,123	32	20,155	20,142	13	0%
289 Energy Commission	-	-	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	59,401	-	59,401	59,401	-	0%
Total - Out of Scope Entities	\$ 1,326,596	\$ 135,413	\$ 1,462,009	\$ 1,451,303	\$ 10,706	1%

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Recap						
Entities Operating in PRIFAS 7.5	\$ 6,594,310	\$ 340,369	\$ 6,934,679	\$ 6,557,313	\$ 377,366	5%
Core Component Units	1,109,430	75,387	1,184,817	1,038,670	146,147	12%
Secondary Component Units	271,410	206,195	477,605	337,711	139,894	29%
OMB and Hacienda Custodies	3,760,556	(13,667)	3,746,889	2,582,302	1,164,588	31%
Out of Scope Entities	1,326,596	135,413	1,462,009	1,451,303	10,706	1%
Total	\$ 13,062,302	\$ 743,698	\$ 13,806,000	\$ 11,967,299	\$ 1,838,701	13%

Notes:

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

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

Puerto Rico Department of Treasury

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

By Agency¹

YTD from 7/1/2024 through 6/30/2025

Jun FY25 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Entities Operating in PRIFAS 7.5						
15 Office of the Governor	\$ -	\$ 500	\$ 500	\$ -	\$ 500	100%
16 Office of Management and Budget	1,199	-	1,199	660	539	45%
18 Planning Board	-	-	-	-	-	
21 Emergency and Disaster Management Bureau	341	-	341	-	341	100%
23 Puerto Rico Department of State	4,563	50	4,613	3,118	1,495	32%
24 Puerto Rico Department of Treasury	804,027	-	804,027	734,968	69,059	9%
28 State Elections Commission	-	-	-	-	-	
30 Human Resources Management & Transformation	1,741	-	1,741	547	1,194	69%
31 General Services Administration	5,270	33,500	38,770	28,813	9,957	26%
34 Commission of Investigation, Processing and Appeals	-	-	-	-	-	
37 Civil Rights Commission	-	-	-	-	-	
38 Puerto Rico Department of Justice	6,519	504	7,023	4,331	2,693	38%
40 Puerto Rico Police Bureau	18,488	1,234	19,722	3,805	15,917	81%
41 Special Investigations Bureau	-	9	9	7	2	24%
42 Puerto Rico Fire Department Bureau	14,689	1,595	16,284	16,065	219	1%
43 Puerto Rico National Guard	-	-	-	-	-	
45 Department of Public Safety	222	-	222	109	113	51%
49 Department of Transportation and Public Works	132,479	29,192	161,671	113,445	48,226	30%
50 Department of Natural and Environmental Resources	46,525	25,733	72,258	25,944	46,313	64%
55 Puerto Rico Department of Agriculture	3,430	-	3,430	885	2,545	74%
60 Office of the Citizen's Ombudsman	-	-	-	-	-	
62 Cooperative Development Commission of Puerto Rico	-	-	-	-	-	
66 Puerto Rico Highway Authority	-	-	-	-	-	
67 Puerto Rico Department of Labor and Human Resources	307,018	-	307,018	188,583	118,435	39%
68 Puerto Rico Labor Relations Board	462	-	462	317	145	31%
69 Puerto Rico Department of Consumer Affairs	1,996	-	1,996	1,713	283	14%
71 Department of Health	174,367	42,643	217,010	126,581	90,429	42%
78 Department of Housing	26,497	-	26,497	16,029	10,468	40%
81 Department of Education	9,281	11,298	20,579	11,796	8,783	43%
87 Department of Recreation and Sports	21,976	-	21,976	16,449	5,527	25%
95 Mental Health and Drug Addiction Services Administration	6,322	-	6,322	3,249	3,073	49%
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	-	385	385	-	385	100%
123 Family and Children Administration	-	21	21	-	21	100%
124 Child Support Administration (ASUME)	-	-	-	-	-	
126 Vocational Rehabilitation Administration	802	-	802	34	768	96%
127 Administration for Socioeconomic Development of the Family	-	-	-	-	-	
133 Administracion de Recursos Naturales	-	-	-	-	-	
137 Department of Correction and Rehabilitation	23,271	-	23,271	8,095	15,176	65%
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	745	413	36%
221 Medical Emergency Corps Bureau	7,970	5,683	13,653	11,087	2,565	19%
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	-	64	64	53	11	17%
Total - Entities Operating in PRIFAS 7.5	\$ 1,620,613	\$ 152,411	\$ 1,773,024	\$ 1,317,429	\$ 455,595	26%

Puerto Rico Department of Treasury*YTD Budget and YTD Actual Results for FY25 Special Revenue Fund Expense Budget vs. Actual**By Agency¹**YTD from 7/1/2024 through 6/30/2025**Jun FY25 YTD**(figures in \$000s)*

	Certified Budget		Adjustments & Revisions		Revised Budget		YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Core Component Units									
70 State Insurance Fund Corporation	\$	581,943	\$	10,566	\$	592,509	\$	480,595	\$ 111,914 19%
79 Automobile Accidents Compensation Administration		102,442		-		102,442		70,710	31,732 31%
90 Medical Services Administration of Puerto Rico		145,703		16,000		161,703		128,432	33,271 21%
119 Department of Economic Development & Commerce		50,341		89,419		139,760		99,406	40,354 29%
162 Public Building Authority		150,746		15,620		166,366		142,977	23,389 14%
163 Puerto Rico Aqueduct and Sewer Authority		-		-		-		-	-
168 Puerto Rico Ports Authority		83,487		-		83,487		74,282	9,205 11%
180 Tourism Company		150,597		10,500		161,097		187,456	(26,359) -16%
187 Puerto Rico Health Insurance Administration		181,633		-		181,633		181,633	0 0%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean		90,212		-		90,212		82,871	7,341 8%
235 Puerto Rico Housing Finance Corporation		96,358		-		96,358		15,416	80,942 84%
277 Agricultural Enterprises Development Administration		93,706		30,455		124,161		112,702	11,459 9%
285 Puerto Rico Integrated Transit Authority		39,510		-		39,510		38,596	914 2%
295 Fiscal Agency & Financial Advisory Authority		8,585		-		8,585		2,819	5,766 67%
303 Convention Center of District Authority		48,762		15,873		64,635		66,889	(2,254) -3%
Total - Core Component Units	\$	1,824,025	\$	188,434	\$	2,012,459	\$	1,684,784	\$ 327,675 16%
	Certified Budget		Adjustments & Revisions		Revised Budget		YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Secondary Component Units									
11 Puerto Rico Traffic Safety Commission	\$	1,864	\$	0	\$	1,864	\$	1,602	\$ 262 14%
22 Office of The Commissioner of Insurance		13,092		-		13,092		9,704	3,388 26%
29 Puerto Rico Federal Affairs Administration		-		-		-		-	-
75 Office of the Financial Institutions Commissioner		15,413		-		15,413		9,905	5,508 36%
82 Institute of Puerto Rican Culture		1,283		4,106		5,389		908	4,481 83%
105 Industrial Commission		22,831		300		23,131		20,181	2,950 13%
109 Puerto Rico School of Plastic Arts		2,319		600		2,919		2,251	668 23%
121 Government Board of the 911 Service		21,954		825		22,779		11,386	11,393 50%
138 Institutional Trust of the National Guard of Puerto Rico		7,902		-		7,902		5,593	2,309 29%
161 Puerto Rico Infrastructure Financing Authority		1,138		173		1,311		786	525 40%
165 Land Authority of Puerto Rico		12,545		-		12,545		9,708	2,837 23%
167 Integral Development of the "Península de Cantera"		228		-		228		169	59 26%
177 Land Administration of Puerto Rico		9,073		-		9,073		7,134	1,939 21%
186 Culebra Conservation and Development Authority		303		-		303		568	(265) -87%
189 Institute of Forensic Science		506		-		506		-	506 100%
191 Musical Arts Corporation		1,888		2,520		4,408		2,587	1,821 41%
192 Fine Arts Center Corporation		2,634		200		2,834		1,865	969 34%
195 Economic Development Bank of PR		14,289		-		14,289		11,237	3,052 21%
196 Puerto Rico Public Broadcasting Corporation		340		14,064		14,404		11,545	2,859 20%
198 Agricultural Insurance Corporation		3,300		399		3,699		2,937	762 21%
215 Puerto Rico Conservatory of Music Corporation		4,354		-		4,354		3,279	1,075 25%
236 Innovation Fund for Agricultural Development of Puerto Rico		13,665		0		13,665		8,640	5,025 37%
238 Ponce Authority (Authority Of The Port Of The Americas)		-		-		-		-	-
264 Corporation for the "Caño Martin Peña" Enlace Project		-		40		40		2	38 94%
265 Roosevelt Roads		1,860		-		1,860		1,373	487 26%
271 Puerto Rico Technology and Innovation Services		9,732		-		9,732		567	9,165 94%
276 Puerto Rico Public Private Partnership Authority		-		-		-		-	-
286 Authority of the Port of Ponce		2,162		-		2,162		2,945	(783) -36%
288 University of Puerto Rico Comprehensive Cancer Center		47,253		-		47,253		39,301	7,952 17%
293 Center for Diabetes Research, Education, and Medical Services		267		-		267		289	(22) -8%
298 Public Service Regulatory Board		31,828		-		31,828		16,813	15,015 47%
299 COFINA		-		-		-		-	-
310 Municipal Finance Corporation		222,110		32,869		254,979		242,865	12,114 5%
311 Puerto Rico Gaming Commission		437,290		21,170		458,460		404,497	53,963 12%
312 Retirement Board of the Government of Puerto Rico		3,315		-		3,315		443	2,872 87%
329 Office of Socioeconomic Development		-		-		-		-	-
Total - Secondary Component Units	\$	906,738	\$	77,267	\$	984,005	\$	831,083	\$ 152,922 16%

Puerto Rico Department of Treasury

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

By Agency¹

YTD from 7/1/2024 through 6/30/2025

Jun FY25 YTD

(figures in \$000s)

OMB and Hacienda Custodies

17 Custody of the Office of Management and Budget
25 Custody of the Department of the Treasury

Total - OMB and Hacienda Custodies

Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
\$ -	\$ 5,184	\$ 5,184	\$ 0	\$ 5,184	100%
481,217	400,328	881,545	493,648	387,897	44%
\$ 481,217	\$ 405,512	\$ 886,729	\$ 493,648	\$ 393,082	44%

Out of Scope Entities

8 Office of the Comptroller
10 The General Court of Justice
100 Legislative Assembly of the Commonwealth
106 Public Housing Administration
113 CRIM
166 Industrial Development Company
176 University of Puerto Rico
193 Office of Government Ethics
200 Special Independent Prosecutor's Panel
209 Contributions to Political Parties
208 Contributions to the Municipalities
212 COSSEC
220 Correctional Health
268 Puerto Rico Institute of Statistics
272 Office of the Inspector General
289 Energy Commission
297 Financial Oversight and Management Board for Puerto Rico

Total - Out of Scope Entities

Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
\$ -	\$ -	\$ -	\$ -	\$ -	-
17,453	-	17,453	11,550	5,903	34%
-	-	-	-	-	-
15,523	-	15,523	-	15,523	100%
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
\$ 32,976	\$ -	\$ 32,976	\$ 11,550	\$ 21,426	65%

Recap

Entities Operating in PRIFAS 7.5
Core Component Units
Secondary Component Units
OMB and Hacienda Custodies
Out of Scope Entities

Total

Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
\$ 1,620,613	\$ 152,411	\$ 1,773,024	\$ 1,317,429	\$ 455,595	26%
1,824,025	188,434	2,012,459	1,684,784	327,675	16%
906,738	77,267	984,005	831,083	152,922	16%
481,217	405,512	886,729	493,648	393,082	44%
32,976	-	32,976	11,550	21,426	65%
\$ 4,865,569	\$ 823,624	\$ 5,689,193	\$ 4,338,493	\$ 1,350,699	24%

Notes:

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

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

Puerto Rico Department of Treasury

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

By Agency¹

Quarterly:

Q4

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Entities Operating in PRIFAS 7.5						
15 Office of the Governor	\$ 7,027	\$ 289	\$ 7,317	\$ 3,792	\$ 3,525	48%
16 Office of Management and Budget	5,670	1,061	6,730	6,668	63	1%
18 Planning Board	4,666	2,613	7,279	4,380	2,899	40%
21 Emergency and Disaster Management Bureau	2,205	(82)	2,122	2,281	(159)	-8%
23 Puerto Rico Department of State	5,233	(198)	5,035	5,154	(120)	-2%
24 Puerto Rico Department of Treasury	254,495	10,234	264,728	433,128	(168,400)	-64%
28 State Elections Commission	15,371	1,088	16,459	12,735	3,724	23%
30 Human Resources Management & Transformation	3,021	(2)	3,018	2,573	445	15%
31 General Services Administration	7,481	8,760	16,241	25,603	(9,362)	-58%
34 Commission of Investigation, Processing and Appeals	131	0	131	144	(13)	-10%
37 Civil Rights Commission	221	0	221	210	11	5%
38 Puerto Rico Department of Justice	38,833	2,449	41,282	43,017	(1,735)	-4%
40 Puerto Rico Police Bureau	222,430	11,366	233,796	225,549	8,247	4%
41 Special Investigations Bureau	1,439	135	1,574	1,833	(259)	-16%
42 Puerto Rico Fire Department Bureau	21,683	2,363	24,045	24,105	(60)	0%
43 Puerto Rico National Guard	5,238	(75)	5,162	3,280	1,883	36%
45 Department of Public Safety	67,754	(452)	67,302	68,197	(895)	-1%
49 Department of Transportation and Public Works	52,490	7,479	59,969	61,141	(1,172)	-2%
50 Department of Natural and Environmental Resources	42,215	10,189	52,404	59,312	(6,908)	-13%
55 Puerto Rico Department of Agriculture	10,416	46	10,462	6,644	3,818	36%
60 Office of the Citizen's Ombudsman	961	5	966	1,190	(224)	-23%
62 Cooperative Development Commission of Puerto Rico	755	1	756	562	194	26%
66 Puerto Rico Highway Authority	-	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	88,756	32	88,788	51,797	36,991	42%
68 Puerto Rico Labor Relations Board	377	7	384	347	37	10%
69 Puerto Rico Department of Consumer Affairs	4,022	135	4,157	3,680	477	11%
71 Department of Health	168,859	13,172	182,031	199,533	(17,502)	-10%
78 Department of Housing	13,454	238	13,691	13,066	625	5%
81 Department of Education	719,739	43,399	763,138	1,019,378	(256,239)	-34%
87 Department of Recreation and Sports	14,859	859	15,718	21,188	(5,471)	-35%
95 Mental Health and Drug Addiction Services Administration	39,368	(61)	39,307	46,513	(7,206)	-18%
96 Office of the Women's Advocate	1,308	780	2,088	3,561	(1,473)	-71%
117 Act 70	-	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	1,013	1	1,014	856	158	16%
122 Secretariat of the Department of the Family	12,027	473	12,500	9,895	2,605	21%
123 Family and Children Administration	53,722	4,803	58,525	77,823	(19,299)	-33%
124 Child Support Administration (ASUME)	4,309	71	4,379	5,175	(796)	-18%
126 Vocational Rehabilitation Administration	7,284	124	7,407	5,404	2,003	27%
127 Administration for Socioeconomic Development of the Family	25,658	18	25,676	32,406	(6,730)	-26%
133 Administracion de Recursos Naturales	-	-	-	-	-	-
137 Department of Correction and Rehabilitation	109,292	(218)	109,074	99,361	9,713	9%
139 Parole Board	791	(10)	781	729	52	7%
143 Office of Protection and Defense for People with Disabilities	261	1	262	292	(30)	-11%
152 Elderly and Retired People Advocate Office	922	29	951	2,351	(1,400)	-147%
153 Office for People with Disabilities	984	2	986	602	384	39%
155 State Historic Preservation Office of Puerto Rico	2,492	5	2,496	1,259	1,238	50%
221 Medical Emergency Corps Bureau	7,347	1,790	9,137	13,613	(4,475)	-49%
231 Office for the Patient's Advocate	524	6	530	449	81	15%
241 Administration for Integral Development of Childhood	3,397	243	3,640	6,962	(3,322)	-91%
266 Office of Public Safety Affairs	-	1	1	-	1	100%
279 Public Service Appeals Commission	704	7	710	775	(65)	-9%
281 Office of the Election Comptroller	766	19	785	825	(40)	-5%
Total - Entities Operating in PRIFAS 7.5	\$ 2,051,962	\$ 123,195	\$ 2,175,156	\$ 2,609,337	\$ (434,181)	-20%

Puerto Rico Department of Treasury

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

By Agency¹

Quarterly:

Q4

	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Core Component Units						
70 State Insurance Fund Corporation	\$ 145,486	\$ 2,788	\$ 148,274	\$ 109,061	\$ 39,213	26%
79 Automobile Accidents Compensation Administration	25,611	22	25,632	17,677	7,955	31%
90 Medical Services Administration of Puerto Rico	62,120	4,359	66,479	61,530	4,948	7%
119 Department of Economic Development & Commerce	18,777	23,478	42,254	81,507	(39,253)	-93%
162 Public Building Authority	37,687	12,949	50,636	31,297	19,339	38%
163 Puerto Rico Aqueduct and Sewer Authority	-	-	-	-	-	-
168 Puerto Rico Ports Authority	20,872	19	20,891	21,839	(948)	-5%
180 Tourism Company	37,649	2,637	40,286	82,951	(42,665)	-106%
187 Puerto Rico Health Insurance Administration	232,177	17	232,193	163,866	68,328	29%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	23,753	32	23,785	22,178	1,607	7%
235 Puerto Rico Housing Finance Corporation	26,140	10	26,151	6,074	20,076	77%
277 Agricultural Enterprises Development Administration	41,821	7,554	49,375	52,796	(3,421)	-7%
285 Puerto Rico Integrated Transit Authority	37,644	4,873	42,516	33,367	9,150	22%
295 Fiscal Agency & Financial Advisory Authority	11,439	3,250	14,688	7,749	6,939	47%
303 Convention Center of District Authority	12,191	3,969	16,160	17,434	(1,275)	-8%
Total - Core Component Units	\$ 733,364	\$ 65,955	\$ 799,319	\$ 709,326	\$ 89,993	11%
	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Secondary Component Units						
11 Puerto Rico Traffic Safety Commission	\$ 466	\$ 2	\$ 468	\$ 537	\$ (69)	-15%
22 Office of The Commissioner of Insurance	3,273	4	3,277	2,662	616	19%
29 Puerto Rico Federal Affairs Administration	807	3	809	774	36	4%
75 Office of the Financial Institutions Commissioner	3,853	4	3,858	2,560	1,298	34%
82 Institute of Puerto Rican Culture	4,983	1,159	6,142	4,872	1,270	21%
105 Industrial Commission	5,708	85	5,793	5,916	(123)	-2%
109 Puerto Rico School of Plastic Arts	1,327	135	1,462	2,029	(568)	-39%
121 Government Board of the 911 Service	5,489	217	5,706	2,810	2,896	51%
138 Institutional Trust of the National Guard of Puerto Rico	1,976	1	1,976	1,805	171	9%
161 Puerto Rico Infrastructure Financing Authority	843	142	984	1,003	(18)	-2%
165 Land Authority of Puerto Rico	3,136	5	3,141	2,803	339	11%
167 Integral Development of the "Península de Cantera"	207	1	208	177	31	15%
177 Land Administration of Puerto Rico	2,268	2	2,271	2,238	32	1%
186 Culebra Conservation and Development Authority	139	3	142	252	(110)	-78%
189 Institute of Forensic Science	5,520	1,110	6,630	9,156	(2,526)	-38%
191 Musical Arts Corporation	1,848	2,011	3,859	7,527	(3,668)	-95%
192 Fine Arts Center Corporation	2,766	217	2,982	1,906	1,077	36%
195 Economic Development Bank of PR	3,572	6	3,578	3,108	471	13%
196 Puerto Rico Public Broadcasting Corporation	85	3,541	3,626	5,446	(1,820)	-50%
198 Agricultural Insurance Corporation	825	101	926	607	319	34%
215 Puerto Rico Conservatory of Music Corporation	3,311	13	3,323	2,873	450	14%
236 Innovation Fund for Agricultural Development of Puerto Rico	3,416	1	3,417	3,841	(424)	-12%
238 Ponce Authority (Authority Of The Port Of The Americas)	306	375	681	218	463	68%
264 Corporation for the "Caño Martín Peña" Enlace Project	896	13	908	695	213	23%
265 Roosevelt Roads	746	1	747	841	(94)	-13%
271 Puerto Rico Technology and Innovation Services	20,769	15	20,784	14,340	6,444	31%
276 Puerto Rico Public Private Partnership Authority	7,067	22,145	29,212	4,109	25,103	86%
286 Authority of the Port of Ponce	720	3	722	392	331	46%
288 University of Puerto Rico Comprehensive Cancer Center	16,193	5,005	21,198	19,502	1,695	8%
293 Center for Diabetes Research, Education, and Medical Services	268	1	269	251	18	7%
298 Public Service Regulatory Board	2,190	(131)	2,059	7,097	(5,038)	-245%
310 Municipal Finance Corporation	7,957	-	7,957	56,724	(48,767)	-613%
311 Puerto Rico Gaming Commission	55,528	8,217	63,745	116,960	(53,215)	-83%
312 Retirement Board of the Government of Puerto Rico	109,893	5,287	115,180	84,790	30,389	26%
329 Office of Socioeconomic Development	14,729	21,166	35,895	693	35,202	98%
TBD1 COFINA	1,462	5	1,466	-	1,466	100%
Total - Secondary Component Units	\$ 294,071	\$ 70,863	\$ 364,934	\$ 370,976	\$ (6,041)	-2%

Puerto Rico Department of Treasury

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

By Agency¹

Quarterly:

Q4

	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
OMB and Hacienda Custodies						
17 Custody of the Office of Management and Budget	\$ 268,624	\$ (74,208)	\$ 194,415	\$ 0	\$ 194,415	100%
25 Custody of the Department of the Treasury	453,760	172,170	625,929	1,831,723	(1,205,794)	-193%
Total - OMB and Hacienda Custodies	\$ 722,383	\$ 97,961	\$ 820,345	\$ 1,831,723	\$ (1,011,379)	-123%

	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Out of Scope Entities						
8 Office of the Comptroller	\$ 12,074	\$ 1,910	\$ 13,984	\$ 13,790	\$ 194	1%
10 The General Court of Justice	104,220	5,700	109,920	118,100	(8,180)	-7%
100 Legislative Assembly of the Commonwealth	36,488	656	37,144	30,619	6,525	18%
106 Public Housing Administration	5,342	29	5,370	2,191	3,179	59%
166 Industrial Development Company	-	-	-	-	-	-
176 University of Puerto Rico	125,221	2,341	127,561	134,612	(7,051)	-6%
193 Office of Government Ethics	2,560	1	2,560	2,643	(82)	-3%
200 Special Independent Prosecutor's Panel	918	5	923	950	(27)	-3%
209 Contributions to Political Parties	3,500	-	3,500	-	3,500	100%
208 Contributions to the Municipalities	15,384	21,886	37,270	54,413	(17,142)	-46%
220 Correctional Health	13,587	1,315	14,902	14,087	815	5%
268 Puerto Rico Institute of Statistics	719	3	722	773	(51)	-7%
272 Office of the Inspector General	5,031	8	5,039	5,508	(470)	-9%
289 Energy Commission	-	-	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	14,850	-	14,850	14,850	(0)	0%
Total - Out of Scope Entities	\$ 339,893	\$ 33,853	\$ 373,746	\$ 392,538	\$ (18,791)	-5%

	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Recap						
Entities Operating in PRIFAS 7.5	\$ 2,051,962	\$ 123,195	\$ 2,175,156	\$ 2,609,337	\$ (434,181)	-20%
Core Component Units	733,364	65,955	799,319	709,326	89,993	11%
Secondary Component Units	294,537	70,866	365,403	371,513	(6,111)	-2%
OMB and Hacienda Custodies	722,383	97,961	820,345	1,831,723	(1,011,379)	-123%
Out of Scope Entities	339,893	33,853	373,746	392,538	(18,791)	-5%
Total	\$ 4,142,139	\$ 391,830	\$ 4,533,969	\$ 5,914,437	\$ (1,380,468)	-30%

Notes:

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

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

Puerto Rico Department of Treasury

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

By Agency¹

Quarterly:

Q4

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Entities Operating in PRIFAS 7.5						
15 Office of the Governor	\$ 7,027	\$ 164	\$ 7,192	\$ 3,792	\$ 3,400	47%
16 Office of Management and Budget	5,370	1,061	6,431	6,270	160	2%
18 Planning Board	4,666	2,613	7,279	4,380	2,899	40%
21 Emergency and Disaster Management Bureau	2,119	(82)	2,037	2,281	(244)	-12%
23 Puerto Rico Department of State	4,092	(211)	3,881	3,974	(92)	-2%
24 Puerto Rico Department of Treasury	53,488	10,234	63,722	85,275	(21,553)	-34%
28 State Elections Commission	15,371	1,088	16,459	12,735	3,724	23%
30 Human Resources Management & Transformation	2,586	(2)	2,583	2,482	102	4%
31 General Services Administration	6,163	385	6,548	7,297	(749)	-11%
34 Commission of Investigation, Processing and Appeals	131	0	131	144	(13)	-10%
37 Civil Rights Commission	221	0	221	210	11	5%
38 Puerto Rico Department of Justice	37,203	2,323	39,526	40,828	(1,301)	-3%
40 Puerto Rico Police Bureau	217,808	11,058	228,865	223,621	5,245	2%
41 Special Investigations Bureau	1,439	133	1,572	1,826	(254)	-16%
42 Puerto Rico Fire Department Bureau	18,010	1,964	19,974	12,394	7,580	38%
43 Puerto Rico National Guard	5,238	(75)	5,162	3,280	1,883	36%
45 Department of Public Safety	67,698	(452)	67,246	68,192	(946)	-1%
49 Department of Transportation and Public Works	19,370	181	19,551	12,250	7,301	37%
50 Department of Natural and Environmental Resources	30,584	3,756	34,340	42,164	(7,824)	-23%
55 Puerto Rico Department of Agriculture	9,558	46	9,604	6,451	3,153	33%
60 Office of the Citizen's Ombudsman	961	5	966	1,190	(224)	-23%
62 Cooperative Development Commission of Puerto Rico	755	1	756	562	194	26%
66 Puerto Rico Highway Authority	-	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	12,002	32	12,034	7,974	4,060	34%
68 Puerto Rico Labor Relations Board	261	7	268	247	21	8%
69 Puerto Rico Department of Consumer Affairs	3,523	135	3,658	2,985	673	18%
71 Department of Health	125,267	2,511	127,778	145,460	(17,682)	-14%
78 Department of Housing	6,829	238	7,067	6,338	729	10%
81 Department of Education	717,419	40,575	757,993	1,014,912	(256,918)	-34%
87 Department of Recreation and Sports	9,365	859	10,224	13,430	(3,207)	-31%
95 Mental Health and Drug Addiction Services Administration	37,788	(61)	37,726	44,761	(7,034)	-19%
96 Office of the Women's Advocate	1,308	780	2,088	3,561	(1,473)	-71%
117 Act 70	-	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	1,013	1	1,014	856	158	16%
122 Secretariat of the Department of the Family	12,027	377	12,403	9,895	2,508	20%
123 Family and Children Administration	53,722	4,798	58,519	77,823	(19,304)	-33%
124 Child Support Administration (ASUME)	4,309	71	4,379	5,175	(796)	-18%
126 Vocational Rehabilitation Administration	7,083	124	7,207	5,370	1,837	25%
127 Administration for Socioeconomic Development of the Family	25,658	18	25,676	32,406	(6,730)	-26%
133 Administracion de Recursos Naturales	-	-	-	-	-	-
137 Department of Correction and Rehabilitation	103,474	(218)	103,256	96,781	6,475	6%
139 Parole Board	791	(10)	781	729	52	7%
143 Office of Protection and Defense for People with Disabilities	261	1	262	292	(30)	-11%
152 Elderly and Retired People Advocate Office	922	29	951	2,351	(1,400)	-147%
153 Office for People with Disabilities	984	2	986	602	384	39%
155 State Historic Preservation Office of Puerto Rico	2,202	5	2,207	682	1,525	69%
221 Medical Emergency Corps Bureau	5,354	370	5,724	6,544	(820)	-14%
231 Office for the Patient's Advocate	524	6	530	449	81	15%
241 Administration for Integral Development of Childhood	3,397	243	3,640	6,962	(3,322)	-91%
266 Office of Public Safety Affairs	-	1	1	-	1	100%
279 Public Service Appeals Commission	704	7	710	775	(65)	-9%
281 Office of the Election Comptroller	766	3	769	772	(3)	0%
Total - Entities Operating in PRIFAS 7.5	\$ 1,646,808	\$ 85,092	\$ 1,731,900	\$ 2,029,729	\$ (297,828)	-17%

Puerto Rico Department of Treasury

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

By Agency¹

Quarterly:

Q4

	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Core Component Units						
70 State Insurance Fund Corporation	\$ -	\$ 146	\$ 146	\$ -	\$ 146	100%
79 Automobile Accidents Compensation Administration	-	22	22	-	22	100%
90 Medical Services Administration of Puerto Rico	25,694	359	26,053	26,679	(626)	-2%
119 Department of Economic Development & Commerce	6,191	1,123	7,314	9,927	(2,613)	-36%
162 Public Building Authority	-	9,044	9,044	-	9,044	100%
163 Puerto Rico Aqueduct and Sewer Authority	-	-	-	-	-	
168 Puerto Rico Ports Authority	-	19	19	-	19	100%
180 Tourism Company	-	12	12	-	12	100%
187 Puerto Rico Health Insurance Administration	186,769	17	186,785	161,768	25,017	13%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	1,200	32	1,232	234	998	81%
235 Puerto Rico Housing Finance Corporation	2,051	10	2,061	1,500	561	27%
277 Agricultural Enterprises Development Administration	18,395	(60)	18,334	17,367	967	5%
285 Puerto Rico Integrated Transit Authority	27,766	4,873	32,639	23,423	9,216	28%
295 Fiscal Agency & Financial Advisory Authority	9,292	3,250	12,542	7,432	5,110	41%
303 Convention Center of District Authority	-	1	1	-	1	100%
Total - Core Component Units	\$ 277,358	\$ 18,847	\$ 296,204	\$ 248,329	\$ 47,875	16%
Secondary Component Units						
11 Puerto Rico Traffic Safety Commission	\$ -	\$ 2	\$ 2	\$ -	\$ 2	100%
22 Office of The Commissioner of Insurance	-	4	4	-	4	100%
29 Puerto Rico Federal Affairs Administration	807	3	809	774	36	4%
75 Office of the Financial Institutions Commissioner	-	4	4	-	4	100%
82 Institute of Puerto Rican Culture	4,662	132	4,795	4,389	405	8%
105 Industrial Commission	-	10	10	-	10	100%
109 Puerto Rico School of Plastic Arts	747	(15)	732	1,308	(576)	-79%
121 Government Board of the 911 Service	-	11	11	-	11	100%
138 Institutional Trust of the National Guard of Puerto Rico	-	1	1	-	1	100%
161 Puerto Rico Infrastructure Financing Authority	558	98	657	528	129	20%
165 Land Authority of Puerto Rico	-	5	5	-	5	100%
167 Integral Development of the "Península de Cantera"	150	1	151	116	35	23%
177 Land Administration of Puerto Rico	-	2	2	-	2	100%
186 Culebra Conservation and Development Authority	64	3	66	52	15	22%
189 Institute of Forensic Science	5,393	1,110	6,504	9,156	(2,652)	-41%
191 Musical Arts Corporation	1,376	1,381	2,757	6,468	(3,711)	-135%
192 Fine Arts Center Corporation	2,107	167	2,274	1,724	550	24%
195 Economic Development Bank of PR	-	6	6	-	6	100%
196 Puerto Rico Public Broadcasting Corporation	-	25	25	39	(14)	-55%
198 Agricultural Insurance Corporation	-	1	1	-	1	100%
215 Puerto Rico Conservatory of Music Corporation	2,222	13	2,235	2,129	106	5%
236 Innovation Fund for Agricultural Development of Puerto Rico	-	1	1	-	1	100%
238 Ponce Authority (Authority Of The Port Of The Americas)	306	375	681	218	463	68%
264 Corporation for the "Caño Martín Peña" Enlace Project	896	3	898	695	203	23%
265 Roosevelt Roads	281	1	282	392	(110)	-39%
271 Puerto Rico Technology and Innovation Services	18,336	15	18,351	14,179	4,172	23%
276 Puerto Rico Public Private Partnership Authority	7,067	22,145	29,212	4,109	25,103	86%
286 Authority of the Port of Ponce	179	3	182	88	94	52%
288 University of Puerto Rico Comprehensive Cancer Center	4,379	5,005	9,384	16,972	(7,588)	-81%
293 Center for Diabetes Research, Education, and Medical Services	201	1	202	175	27	13%
298 Public Service Regulatory Board	2,190	(131)	2,059	1,902	157	8%
310 Municipal Finance Corporation	-	-	-	-	-	
311 Puerto Rico Gaming Commission	-	0	0	469	(469)	-382943%
312 Retirement Board of the Government of Puerto Rico	571	(6)	565	84,361	(83,797)	-14836%
329 Office of Socioeconomic Development	13,900	21,166	35,066	693	34,373	98%
TBD1 COFINA	1,462	5	1,466	-	1,466	100%
Total - Secondary Component Units	\$ 67,853	\$ 51,549	\$ 119,401	\$ 150,936	\$ (31,534)	-26%

Puerto Rico Department of Treasury

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

By Agency¹

Quarterly:

Q4

	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
OMB and Hacienda Custodies						
17 Custody of the Office of Management and Budget	\$ 268,624	\$ (75,504)	\$ 193,119	\$ -	\$ 193,119	100%
25 Custody of the Department of the Treasury	333,456	72,088	405,543	1,679,500	(1,273,957)	-314%
Total - OMB and Hacienda Custodies	\$ 602,079	\$ (3,417)	\$ 598,662	\$ 1,679,500	\$ (1,080,838)	-181%

	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Out of Scope Entities						
8 Office of the Comptroller	\$ 12,074	\$ 1,910	\$ 13,984	\$ 13,790	\$ 194	1%
10 The General Court of Justice	99,857	5,700	105,556	115,516	(9,959)	-9%
100 Legislative Assembly of the Commonwealth	36,488	656	37,144	30,619	6,525	18%
106 Public Housing Administration	1,461	29	1,489	2,191	(702)	-47%
166 Industrial Development Company	-	-	-	-	-	-
176 University of Puerto Rico	125,221	2,341	127,561	134,612	(7,051)	-6%
193 Office of Government Ethics	2,560	1	2,560	2,643	(82)	-3%
200 Special Independent Prosecutor's Panel	918	5	923	950	(27)	-3%
209 Contributions to Political Parties	3,500	-	3,500	-	3,500	100%
208 Contributions to the Municipalities	15,384	21,886	37,270	54,413	(17,142)	-46%
220 Correctional Health	13,587	1,315	14,902	14,087	815	5%
268 Puerto Rico Institute of Statistics	719	3	722	773	(51)	-7%
272 Office of the Inspector General	5,031	8	5,039	5,508	(470)	-9%
289 Energy Commission	-	-	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	14,850	-	14,850	14,850	(0)	0%
Total - Out of Scope Entities	\$ 331,649	\$ 33,853	\$ 365,502	\$ 389,954	\$ (24,451)	-7%

	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Recap						
Entities Operating in PRIFAS 7.5	\$ 1,646,808	\$ 85,092	\$ 1,731,900	\$ 2,029,729	\$ (297,828)	-17%
Core Component Units	277,358	18,847	296,204	248,329	47,875	16%
Secondary Component Units	67,853	51,549	119,401	150,936	(31,534)	-26%
OMB and Hacienda Custodies	602,079	(3,417)	598,662	1,679,500	(1,080,838)	-181%
Out of Scope Entities	331,649	33,853	365,502	389,954	(24,451)	-7%
Total	\$ 2,925,746	\$ 185,925	\$ 3,111,671	\$ 4,498,447	\$ (1,386,776)	-45%

Notes:

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

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

Puerto Rico Department of Treasury

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

By Agency¹

Quarterly:

Q4

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Entities Operating in PRIFAS 7.5						
15 Office of the Governor	\$ -	\$ 125	\$ 125	\$ -	\$ 125	100%
16 Office of Management and Budget	300	-	300	397	(98)	-33%
18 Planning Board	-	-	-	-	-	
21 Emergency and Disaster Management Bureau	85	-	85	-	85	100%
23 Puerto Rico Department of State	1,141	13	1,153	1,180	(27)	-2%
24 Puerto Rico Department of Treasury	201,007	-	201,007	347,853	(146,847)	-73%
28 State Elections Commission	-	-	-	-	-	
30 Human Resources Management & Transformation	435	-	435	92	344	79%
31 General Services Administration	1,318	8,375	9,693	18,306	(8,613)	-89%
34 Commission of Investigation, Processing and Appeals	-	-	-	-	-	
37 Civil Rights Commission	-	-	-	-	-	
38 Puerto Rico Department of Justice	1,630	126	1,756	2,189	(433)	-25%
40 Puerto Rico Police Bureau	4,622	309	4,931	1,928	3,003	61%
41 Special Investigations Bureau	-	2	2	7	(4)	-205%
42 Puerto Rico Fire Department Bureau	3,672	399	4,071	11,711	(7,640)	-188%
43 Puerto Rico National Guard	-	-	-	-	-	
45 Department of Public Safety	56	-	56	5	51	91%
49 Department of Transportation and Public Works	33,120	7,298	40,418	48,891	(8,473)	-21%
50 Department of Natural and Environmental Resources	11,631	6,433	18,064	17,148	916	5%
55 Puerto Rico Department of Agriculture	858	-	858	192	665	78%
60 Office of the Citizen's Ombudsman	-	-	-	-	-	
62 Cooperative Development Commission of Puerto Rico	-	-	-	-	-	
66 Puerto Rico Highway Authority	-	-	-	-	-	
67 Puerto Rico Department of Labor and Human Resources	76,755	-	76,755	43,824	32,931	43%
68 Puerto Rico Labor Relations Board	116	-	116	100	16	14%
69 Puerto Rico Department of Consumer Affairs	499	-	499	695	(196)	-39%
71 Department of Health	43,592	10,661	54,252	54,073	180	0%
78 Department of Housing	6,624	-	6,624	6,728	(104)	-2%
81 Department of Education	2,320	2,825	5,145	4,466	679	13%
87 Department of Recreation and Sports	5,494	-	5,494	7,758	(2,264)	-41%
95 Mental Health and Drug Addiction Services Administration	1,581	-	1,581	1,753	(172)	-11%
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	-	96	96	-	96	100%
123 Family and Children Administration	-	5	5	-	5	100%
124 Child Support Administration (ASUME)	-	-	-	-	-	
126 Vocational Rehabilitation Administration	201	-	201	34	166	83%
127 Administration for Socioeconomic Development of the Family	-	-	-	-	-	
133 Administracion de Recursos Naturales	-	-	-	-	-	
137 Department of Correction and Rehabilitation	5,818	-	5,818	2,580	3,238	56%
139 Parole Board	-	-	-	-	-	
143 Office of Protection and Defense for People with Disabilities	-	-	-	-	-	
152 Elderly and Retired People Advocate Office	-	-	-	-	-	
153 Office for People with Disabilities	-	-	-	-	-	
155 State Historic Preservation Office of Puerto Rico	290	-	290	577	(287)	-99%
221 Medical Emergency Corps Bureau	1,993	1,421	3,413	7,069	(3,655)	-107%
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	-	16	16	53	(37)	-233%
Total - Entities Operating in PRIFAS 7.5	\$ 405,153	\$ 38,103	\$ 443,256	\$ 579,609	\$ (136,353)	-31%

Puerto Rico Department of Treasury*Quarterly Budget and Quarterly Actual Results for FY25 Special Revenue Fund Expense Budget v. Actual**By Agency¹**Quarterly:**Q4*

	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Core Component Units						
70 State Insurance Fund Corporation	\$ 145,486	\$ 2,642	\$ 148,127	\$ 109,061	\$ 39,066	26%
79 Automobile Accidents Compensation Administration	25,611	-	25,611	17,677	7,933	31%
90 Medical Services Administration of Puerto Rico	36,426	4,000	40,426	34,852	5,574	14%
119 Department of Economic Development & Commerce	12,585	22,355	34,940	71,580	(36,640)	-105%
162 Public Building Authority	37,687	3,905	41,592	31,297	10,295	25%
163 Puerto Rico Aqueduct and Sewer Authority	-	-	-	-	-	-
168 Puerto Rico Ports Authority	20,872	-	20,872	21,839	(967)	-5%
180 Tourism Company	37,649	2,625	40,274	82,951	(42,677)	-106%
187 Puerto Rico Health Insurance Administration	45,408	-	45,408	2,098	43,310	95%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	22,553	-	22,553	21,943	610	3%
235 Puerto Rico Housing Finance Corporation	24,090	-	24,090	4,574	19,515	81%
277 Agricultural Enterprises Development Administration	23,427	7,614	31,040	35,429	(4,389)	-14%
285 Puerto Rico Integrated Transit Authority	9,878	-	9,878	9,944	(67)	-1%
295 Fiscal Agency & Financial Advisory Authority	2,146	-	2,146	317	1,829	85%
303 Convention Center of District Authority	12,191	3,968	16,159	17,434	(1,275)	-8%
Total - Core Component Units	\$ 456,006	\$ 47,108	\$ 503,115	\$ 460,997	\$ 42,118	8%
	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Secondary Component Units						
11 Puerto Rico Traffic Safety Commission	\$ 466	\$ 0	\$ 466	\$ 537	\$ (71)	-15%
22 Office of The Commissioner of Insurance	\$ 3,273	\$ -	\$ 3,273	\$ 2,662	\$ 611	19%
29 Puerto Rico Federal Affairs Administration	-	-	-	-	-	-
75 Office of the Financial Institutions Commissioner	3,853	-	3,853	2,560	1,294	34%
82 Institute of Puerto Rican Culture	321	1,027	1,347	483	864	64%
105 Industrial Commission	5,708	75	5,783	5,916	(133)	-2%
109 Puerto Rico School of Plastic Arts	580	150	730	721	9	1%
121 Government Board of the 911 Service	5,489	206	5,695	2,810	2,885	51%
138 Institutional Trust of the National Guard of Puerto Rico	1,976	-	1,976	1,805	171	9%
161 Puerto Rico Infrastructure Financing Authority	285	43	328	475	(147)	-45%
165 Land Authority of Puerto Rico	3,136	-	3,136	2,803	333	11%
167 Integral Development of the "Península de Cantera"	57	-	57	61	(4)	-7%
177 Land Administration of Puerto Rico	2,268	-	2,268	2,238	30	1%
186 Culebra Conservation and Development Authority	76	-	76	201	(125)	-165%
189 Institute of Forensic Science	127	-	127	-	127	100%
191 Musical Arts Corporation	472	630	1,102	1,059	43	4%
192 Fine Arts Center Corporation	659	50	709	182	527	74%
195 Economic Development Bank of PR	3,572	-	3,572	3,108	464	13%
196 Puerto Rico Public Broadcasting Corporation	85	3,516	3,601	5,407	(1,806)	-50%
198 Agricultural Insurance Corporation	825	100	925	607	318	34%
215 Puerto Rico Conservatory of Music Corporation	1,089	-	1,089	744	344	32%
236 Innovation Fund for Agricultural Development of Puerto Rico	3,416	0	3,416	3,841	(425)	-12%
238 Ponce Authority (Authority Of The Port Of The Americas)	-	-	-	-	-	-
264 Corporation for the "Caño Martín Peña" Enlace Project	-	10	10	-	10	100%
265 Roosevelt Roads	465	-	465	449	16	3%
271 Puerto Rico Technology and Innovation Services	2,433	-	2,433	161	2,272	93%
276 Puerto Rico Public Private Partnership Authority	-	-	-	-	-	-
286 Authority of the Port of Ponce	541	-	541	304	237	44%
288 University of Puerto Rico Comprehensive Cancer Center	11,813	-	11,813	2,530	9,283	79%
293 Center for Diabetes Research, Education, and Medical Services	67	-	67	76	(9)	-14%
298 Public Service Regulatory Board	-	-	-	5,195	(5,195)	-
310 Municipal Finance Corporation	7,957	-	7,957	56,724	(48,767)	-613%
311 Puerto Rico Gaming Commission	55,528	8,217	63,745	116,491	(52,746)	-83%
312 Retirement Board of the Government of Puerto Rico	109,323	5,293	114,615	429	114,186	100%
329 Office of Socioeconomic Development	829	-	829	-	829	100%
TBD1 COFINA	-	-	-	-	-	-
Total - Secondary Component Units	\$ 226,685	\$ 19,317	\$ 246,001	\$ 220,577	\$ 25,424	10%

Puerto Rico Department of Treasury

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

By Agency¹

Quarterly:

Q4

	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
OMB and Hacienda Custodies						
17 Custody of the Office of Management and Budget	\$ -	\$ 1,296	\$ 1,296	\$ 0	\$ 1,296	100%
25 Custody of the Department of the Treasury	120,304	100,082	220,386	152,223	68,163	31%
Total - OMB and Hacienda Custodies	\$ 120,304	\$ 101,378	\$ 221,682	\$ 152,223	\$ 69,459	31%

	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Out of Scope Entities						
8 Office of the Comptroller	\$ -	\$ -	\$ -	\$ -	\$ -	
10 The General Court of Justice	4,363	-	4,363	2,584	1,779	41%
100 Legislative Assembly of the Commonwealth	-	-	-	-	-	
106 Public Housing Administration	3,881	-	3,881	-	3,881	100%
166 Industrial Development Company	-	-	-	-	-	
176 University of Puerto Rico	-	-	-	-	-	
193 Office of Government Ethics	-	-	-	-	-	
200 Special Independent Prosecutor's Panel	-	-	-	-	-	
209 Contributions to Political Parties	-	-	-	-	-	
208 Contributions to the Municipalities	-	-	-	-	-	
220 Correctional Health	-	-	-	-	-	
268 Puerto Rico Institute of Statistics	-	-	-	-	-	
272 Office of the Inspector General	-	-	-	-	-	
289 Energy Commission	-	-	-	-	-	
297 Financial Oversight and Management Board for Puerto Rico	-	-	-	-	-	
Total - Out of Scope Entities	\$ 8,244	\$ -	\$ 8,244	\$ 2,584	\$ 5,660	69%

	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Recap						
Entities Operating in PRIFAS 7.5	\$ 405,153	\$ 38,103	\$ 443,256	\$ 579,609	\$ (136,353)	-31%
Core Component Units	456,006	47,108	503,115	460,997	42,118	8%
Secondary Component Units	226,685	19,317	246,001	220,577	25,424	10%
OMB and Hacienda Custodies	120,304	101,378	221,682	152,223	69,459	31%
Out of Scope Entities	8,244	-	8,244	2,584	5,660	69%
Total	\$ 1,216,392	\$ 205,906	\$ 1,422,298	\$ 1,415,990	\$ 6,308	0%

Notes:

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

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

Puerto Rico Department of Treasury

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

By Agency¹

For the month of: June-25

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Entities Operating in PRIFAS 7.5						
15 Office of the Governor	\$ 2,342	\$ 96	\$ 2,439	\$ 1,220	\$ 1,219	50%
16 Office of Management and Budget	1,890	354	2,243	2,486	(242)	-11%
18 Planning Board	1,555	871	2,426	1,028	1,398	58%
21 Emergency and Disaster Management Bureau	735	(27)	707	1,123	(416)	-59%
23 Puerto Rico Department of State	1,744	(66)	1,678	2,481	(803)	-48%
24 Puerto Rico Department of Treasury	84,832	3,411	88,243	65,230	23,013	26%
28 State Elections Commission	5,124	363	5,486	3,820	1,667	30%
30 Human Resources Management & Transformation	1,007	(1)	1,006	894	112	11%
31 General Services Administration	2,494	2,920	5,414	6,708	(1,294)	-24%
34 Commission of Investigation, Processing and Appeals	44	0	44	45	(2)	-3%
37 Civil Rights Commission	74	0	74	62	12	16%
38 Puerto Rico Department of Justice	12,944	816	13,761	12,472	1,289	9%
40 Puerto Rico Police Bureau	74,143	3,789	77,932	86,037	(8,105)	-10%
41 Special Investigations Bureau	480	45	525	397	128	24%
42 Puerto Rico Fire Department Bureau	7,228	788	8,015	8,134	(119)	-1%
43 Puerto Rico National Guard	1,746	(25)	1,721	1,258	463	27%
45 Department of Public Safety	22,585	(151)	22,434	23,020	(586)	-3%
49 Department of Transportation and Public Works	17,497	2,493	19,990	17,178	2,812	14%
50 Department of Natural and Environmental Resources	14,661	3,396	18,058	18,147	(89)	0%
55 Puerto Rico Department of Agriculture	3,472	15	3,487	2,277	1,211	35%
60 Office of the Citizen's Ombudsman	320	2	322	359	(37)	-11%
62 Cooperative Development Commission of Puerto Rico	252	0	252	175	77	30%
66 Puerto Rico Highway Authority	-	-	-	-	-	
67 Puerto Rico Department of Labor and Human Resources	29,585	11	29,596	4,805	24,791	84%
68 Puerto Rico Labor Relations Board	126	2	128	104	24	19%
69 Puerto Rico Department of Consumer Affairs	1,341	45	1,386	1,203	183	13%
71 Department of Health	56,286	4,391	60,677	65,670	(4,993)	-8%
78 Department of Housing	4,485	79	4,564	5,828	(1,265)	-28%
81 Department of Education	239,913	14,466	254,379	391,612	(137,233)	-54%
87 Department of Recreation and Sports	4,953	286	5,239	9,818	(4,579)	-87%
95 Mental Health and Drug Addiction Services Administration	13,123	(20)	13,102	12,295	807	6%
96 Office of the Women's Advocate	436	260	696	722	(26)	-4%
94 Employees Association of the Commonwealth	-	-	-	-	-	
120 Veteran's Advocate Office of Puerto Rico	338	0	338	256	82	24%
122 Secretariat of the Department of the Family	4,009	158	4,167	2,669	1,497	36%
123 Family and Children Administration	17,907	1,601	19,508	14,120	5,389	28%
124 Child Support Administration (ASUME)	1,436	24	1,460	1,421	39	3%
126 Vocational Rehabilitation Administration	2,428	41	2,469	1,742	727	29%
127 Administration for Socioeconomic Development of the Family	8,553	6	8,559	12,419	(3,860)	-45%
133 Administracion de Recursos Naturales	-	-	-	-	-	
137 Department of Correction and Rehabilitation	36,431	(73)	36,358	30,009	6,349	17%
139 Parole Board	264	(3)	260	230	30	12%
143 Office of Protection and Defense for People with Disabilities	87	0	87	202	(114)	-131%
152 Elderly and Retired People Advocate Office	307	10	317	791	(474)	-150%
153 Office for People with Disabilities	328	1	329	215	113	34%
155 State Historic Preservation Office of Puerto Rico	831	2	832	323	509	61%
221 Medical Emergency Corps Bureau	2,449	597	3,046	3,167	(122)	-4%
231 Office for the Patient's Advocate	175	2	177	147	29	17%
241 Administration for Integral Development of Childhood	1,132	81	1,213	3,893	(2,680)	-221%
266 Office of Public Safety Affairs	-	0	0	-	0	100%
279 Public Service Appeals Commission	235	2	237	287	(50)	-21%
281 Office of the Election Comptroller	255	6	262	245	17	7%
Total - Entities Operating in PRIFAS 7.5	\$ 684,577	\$ 41,065	\$ 725,642	\$ 818,744	\$ (93,102)	-13%

Puerto Rico Department of Treasury

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

By Agency¹

For the month of: June-25

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Core Component Units						
70 State Insurance Fund Corporation	\$ 48,495	\$ 929	\$ 49,425	\$ 34,772	\$ 14,652	30%
79 Automobile Accidents Compensation Administration	8,537	7	8,544	6,375	2,169	25%
90 Medical Services Administration of Puerto Rico	20,707	1,453	22,160	22,650	(490)	-2%
119 Department of Economic Development & Commerce	6,259	7,826	14,085	11,833	2,252	16%
162 Public Building Authority	12,562	4,316	16,879	15,084	1,795	11%
163 Puerto Rico Aqueduct and Sewer Authority	-	-	-	-	-	
168 Puerto Rico Ports Authority	6,957	6	6,964	7,808	(844)	-12%
180 Tourism Company	12,550	879	13,429	47,963	(34,535)	-257%
187 Puerto Rico Health Insurance Administration	77,392	6	77,398	49,531	27,867	36%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	7,918	11	7,928	6,688	1,240	16%
235 Puerto Rico Housing Finance Corporation	8,713	3	8,717	3,172	5,545	64%
277 Agricultural Enterprises Development Administration	13,940	2,518	16,458	39,256	(22,798)	-139%
285 Puerto Rico Integrated Transit Authority	12,548	1,624	14,172	12,789	1,383	10%
295 Fiscal Agency & Financial Advisory Authority	3,813	1,083	4,896	4,395	501	10%
303 Convention Center of District Authority	4,064	1,323	5,387	5,681	(295)	-5%
Total - Core Component Units	\$ 244,455	\$ 21,985	\$ 266,440	\$ 267,997	\$ (1,558)	-1%

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Secondary Component Units						
11 Puerto Rico Traffic Safety Commission	\$ 155	\$ 1	\$ 156	\$ 225	\$ (69)	-44%
22 Office of The Commissioner of Insurance	1,091	1	1,092	827	266	24%
29 Puerto Rico Federal Affairs Administration	269	1	270	250	20	7%
75 Office of the Financial Institutions Commissioner	1,284	1	1,286	814	472	37%
82 Institute of Puerto Rican Culture	1,661	386	2,047	1,843	204	10%
105 Industrial Commission	1,903	28	1,931	2,586	(655)	-34%
109 Puerto Rico School of Plastic Arts	442	45	487	224	263	54%
121 Government Board of the 911 Service	1,830	72	1,902	978	924	49%
138 Institutional Trust of the National Guard of Puerto Rico	659	0	659	985	(326)	-49%
161 Puerto Rico Infrastructure Financing Authority	281	47	328	444	(116)	-35%
165 Land Authority of Puerto Rico	1,045	2	1,047	1,263	(215)	-21%
167 Integral Development of the "Península de Cantera"	69	0	69	72	(3)	-4%
177 Land Administration of Puerto Rico	756	1	757	1,293	(536)	-71%
186 Culebra Conservation and Development Authority	46	1	47	71	(24)	-50%
189 Institute of Forensic Science	1,840	370	2,210	2,038	172	8%
191 Musical Arts Corporation	616	670	1,286	3,520	(2,233)	-174%
192 Fine Arts Center Corporation	922	72	994	841	153	15%
195 Economic Development Bank of PR	1,191	2	1,193	1,025	168	14%
196 Puerto Rico Public Broadcasting Corporation	28	1,180	1,209	4,105	(2,896)	-240%
198 Agricultural Insurance Corporation	275	34	309	280	29	9%
215 Puerto Rico Conservatory of Music Corporation	1,104	4	1,108	1,005	103	9%
236 Innovation Fund for Agricultural Development of Puerto Rico	1,139	0	1,139	3,346	(2,207)	-194%
238 Ponce Authority (Authority Of The Port Of The Americas)	102	125	227	76	151	67%
264 Corporation for the "Caño Martín Peña" Enlace Project	299	4	303	249	53	18%
265 Roosevelt Roads	249	0	249	199	50	20%
271 Puerto Rico Technology and Innovation Services	6,923	5	6,928	9,705	(2,777)	-40%
276 Puerto Rico Public Private Partnership Authority	2,356	7,382	9,737	2,261	7,476	77%
286 Authority of the Port of Ponce	240	1	241	19	221	92%
288 University of Puerto Rico Comprehensive Cancer Center	5,398	1,668	7,066	5,562	1,504	21%
293 Center for Diabetes Research, Education, and Medical Services	89	0	90	88	2	2%
298 Public Service Regulatory Board	3,382	(44)	3,339	3,581	(243)	-7%
299 COFINA	-	-	-	-	-	
310 Municipal Finance Corporation	18,509	2,739	21,248	19,327	1,921	9%
311 Puerto Rico Gaming Commission	36,631	1,762	38,393	49,357	(10,964)	-29%
312 Retirement Board of the Government of Puerto Rico	4,910	7,055	11,965	66,984	(55,019)	-460%
329 Office of Socioeconomic Development	487	2	489	12	477	98%
Total - Secondary Component Units	\$ 98,179	\$ 23,622	\$ 121,801	\$ 185,454	\$ (63,653)	-52%

Puerto Rico Department of Treasury

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

By Agency¹

For the month of: June-25

(figures in \$000s)

OMB and Hacienda Custodies

17	Custody of the Office of Management and Budget
25	Custody of the Department of the Treasury

Total - OMB and Hacienda Custodies

Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
\$ 89,541	\$ (24,736)	\$ 64,805	\$ (278)	\$ 65,083	100%
263,940	57,390	321,330	125,072	196,258	61%
\$ 353,481	\$ 32,654	\$ 386,135	\$ 124,793	\$ 261,342	68%

Out of Scope Entities

8	Office of the Comptroller
10	The General Court of Justice
100	Legislative Assembly of the Commonwealth
106	Public Housing Administration
113	CRIM
166	Industrial Development Company
176	University of Puerto Rico
193	Office of Government Ethics
200	Special Independent Prosecutor's Panel
209	Contributions to Political Parties
208	Contributions to the Municipalities
212	COSSEC
220	Correctional Health
268	Puerto Rico Institute of Statistics
272	Office of the Inspector General
289	Energy Commission
297	Financial Oversight and Management Board for Puerto Rico

Total - Out of Scope Entities

Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
\$ 4,025	\$ 637	\$ 4,661	\$ 4,508	\$ 153	3%
34,740	1,900	36,640	20,642	15,998	44%
12,163	219	12,381	8,711	3,670	30%
1,781	10	1,790	582	1,208	67%
-	-	-	-	-	-
41,740	780	42,520	41,740	780	2%
853	0	853	824	30	3%
306	2	308	295	13	4%
1,167	-	1,167	-	1,167	100%
5,128	7,295	12,423	33,390	(20,967)	-169%
4,529	438	4,967	3,242	1,725	35%
240	1	241	240	1	0%
1,677	3	1,680	1,660	19	1%
-	-	-	-	-	-
4,950	-	4,950	4,950	(0)	0%
\$ 113,298	\$ 11,284	\$ 124,582	\$ 120,785	\$ 3,797	3%

Recap

Entities Operating in PRIFAS 7.5
Core Component Units
Secondary Component Units
OMB and Hacienda Custodies
Out of Scope Entities

Total

Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
\$ 684,577	\$ 41,065	\$ 725,642	\$ 818,744	\$ (93,102)	-13%
244,455	21,985	266,440	267,997	(1,558)	-1%
98,179	23,622	121,801	185,454	(63,653)	-52%
353,481	32,654	386,135	124,793	261,342	68%
113,298	11,284	124,582	120,785	3,797	3%
\$ 1,493,989	\$ 130,610	\$ 1,624,599	\$ 1,517,774	\$ 106,825	7%

Notes:

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

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

Puerto Rico Department of Treasury

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

By Agency¹

For the month of: June-25

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Entities Operating in PRIFAS 7.5						
15 Office of the Governor	\$ 2,342	\$ 55	\$ 2,397	\$ 1,220	\$ 1,178	49%
16 Office of Management and Budget	1,790	354	2,144	2,190	(46)	-2%
18 Planning Board	1,555	871	2,426	1,028	1,398	58%
21 Emergency and Disaster Management Bureau	706	(27)	679	1,123	(445)	-65%
23 Puerto Rico Department of State	1,364	(70)	1,294	2,155	(861)	-67%
24 Puerto Rico Department of Treasury	17,829	3,411	21,241	15,644	5,597	26%
28 State Elections Commission	5,124	363	5,486	3,820	1,667	30%
30 Human Resources Management & Transformation	862	(1)	861	855	6	1%
31 General Services Administration	2,054	128	2,183	1,931	252	12%
34 Commission of Investigation, Processing and Appeals	44	0	44	45	(2)	-3%
37 Civil Rights Commission	74	0	74	62	12	16%
38 Puerto Rico Department of Justice	12,401	774	13,175	11,677	1,498	11%
40 Puerto Rico Police Bureau	72,603	3,686	76,288	85,579	(9,291)	-12%
41 Special Investigations Bureau	480	44	524	397	127	24%
42 Puerto Rico Fire Department Bureau	6,003	655	6,658	(3,390)	10,048	151%
43 Puerto Rico National Guard	1,746	(25)	1,721	1,258	463	27%
45 Department of Public Safety	22,566	(151)	22,415	23,020	(605)	-3%
49 Department of Transportation and Public Works	6,457	60	6,517	3,169	3,349	51%
50 Department of Natural and Environmental Resources	10,784	1,252	12,036	15,504	(3,467)	-29%
55 Puerto Rico Department of Agriculture	3,186	15	3,201	2,220	981	31%
60 Office of the Citizen's Ombudsman	320	2	322	359	(37)	-11%
62 Cooperative Development Commission of Puerto Rico	252	0	252	175	77	30%
66 Puerto Rico Highway Authority	-	-	-	-	-	
67 Puerto Rico Department of Labor and Human Resources	4,001	11	4,011	144	3,867	96%
68 Puerto Rico Labor Relations Board	87	2	89	83	7	8%
69 Puerto Rico Department of Consumer Affairs	1,174	45	1,219	996	223	18%
71 Department of Health	41,756	837	42,593	52,531	(9,938)	-23%
78 Department of Housing	2,276	79	2,356	1,941	415	18%
81 Department of Education	239,140	13,525	252,664	390,529	(137,865)	-55%
87 Department of Recreation and Sports	3,122	286	3,408	2,757	650	19%
95 Mental Health and Drug Addiction Services Administration	12,596	(20)	12,575	11,370	1,206	10%
96 Office of the Women's Advocate	436	260	696	722	(26)	-4%
94 Employees Association of the Commonwealth	-	-	-	-	-	
120 Veteran's Advocate Office of Puerto Rico	338	0	338	256	82	24%
122 Secretariat of the Department of the Family	4,009	126	4,134	2,669	1,465	35%
123 Family and Children Administration	17,907	1,599	19,506	14,120	5,387	28%
124 Child Support Administration (ASUME)	1,436	24	1,460	1,421	39	3%
126 Vocational Rehabilitation Administration	2,361	41	2,402	1,712	690	29%
127 Administration for Socioeconomic Development of the Family	8,553	6	8,559	12,419	(3,860)	-45%
133 Administracion de Recursos Naturales	-	-	-	-	-	
137 Department of Correction and Rehabilitation	34,491	(73)	34,419	29,550	4,869	14%
139 Parole Board	264	(3)	260	230	30	12%
143 Office of Protection and Defense for People with Disabilities	87	0	87	202	(114)	-131%
152 Elderly and Retired People Advocate Office	307	10	317	791	(474)	-150%
153 Office for People with Disabilities	328	1	329	215	113	34%
155 State Historic Preservation Office of Puerto Rico	734	2	736	164	572	78%
221 Medical Emergency Corps Bureau	1,785	123	1,908	2,508	(600)	-31%
231 Office for the Patient's Advocate	175	2	177	147	29	17%
241 Administration for Integral Development of Childhood	1,132	81	1,213	3,893	(2,680)	-221%
266 Office of Public Safety Affairs	-	0	0	-	0	100%
279 Public Service Appeals Commission	235	2	237	287	(50)	-21%
281 Office of the Election Comptroller	255	1	256	245	12	5%
Total - Entities Operating in PRIFAS 7.5	\$ 549,526	\$ 28,364	\$ 577,890	\$ 701,940	\$ (124,050)	-21%

Puerto Rico Department of Treasury

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

By Agency¹

For the month of: June-25

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Core Component Units						
70 State Insurance Fund Corporation	\$ -	\$ 49	\$ 49	\$ -	\$ 49	100%
79 Automobile Accidents Compensation Administration	-	7	7	-	7	100%
90 Medical Services Administration of Puerto Rico	8,565	120	8,684	10,027	(1,342)	-15%
119 Department of Economic Development & Commerce	2,064	374	2,438	7,470	(5,032)	-206%
162 Public Building Authority	-	3,015	3,015	-	3,015	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	6	62,262	48,421	13,841	22%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	400	11	411	234	177	43%
235 Puerto Rico Housing Finance Corporation	684	3	687	989	(302)	-44%
277 Agricultural Enterprises Development Administration	6,132	(20)	6,111	7,208	(1,097)	-18%
285 Puerto Rico Integrated Transit Authority	9,255	1,624	10,880	8,777	2,103	19%
295 Fiscal Agency & Financial Advisory Authority	3,097	1,083	4,181	4,174	6	0%
303 Convention Center of District Authority	-	0	0	-	0	100%
Total - Core Component Units	\$ 92,453	\$ 6,282	\$ 98,735	\$ 87,300	\$ 11,435	12%

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Secondary Component Units						
11 Puerto Rico Traffic Safety Commission	\$ -	\$ 1	\$ 1	\$ -	\$ 1	100%
22 Office of The Commissioner of Insurance	-	1	1	-	1	100%
29 Puerto Rico Federal Affairs Administration	269	1	270	250	20	7%
75 Office of the Financial Institutions Commissioner	-	1	1	-	1	100%
82 Institute of Puerto Rican Culture	1,554	44	1,598	1,650	(52)	-3%
105 Industrial Commission	-	3	3	-	3	100%
109 Puerto Rico School of Plastic Arts	249	(5)	244	140	104	43%
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	33	219	181	38	17%
165 Land Authority of Puerto Rico	-	2	2	-	2	100%
167 Integral Development of the "Península de Cantera"	50	0	50	43	7	15%
177 Land Administration of Puerto Rico	-	1	1	-	1	100%
186 Culebra Conservation and Development Authority	21	1	22	23	(1)	-5%
189 Institute of Forensic Science	1,798	370	2,168	2,038	130	6%
191 Musical Arts Corporation	459	460	919	2,926	(2,007)	-218%
192 Fine Arts Center Corporation	702	56	758	813	(55)	-7%
195 Economic Development Bank of PR	-	2	2	-	2	100%
196 Puerto Rico Public Broadcasting Corporation	-	8	8	13	(5)	-55%
198 Agricultural Insurance Corporation	-	0	0	-	0	100%
215 Puerto Rico Conservatory of Music Corporation	741	4	745	632	113	15%
236 Innovation Fund for Agricultural Development of Puerto Rico	-	0	0	-	0	100%
238 Ponce Authority (Authority Of The Port Of The Americas)	102	125	227	76	151	67%
264 Corporation for the "Caño Martín Peña" Enlace Project	299	1	299	249	50	17%
265 Roosevelt Roads	94	0	94	61	33	35%
271 Puerto Rico Technology and Innovation Services	6,112	5	6,117	9,700	(3,583)	-59%
276 Puerto Rico Public Private Partnership Authority	2,356	7,382	9,737	2,261	7,476	77%
286 Authority of the Port of Ponce	60	1	61	19	41	68%
288 University of Puerto Rico Comprehensive Cancer Center	1,460	1,668	3,128	3,163	(35)	-1%
293 Center for Diabetes Research, Education, and Medical Services	67	0	67	64	3	5%
298 Public Service Regulatory Board	730	(44)	686	569	117	17%
299 COFINA	-	-	-	-	-	
310 Municipal Finance Corporation	-	0	0	-	0	100%
311 Puerto Rico Gaming Commission	190	(2)	188	135	53	28%
312 Retirement Board of the Government of Puerto Rico	4,633	7,055	11,689	66,865	(55,176)	-472%
329 Office of Socioeconomic Development	487	2	489	12	477	98%
Total - Secondary Component Units	\$ 22,618	\$ 17,183	\$ 39,800	\$ 91,883	\$ (52,083)	-131%

Puerto Rico Department of Treasury

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

By Agency¹

For the month of: June-25

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
OMB and Hacienda Custodies						
17 Custody of the Office of Management and Budget	\$ 89,541	\$ (25,168)	\$ 64,373	\$ (278)	\$ 64,651	100%
25 Custody of the Department of the Treasury	223,839	24,029	247,868	77,780	170,088	69%
Total - OMB and Hacienda Custodies	\$ 313,380	\$ (1,139)	\$ 312,241	\$ 77,502	\$ 234,739	75%
	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Out of Scope Entities						
8 Office of the Comptroller	\$ 4,025	\$ 637	\$ 4,661	\$ 4,508	\$ 153	3%
10 The General Court of Justice	33286	1900	35185	20436	14749	0
100 Legislative Assembly of the Commonwealth	12163	219	12381	8711	3670	0
106 Public Housing Administration	487	10	496	582	-86	0
113 CRIM						
166 Industrial Development Company	0	0	0	0	0	
176 University of Puerto Rico	41740	780	42520	41740	780	0
193 Office of Government Ethics	853	0	853	824	30	0
200 Special Independent Prosecutor's Panel	306	2	308	295	13	0
209 Contributions to Political Parties	1167	0	1167	0	1167	1
208 Contributions to the Municipalities	5128	7295	12423	33390	-20967	-2
212 COSSEC						
220 Correctional Health	4529	438	4967	3242	1725	0
268 Puerto Rico Institute of Statistics	240	1	241	240	1	0
272 Office of the Inspector General	1677	3	1680	1660	19	0
289 Energy Commission	0	0	0	0	0	
297 Financial Oversight and Management Board for Puerto Rico	4950	0	4950	4950	0	0
Total - Out of Scope Entities	\$ 110,550	\$ 11,284	\$ 121,834	\$ 120,579	\$ 1,255	1%
	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Recap						
Entities Operating in PRIFAS 7.5	\$ 549,526	\$ 28,364	\$ 577,890	\$ 701,940	\$ (124,050)	-21%
Core Component Units	92,453	6,282	98,735	87,300	11,435	12%
Secondary Component Units	22,618	17,183	39,800	91,883	(52,083)	-131%
OMB and Hacienda Custodies	313,380	(1,139)	312,241	77,502	234,739	75%
Out of Scope Entities	110,550	11,284	121,834	120,579	1,255	1%
Total	\$ 1,088,525	\$ 61,975	\$ 1,150,500	\$ 1,079,204	\$ 71,296	6%

Notes:

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

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

Puerto Rico Department of Treasury

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

By Agency¹

For the month of: June-25

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Entities Operating in PRIFAS 7.5						
15 Office of the Governor	\$ -	\$ 42	\$ 42	\$ -	\$ 42	100%
16 Office of Management and Budget	100	-	100	296	(196)	-196%
18 Planning Board	-	-	-	-	-	
21 Emergency and Disaster Management Bureau	28	-	28	-	28	100%
23 Puerto Rico Department of State	380	4	384	327	57	15%
24 Puerto Rico Department of Treasury	67,002	-	67,002	49,586	17,416	26%
28 State Elections Commission	-	-	-	-	-	
30 Human Resources Management & Transformation	145	-	145	39	106	73%
31 General Services Administration	439	2,792	3,231	4,777	(1,547)	-48%
34 Commission of Investigation, Processing and Appeals	-	-	-	-	-	
37 Civil Rights Commission	-	-	-	-	-	
38 Puerto Rico Department of Justice	543	42	585	795	(209)	-36%
40 Puerto Rico Police Bureau	1,541	103	1,644	457	1,186	72%
41 Special Investigations Bureau	-	1	1	-	1	100%
42 Puerto Rico Fire Department Bureau	1,224	133	1,357	11,524	(10,167)	-749%
43 Puerto Rico National Guard	-	-	-	-	-	
45 Department of Public Safety	19	-	19	0	18	100%
49 Department of Transportation and Public Works	11,040	2,433	13,473	14,009	(537)	-4%
50 Department of Natural and Environmental Resources	3,877	2,144	6,021	2,644	3,378	56%
55 Puerto Rico Department of Agriculture	286	-	286	56	229	80%
60 Office of the Citizen's Ombudsman	-	-	-	-	-	
62 Cooperative Development Commission of Puerto Rico	-	-	-	-	-	
66 Puerto Rico Highway Authority	-	-	-	-	-	
67 Puerto Rico Department of Labor and Human Resources	25,585	-	25,585	4,661	20,924	82%
68 Puerto Rico Labor Relations Board	39	-	39	22	17	44%
69 Puerto Rico Department of Consumer Affairs	166	-	166	207	(41)	-24%
71 Department of Health	14,531	3,554	18,084	13,139	4,945	27%
78 Department of Housing	2,208	-	2,208	3,888	(1,680)	-76%
81 Department of Education	773	942	1,715	1,083	632	37%
87 Department of Recreation and Sports	1,831	-	1,831	7,061	(5,229)	-286%
95 Mental Health and Drug Addiction Services Administration	527	-	527	925	(399)	-76%
96 Office of the Women's Advocate	-	-	-	-	-	
94 Employees Association of the Commonwealth	-	-	-	-	-	
120 Veteran's Advocate Office of Puerto Rico	-	-	-	-	-	
122 Secretariat of the Department of the Family	-	32	32	-	32	100%
123 Family and Children Administration	-	2	2	-	2	100%
124 Child Support Administration (ASUME)	-	-	-	-	-	
126 Vocational Rehabilitation Administration	67	-	67	30	37	55%
127 Administration for Socioeconomic Development of the Family	-	-	-	-	-	
133 Administracion de Recursos Naturales	-	-	-	-	-	
137 Department of Correction and Rehabilitation	1,939	-	1,939	459	1,480	76%
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	159	(63)	-65%
221 Medical Emergency Corps Bureau	664	474	1,138	659	478	42%
231 Office for the Patient's Advocate	-	-	-	-	-	
241 Administration for Integral Development of Childhood	-	-	-	-	-	
266 Office of Pubic Safety Affairs	-	-	-	-	-	
279 Public Service Appeals Commission	-	-	-	-	-	
281 Office of the Election Comptroller	-	5	5	-	5	100%
Total - Entities Operating in PRIFAS 7.5	\$ 135,051	\$ 12,701	\$ 147,752	\$ 116,804	\$ 30,948	21%

Puerto Rico Department of Treasury

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

By Agency¹

For the month of: June-25

(figures in \$000s)

	Certified Budget		Adjustments & Revisions		Revised Budget		Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %		
Core Component Units											
70 State Insurance Fund Corporation	\$	48,495	\$	881	\$	49,376	\$	34,772	\$	14,604	30%
79 Automobile Accidents Compensation Administration		8,537		-		8,537		6,375		2,162	25%
90 Medical Services Administration of Puerto Rico		12,142		1,333		13,475		12,623		852	6%
119 Department of Economic Development & Commerce		4,195		7,452		11,647		4,363		7,284	63%
162 Public Building Authority		12,562		1,302		13,864		15,084		(1,220)	-9%
163 Puerto Rico Aqueduct and Sewer Authority		-		-		-		-		-	
168 Puerto Rico Ports Authority		6,957		-		6,957		7,808		(851)	-12%
180 Tourism Company		12,550		875		13,425		47,963		(34,539)	-257%
187 Puerto Rico Health Insurance Administration		15,136		-		15,136		1,110		14,026	93%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean		7,518		-		7,518		6,454		1,064	14%
235 Puerto Rico Housing Finance Corporation		8,030		-		8,030		2,183		5,847	73%
277 Agricultural Enterprises Development Administration		7,809		2,538		10,347		32,048		(21,702)	-210%
285 Puerto Rico Integrated Transit Authority		3,293		-		3,293		4,012		(720)	-22%
295 Fiscal Agency & Financial Advisory Authority		715		-		715		221		495	69%
303 Convention Center of District Authority		4,064		1,323		5,386		5,681		(295)	-5%
Total - Core Component Units	\$	152,002	\$	15,703	\$	167,705	\$	180,698	\$	(12,993)	-8%
	Certified Budget		Adjustments & Revisions		Revised Budget		Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %		
Secondary Component Units											
11 Puerto Rico Traffic Safety Commission	\$	155	\$	0	\$	155	\$	225	\$	(70)	-45%
22 Office of The Commissioner of Insurance		1,091		-		1,091		827		264	24%
29 Puerto Rico Federal Affairs Administration		-		-		-		-		-	
75 Office of the Financial Institutions Commissioner		1,284		-		1,284		814		471	37%
82 Institute of Puerto Rican Culture		107		342		449		193		256	57%
105 Industrial Commission		1,903		25		1,928		2,586		(658)	-34%
109 Puerto Rico School of Plastic Arts		193		50		243		84		159	65%
121 Government Board of the 911 Service		1,830		69		1,898		978		921	48%
138 Institutional Trust of the National Guard of Puerto Rico		659		-		659		985		(326)	-50%
161 Puerto Rico Infrastructure Financing Authority		95		14		109		263		(154)	-141%
165 Land Authority of Puerto Rico		1,045		-		1,045		1,263		(217)	-21%
167 Integral Development of the "Península de Cantera"		19		-		19		29		(10)	-53%
177 Land Administration of Puerto Rico		756		-		756		1,293		(537)	-71%
186 Culebra Conservation and Development Authority		25		-		25		48		(23)	-90%
189 Institute of Forensic Science		42		-		42		-		42	100%
191 Musical Arts Corporation		157		210		367		594		(227)	-62%
192 Fine Arts Center Corporation		220		17		236		28		208	88%
195 Economic Development Bank of PR		1,191		-		1,191		1,025		166	14%
196 Puerto Rico Public Broadcasting Corporation		28		1,172		1,200		4,092		(2,892)	-241%
198 Agricultural Insurance Corporation		275		33		308		280		28	9%
215 Puerto Rico Conservatory of Music Corporation		363		-		363		373		(10)	-3%
236 Innovation Fund for Agricultural Development of Puerto Rico		1,139		0		1,139		3,346		(2,208)	-194%
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		138		17	11%
271 Puerto Rico Technology and Innovation Services		811		-		811		5		806	99%
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		2,399		1,539	39%
293 Center for Diabetes Research, Education, and Medical Services		22		-		22		24		(2)	-8%
298 Public Service Regulatory Board		2,652		-		2,652		3,012		(360)	-14%
299 COFINA		-		-		-		-		-	
310 Municipal Finance Corporation		18,509		2,739		21,248		19,327		1,921	9%
311 Puerto Rico Gaming Commission		36,441		1,764		38,205		49,222		(11,017)	-29%
312 Retirement Board of the Government of Puerto Rico		276		-		276		119		157	57%
329 Office of Socioeconomic Development		-		-		-		-		-	
Total - Secondary Component Units	\$	75,562	\$	6,439	\$	82,000	\$	93,571	\$	(11,570)	-14%

Puerto Rico Department of Treasury

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

By Agency¹

For the month of: June-25

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
OMB and Hacienda Custodies						
17 Custody of the Office of Management and Budget	\$ -	\$ 432	\$ 432	\$ -	\$ 432	100%
25 Custody of the Department of the Treasury	40,101	33,361	73,462	47,291	26,171	36%
Total - OMB and Hacienda Custodies	\$ 40,101	\$ 33,793	\$ 73,894	\$ 47,291	\$ 26,603	36%

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Out of Scope Entities						
8 Office of the Comptroller	-	-	-	-	-	
10 The General Court of Justice	1,454.42	-	1,454.42	206.11	1,248.30	0.86
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	-	-	-	-	-	
Total - Out of Scope Entities	\$ 2,748	\$ -	\$ 2,748	\$ 206	\$ 2,542	92%

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Recap						
Entities Operating in PRIFAS 7.5	\$ 135,051	\$ 12,701	\$ 147,752	\$ 116,804	\$ 30,948	21%
Core Component Units	152,002	15,703	167,705	180,698	(12,993)	-8%
Secondary Component Units	75,562	6,439	82,000	93,571	(11,570)	-14%
OMB and Hacienda Custodies	40,101	33,793	73,894	47,291	26,603	36%
Out of Scope Entities	2,748	-	2,748	206	2,542	92%
Total	\$ 405,464	\$ 68,635	\$ 474,099	\$ 438,570	\$ 35,529	7%

Notes:

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

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

Puerto Rico Department of Treasury

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

By Agency¹

YTD from 7/1/2024 through 6/30/2025

June-25

(figures in \$000s)

	CapEx Certified Budget	Adjustments & Revisions ²	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
Entities Operating in PRIFAS 7.5					
15 Office of the Governor	11,800	-	11,800	-	11,800
23 Puerto Rico Department of State	-	177	177	-	177
24 Puerto Rico Department of Treasury	-	5,498	5,498	4,585	912
28 State Elections Commission	1,748	-	1,748	599	1,149
31 General Services Administration	4,000	1,000	5,000	2,617	2,383
40 Puerto Rico Police Bureau	6,600	-	6,600	-	6,600
45 Department of Public Safety	500	(214)	286	68	218
49 Department of Transportation and Public Works	15,000	-	15,000	-	15,000
50 Department of Natural and Environmental Resources	4,710	-	4,710	51	4,659
69 Puerto Rico Department of Consumer Affairs	155	(155)	-	-	-
71 Department of Health	9,000	2,644	11,644	1,539	10,106
81 Department of Education	-	2,671	2,671	2,671	0
87 Department of Recreation and Sports	200	3,117	3,317	3,092	225
95 Mental Health and Drug Addiction Services Administration	415	-	415	-	415
143 Office of Protection and Defense for People with Disabilities	73	3	76	-	76
155 State Historic Preservation Office of Puerto Rico	5,469	-	5,469	-	5,469
221 Medical Emergency Corps Bureau	100	-	100	96	4
281 Office of the Election Comptroller	-	64	64	-	64
Total - Entities Operating in PRIFAS 7.5	\$ 59,770	\$ 14,805	\$ 74,575	\$ 15,318	\$ 59,257
Core Component Units					
79 Automobile Accidents Compensation Administration	6,802	-	6,802	-	6,802
90 Medical Services Administration of Puerto Rico	8,700	10,000	18,700	101	18,599
119 Department of Economic Development & Commerce	1,350	-	1,350	1,252	98
162 Public Building Authority	-	32,231	32,231	-	32,231
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	4,800	-	4,800	848	3,952
285 Puerto Rico Integrated Transit Authority	45,791	-	45,791	11,872	33,919
295 Fiscal Agency & Financial Advisory Authority	-	5,200	5,200	-	5,200
Total - Core Component Units	\$ 67,443	\$ 47,431	\$ 114,874	\$ 14,073	\$ 100,801
Secondary Component Units					
82 Institute of Puerto Rican Culture	-	1,000	1,000	-	1,000
121 Government Board of the 911 Service	-	825	825	825	0
189 Institute of Forensic Science	1,200	-	1,200	-	1,200
192 Fine Arts Center Corporation	4,193	200	4,393	120	4,273
311 Puerto Rico Gaming Commission	2,059	-	2,059	377	1,682
Total - Secondary Component Units	\$ 7,452	\$ 2,025	\$ 9,477	\$ 1,323	\$ 8,154

Puerto Rico Department of Treasury

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

By Agency¹

YTD from 7/1/2024 through 6/30/2025

June-25

(figures in \$000s)

OMB and Hacienda Custodies

17 Custody of the Office of Management and Budget

Total - OMB and Hacienda Custodies

CapEx Certified Budget	Adjustments & Revisions	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
\$ 88,514	\$ (31,771)	\$ 56,743	\$ -	\$ 56,743
\$ 88,514	\$ (31,771)	\$ 56,743	\$ -	\$ 56,743

Out of Scope Entities

10 The General Court of Justice

100 Legislative Assembly of the Commonwealth

200 Special Independent Prosecutor's Panel

272 Office of the Inspector General

Total - Out of Scope Entities

CapEx Certified Budget	Adjustments & Revisions	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
13,723	2,685	16,408	16,408	-
21,225	-	21,225	21,225	-
119	-	119	-	119
390	-	390	375	15
\$ 35,457	\$ 2,685	\$ 38,142	\$ 38,008	\$ 134

Recap

Entities Operating in PRIFAS 7.5

Core Component Units

Secondary Component Units

OMB and Hacienda Custodies

Out of Scope Entities

Total

CapEx Certified Budget	Adjustments & Revisions	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
\$ 59,770	\$ 14,805	\$ 74,575	\$ 15,318	\$ 59,257
67,443	47,431	114,874	14,073	100,801
7,452	2,025	9,477	1,323	8,154
88,514	(31,771)	56,743	-	56,743
35,457	2,685	38,142	38,008	134
\$ 258,636	\$ 35,176	\$ 293,812	\$ 68,722	\$ 225,089

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

Puerto Rico Department of Treasury

Consolidated Budget and Monthly Actual Results for Core and Secondary Component Units
By Agency

For the month of: June-25

(figures in \$000s)

		1	2	3	4	5	6	7	8	9	10	11	12	FY25	FY25	FY25	
	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	3/31/2025	4/30/2025	5/31/2025	6/30/2025	YTD Totals	Remaining Balance \$	Balance %	
Core Component Units																	
70	State Insurance Fund Corporation	\$ 593,094	\$ 45,200	\$ 38,798	\$ 49,001	\$ 37,422	\$ 36,679	\$ 38,090	\$ 46,423	\$ 34,529	\$ 45,392	\$ 34,957	\$ 39,332	\$ 34,772	\$ 480,595	\$ 112,499	19%
79	Automobile Accident Compensation Administration	102,529	4,951	5,677	7,711	7,201	4,417	6,975	4,014	6,225	5,861	5,488	5,814	6,375	70,710	31,819	31%
90	Administration of Medical Services of Puerto Rico	265,915	11,625	15,569	17,928	19,474	17,481	20,972	21,679	19,261	17,066	19,382	19,498	22,650	222,586	43,329	16%
119	Department of Economic Development and Commerce	169,017	5,805	6,383	1,865	4,415	4,056	4,698	5,322	4,773	6,605	5,655	4,658	11,833	124,929	44,088	26%
162	Public Buildings Authority	202,543	7,918	10,113	24,639	11,049	14,237	10,128	10,399	12,377	10,821	10,389	5,824	15,084	142,977	59,566	29%
168	Ports Authority	83,562	4,937	11,610	7,729	5,981	1,961	3,972	8,212	3,767	4,274	5,691	8,340	7,808	74,282	9,280	11%
180	Tourism Company	161,144	11,562	10,362	6,529	8,934	20,276	6,238	23,240	9,851	7,512	14,252	20,736	47,963	187,456	(26,312)	-16%
187	Health Insurance Administration of Puerto Rico	928,774	61,979	69,631	216,988	57,452	50,945	86,419	83,772	64,923	66,843	18,580	95,755	95,755	922,815	5,959	1%
188	Corp. of the Cardiovascular Center of Puerto Rico & Caribbean	95,140	4,527	6,792	6,580	6,822	7,342	7,946	8,222	7,402	6,036	6,505	8,984	6,688	83,847	11,293	12%
235	Housing Financing Authority	104,602	1,096	1,156	1,602	1,519	1,452	1,425	1,368	1,488	1,830	1,370	1,532	3,172	19,009	85,593	82%
277	Administration for the Development of Agricultural Enterprises	197,498	9,780	1,751	1,740	33,289	18,384	11,654	10,034	9,987	21,327	12,616	924	39,256	170,742	26,756	14%
285	Integrated Transport Authority	170,065	9,185	15,385	4,594	9,681	11,753	10,282	13,064	9,701	11,843	11,372	9,206	12,789	110,855	59,210	23%
295	Financial Advisory Authority and Fiscal Agency of Puerto Rico	58,753	827	1,661	1,347	1,464	2,445	4,833	2,234	1,665	1,537	1,991	1,363	4,395	25,763	32,990	56%
303	District Authority of the Convention Center	64,638	2,964	4,095	10,971	5,460	6,721	5,652	6,103	2,825	4,663	5,817	5,936	5,681	66,889	(2,251)	-3%
Total - Core Component Units																	
	\$ 3,197,276	\$ 182,355	\$ 198,984	\$ 358,724	\$ 210,165	\$ 198,149	\$ 219,283	\$ 244,086	\$ 188,774	\$ 213,608	\$ 154,066	\$ 227,901	\$ 267,997	\$ 2,723,454	\$ 473,821	15%	
Secondary Component Units																	
11	Puerto Rico Traffic Safety Commission	\$ 1,873	\$ 100	\$ 124	\$ 120	\$ 127	\$ 134	\$ 126	\$ 111	\$ 110	\$ 120	\$ 123	\$ 189	\$ 225	\$ 1,610	\$ 263	14%
22	Office of the Commissioner of Insurance	13,110	489	639	830	895	779	923	772	805	850	623	1,212	827	9,704	3,405	26%
29	Puerto Rico Federal Affairs Administration	3,238	210	248	260	261	260	291	329	262	269	259	260	250	3,163	75	2%
75	Office of the Financial Institutions Commissioner	15,431	675	862	836	862	869	843	790	798	811	803	780	814	9,905	5,526	36%
82	Institute of Puerto Rican Culture	24,568	793	569	584	2,616	2,490	1,182	1,381	1,804	1,378	1,762	1,267	1,843	17,670	6,898	28%
105	Industrial Commission	23,170	1,272	1,402	1,679	1,733	1,607	1,570	1,710	1,729	1,564	1,703	1,586	20,181	2,989	13%	
109	Puerto Rico School of Plastic Arts	5,847	204	480	355	416	94	491	267	337	410	476	488	224	5,083	764	13%
121	Government Board of the 911 Service	22,823	779	826	1,706	814	1,057	590	1,407	696	701	798	1,034	978	11,386	11,437	50%
138	Institutional Trust of the National Guard of Puerto Rico	7,965	335	308	346	483	414	404	683	304	514	381	440	985	5,593	2,312	29%
161	Puerto Rico Infrastructure Financing Authority	3,937	181	223	204	380	223	235	394	177	174	241	318	444	3,193	744	19%
165	Land Authority of Puerto Rico	12,566	950	739	743	790	781	750	791	714	649	669	872	1,263	9,708	2,858	23%
167	Integral Development of the "Península de Cantera"	832	39	33	24	45	56	40	53	110	42	44	61	72	619	213	26%
177	Land Administration of Puerto Rico	9,083	361	468	493	545	696	768	419	661	485	486	459	1,293	7,134	1,948	21%
186	Culebra Conservation and Development Authority	569	47	83	54	52	60	38	42	50	89	100	81	71	765	(197)	-35%
189	Institute of Forensic Science	26,521	1,653	1,989	2,244	2,158	2,295	3,068	2,245	1,921	1,982	1,815	2,248	2,038	28,713	(2,192)	-8%
191	Musical Arts Corporation	15,437	416	579	599	754	624	589	810	610	725	2,895	1,113	3,520	13,233	2,204	14%
192	Fine Arts Center Corporation	11,929	421	529	495	512	605	440	594	516	425	566	499	841	6,443	5,486	46%
195	Economic Development Bank of PR	14,313	802	809	849	835	1,066	845	1,023	1,081	819	1,044	1,039	1,025	11,237	3,076	21%
196	Puerto Rico Public Broadcasting Corporation	14,504	682	693	760	781	674	674	727	561	703	617	724	4,105	11,701	2,803	19%
198	Agricultural Insurance Corporation	3,705	246	204	415	236	187	174	576	147	145	139	188	280	2,937	767	21%
215	Puerto Rico Conservatory of Music Corporation	13,294	671	842	1,416	1,017	951	862	741	1,038	1,794	960	908	1,005	12,204	1,090	8%
236	Innovation Fund for Agricultural Development of Puerto Rico	13,668	134	191	274	2,444	385	280	143	787	166	240	254	3,346	8,646	5,022	37%
238	Ponce Authority (Authority Of The Port Of The Americas)	2,725	86	76	75	68	67	91	66	76	74	67	76	76	896	1,929	67%
264	Corporation for the "Caño Martín Peña" Enlace Project	3,632	111	157	154	149	243	177	235	180	191	170	275	249	2,292	1,341	37%
266	Roosevelt Roads	2,986	119	79	155	204	173	93	257	193	175	114	227	199	2,289	697	23%
271	Puerto Rico Technology and Innovation Services	83,134	355	404	353	1,890	353	1,643	23,037	18,562	937	3,232	9,705	61,830	21,305	26%	
276	Puerto Rico Public Private Partnership Authority	116,847	174	218	1,046	602	665	1,388	425	768	897	1,319	529	2,261	10,292	106,556	91%
286	Authority of the Port of Ponce	2,890	238	489	303	303	314	409	398	235	376	353	19	19	3,458	(568)	-20%
288	University of Puerto Rico Comprehensive Cancer Center	84,790	2,639	5,800	7,591	8,020	6,369	8,224	7,278	6,469	4,948	3,194	6,708	5,562	76,838	7,952	9%
293	Center for Diabetes Research, Education, and Medical Services	1,075	68	67	83	89	91	83	78	81	81	80	83	88	972	103	10%
298	Public Service Regulatory Board	40,064	1,261	1,276	2,782	1,805	1,829	2,011	1,828	1,659	2,881	1,880	1,635	3,581	24,428	15,635	39%
299	COFINA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
310	Municipal Finance Corporation	254,979	13,423	20,093	44,663	14,607	20,640	18,086	18,142	19,133	17,354	16,323	21,074	19,327	242,865	12,114	5%
311	Puerto Rico Gaming Commission	460,720	1,105	41,820	33,073	35,611	50,261	14,870	43,095	34,597	34,969	29,979	37,624	49,357	406,361	54,358	12%
312	Retirement Board of the Government of Puerto Rico	143,580	2,036	2,601	8,670	5,587	5,256	5,917	5,393	5,618	5,901	6,030	4,696	66,984	131,769	11,811	8%
329	Office of Socioeconomic Development	5,865	203	563	326	171	186	609	443	310	169	171	511	12	3,673	2,192	37%
Total - Secondary Component Units																	
	\$ 1,461,610	\$ 33,278	\$ 86,482	\$ 114,559	\$ 87,862	\$ 104,043	\$ 90,177	\$ 112,210	\$ 85,533	\$ 83,138	\$ 78,025	\$ 92,748	\$ 185,454	\$ 1,168,794	\$ 292,816	20%	
Core Component Units																	
	\$ 3,197,276	\$ 182,355	\$ 198,984	\$ 358,724	\$ 210,165	\$ 198,149	\$ 219,283	\$ 244,086	\$ 188,774	\$ 213,608	\$ 154,066	\$ 227,901	\$ 267,997	\$ 2,723,454	\$ 473,821	15%	
Secondary Component Units																	
	1,461,610	33,278	86,482	114,559	87,862	104,043	90,177	112,210	85,533	83,138	78,025	92,748	185,454	1,168,794	292,816	20%	
Combined Component Units Monthly Actuals																	
	\$ 4,658,886	\$ 215,633	\$ 285,466	\$ 473,283	\$ 298,027	\$ 302,192	\$ 309,460	\$ 356,296	\$ 274,307	\$ 296,747	\$ 232,091	\$ 320,649	\$ 453,451	\$ 3,892,248	\$ 766,637	16%	

Non-Compliance List¹
FY25 Expense Reporting

Entity Code	Component Unit	Latest FY25 Submission²
286	Authority of the Port of Ponce	Apr-25

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.*

Non-Compliance List¹
FY25 Revenues Reporting

Entity Code	Component Unit	Latest FY25 Submission ²
167	Integral Development of the "Península de Cantera"	N/A
189	Institute of Forensic Science	May-25
286	Authority of the Port of Ponce	N/A

Notes:

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

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

As Recorded and Presented by each Entity

Code:	Entity:	Q1	Q1	Q1	Q2	Q2	Q2	Q3	Q3	Q3	Q4	Q4	Q4	FY25
		1	2	3	4	5	6	7	8	9	10	11	12	
		7/31/2024	8/31/2024	9/30/2024	10/31/2024	11/30/2024	12/31/2024	1/31/2025	2/28/2025	3/31/2025	4/30/2025	5/31/2025	6/30/2025	YTD Totals
11	Puerto Rico Traffic and Safety Commission	\$ -	\$ -	\$ 22	\$ 22	\$ 21	\$ 42	\$ 24	\$ 24	\$ 21	\$ 21		\$ 66	\$ 263
22	Office of The Commissioner of Insurance	-	-	-	-	-	-		111	210	208	432		961
70	State Insurance Fund Corporation	-	8,765	9,078	8,803									26,646
75	OCIF	-	-	-	-	969	204	193	196	196	196	196	195	2,345
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	294	294	294		3,234
90	Medical Services Administration of Puerto Rico	2,025	2,025	2,025	2,025	2,025	2,025	2,025	2,025	2,025	2,025	2,025	2,186	24,463
109	School of Plastic Arts	36	36	36	36	36	36	36	36	36	36	36	36	432
119	Department of Economic Development and Commerce	592	582	581	579	580	268							3,182
121	Government Board of the 911 Service		23	24		46	23	24	23	23	24		47	258
138	Institutional Trust of the National Guard of Puerto Rico	4	4	3	3	3	3	3	4	5	4	4		40
161	Puerto Rico Infrastructure Financing Authority	-	-	-	-	-	-	-	-	-	-	-	150	150
162	Public Building Authority	-	-	2,065	1,938				8,422					12,425
165	Land Authority of Puerto Rico	306	291	293	295	294	329	293	295	295	301	299	299	3,590
168	Puerto Rico Ports Authority	-	-	-										-
177	Land Administration of Puerto Rico	-	-	205	196	199	404	-	421	405	204	407		2,441
180	Tourism Company of Puerto Rico	-	-		517									517
187	Health Insurance Administration of Puerto Rico	31	31	31	31	31	31	31	31				50	298
188	Cardiovascular Center Corporation of PR and the Caribbean	159	158	151	151	153	153	153	153	154	154	154	165	1,858
191	Musical Arts Corporation	35	35	35	35	35	36	36	35	35	35	35	36	423
192	Fine Arts Center Corporation	54	54	54	54	54	54	54	54	54	54	54	54	648
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	15	15			166
215	Puerto Rico Conservatory of Music Corporation	43.00	42	41	42	42	45	42	40	40	40	40	41	498
235	Puerto Rico Housing Finance Authority	-	-	-	13									13
236	Innovation Fund for Agricultural Development of Puerto Rico					33			29	7	7		22	98
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	1,135	1,135	1,135	1,135	13,620
295	Fiscal Agency & Financial Advisory Authority	-	-	-									612	612
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	785	782	779	776	9,469
		\$ 11,583	\$ 15,516	\$ 19,186	\$ 21,252	\$ 8,401	\$ 7,770	\$ 5,272	\$ 18,488	\$ 5,735	\$ 5,535	\$ 5,890	\$ 5,869	\$ 130,498