

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*

JAN 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 Martin Peña" Enlace Project
- 265 Redevelopment Authority of Roosevelt Roads
- 271 Puerto Rico Technology and Innovation Services
- 276 Puerto Rico Public Private Partnership Authority
- 286 Authority of the Port of Ponce
- 288 University of Puerto Rico Comprehensive Cancer Center
- 293 Center for Diabetes Research, Education, and Medical Services
- 298 Public Service Regulatory Board
- 299 COFINA
- 310 Municipal Finance Corporation
- 311 Puerto Rico Gaming Commission
- 312 Retirement Board of the Government of Puerto Rico
- 329 Office of Socioeconomic Development

Out of Scope Entities

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

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

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Puerto Rico Department of Treasury
Executive Summary - Section 1

YTD FY25 General Fund Revenue - Budget vs. Actual

YTD from 7/1/2024 through 1/31/25

January-25

By Concept

General Fund Revenue¹	YTD Budgeted Revenue	YTD Revenue Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
1 Individual Income Taxes	\$ 1,405,416	\$ 1,527,078	\$ 121,662	8.7%
2 Corporate Income Taxes	1,771,047	1,767,869	(3,178)	-0.2%
3 Sales & Use Taxes	1,479,201	1,550,022	70,821	4.8%
4 Act 154 Collections	72,389	62,088	(10,302)	-14.2%
5 Non-Resident Withholdings	553,197	650,515	97,318	17.6%
6 Alcoholic Beverages	179,199	170,133	(9,067)	-5.1%
7 Cigarettes	42,010	52,153	10,143	24.1%
8 Motor Vehicles	439,216	394,492	(44,725)	-10.2%
9 Excises on Off-Shore Shipment Rum	133,766	147,284	13,518	10.1%
10 Partnerships	200,147	193,431	(6,716)	-3.4%
11 Petroleum Products	288,861	333,633	44,771	15.5%
12 Other Excise Taxes	38,489	27,079	(11,410)	-29.6%
13 Other General Fund Revenue	449,284	453,230	3,946	0.9%
14 Other Tax Revenue	232,843	176,963	(55,880)	-24.0%
Total General Fund Revenue	\$ 7,285,066	\$ 7,505,969	\$ 220,902	3%

Notes :

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

Puerto Rico Department of Treasury
Executive Summary - Section 2

YTD FY25 General Fund Expenses - Budget vs. Actual
YTD from 7/1/2024 through 1/31/25
January-25
By Concept

	YTD Budget	YTD Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %	Comments
1 Payroll	2,087,235	\$ 1,889,538	\$ 197,697	9%	Mainly driven by lagging entries of actual results in the Department of Education for \$111M, along with \$73M under custody of OMB and Treasury combined. Additionally, some agencies have reported delays in recruiting for vacant positions.
2 Facilities	264,880	253,134	11,746	4%	Mainly driven by lagging entries of actual results in the Department of Education for \$39M. This is partially offset by the Department of Correction and Rehabilitation (\$16M), PR Police Bureau (\$8M), and Secretariat of the Department of the Family (\$4M) due to PBA lease disbursements in the second semester of the FY2025.
3 Purchased Services	340,389	250,299	90,090	26%	Primarily due to funds under the Custody of the OMB for \$21M, along with delayed entries of actual results in the Department of Education for \$21M and Department of Health for \$15M, as well as timing of disbursements related to delayed invoicing from vendors across various agencies including the Department of Correction for \$9M, Family and Children Administration for \$6M, General Court of Justice for \$4M, ASSMCA for \$3M, PRITS for \$3M, Department of Transportation and Public Works for \$2M, among others.
4 Donations and Subsidies	123,246	113,568	9,678	8%	Mainly driven by timing of disbursements under the Custody of the OMB for \$10M.
5 Transportation	76,036	39,805	36,231	48%	Primary due to funds under the Department of Education for \$30M which had a recent intra-governmental transfer approved for this concept in January 2025.
6 Professional Services	297,289	174,602	122,687	41%	Mainly driven by lagging entries of actual results in the Department of Education for \$49M, and the Department of Health for \$6M. Other drivers include timing of disbursements in AAFAF for \$11M, Public Private Partnership Authority for \$10M, Department of Treasury for \$10M, Custody of the Department of Treasury for \$10M, ASEM for \$6M, ASSMCA for \$5M, among others.
7 Other Operating	130,753	114,289	16,464	13%	Largely driven by timing of disbursements across agencies including the Department of Education for \$7M, along with \$7M in the PR Police Bureau.
8 Capital Expenditures	133,229	39,602	93,627	70%	Primarily due to a delay in projected disbursements across agencies, in addition with the utilization of prior-year funds for ongoing projects. The Custody of the OMB for \$35M, PRITA for \$10M, General Court of Justice for \$10M, and the Department of Transportation and Public Works for \$9M are among the main drivers.
9 Payments of current & prior period obligations	364,741	364,739	3	0%	YTD GO's bonds payments have been fully processed and completed in accordance with the required terms.
10 Materials and Supplies	54,049	26,344	27,705	51%	Mainly driven by delayed recording of actual results across agencies. The Department of Education for \$14M, PR Police Bureau for \$3M, Department of Health for \$2M, and ASSMCA with \$2M are the largest contributors.
11 Equipment Purchases	37,293	7,878	29,415	79%	Mainly driven by delayed recording of actual results across agencies, with the Department of Education for \$20M, PR Police Bureau for \$3M, and Department of Health for \$1M being the largest contributors.
12 Media and Advertisements	5,750	6,544	(794)	-14%	Primary due to the timing of disbursements in the State Elections Commission (\$2M). This is related to the elections expense which was fully utilized as of January 2025.
13 Social Wellbeing for Puerto Rico	960,041	940,149	19,892	2%	Primarily driven by funds under the Custody of the OMB for \$52M and the Custody of the Treasury Department for \$35M, this is partially offset by ASES (\$20M) due to early disbursements for health insurance in accordance with Law 72-1993, as well as municipalities disbursements (\$56M), reflected under "Non-Governmental Expenses included in the Certified Budget". Remaining balance is partially offset by early disbursements of the Retirement Board for \$4M.
14 Appropriations to non-governmental entities	174,720	114,410	60,309	35%	Mainly driven by funds under the Custody of the Treasury Department for \$51M and ADEA for \$9M.
30 PayGo	1,231,714	1,193,882	37,832	3%	Retired employee payments have been processed as required by Act 106-2017, with funds disbursed through the General Fund.
81 Undistributed Appropriations	284,197	111,884	172,313	61%	The remaining balance primarily consists of funds under the Custody of the OMB for \$164M that are pending disbursement to various agencies.
82 Federal Fund Matching	94,704	34,525	60,178	64%	Balance mostly pertains to funds under the Custody of the OMB for \$59M that are pending disbursement to various agencies.
89 Prior Period Debts	5,709	7,893	(2,184)	-38%	Primarily driven by early disbursements in the Department of Transportation and Public Works (\$3M), partially offset by delayed disbursements in the PR Police Bureau for \$1M.
98 Budgetary Reserve	67,123	-	67,123	100%	Funds will be disbursed in Q4 as per Circular Letter 118-14 from OMB.
Subtotal General Fund Expenditures	\$ 6,733,099	\$ 5,683,085	\$ 1,050,013	16%	
Non-Governmental Expenses included in the Certified Budget¹					
9 Payments of current & prior period obligations	37,457	-	37,457	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	56,186	-	56,186	100.0%	
Subtotal Non-Governmental	\$ 93,643	\$ -	\$ 93,643	100%	
Total General Fund Expenditures	\$ 6,826,741	\$ 5,683,085	\$ 1,143,656	17%	

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 1/31/2025
January-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	\$ 1,405,416	\$ 1,527,078	\$ 121,662	8.7%
2 Corporate Income Taxes	3,323,486	-	3,323,486	1,771,047	1,767,869	(3,178)	-0.2%
3 Sales & Use Taxes	2,907,148	-	2,907,148	1,479,201	1,550,022	70,821	4.8%
4 Act 154 Collections	123,620	-	123,620	72,389	62,088	(10,302)	-14.2%
5 Non-Resident Withholdings	897,735	-	897,735	553,197	650,515	97,318	17.6%
6 Alcoholic Beverages	298,581	-	298,581	179,199	170,133	(9,067)	-5.1%
7 Cigarettes	68,024	-	68,024	42,010	52,153	10,143	24.1%
8 Motor Vehicles	757,648	-	757,648	439,216	394,492	(44,725)	-10.2%
9 Excises on Off-Shore Shipment Rum	205,301	-	205,301	133,766	147,284	13,518	10.1%
10 Partnerships	398,323	-	398,323	200,147	193,431	(6,716)	-3.4%
11 Petroleum Products	506,915	-	506,915	288,861	333,633	44,771	15.5%
12 Other Excise Taxes	54,924	-	54,924	38,489	27,079	(11,410)	-29.6%
13 Other General Fund Revenue	881,349	-	881,349	449,284	453,230	3,946	0.9%
14 Other Tax Revenue	434,288	-	434,288	232,843	176,963	(55,880)	-24.0%
i. FEDE Portion of Corp Income Taxes and Non-Resident Withholdings	-	-	-	-	-	-	-
i. Excise Taxes on Off-Shore Shipments Rum	171,189	-	171,189	77,333	37,253	(40,080)	-51.8%
ii. Cigarette Excise Taxes	32,858	-	32,858	19,057	18,341	(716)	-3.8%
iii. Cigarette Excise Taxes (transferred PRITA net of 5% management fee)	35,100	-	35,100	20,012	19,956	(56)	-0.3%
Petroleum Products (Crudita) Excise Tax - AFI	-	-	-	-	-	-	-
Petroleum Products (Crudita) Excise Tax - HTA	-	-	-	-	-	-	-
Gas Oil and Diesel Excise Taxes	-	-	-	-	-	-	-
Gasoline Excise Tax Revenue	-	-	-	-	-	-	-
Vehicle License Fees (\$15 Portion)	-	-	-	-	-	-	-
Vehicle License Fees (\$25 Portion)	-	-	-	-	-	-	-
Other HTA (tolls paid at tax office)	-	-	-	-	-	-	-
CRIM Property Tax Inflows	-	-	-	-	-	-	-
iv. FAM & Cine	164,807	-	164,807	95,208	101,413	6,205	6.5%
v. PRCCDA	30,334	-	30,334	21,234	-	(21,234)	-100.0%
vii. Green Energy Initiative	-	-	-	-	-	-	-
viii. Export Development	-	-	-	-	-	-	-
ix. Development Funds	-	-	-	-	-	-	-
Total General Fund Revenue	\$ 13,657,919	\$ -	\$ 13,657,919	\$ 7,285,066	\$ 7,505,969	\$ 220,902	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 1/31/2025
January-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	\$ (118,898)	\$ 3,578,117	\$ 2,087,235	\$ 1,889,538	\$ 197,697	9%
2 Facilities	473,467	(19,388)	454,079	264,880	253,134	11,746	4%
3 Purchased Services	570,226	13,298	583,524	340,389	250,299	90,090	26%
4 Donations and Subsidies	213,008	(1,729)	211,279	123,246	113,568	9,678	8%
5 Transportation	89,274	41,074	130,348	76,036	39,805	36,231	48%
6 Professional Services	463,091	46,548	509,639	297,289	174,602	122,687	41%
7 Other Operating	224,820	(672)	224,148	130,753	114,289	16,464	13%
8 Capital Expenditures	249,775	(21,383)	228,392	133,229	39,602	93,627	70%
9 Payments of current & prior period obligations	1,014,271	-	1,014,271	364,741	364,739	3	0%
10 Materials and Supplies	77,965	14,690	92,655	54,049	26,344	27,705	51%
11 Equipment Purchases	33,193	30,739	63,932	37,293	7,878	29,415	79%
12 Media and Advertisements	7,006	2,851	9,857	5,750	6,544	(794)	-14%
13 Social Wellbeing for Puerto Rico	1,674,111	(28,326)	1,645,785	960,041	940,149	19,892	2%
14 Appropriations to non-governmental entities	1,304,476	(34,640)	1,269,836	174,720	114,410	60,309	35%
30 PayGo	2,111,510	-	2,111,510	1,231,714	1,193,882	37,832	3%
81 Undistributed Appropriations	530,393	(43,198)	487,195	284,197	111,884	172,313	61%
82 Federal Fund Matching	165,513	(3,164)	162,349	94,704	34,525	60,178	64%
89 Prior Period Debts	2,658	7,129	9,787	5,709	7,893	(2,184)	-38%
98 Budgetary Reserve	-	115,068	115,068	67,123	-	67,123	100%
Subtotal General Fund Expenditures	\$ 12,901,772	\$ 0	\$ 12,901,772	\$ 6,733,099	\$ 5,683,085	\$ 1,050,013	16%

Non-Governmental Expenses included in the Certified Budget²

9 Payments of current & prior period obligations	64,212	-	64,212	37,457	-	37,457	100.0%
13 Social Wellbeing for Puerto Rico	96,318	-	96,318	56,186	-	56,186	100.0%
Subtotal Non-Governmental	\$ 160,530	\$ -	\$ 160,530	\$ 93,643	\$ -	\$ 93,643	100%
Total General Fund Expenditures	\$ 13,062,302	\$ 0	\$ 13,062,302	\$ 6,826,741	\$ 5,683,085	\$ 1,143,656	17%

Notes:

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

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

Puerto Rico Department of Treasury
Monthly FY25 General Fund Budget vs. Actual
Month: Jan-25
Period: 7

(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	\$ 253,638	\$ 280,348	\$ 26,710	10.5%
2 Corporate Income Taxes	3,323,486	-	3,323,486	143,937	161,072	17,135	11.9%
3 Sales & Use Taxes	2,907,148	-	2,907,148	328,586	348,281	19,695	6.0%
4 Act 154 Collections	123,620	-	123,620	9,496	5,843	(3,653)	-38.5%
5 Non-Resident Withholdings	897,735	-	897,735	92,759	115,296	22,537	24.3%
6 Alcoholic Beverages	298,581	-	298,581	25,501	23,845	(1,655)	-6.5%
7 Cigarettes	68,024	-	68,024	3,097	5,744	2,646	85.4%
8 Motor Vehicles	757,648	-	757,648	62,567	57,603	(4,964)	-7.9%
9 Excises on Off-Shore Shipment Rum	205,301	-	205,301	6,479	753	(5,725)	-88.4%
10 Partnerships	398,323	-	398,323	18,261	14,719	(3,542)	-19.4%
11 Petroleum Products	506,915	-	506,915	49,764	50,193	429	0.9%
12 Other Excise Taxes	54,924	-	54,924	4,596	4,946	350	7.6%
13 Other General Fund Revenue	881,349	-	881,349	141,280	65,776	(75,504)	-53.4%
14 Other Tax Revenue	434,288	-	434,288	60,134	22,195	(37,940)	-63.1%
i. FEDE Portion of Corp Income Taxes and Non-Resident Withholdings	-	-	-	-	-	-	-
i. Excise Taxes on Off-Shore Shipments Rum	171,189	-	171,189	35,113	-	(35,113)	-100.0%
ii. Cigarette Excise Taxes	32,858	-	32,858	2,760	2,620	(140)	-5.1%
iii. Cigarette Excise Taxes (transferred PRITA net of 5% management fee)	35,100	-	35,100	3,018	2,851	(167)	-5.5%
Petroleum Products (Crudita) Excise Tax - AFI	-	-	-	-	-	-	-
Petroleum Products (Crudita) Excise Tax - HTA	-	-	-	-	-	-	-
Gas Oil and Diesel Excise Taxes	-	-	-	-	-	-	-
Gasoline Excise Tax Revenue	-	-	-	-	-	-	-
Vehicle License Fees (\$15 Portion)	-	-	-	-	-	-	-
Vehicle License Fees (\$25 Portion)	-	-	-	-	-	-	-
Other HTA (tolls paid at tax office)	-	-	-	-	-	-	-
CRIM Property Tax Inflows	-	-	-	-	-	-	-
iv. FAM & Cine	164,807	-	164,807	16,210	16,723	513	3.2%
v. PRCCDA	30,334	-	30,334	3,033	-	(3,033)	-100.0%
vii. Green Energy Initiative	-	-	-	-	-	-	-
viii. Export Development	-	-	-	-	-	-	-
ix. Development Funds	-	-	-	-	-	-	-
Total General Fund Revenue	\$ 13,657,919	\$ -	\$ 13,657,919	\$ 1,200,096	\$ 1,156,614	\$ (43,482)	-4%

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: Jan-25
Period: 7

(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	\$ (118,898)	\$ 3,578,117	\$ 298,176	\$ 214,155	\$ 84,021	28%
2 Facilities	473,467	(19,388)	454,079	37,840	83,193	(45,353)	-120%
3 Purchased Services	570,226	13,298	583,524	48,627	48,406	221	0%
4 Donations and Subsidies	213,008	(1,729)	211,279	17,607	30,673	(13,066)	-74%
5 Transportation	89,274	41,074	130,348	10,862	16,664	(5,802)	-53%
6 Professional Services	463,091	46,548	509,639	42,470	33,278	9,192	22%
7 Other Operating	224,820	(672)	224,148	18,679	28,576	(9,897)	-53%
8 Capital Expenditures	249,775	(21,383)	228,392	19,033	2,948	16,085	85%
9 Payments of current & prior period obligations	1,014,271	-	1,014,271	52,106	52,106	0	0%
10 Materials and Supplies	77,965	14,690	92,655	7,721	4,122	3,599	47%
11 Equipment Purchases	33,193	30,739	63,932	5,328	1,274	4,054	76%
12 Media and Advertisements	7,006	2,851	9,857	821	519	303	37%
13 Social Wellbeing for Puerto Rico	1,674,111	(28,326)	1,645,785	137,149	161,010	(23,861)	-17%
14 Appropriations to non-governmental entities	1,304,476	(34,640)	1,269,836	24,960	37,238	(12,278)	-49%
30 PayGo	2,111,510	-	2,111,510	175,959	166,599	9,360	5%
81 Undistributed Appropriations	530,393	(43,198)	487,195	40,600	11,728	28,872	71%
82 Federal Fund Matching	165,513	(3,164)	162,349	13,529	6,712	6,818	50%
89 Prior Period Debts	2,658	7,129	9,787	816	3,946	(3,130)	-384%
98 Budgetary Reserve	-	115,068	115,068	9,589	-	9,589	100%
Subtotal General Fund Expenditures	\$ 12,901,772	\$ 0	\$ 12,901,772	\$ 961,871	\$ 903,146	\$ 58,726	6%
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	\$ 0	\$ 13,062,302	\$ 975,249	\$ 903,146	\$ 72,103	7%

Notes :

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

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

Puerto Rico Department of Treasury

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

By Agency

YTD from 7/1/2024 through 1/31/2025

January-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	\$ -	\$ -	\$ -	\$ -
16 Office of Management and Budget	1,199	699	703	4
18 Planning Board	-	-	82	82
21 Emergency and Disaster Management Bureau	341	199	-	(199)
23 Puerto Rico Department of State	4,563	2,662	3,286	624
24 Puerto Rico Department of Treasury	804,027	469,016	296,675	(172,341)
28 State Elections Commission	-	-	-	-
30 Human Resources Management & Transformation	1,741	1,016	1,153	137
31 General Services Administration	38,770	22,616	20,580	(2,035)
34 Commission of Investigation, Processing and Appeals	-	-	-	-
37 Civil Rights Commission	-	-	-	-
38 Puerto Rico Department of Justice	6,651	3,880	6,939	3,060
40 Puerto Rico Police Bureau	19,524	11,389	8,830	(2,559)
41 Special Investigations Bureau	9	5	-	(5)
42 Puerto Rico Fire Department Bureau	14,695	8,572	1,484	(7,087)
43 Puerto Rico National Guard	-	-	-	-
45 Department of Public Safety	222	130	150	21
49 Department of Transportation and Public Works	136,025	79,348	104,378	25,030
50 Department of Natural and Environmental Resources	52,527	30,641	37,123	6,483
55 Puerto Rico Department of Agriculture	3,430	2,001	5,507	3,506
60 Office of the Citizen's Ombudsman	-	-	-	-
62 Cooperative Development Commission of Puerto Rico	-	-	-	-
66 Puerto Rico Highway Authority	-	-	10,001	10,001
67 Puerto Rico Department of Labor and Human Resources	307,018	179,094	134,135	(44,959)
68 Puerto Rico Labor Relations Board	462	270	470	201
69 Puerto Rico Department of Consumer Affairs	1,996	1,164	1,243	78
71 Department of Health	207,457	121,017	84,844	(36,172)
78 Department of Housing	26,497	15,457	8,834	(6,623)
81 Department of Education	20,196	11,781	11,857	76
87 Department of Recreation and Sports	21,976	12,819	10,475	(2,344)
95 Mental Health and Drug Addiction Services Administration	6,322	3,688	2,365	(1,322)
96 Office of the Women's Advocate	-	-	-	-
117 Act 70	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	-	-	-	-
122 Secretariat of the Department of the Family	-	-	2	2
123 Family and Children Administration	-	-	-	-
124 Child Support Administration (ASUME)	-	-	3	3
126 Vocational Rehabilitation Administration	802	468	14	(454)
127 Administration for Socioeconomic Development of the Family	-	-	-	-
133 Administracion de Recursos Naturales	-	-	-	-
137 Department of Correction and Rehabilitation	23,271	13,575	7,017	(6,558)
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	676	399	(277)
221 Medical Emergency Bureau	7,970	4,649	4,635	(14)
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	-	-	164	164
Total - Entities Operating in PRIFAS 7.5	\$ 1,708,847	\$ 996,828	\$ 763,350	\$ (233,478)

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 1/31/2025

January-25

(figures in \$000s)

	Revised Budget	YTD Budget	YTD Total Revenue	Over / (Under) Performance
Core Component Units				
70 State Insurance Fund Corporation	\$ 588,441	\$ 343,257	\$ -	\$ (343,257)
79 Automobile Accidents Compensation Administration	102,442	59,758	54,940	(4,818)
90 Medical Services Administration of Puerto Rico	145,703	84,993	77,020	(7,974)
119 Department of Economic Development & Commerce	71,904	41,944	56,588	14,644
162 Public Building Authority	166,366	97,047	97,781	734
168 Puerto Rico Ports Authority	83,487	48,701	38,230	(10,471)
180 Tourism Company	150,597	87,848	58,415	(29,433)
187 Puerto Rico Health Insurance Administration	181,633	105,953	448,963	343,010
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	90,212	52,624	51,011	(1,613)
235 Puerto Rico Housing Finance Corporation	96,358	56,209	15,359	(40,850)
277 Agricultural Enterprises Development Administration	107,706	62,829	56,550	(6,279)
285 Puerto Rico Integrated Transit Authority	39,510	23,048	23,838	791
295 Fiscal Agency & Financial Advisory Authority	8,585	5,008	3,786	(1,221)
303 Convention Center of District Authority	48,762	28,445	41,117	12,673
Total - Core Component Units	\$ 1,881,706	\$ 1,097,662	\$ 1,023,598	\$ (74,065)
Secondary Component Units				
11 Puerto Rico Traffic Safety Commission	\$ 1,864	\$ 1,087	\$ 1,998	\$ 911
22 Office of The Commissioner of Insurance	13,092	7,637	4,903	(2,734)
75 Office of the Financial Institutions Commissioner	15,413	8,991	32,763	23,772
82 Institute of Puerto Rican Culture	2,378	1,387	660	(727)
105 Industrial Commission	23,131	13,493	22,831	9,338
109 Puerto Rico School of Plastic Arts	2,319	1,353	1,031	(322)
121 Government Board of the 911 Service	22,779	13,288	23,054	9,766
138 Institutional Trust of the National Guard of Puerto Rico	7,902	4,610	3,665	(945)
161 Puerto Rico Infrastructure Financing Authority	1,138	664	33	(631)
165 Land Authority of Puerto Rico	12,545	7,318	7,363	45
167 Integral Development of the "Península de Cantera"	228	133	-	(133)
177 Land Administration of Puerto Rico	9,073	5,293	11,260	5,968
186 Culebra Conservation and Development Authority	303	177	-	(177)
189 Institute of Forensic Science	506	295	244	(51)
191 Musical Arts Corporation	4,408	2,572	1,380	(1,192)
192 Fine Arts Center Corporation	2,834	1,653	1,944	291
195 Economic Development Bank of PR	14,289	8,335	5,546	(2,789)
196 Puerto Rico Public Broadcasting Corporation	14,404	8,402	2,414	(5,988)
198 Agricultural Insurance Corporation	3,300	1,925	-	(1,925)
215 Puerto Rico Conservatory of Music Corporation	4,354	2,540	2,125	(415)
236 Innovation Fund for Agricultural Development of Puerto Rico	13,665	7,971	5,670	(2,301)
265 Roosevelt Roads	1,860	1,085	625	(460)
271 Puerto Rico Technology and Innovation Services	9,732	5,677	3,056	(2,621)
286 Authority of the Port of Ponce	2,162	1,261	-	(1,261)
288 University of Puerto Rico Comprehensive Cancer Center	47,253	27,564	23,779	(3,785)
293 Center for Diabetes Research, Education, and Medical Services	267	156	153	(3)
298 Public Service Regulatory Board	31,828	18,566	29,263	10,697
310 Municipal Finance Corporation	222,110	129,564	67,673	(61,891)
311 Puerto Rico Gaming Commission	458,460	267,435	225,653	(41,782)
312 Retirement Board of the Government of Puerto Rico	3,315	1,934	658	(1,276)
Total - Secondary Component Units	\$ 946,953	\$ 552,389	\$ 479,745	\$ (72,644)

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 1/31/2025

January-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	\$ 3,024	\$ 5,160	\$ 2,135
25 Custody of the Department of the Treasury	460,342	268,533	72,819	(195,714)
Total - OMB and Hacienda Custodies	\$ 465,526	\$ 271,557	\$ 77,978	\$ (193,579)

	Revised Budget	YTD Budget	YTD Total Revenue	Over / (Under) Performance
Out of Scope Entities				
8 Office of the Comptroller	\$ -	\$ -	\$ -	\$ -
10 The General Court of Justice	17,453	10,181	7,593	(2,588)
100 Legislative Assembly of the Commonwealth	-	-	-	-
106 Public Housing Administration	15,523	9,055	-	(9,055)
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	-	-	90	90
208 Contributions to the Municipalities	-	-	15,250	15,250
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	\$ 19,236	\$ 22,933	\$ 3,697

	Revised Budget	YTD Budget	YTD Total Revenue	Over / (Under) Performance
Recap				
Entities Operating in PRIFAS 7.5	\$ 1,708,847	\$ 996,828	\$ 763,350	\$ (233,478)
Core Component Units	1,881,706	1,097,662	1,023,598	(74,065)
Secondary Component Units	946,953	552,389	479,745	(72,644)
OMB and Hacienda Custodies	465,526	271,557	77,978	(193,579)
Out of Scope Entities	32,976	19,236	22,933	3,697
Total	\$ 5,036,009	\$ 2,937,672	\$ 2,367,603	\$ (570,069)

Notes:

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

Puerto Rico Department of Treasury

FY25 - By Concept Budget-to-Actual Report

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

All Entities Included in the Commonwealth Budget

JAN FY25 YTD

(figures in \$000s)

		Certified Budget	Adjustments & Revisions ²	Revised Budget	Total YTD Actuals	Total Remaining Balance
1	Payroll	\$ 4,441,091	\$ (103,061)	\$ 4,338,030	\$ 2,207,288	\$ 2,130,742
2	Facilities	565,485	14,818	580,303	299,857	280,446
3	Purchased Services	997,652	17,491	1,015,143	409,624	605,520
4	Donations and Subsidies	247,319	(1,698)	245,621	120,013	125,608
5	Transportation	105,430	39,935	145,365	44,951	100,414
6	Professional Services	734,673	47,371	782,044	260,098	521,946
7	Other Operating	448,668	853	449,521	196,992	252,530
8	Capital Expenditures	258,636	(11,317)	247,319	53,242	194,077
9	Payments of current and prior period obligations	1,014,271	-	1,014,271	364,739	649,532
10	Materials and Supplies	207,230	20,447	227,677	69,845	157,831
11	Equipment Purchases	77,042	37,512	114,554	10,141	104,413
12	Media and Advertisements	31,772	3,007	34,779	14,260	20,519
13	Social Wellbeing for Puerto Rico	2,409,642	(7,516)	2,402,126	1,283,427	1,118,699
14	Appropriations to non-governmental entities	1,759,247	(39,222)	1,720,025	299,097	1,420,928
30	PayGo	2,648,551	86	2,648,637	1,484,058	1,164,579
81	Undistributed Appropriations	1,637,414	(7,721)	1,629,693	504,868	1,124,824
82	Federal Fund Matching	173,825	(3,045)	170,780	40,379	130,401
89	Prior Period Debts	9,393	47,432	56,825	15,466	41,359
98	Budgetary Reserve	-	115,068	115,068	-	115,068
	Subtotal Expenditures	\$ 17,767,341	\$ 170,440	\$ 17,937,781	\$ 7,678,345	\$ 10,259,436

Non-Governmental Expenses included in the Certified Budget³

9	Payments of current & prior period obligations	64,212	-	64,212	-	64,212
13	Social Wellbeing for Puerto Rico	96,318	-	96,318	-	96,318
	Subtotal Non-Governmental	\$ 160,530	\$ -	\$ 160,530	\$ -	\$ 160,530
	Total Expenditures	\$ 17,927,871	\$ 170,440	\$ 18,098,311	\$ 7,678,345	\$ 10,419,966

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

January-25

(figures in \$000s)

		Certified Budget	Adjustments & Revisions ²	Revised Budget	Total Monthly Actuals	Total (Unfavorable) / Favorable \$
1	Payroll	\$ 370,091	\$ (8,588)	\$ 361,502	\$ 246,004	\$ 115,498
2	Facilities	47,124	1,235	48,359	93,470	(45,112)
3	Purchased Services	83,138	1,458	84,595	69,634	14,961
4	Donations and Subsidies	20,610	(142)	20,468	31,468	(11,000)
5	Transportation	8,786	3,328	12,114	17,302	(5,189)
6	Professional Services	61,223	3,948	65,170	51,875	13,295
7	Other Operating	37,389	71	37,460	36,252	1,208
8	Capital Expenditures	21,553	(943)	20,610	2,948	17,662
9	Payments of current & prior period obligations	52,106	-	52,106	52,106	0
10	Materials and Supplies	17,269	1,704	18,973	10,158	8,815
11	Equipment Purchases	6,420	3,126	9,546	1,699	7,847
12	Media and Advertisements	2,648	251	2,898	853	2,045
13	Social Wellbeing for Puerto Rico	200,804	(626)	200,177	175,037	25,141
14	Appropriations to non-governmental entities	65,744	(3,269)	62,476	70,253	(7,778)
30	PayGo	220,713	7	220,720	206,397	14,323
81	Undistributed Appropriations	136,451	(643)	135,808	55,281	80,527
82	Federal Fund Matching	14,485	(254)	14,232	6,751	7,481
89	Prior Period Debts	783	3,953	4,735	9,042	(4,307)
98	Budgetary Reserve	-	9,589	9,589	-	9,589
	Subtotal Expenditures	\$ 1,367,335	\$ 14,203	\$ 1,381,539	\$ 1,136,531	\$ 245,007

Non-Governmental Expenses included in the Certified Budget³

9	Payments of current & prior period obligations	5,351	-	5,351	-	5,351
13	Social Wellbeing for Puerto Rico	8,027	-	8,027	-	8,027
	Subtotal Non-Governmental	\$ 13,378	\$ -	\$ 13,378	\$ -	\$ 13,378
	Total Expenditures	\$ 1,380,713	\$ 14,203	\$ 1,394,916	\$ 1,136,531	\$ 258,385

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 1/31/2025

January-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	\$ 8,786	\$ 19,981
16 Office of Management and Budget	22,678	802	23,480	10,650	12,830
18 Planning Board	18,664	(698)	17,966	7,984	9,981
21 Emergency and Disaster Management Bureau	8,818	31	8,849	2,642	6,207
23 Puerto Rico Department of State	20,932	(109)	20,823	10,378	10,445
24 Puerto Rico Department of Treasury	1,017,978	5,772	1,023,750	398,493	625,257
28 State Elections Commission	61,484	4,397	65,881	37,917	27,963
30 Human Resources Management & Transformation	12,083	(9)	12,074	5,705	6,369
31 General Services Administration	29,923	35,040	64,963	15,162	49,802
34 Commission of Investigation, Processing and Appeals	524	1	525	284	241
37 Civil Rights Commission	882	2	884	421	463
38 Puerto Rico Department of Justice	155,332	8,550	163,882	86,202	77,680
40 Puerto Rico Police Bureau	889,718	6,900	896,618	502,546	394,072
41 Special Investigations Bureau	5,756	91	5,847	3,352	2,496
42 Puerto Rico Fire Department Bureau	86,730	1,643	88,373	54,809	33,564
43 Puerto Rico National Guard	20,950	46	20,996	13,504	7,493
45 Shared Services within Department of Public Safety	271,015	(196)	270,819	145,679	125,140
49 Department of Transportation and Public Works	209,960	6,977	216,937	73,185	143,753
50 Department of Natural and Environmental Resources	175,937	20,202	196,139	75,087	121,052
55 Puerto Rico Department of Agriculture	41,663	185	41,848	26,273	15,574
60 Office of the Citizen's Ombudsman	3,842	21	3,863	1,975	1,888
62 Cooperative Development Commission of Puerto Rico	3,020	6	3,026	1,373	1,652
67 Puerto Rico Department of Labor and Human Resources	355,024	130	355,154	140,905	214,249
68 Puerto Rico Labor Relations Board	1,507	20	1,527	810	717
69 Puerto Rico Department of Consumer Affairs	16,087	540	16,627	8,643	7,984
71 Department of Health	675,435	36,734	712,169	305,594	406,575
78 Department of Housing	53,814	176	53,990	23,745	30,245
81 Department of Education	2,878,955	134,664	3,013,619	1,420,786	1,592,832
87 Department of Recreation and Sports	59,436	325	59,761	21,434	38,327
95 Mental Health and Drug Addiction Services Administration	157,473	(162)	157,311	71,011	86,300
96 Office of the Women's Advocate	5,233	3,347	8,580	2,635	5,946
120 Veteran's Advocate Office of Puerto Rico	4,053	3	4,056	1,319	2,737
122 Secretariat of the Department of the Family	48,107	254	48,361	32,402	15,959
123 Family and Children Administration	214,886	16,112	230,998	112,266	118,732
124 Child Support Administration (ASUME)	17,234	282	17,516	8,779	8,737
126 Vocational Rehabilitation Administration	29,134	494	29,628	17,866	11,763
127 Administration for Socioeconomic Development of the Family	102,631	73	102,704	48,847	53,857
137 Department of Correction and Rehabilitation	437,167	4,071	441,238	245,133	196,104
139 Parole Board	3,164	(39)	3,125	1,608	1,517
143 Office of Protection and Defense for People with Disabilities	1,044	5	1,049	351	698
152 Elderly and Retired People Advocate Office	3,689	114	3,803	1,047	2,757
153 Office for People with Disabilities	3,936	8	3,944	1,341	2,603
155 State Historic Preservation Office of Puerto Rico	9,967	18	9,985	2,043	7,943
221 Medical Emergency Corps Bureau	29,387	557	29,944	17,196	12,747
231 Office for the Patient's Advocate	2,095	24	2,119	1,033	1,086
241 Administration for Integral Development of Childhood	13,588	882	14,470	4,631	9,838
266 Office of Public Safety Affairs	-	2	2	-	2
279 Public Service Appeals Commission	2,814	27	2,841	1,294	1,547
281 Office of the Election Comptroller	3,065	11	3,076	1,751	1,325
Total - Entities Operating in PRIFAS 7.5	\$ 8,214,923	\$ 288,981	\$ 8,503,904	\$ 3,976,875	\$ 4,527,029

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 1/31/2025**January-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	\$ 7,083	\$ 589,026	\$ 185,515	\$ 403,512
79 Automobile Accidents Compensation Administration	102,442	87	102,529	44,322	58,207
90 Medical Services Administration of Puerto Rico	248,480	1,308	249,788	124,241	125,546
119 Department of Economic Development & Commerce	75,106	24,312	99,418	30,463	68,956
162 Public Building Authority	150,746	16,111	166,857	88,491	78,366
168 Puerto Rico Ports Authority	83,487	75	83,562	50,926	32,636
180 Tourism Company	150,597	47	150,644	41,392	109,252
187 Puerto Rico Health Insurance Administration	928,707	19	928,726	627,184	301,542
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	95,012	128	95,140	44,503	50,637
235 Puerto Rico Housing Finance Corporation	104,561	41	104,602	9,617	94,985
277 Agricultural Enterprises Development Administration	167,284	13,759	181,043	86,632	94,411
285 Puerto Rico Integrated Transit Authority	150,574	19,491	170,065	87,944	82,121
295 Fiscal Agency & Financial Advisory Authority	45,754	6,213	51,967	14,832	37,136
303 Convention Center of District Authority	48,762	3	48,765	44,887	3,877
Total - Core Component Units	\$ 2,933,455	\$ 88,678	\$ 3,022,133	\$ 1,480,950	\$ 1,541,183
	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	\$ 842	\$ 1,031
22 Office of The Commissioner of Insurance	13,092	18	13,110	5,329	7,781
29 Puerto Rico Federal Affairs Administration	3,227	11	3,238	1,664	1,573
75 Office of the Financial Institutions Commissioner	15,413	18	15,431	5,735	9,696
82 Institute of Puerto Rican Culture	19,932	1,278	21,210	7,529	13,681
105 Industrial Commission	22,831	339	23,170	10,979	12,191
109 Puerto Rico School of Plastic Arts	5,308	(61)	5,247	1,636	3,612
121 Government Board of the 911 Service	21,954	869	22,823	7,158	15,665
138 Institutional Trust of the National Guard of Puerto Rico	7,902	3	7,905	2,971	4,934
161 Puerto Rico Infrastructure Financing Authority	3,371	374	3,745	1,839	1,906
165 Land Authority of Puerto Rico	12,545	21	12,566	5,348	7,218
167 Integral Development of the "Península de Cantera"	827	5	832	272	560
177 Land Administration of Puerto Rico	9,073	10	9,083	3,750	5,333
186 Culebra Conservation and Development Authority	557	6	563	5	557
189 Institute of Forensic Science	22,079	2,435	24,514	8,521	15,992
191 Musical Arts Corporation	7,393	4,607	12,000	4,371	7,629
192 Fine Arts Center Corporation	11,063	325	11,388	3,597	7,791
195 Economic Development Bank of PR	14,289	24	14,313	5,769	8,544
196 Puerto Rico Public Broadcasting Corporation	340	14,164	14,504	4,991	9,513
198 Agricultural Insurance Corporation	3,300	6	3,306	2,039	1,267
215 Puerto Rico Conservatory of Music Corporation	13,243	51	13,294	6,499	6,795
236 Innovation Fund for Agricultural Development of Puerto Rico	13,665	3	13,668	3,835	9,834
238 Ponce Authority (Authority Of The Port Of The Americas)	1,225	-	1,225	529	696
264 Corporation for the "Caño Martin Peña" Enlace Project	3,582	50	3,632	1,244	2,388
265 Roosevelt Roads	2,982	4	2,986	1,080	1,906
271 Puerto Rico Technology and Innovation Services	83,076	47	83,123	45,845	37,278
276 Puerto Rico Public Private Partnership Authority	28,268	10	28,278	4,500	23,778
286 Authority of the Port of Ponce	2,878	12	2,890	155	2,734
288 University of Puerto Rico Comprehensive Cancer Center	64,770	10,828	75,598	45,921	29,677
293 Center for Diabetes Research, Education, and Medical Services	1,070	5	1,075	530	545
298 Public Service Regulatory Board	40,587	(523)	40,064	12,792	27,272
310 Municipal Finance Corporation	222,110	0	222,110	66,736	155,374
311 Puerto Rico Gaming Commission	439,572	21,148	460,720	198,755	261,965
312 Retirement Board of the Government of Puerto Rico	58,914	19,291	78,205	35,448	42,757
329 Office of Socioeconomic Development	5,846	19	5,865	2,501	3,363
Total - Secondary Component Units	\$ 1,178,148	\$ 75,403	\$ 1,253,551	\$ 510,714	\$ 742,837

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 1/31/2025

January-25

(figures in \$000s)

OMB and Hacienda Custodies

17 Custody of the Office of Management and Budget	\$ 1,074,494	\$ (366,574)	\$ 707,920	\$ -	\$ 707,920
25 Custody of the Department of the Treasury	3,167,279	13,269	3,180,548	902,368	2,278,180
Total - OMB and Hacienda Custodies	\$ 4,241,773	\$ (353,305)	\$ 3,888,468	\$ 902,368	\$ 2,986,100

Out of Scope Entities

8 Office of the Comptroller	\$ 48,296	\$ 7,641	\$ 55,937	\$ 34,329	\$ 21,608
10 The General Court of Justice	416,880	22,565	439,445	233,188	206,257
100 Legislative Assembly of the Commonwealth	145,952	1,084	147,036	100,952	46,084
106 Public Housing Administration	21,366	102	21,468	1,708	19,759
113 CRIM	-	-	-	-	-
166 Industrial Development Company	-	-	-	-	-
176 University of Puerto Rico	500,883	4,235	505,118	284,877	220,241
193 Office of Government Ethics	10,238	4	10,242	5,750	4,492
200 Special Independent Prosecutor's Panel	3,672	20	3,692	2,035	1,657
209 Contributions to Political Parties	14,000	-	14,000	9,355	4,645
208 Contributions to the Municipalities	61,536	34,671	96,207	55,235	40,972
212 COSSEC	-	-	-	-	-
220 Correctional Health	54,348	318	54,666	32,453	22,213
268 Puerto Rico Institute of Statistics	2,877	10	2,887	1,647	1,241
272 Office of the Inspector General	20,123	32	20,155	11,258	8,897
289 Energy Commission	-	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	59,401	-	59,401	34,651	24,750
Total - Out of Scope Entities	\$ 1,359,572	\$ 70,682	\$ 1,430,254	\$ 807,437	\$ 622,817

Recap

Entities Operating in PRIFAS 7.5	\$ 8,214,923	\$ 288,981	\$ 8,503,904	\$ 3,976,875	\$ 4,527,029
Core Component Units	2,933,455	88,678	3,022,133	1,480,950	1,541,183
Secondary Component Units	1,178,148	75,403	1,253,551	510,714	742,837
OMB and Hacienda Custodies	4,241,773	(353,305)	3,888,468	902,368	2,986,100
Out of Scope Entities	1,359,572	70,682	1,430,254	807,437	622,817
Total	\$ 17,927,871	\$ 170,440	\$ 18,098,311	\$ 7,678,345	\$ 10,419,966

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 1/31/2025

January-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	\$ 8,786	\$ 19,981
16 Office of Management and Budget	21,479	802	22,281	10,430	11,851
18 Planning Board	18,664	(698)	17,966	7,984	9,981
21 Emergency and Disaster Management Bureau	8,477	31	8,508	2,642	5,866
23 Puerto Rico Department of State	16,369	(109)	16,260	8,796	7,464
24 Puerto Rico Department of Treasury	213,951	5,772	219,723	103,248	116,474
28 State Elections Commission	61,484	4,397	65,881	37,917	27,963
30 Human Resources Management & Transformation	10,342	(9)	10,333	5,335	4,997
31 General Services Administration	24,653	1,540	26,193	9,086	17,107
34 Commission of Investigation, Processing and Appeals	524	1	525	284	241
37 Civil Rights Commission	882	2	884	421	463
38 Puerto Rico Department of Justice	148,813	8,418	157,231	84,828	72,403
40 Puerto Rico Police Bureau	871,230	5,864	877,094	501,720	375,374
41 Special Investigations Bureau	5,756	83	5,839	3,352	2,487
42 Puerto Rico Fire Department Bureau	72,041	1,638	73,679	54,649	19,030
43 Puerto Rico National Guard	20,950	46	20,996	13,504	7,493
45 Shared Services within Department of Public Safety	270,793	(196)	270,597	145,596	125,001
49 Department of Transportation and Public Works	77,481	3,431	80,912	37,740	43,172
50 Department of Natural and Environmental Resources	129,412	14,200	143,612	69,537	74,075
55 Puerto Rico Department of Agriculture	38,233	185	38,418	25,901	12,517
60 Office of the Citizen's Ombudsman	3,842	21	3,863	1,975	1,888
62 Cooperative Development Commission of Puerto Rico	3,020	6	3,026	1,373	1,652
66 Puerto Rico Highway Authority	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	48,006	130	48,136	30,965	17,171
68 Puerto Rico Labor Relations Board	1,045	20	1,065	627	438
69 Puerto Rico Department of Consumer Affairs	14,091	540	14,631	7,857	6,774
71 Department of Health	501,068	3,644	504,712	255,769	248,943
78 Department of Housing	27,317	176	27,493	16,706	10,787
81 Department of Education	2,869,674	123,749	2,993,423	1,416,021	1,577,402
87 Department of Recreation and Sports	37,460	325	37,785	19,096	18,689
95 Mental Health and Drug Addiction Services Administration	151,151	(162)	150,989	69,896	81,093
96 Office of the Women's Advocate	5,233	3,347	8,580	2,635	5,946
94 Employees Association of the Commonwealth	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	4,053	3	4,056	1,319	2,737
122 Secretariat of the Department of the Family	48,107	254	48,361	32,402	15,959
123 Family and Children Administration	214,886	16,112	230,998	112,266	118,732
124 Child Support Administration (ASUME)	17,234	282	17,516	8,779	8,737
126 Vocational Rehabilitation Administration	28,332	494	28,826	17,866	10,961
127 Administration for Socioeconomic Development of the Family	102,631	73	102,704	48,847	53,857
133 Administracion de Recursos Naturales	-	-	-	-	-
137 Department of Correction and Rehabilitation	413,896	4,071	417,967	240,481	177,486
139 Parole Board	3,164	(39)	3,125	1,608	1,517
143 Office of Protection and Defense for People with Disabilities	1,044	5	1,049	351	698
152 Elderly and Retired People Advocate Office	3,689	114	3,803	1,047	2,757
153 Office for People with Disabilities	3,936	8	3,944	1,341	2,603
155 State Historic Preservation Office of Puerto Rico	8,809	18	8,827	2,011	6,816
221 Medical Emergency Corps Bureau	21,417	557	21,974	14,177	7,796
231 Office for the Patient's Advocate	2,095	24	2,119	1,033	1,086
241 Administration for Integral Development of Childhood	13,588	882	14,470	4,631	9,838
266 Office of Security Public Affairs	-	2	2	-	2
279 Public Service Appeals Commission	2,814	27	2,841	1,294	1,547
281 Office of the Election Comptroller	3,065	11	3,076	1,751	1,325
Total - Entities Operating in PRIFAS 7.5	\$ 6,594,310	\$ 200,747	\$ 6,795,057	\$ 3,445,878	\$ 3,349,178

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 1/31/2025**January-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	1,308	104,085	51,078	53,006
119 Department of Economic Development & Commerce	24,765	2,749	27,514	12,501	15,013
162 Public Building Authority	-	491	491	-	491
163 Puerto Rico Aqueduct and Sewer Authority	-	-	-	-	-
168 Puerto Rico Ports Authority	-	75	75	-	75
180 Tourism Company	-	47	47	-	47
187 Puerto Rico Health Insurance Administration	747,074	19	747,093	452,674	294,419
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	4,800	128	4,928	97	4,831
235 Puerto Rico Housing Finance Corporation	8,203	41	8,244	1,178	7,066
277 Agricultural Enterprises Development Administration	73,578	(241)	73,337	34,655	38,682
285 Puerto Rico Integrated Transit Authority	111,064	19,491	130,555	65,065	65,490
295 Fiscal Agency & Financial Advisory Authority	37,169	6,213	43,382	12,648	30,734
303 Convention Center of District Authority	-	3	3	-	3
Total - Core Component Units	\$ 1,109,430	\$ 30,997	\$ 1,140,427	\$ 629,897	\$ 510,530
Secondary Component Units					
11 Puerto Rico Traffic Safety Commission	\$ -	\$ 9	\$ 9	\$ -	\$ 9
22 Office of The Commissioner of Insurance	-	18	18	-	18
29 Puerto Rico Federal Affairs Administration	3,227	11	3,238	1,664	1,573
75 Office of the Financial Institutions Commissioner	-	18	18	-	18
82 Institute of Puerto Rican Culture	18,649	183	18,832	7,324	11,508
105 Industrial Commission	-	39	39	-	39
109 Puerto Rico School of Plastic Arts	2,989	(61)	2,928	1,028	1,901
121 Government Board of the 911 Service	-	43	43	-	43
138 Institutional Trust of the National Guard of Puerto Rico	-	3	3	-	3
161 Puerto Rico Infrastructure Financing Authority	2,233	374	2,607	1,567	1,040
165 Land Authority of Puerto Rico	-	21	21	-	21
167 Integral Development of the "Península de Cantera"	599	5	604	195	409
177 Land Administration of Puerto Rico	-	10	10	-	10
186 Culebra Conservation and Development Authority	254	6	260	5	254
189 Institute of Forensic Science	21,573	2,435	24,008	8,521	15,486
191 Musical Arts Corporation	5,505	2,087	7,592	3,274	4,318
192 Fine Arts Center Corporation	8,429	125	8,554	2,267	6,287
195 Economic Development Bank of PR	-	24	24	-	24
196 Puerto Rico Public Broadcasting Corporation	-	100	100	91	9
198 Agricultural Insurance Corporation	-	6	6	-	6
215 Puerto Rico Conservatory of Music Corporation	8,889	51	8,940	4,729	4,211
236 Innovation Fund for Agricultural Development of Puerto Rico	-	3	3	-	3
238 Ponce Authority (Authority Of The Port Of The Americas)	1,225	-	1,225	529	696
264 Corporation for the "Caño Martín Peña" Enlace Project	3,582	10	3,592	1,223	2,369
265 Roosevelt Roads	1,122	4	1,126	471	655
271 Puerto Rico Technology and Innovation Services	73,344	47	73,391	45,845	27,546
276 Puerto Rico Public Private Partnership Authority	28,268	10	28,278	4,500	23,778
286 Authority of the Port of Ponce	716	12	728	155	572
288 University of Puerto Rico Comprehensive Cancer Center	17,517	10,828	28,345	16,189	12,156
293 Center for Diabetes Research, Education, and Medical Services	803	5	808	371	437
298 Public Service Regulatory Board	8,759	(523)	8,236	4,445	3,791
299 COFINA	-	-	-	-	-
310 Municipal Finance Corporation	-	0	0	-	0
311 Puerto Rico Gaming Commission	2,282	(23)	2,259	1,106	1,153
312 Retirement Board of the Government of Puerto Rico	55,599	19,291	74,890	35,448	39,442
329 Office of Socioeconomic Development	5,846	19	5,865	2,501	3,363
Total - Secondary Component Units	\$ 271,410	\$ 35,188	\$ 306,598	\$ 143,450	\$ 163,149

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 1/31/2025**January-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	\$ (371,758)	\$ 702,736	\$ -	\$ 702,736
25 Custody of the Department of the Treasury	2,686,062	34,144	2,720,206	662,798	2,057,408
Total - OMB and Hacienda Custodies	\$ 3,760,556	\$ (337,614)	\$ 3,422,942	\$ 662,798	\$ 2,760,144

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	\$ 34,329	\$ 21,608
10 The General Court of Justice	399,427	22,565	421,992	226,812	195,180
100 Legislative Assembly of the Commonwealth	145,952	1,084	147,036	100,952	46,084
106 Public Housing Administration	5,843	102	5,945	1,708	4,236
113 CRIM	-	-	-	-	-
166 Industrial Development Company	-	-	-	-	-
176 University of Puerto Rico	500,883	4,235	505,118	284,877	220,241
193 Office of Government Ethics	10,238	4	10,242	5,750	4,492
200 Special Independent Prosecutor's Panel	3,672	20	3,692	2,035	1,657
209 Contributions to Political Parties	14,000	-	14,000	9,355	4,645
208 Contributions to the Municipalities	61,536	34,671	96,207	55,235	40,972
212 COSSEC	-	-	-	-	-
220 Correctional Health	54,348	318	54,666	32,453	22,213
268 Puerto Rico Institute of Statistics	2,877	10	2,887	1,647	1,241
272 Office of the Inspector General	20,123	32	20,155	11,258	8,897
289 Energy Commission	-	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	59,401	-	59,401	34,651	24,750
Total - Out of Scope Entities	\$ 1,326,596	\$ 70,682	\$ 1,397,278	\$ 801,062	\$ 596,216

Recap

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Entities Operating in PRIFAS 7.5	\$ 6,594,310	\$ 200,747	\$ 6,795,057	\$ 3,445,878	\$ 3,349,178
Core Component Units	1,109,430	30,997	1,140,427	629,897	510,530
Secondary Component Units	271,410	35,188	306,598	143,450	163,149
OMB and Hacienda Custodies	3,760,556	(337,614)	3,422,942	662,798	2,760,144
Out of Scope Entities	1,326,596	70,682	1,397,278	801,062	596,216
Total	\$ 13,062,302	\$ 0	\$ 13,062,302	\$ 5,683,085	\$ 7,379,217

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 1/31/2025

January-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	\$ -	\$ -	\$ -	\$ -	\$ -
16 Office of Management and Budget	1,199	-	1,199	219	980
18 Planning Board	-	-	-	-	-
21 Emergency and Disaster Management Bureau	341	-	341	-	341
23 Puerto Rico Department of State	4,563	-	4,563	1,582	2,981
24 Puerto Rico Department of Treasury	804,027	-	804,027	295,244	508,783
28 State Elections Commission	-	-	-	-	-
30 Human Resources Management & Transformation	1,741	-	1,741	369	1,372
31 General Services Administration	5,270	33,500	38,770	6,076	32,694
34 Commission of Investigation, Processing and Appeals	-	-	-	-	-
37 Civil Rights Commission	-	-	-	-	-
38 Puerto Rico Department of Justice	6,519	132	6,650,6460	1,374	5,277
40 Puerto Rico Police Bureau	18,488	1,036	19,524	826	18,698
41 Special Investigations Bureau	-	9	9	-	9
42 Puerto Rico Fire Department Bureau	14,689	6	14,695	160	14,535
43 Puerto Rico National Guard	-	-	-	-	-
45 Shared Services within Department of Public Safety	222	-	222	83	139
49 Department of Transportation and Public Works	132,479	3,546	136,025	35,445	100,580
50 Department of Natural and Environmental Resources	46,525	6,002	52,527	5,550	46,977
55 Puerto Rico Department of Agriculture	3,430	-	3,430	373	3,057
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	109,940	197,078
68 Puerto Rico Labor Relations Board	462	-	462	183	279
69 Puerto Rico Department of Consumer Affairs	1,996	-	1,996	786	1,210
71 Department of Health	174,367	33,090	207,457	49,826	157,631
78 Department of Housing	26,497	-	26,497	7,039	19,458
81 Department of Education	9,281	10,915	20,196	4,765	15,430
87 Department of Recreation and Sports	21,976	-	21,976	2,338	19,638
95 Mental Health and Drug Addiction Services Administration	6,322	-	6,322	1,116	5,206
96 Office of the Women's Advocate	-	-	-	-	-
94 Employees Association of the Commonwealth	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	-	-	-	-	-
122 Secretariat of the Department of the Family	-	-	-	-	-
123 Family and Children Administration	-	-	-	-	-
124 Child Support Administration (ASUME)	-	-	-	-	-
126 Vocational Rehabilitation Administration	802	-	802	-	802
127 Administration for Socioeconomic Development of the Family	-	-	-	-	-
133 Administracion de Recursos Naturales	-	-	-	-	-
137 Department of Correction and Rehabilitation	23,271	-	23,271	4,653	18,618
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	32	1,126
221 Medical Emergency Corps Bureau	7,970	-	7,970	3,019	4,951
231 Office for the Patient's Advocate	-	-	-	-	-
241 Administration for Integral Development of Childhood	-	-	-	-	-
266 Office of Public Safety Affairs	-	-	-	-	-
279 Public Service Appeals Commission	-	-	-	-	-
281 Office of the Election Comptroller	-	-	-	-	-
Total - Entities Operating in PRIFAS 7.5	\$ 1,620,613	\$ 88,234	\$ 1,708,847	\$ 530,997	\$ 1,177,850

Puerto Rico Department of Treasury

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

By Agency ¹

YTD from 7/1/2024 through 1/31/2025

January-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	\$ 6,498	\$ 588,441	\$ 185,515	\$ 402,927
79 Automobile Accidents Compensation Administration	102,442	-	102,442	44,322	58,120
90 Medical Services Administration of Puerto Rico	145,703	-	145,703	73,163	72,540
119 Department of Economic Development & Commerce	50,341	21,563	71,904	17,962	53,942
162 Public Building Authority	150,746	15,620	166,366	88,491	77,875
163 Puerto Rico Aqueduct and Sewer Authority	-	-	-	-	-
168 Puerto Rico Ports Authority	83,487	-	83,487	50,926	32,561
180 Tourism Company	150,597	-	150,597	41,392	109,205
187 Puerto Rico Health Insurance Administration	181,633	-	181,633	174,510	7,123
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	90,212	-	90,212	44,406	45,806
235 Puerto Rico Housing Finance Corporation	96,358	-	96,358	8,439	87,919
277 Agricultural Enterprises Development Administration	93,706	14,000	107,706	51,977	55,729
285 Puerto Rico Integrated Transit Authority	39,510	-	39,510	22,879	16,631
295 Fiscal Agency & Financial Advisory Authority	8,585	-	8,585	2,184	6,401
303 Convention Center of District Authority	48,762	-	48,762	44,887	3,875
Total - Core Component Units	\$ 1,824,025	\$ 57,681	\$ 1,881,706	\$ 851,053	\$ 1,030,653
Secondary Component Units					
11 Puerto Rico Traffic Safety Commission	\$ 1,864	\$ -	\$ 1,864	\$ 842	\$ 1,022
22 Office of The Commissioner of Insurance	13,092	-	13,092	5,329	7,763
29 Puerto Rico Federal Affairs Administration	-	-	-	-	-
75 Office of the Financial Institutions Commissioner	15,413	-	15,413	5,735	9,678
82 Institute of Puerto Rican Culture	1,283	1,095	2,378	205	2,173
105 Industrial Commission	22,831	300	23,131	10,979	12,152
109 Puerto Rico School of Plastic Arts	2,319	-	2,319	608	1,711
121 Government Board of the 911 Service	21,954	825	22,779	7,158	15,621
138 Institutional Trust of the National Guard of Puerto Rico	7,902	-	7,902	2,971	4,931
161 Puerto Rico Infrastructure Financing Authority	1,138	-	1,138	272	866
165 Land Authority of Puerto Rico	12,545	-	12,545	5,348	7,197
167 Integral Development of the "Península de Cantera"	228	-	228	77	151
177 Land Administration of Puerto Rico	9,073	-	9,073	3,750	5,323
186 Culebra Conservation and Development Authority	303	-	303	-	303
189 Institute of Forensic Science	506	-	506	-	506
191 Musical Arts Corporation	1,888	2,520	4,408	1,097	3,311
192 Fine Arts Center Corporation	2,634	200	2,834	1,330	1,504
195 Economic Development Bank of PR	14,289	-	14,289	5,769	8,520
196 Puerto Rico Public Broadcasting Corporation	340	14,064	14,404	4,900	9,504
198 Agricultural Insurance Corporation	3,300	-	3,300	2,039	1,261
215 Puerto Rico Conservatory of Music Corporation	4,354	-	4,354	1,770	2,584
236 Innovation Fund for Agricultural Development of Puerto Rico	13,665	0	13,665	3,835	9,830
238 Ponce Authority (Authority Of The Port Of The Americas)	-	-	-	-	-
264 Corporation for the "Caño Martin Peña" Enlace Project	-	40	40	21	19
265 Roosevelt Roads	1,860	-	1,860	609	1,251
271 Puerto Rico Technology and Innovation Services	9,732	-	9,732	-	9,732
276 Puerto Rico Public Private Partnership Authority	-	-	-	-	-
286 Authority of the Port of Ponce	2,162	-	2,162	-	2,162
288 University of Puerto Rico Comprehensive Cancer Center	47,253	-	47,253	29,732	17,521
293 Center for Diabetes Research, Education, and Medical Services	267	-	267	159	108
299 COFINA	-	-	-	-	-
298 Public Service Regulatory Board	31,828	-	31,828	8,347	23,481
310 Municipal Finance Corporation	222,110	-	222,110	66,736	155,374
311 Puerto Rico Gaming Commission	437,290	21,170	458,460	197,649	260,811
312 Retirement Board of the Government of Puerto Rico	3,315	-	3,315	-	3,315
329 Office of Socioeconomic Development	-	-	-	-	-
Total - Secondary Component Units	\$ 906,738	\$ 40,215	\$ 946,953	\$ 367,265	\$ 579,688

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 1/31/2025

January-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	\$ -	\$ 5,184
25 Custody of the Department of the Treasury	481,217	(20,875)	460,342	239,569	220,772
Total - OMB and Hacienda Custodies	\$ 481,217	\$ (15,691)	\$ 465,526	\$ 239,569	\$ 225,957
	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	6,375	11,078
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	\$ 6,375	\$ 26,601
	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Recap					
Entities Operating in PRIFAS 7.5	\$ 1,620,613	\$ 88,234	\$ 1,708,847	\$ 530,997	\$ 1,177,850
Core Component Units	1,824,025	57,681	1,881,706	851,053	1,030,653
Secondary Component Units	906,738	40,215	946,953	367,265	579,688
OMB and Hacienda Custodies	481,217	(15,691)	465,526	239,569	225,957
Out of Scope Entities	32,976	-	32,976	6,375	26,601
Total	\$ 4,865,569	\$ 170,440	\$ 5,036,009	\$ 1,995,259	\$ 3,040,750

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 1/31/2025

JAN FY25 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Entities Operating in PRIFAS 7.5						
15 Office of the Governor	\$ 16,397	\$ 384	\$ 16,781	\$ 8,786	\$ 7,994	48%
16 Office of Management and Budget	13,229	468	13,697	10,650	3,047	22%
18 Planning Board	10,887	(407)	10,480	7,984	2,496	24%
21 Emergency and Disaster Management Bureau	5,144	18	5,162	2,642	2,520	49%
23 Puerto Rico Department of State	12,210	(63)	12,147	10,378	1,769	15%
24 Puerto Rico Department of Treasury	593,821	3,367	597,187	398,493	198,695	33%
28 State Elections Commission	35,866	2,565	38,430	37,917	513	1%
30 Human Resources Management & Transformation	7,048	(5)	7,043	5,705	1,338	19%
31 General Services Administration	17,455	20,440	37,895	15,162	22,734	60%
34 Commission of Investigation, Processing and Appeals	306	1	306	284	22	7%
37 Civil Rights Commission	515	1	515	421	95	18%
38 Puerto Rico Department of Justice	90,610	4,988	95,598	86,202	9,396	10%
40 Puerto Rico Police Bureau	519,002	4,025	523,027	502,546	20,481	4%
41 Special Investigations Bureau	3,358	53	3,411	3,352	59	2%
42 Puerto Rico Fire Department Bureau	50,593	959	51,551	54,809	(3,258)	-6%
43 Puerto Rico National Guard	12,221	27	12,248	13,504	(1,256)	-10%
45 Department of Public Safety	158,092	(114)	157,978	145,679	12,299	8%
49 Department of Transportation and Public Works	122,477	4,070	126,547	73,185	53,362	42%
50 Department of Natural and Environmental Resources	98,502	11,784	110,286	75,087	35,199	32%
55 Puerto Rico Department of Agriculture	24,303	108	24,411	26,273	(1,862)	-8%
60 Office of the Citizen's Ombudsman	2,241	12	2,253	1,975	279	12%
62 Cooperative Development Commission of Puerto Rico	1,762	3	1,765	1,373	392	22%
66 Puerto Rico Highway Authority	-	-	-	-	-	
67 Puerto Rico Department of Labor and Human Resources	207,097	76	207,173	140,905	66,268	32%
68 Puerto Rico Labor Relations Board	879	11	891	810	81	9%
69 Puerto Rico Department of Consumer Affairs	9,384	315	9,699	8,643	1,056	11%
71 Department of Health	394,004	21,428	415,432	305,594	109,838	26%
78 Department of Housing	31,392	102	31,494	23,745	7,749	25%
81 Department of Education	1,679,390	78,554	1,757,944	1,420,786	337,158	19%
87 Department of Recreation and Sports	34,671	190	34,861	21,434	13,427	39%
95 Mental Health and Drug Addiction Services Administration	91,859	(95)	91,765	71,011	20,753	23%
96 Office of the Women's Advocate	3,053	1,953	5,005	2,635	2,370	47%
94 Employees Association of the Commonwealth	-	-	-	-	-	
120 Veteran's Advocate Office of Puerto Rico	2,364	2	2,366	1,319	1,047	44%
122 Secretariat of the Department of the Family	28,062	148	28,211	32,402	(4,192)	-15%
123 Family and Children Administration	125,350	9,399	134,749	112,266	22,483	17%
124 Child Support Administration (ASUME)	10,053	165	10,218	8,779	1,439	14%
126 Vocational Rehabilitation Administration	16,995	288	17,283	17,866	(582)	-3%
127 Administration for Socioeconomic Development of the Family	59,868	43	59,911	48,847	11,064	18%
133 Administracion de Recursos Naturales	-	-	-	-	-	
137 Department of Correction and Rehabilitation	255,014	2,375	257,389	245,133	12,255	5%
139 Parole Board	1,846	(23)	1,823	1,608	215	12%
143 Office of Protection and Defense for People with Disabilities	609	3	612	351	261	43%
152 Elderly and Retired People Advocate Office	2,152	67	2,219	1,047	1,172	53%
153 Office for People with Disabilities	2,296	5	2,301	1,341	959	42%
155 State Historic Preservation Office of Puerto Rico	5,814	11	5,825	2,043	3,782	65%
221 Medical Emergency Corps Bureau	17,142	325	17,467	17,196	271	2%
231 Office for the Patient's Advocate	1,222	14	1,236	1,033	203	16%
241 Administration for Integral Development of Childhood	7,926	514	8,441	4,631	3,809	45%
266 Office of Public Safety Affairs	-	1	1	-	1	100%
279 Public Service Appeals Commission	1,642	16	1,657	1,294	363	22%
281 Office of the Election Comptroller	1,788	6	1,794	1,751	43	2%
Total - Entities Operating in PRIFAS 7.5	\$ 4,787,910	\$ 168,572	\$ 4,956,483	\$ 3,976,875	\$ 979,607	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 1/31/2025

JAN 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	\$ 339,467	\$ 4,132	\$ 343,599	\$ 185,515	\$ 158,084	46%
79 Automobile Accidents Compensation Administration	59,758	51	59,809	44,322	15,487	26%
90 Medical Services Administration of Puerto Rico	144,947	763	145,710	124,241	21,468	15%
119 Department of Economic Development & Commerce	43,812	14,182	57,994	30,463	27,531	47%
162 Public Building Authority	87,935	9,398	97,333	88,491	8,842	9%
163 Puerto Rico Aqueduct and Sewer Authority	-	-	-	-	-	-
168 Puerto Rico Ports Authority	48,701	44	48,745	50,926	(2,181)	-4%
180 Tourism Company	87,848	27	87,876	41,392	46,483	53%
187 Puerto Rico Health Insurance Administration	541,746	11	541,757	627,184	(85,427)	-16%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	55,424	75	55,498	44,503	10,995	20%
235 Puerto Rico Housing Finance Corporation	60,994	24	61,018	9,617	51,401	84%
277 Agricultural Enterprises Development Administration	97,582	8,026	105,609	86,632	18,976	18%
285 Puerto Rico Integrated Transit Authority	87,835	11,370	99,205	87,944	11,260	11%
295 Fiscal Agency & Financial Advisory Authority	26,690	3,624	30,314	14,832	15,483	51%
303 Convention Center of District Authority	28,445	2	28,446	44,887	(16,441)	-58%
Total - Core Component Units	\$ 1,711,182	\$ 51,729	\$ 1,762,911	\$ 1,480,950	\$ 281,961	16%
Secondary Component Units						
11 Puerto Rico Traffic Safety Commission	\$ 1,087	\$ 5	\$ 1,093	\$ 842	\$ 251	23%
22 Office of The Commissioner of Insurance	7,637	10	7,647	5,329	2,319	30%
29 Puerto Rico Federal Affairs Administration	1,882	6	1,889	1,664	224	12%
75 Office of the Financial Institutions Commissioner	8,991	10	9,001	5,735	3,267	36%
82 Institute of Puerto Rican Culture	11,627	745	12,372	7,529	4,844	39%
105 Industrial Commission	13,318	198	13,516	10,979	2,537	19%
109 Puerto Rico School of Plastic Arts	3,096	(35)	3,061	1,636	1,425	47%
121 Government Board of the 911 Service	12,807	507	13,313	7,158	6,155	46%
138 Institutional Trust of the National Guard of Puerto Rico	4,610	2	4,611	2,971	1,640	36%
161 Puerto Rico Infrastructure Financing Authority	1,966	218	2,185	1,839	345	16%
165 Land Authority of Puerto Rico	7,318	12	7,330	5,348	1,982	27%
167 Integral Development of the "Península de Cantera"	482	3	485	272	213	44%
177 Land Administration of Puerto Rico	5,293	6	5,298	3,750	1,549	29%
186 Culebra Conservation and Development Authority	325	3	328	5	323	98%
189 Institute of Forensic Science	12,879	1,420	14,300	8,521	5,778	40%
191 Musical Arts Corporation	4,313	2,687	7,000	4,371	2,629	38%
192 Fine Arts Center Corporation	6,453	190	6,643	3,597	3,046	46%
195 Economic Development Bank of PR	8,335	14	8,349	5,769	2,580	31%
196 Puerto Rico Public Broadcasting Corporation	198	8,262	8,461	4,991	3,470	41%
198 Agricultural Insurance Corporation	1,925	3	1,928	2,039	(110)	-6%
215 Puerto Rico Conservatory of Music Corporation	7,725	29	7,755	6,499	1,256	16%
236 Innovation Fund for Agricultural Development of Puerto Rico	7,971	2	7,973	3,835	4,139	52%
238 Ponce Authority (Authority Of The Port Of The Americas)	715	-	715	529	186	26%
264 Corporation for the "Caño Martin Peña" Enlace Project	2,090	29	2,119	1,244	875	41%
265 Roosevelt Roads	1,740	3	1,742	1,080	662	38%
271 Puerto Rico Technology and Innovation Services	48,461	27	48,488	45,845	2,643	5%
276 Puerto Rico Public Private Partnership Authority	16,490	6	16,495	4,500	11,995	73%
286 Authority of the Port of Ponce	1,679	7	1,686	155	1,530	91%
288 University of Puerto Rico Comprehensive Cancer Center	37,783	6,316	44,099	45,921	(1,822)	-4%
293 Center for Diabetes Research, Education, and Medical Services	624	3	627	530	97	15%
298 Public Service Regulatory Board	23,676	(305)	23,370	12,792	10,579	45%
299 COFINA	-	-	-	-	-	-
310 Municipal Finance Corporation	129,564	0	129,564	66,736	62,828	48%
311 Puerto Rico Gaming Commission	256,417	12,336	268,753	198,755	69,998	26%
312 Retirement Board of the Government of Puerto Rico	34,367	11,253	45,619	35,448	10,172	22%
329 Office of Socioeconomic Development	3,410	11	3,421	2,501	920	27%
Total - Secondary Component Units	\$ 687,253	\$ 43,985	\$ 731,238	\$ 510,714	\$ 220,524	30%

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 1/31/2025

JAN 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	\$ 626,788	\$ (213,835)	\$ 412,953	\$ -	\$ 412,953	100%
25 Custody of the Department of the Treasury	965,130	7,740	972,871	902,368	70,503	7%
Total - OMB and Hacienda Custodies	\$ 1,591,918	\$ (206,095)	\$ 1,385,824	\$ 902,368	\$ 483,456	35%
	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Out of Scope Entities						
8 Office of the Comptroller	\$ 28,173	\$ 4,458	\$ 32,630	\$ 34,329	\$ (1,699)	-5%
10 The General Court of Justice	243,180	13,163	256,343	233,188	23,155	9%
100 Legislative Assembly of the Commonwealth	85,139	632	85,771	100,952	(15,181)	-18%
106 Public Housing Administration	12,464	59	12,523	1,708	10,814	86%
113 CRIM	-	-	-	-	-	
166 Industrial Development Company	-	-	-	-	-	
176 University of Puerto Rico	292,182	2,470	294,652	284,877	9,775	3%
193 Office of Government Ethics	5,972	2	5,974	5,750	225	4%
200 Special Independent Prosecutor's Panel	2,142	12	2,154	2,035	119	6%
209 Contributions to Political Parties	8,167	-	8,167	9,355	(1,189)	-15%
208 Contributions to the Municipalities	35,896	20,225	56,121	55,235	886	2%
212 COSSEC	-	-	-	-	-	
220 Correctional Health	31,703	185	31,888	32,453	(564)	-2%
268 Puerto Rico Institute of Statistics	1,678	6	1,684	1,647	38	2%
272 Office of the Inspector General	11,738	19	11,757	11,258	499	4%
289 Energy Commission	-	-	-	-	-	
297 Financial Oversight and Management Board for Puerto Rico	34,651	-	34,651	34,651	0	0%
Total - Out of Scope Entities	\$ 793,084	\$ 41,231	\$ 834,315	\$ 807,437	\$ 26,878	3%
	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Recap						
Entities Operating in PRIFAS 7.5	\$ 4,787,910	\$ 168,572	\$ 4,956,483	\$ 3,976,875	\$ 979,607	20%
Core Component Units	1,711,182	51,729	1,762,911	1,480,950	281,961	16%
Secondary Component Units	687,253	43,985	731,238	510,714	220,524	30%
OMB and Hacienda Custodies	1,591,918	(206,095)	1,385,824	902,368	483,456	35%
Out of Scope Entities	793,084	41,231	834,315	807,437	26,878	3%
Total	\$ 9,571,347	\$ 99,423	\$ 9,670,771	\$ 7,678,345	\$ 1,992,426	21%

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 1/31/2025

JAN FY25 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Entities Operating in PRIFAS 7.5						
15 Office of the Governor	\$ 16,397	\$ 384	\$ 16,781	\$ 8,786	\$ 7,994	48%
16 Office of Management and Budget	12,529	468	12,997	10,430	2,567	20%
18 Planning Board	10,887	(407)	10,480	7,984	2,496	24%
21 Emergency and Disaster Management Bureau	4,945	18	4,963	2,642	2,321	47%
23 Puerto Rico Department of State	9,549	(63)	9,485	8,796	689	7%
24 Puerto Rico Department of Treasury	124,805	3,367	128,172	103,248	24,923	19%
28 State Elections Commission	35,866	2,565	38,430	37,917	513	1%
30 Human Resources Management & Transformation	6,033	(5)	6,028	5,335	692	11%
31 General Services Administration	14,381	898	15,279	9,086	6,194	41%
34 Commission of Investigation, Processing and Appeals	306	1	306	284	22	7%
37 Civil Rights Commission	515	1	515	421	95	18%
38 Puerto Rico Department of Justice	86,808	4,911	91,718	84,828	6,890	8%
40 Puerto Rico Police Bureau	508,218	3,421	511,638	501,720	9,918	2%
41 Special Investigations Bureau	3,358	48	3,406	3,352	54	2%
42 Puerto Rico Fire Department Bureau	42,024	955	42,979	54,649	(11,670)	-27%
43 Puerto Rico National Guard	12,221	27	12,248	13,504	(1,256)	-10%
45 Department of Public Safety	157,963	(114)	157,848	145,596	12,252	8%
49 Department of Transportation and Public Works	45,197	2,001	47,199	37,740	9,459	20%
50 Department of Natural and Environmental Resources	71,362	8,283	79,645	69,537	10,108	13%
55 Puerto Rico Department of Agriculture	22,303	108	22,410	25,901	(3,490)	-16%
60 Office of the Citizen's Ombudsman	2,241	12	2,253	1,975	279	12%
62 Cooperative Development Commission of Puerto Rico	1,762	3	1,765	1,373	392	22%
66 Puerto Rico Highway Authority	-	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	28,004	76	28,079	30,965	(2,886)	-10%
68 Puerto Rico Labor Relations Board	610	11	621	627	(6)	-1%
69 Puerto Rico Department of Consumer Affairs	8,220	315	8,535	7,857	678	8%
71 Department of Health	292,290	2,126	294,415	255,769	38,647	13%
78 Department of Housing	15,935	102	16,037	16,706	(669)	-4%
81 Department of Education	1,673,977	72,187	1,746,163	1,416,021	330,143	19%
87 Department of Recreation and Sports	21,852	190	22,041	19,096	2,945	13%
95 Mental Health and Drug Addiction Services Administration	88,171	(95)	88,077	69,896	18,181	21%
96 Office of the Women's Advocate	3,053	1,953	5,005	2,635	2,370	47%
94 Employees Association of the Commonwealth	-	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	2,364	2	2,366	1,319	1,047	44%
122 Secretariat of the Department of the Family	28,062	148	28,211	32,402	(4,192)	-15%
123 Family and Children Administration	125,350	9,399	134,749	112,266	22,483	17%
124 Child Support Administration (ASUME)	10,053	165	10,218	8,779	1,439	14%
126 Vocational Rehabilitation Administration	16,527	288	16,815	17,866	(1,050)	-6%
127 Administration for Socioeconomic Development of the Family	59,868	43	59,911	48,847	11,064	18%
133 Administracion de Recursos Naturales	-	-	-	-	-	-
137 Department of Correction and Rehabilitation	241,439	2,375	243,814	240,481	3,333	1%
139 Parole Board	1,846	(23)	1,823	1,608	215	12%
143 Office of Protection and Defense for People with Disabilities	609	3	612	351	261	43%
152 Elderly and Retired People Advocate Office	2,152	67	2,219	1,047	1,172	53%
153 Office for People with Disabilities	2,296	5	2,301	1,341	959	42%
155 State Historic Preservation Office of Puerto Rico	5,139	11	5,149	2,011	3,138	61%
221 Medical Emergency Corps Bureau	12,493	325	12,818	14,177	(1,359)	-11%
231 Office for the Patient's Advocate	1,222	14	1,236	1,033	203	16%
241 Administration for Integral Development of Childhood	7,926	514	8,441	4,631	3,809	45%
266 Office of Public Safety Affairs	-	1	1	-	1	100%
279 Public Service Appeals Commission	1,642	16	1,657	1,294	363	22%
281 Office of the Election Comptroller	1,788	6	1,794	1,751	43	2%
Total - Entities Operating in PRIFAS 7.5	\$ 3,842,553	\$ 117,102	\$ 3,959,655	\$ 3,445,878	\$ 513,777	13%

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 1/31/2025

JAN 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	\$ -	\$ 341	\$ 341	\$ -	\$ 341	100%
79 Automobile Accidents Compensation Administration	-	51	51	-	51	100%
90 Medical Services Administration of Puerto Rico	59,953	763	60,716	51,078	9,638	16%
119 Department of Economic Development & Commerce	14,446	1,604	16,050	12,501	3,549	22%
162 Public Building Authority	-	286	286	-	286	100%
163 Puerto Rico Aqueduct and Sewer Authority	-	-	-	-	-	-
168 Puerto Rico Ports Authority	-	44	44	-	44	100%
180 Tourism Company	-	27	27	-	27	100%
187 Puerto Rico Health Insurance Administration	435,793	11	435,804	452,674	(16,870)	-4%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	2,800	75	2,875	97	2,777	97%
235 Puerto Rico Housing Finance Corporation	4,785	24	4,809	1,178	3,631	76%
277 Agricultural Enterprises Development Administration	42,921	(140)	42,780	34,655	8,125	19%
285 Puerto Rico Integrated Transit Authority	64,787	11,370	76,157	65,065	11,092	15%
295 Fiscal Agency & Financial Advisory Authority	21,682	3,624	25,306	12,648	12,658	50%
303 Convention Center of District Authority	-	2	2	-	2	100%
Total - Core Component Units	\$ 647,168	\$ 18,081	\$ 665,249	\$ 629,897	\$ 35,352	5%

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Secondary Component Units						
11 Puerto Rico Traffic Safety Commission	\$ -	\$ 5	\$ 5	\$ -	\$ 5	100%
22 Office of The Commissioner of Insurance	-	10	10	-	10	100%
29 Puerto Rico Federal Affairs Administration	1,882	6	1,889	1,664	224	12%
75 Office of the Financial Institutions Commissioner	-	10	10	-	10	100%
82 Institute of Puerto Rican Culture	10,879	107	10,985	7,324	3,661	33%
105 Industrial Commission	-	23	23	-	23	100%
109 Puerto Rico School of Plastic Arts	1,744	(35)	1,708	1,028	681	40%
121 Government Board of the 911 Service	-	25	25	-	25	100%
138 Institutional Trust of the National Guard of Puerto Rico	-	2	2	-	2	100%
161 Puerto Rico Infrastructure Financing Authority	1,303	218	1,521	1,567	(47)	-3%
165 Land Authority of Puerto Rico	-	12	12	-	12	100%
167 Integral Development of the "Península de Cantera"	349	3	352	195	157	45%
177 Land Administration of Puerto Rico	-	6	6	-	6	100%
186 Culebra Conservation and Development Authority	148	3	151	5	146	97%
189 Institute of Forensic Science	12,584	1,420	14,004	8,521	5,483	39%
191 Musical Arts Corporation	3,211	1,217	4,429	3,274	1,154	26%
192 Fine Arts Center Corporation	4,917	73	4,990	2,267	2,723	55%
195 Economic Development Bank of PR	-	14	14	-	14	100%
196 Puerto Rico Public Broadcasting Corporation	-	59	59	91	(32)	-55%
198 Agricultural Insurance Corporation	-	3	3	-	3	100%
215 Puerto Rico Conservatory of Music Corporation	5,185	29	5,215	4,729	486	9%
236 Innovation Fund for Agricultural Development of Puerto Rico	-	2	2	-	2	100%
238 Ponce Authority (Authority Of The Port Of The Americas)	715	-	715	529	186	26%
264 Corporation for the "Caño Martin Peña" Enlace Project	2,090	6	2,095	1,223	872	42%
265 Roosevelt Roads	655	3	657	471	186	28%
271 Puerto Rico Technology and Innovation Services	42,784	27	42,811	45,845	(3,034)	-7%
276 Puerto Rico Public Private Partnership Authority	16,490	6	16,495	4,500	11,995	73%
286 Authority of the Port of Ponce	418	7	425	155	269	63%
288 University of Puerto Rico Comprehensive Cancer Center	10,218	6,316	16,535	16,189	346	2%
293 Center for Diabetes Research, Education, and Medical Services	468	3	471	371	100	21%
298 Public Service Regulatory Board	5,109	(305)	4,804	4,445	359	7%
299 COFINA	-	-	-	-	-	-
310 Municipal Finance Corporation	-	0	0	-	0	100%
311 Puerto Rico Gaming Commission	1,331	(13)	1,318	1,106	212	16%
312 Retirement Board of the Government of Puerto Rico	32,433	11,253	43,686	35,448	8,238	19%
329 Office of Socioeconomic Development	3,410	11	3,421	2,501	920	27%
Total - Secondary Component Units	\$ 158,323	\$ 20,526	\$ 178,849	\$ 143,450	\$ 35,399	20%

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 1/31/2025

JAN 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 %
\$ 626,788	\$ (216,859)	\$ 409,929	\$ -	\$ 409,929	100%
684,420	19,918	704,338	662,798	41,540	6%
\$ 1,311,209	\$ (196,942)	\$ 1,114,267	\$ 662,798	\$ 451,469	41%

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 %
\$ 28,173	\$ 4,458	\$ 32,630	\$ 34,329	\$ (1,699)	-5%
232,999	13,163	246,162	226,812	19,350	8%
85,139	632	85,771	100,952	(15,181)	-18%
3,408	59	3,468	1,708	1,759	51%
-	-	-	-	-	-
-	-	-	-	-	-
292,182	2,470	294,652	284,877	9,775	3%
5,972	2	5,974	5,750	225	4%
2,142	12	2,154	2,035	119	6%
8,167	-	8,167	9,355	(1,189)	-15%
35,896	20,225	56,121	55,235	886	2%
-	-	-	-	-	-
31,703	185	31,888	32,453	(564)	-2%
1,678	6	1,684	1,647	38	2%
11,738	19	11,757	11,258	499	4%
-	-	-	-	-	-
34,651	-	34,651	34,651	0	0%
\$ 773,848	\$ 41,231	\$ 815,079	\$ 801,062	\$ 14,017	2%

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 %
\$ 3,842,553	\$ 117,102	\$ 3,959,655	\$ 3,445,878	\$ 513,777	13%
647,168	18,081	665,249	629,897	35,352	5%
158,323	20,526	178,849	143,450	35,399	20%
1,311,209	(196,942)	1,114,267	662,798	451,469	41%
773,848	41,231	815,079	801,062	14,017	2%
\$ 6,733,099	\$ 0	\$ 6,733,099	\$ 5,683,085	\$ 1,050,013	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 Special Revenue Fund Expense Budget vs. Actual

By Agency¹

YTD from 7/1/2024 through 1/31/2025

JAN FY25 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Entities Operating in PRIFAS 7.5						
15 Office of the Governor	\$ -	\$ -	\$ -	\$ -	\$ -	
16 Office of Management and Budget	699	-	699	219	480	69%
18 Planning Board	-	-	-	-	-	
21 Emergency and Disaster Management Bureau	199	-	199	-	199	100%
23 Puerto Rico Department of State	2,662	-	2,662	1,582	1,079	41%
24 Puerto Rico Department of Treasury	469,016	-	469,016	295,244	173,772	37%
28 State Elections Commission	-	-	-	-	-	
30 Human Resources Management & Transformation	1,016	-	1,016	369	646	64%
31 General Services Administration	3,074	19,542	22,616	6,076	16,540	73%
34 Commission of Investigation, Processing and Appeals	-	-	-	-	-	
37 Civil Rights Commission	-	-	-	-	-	
38 Puerto Rico Department of Justice	3,803	77	3,880	1,374	2,505	65%
40 Puerto Rico Police Bureau	10,785	604	11,389	826	10,563	93%
41 Special Investigations Bureau	-	5	5	-	5	100%
42 Puerto Rico Fire Department Bureau	8,569	3	8,572	160	8,412	98%
43 Puerto Rico National Guard	-	-	-	-	-	
45 Department of Public Safety	130	-	130	83	47	36%
49 Department of Transportation and Public Works	77,279	2,069	79,348	35,445	43,903	55%
50 Department of Natural and Environmental Resources	27,140	3,501	30,641	5,550	25,091	82%
55 Puerto Rico Department of Agriculture	2,001	-	2,001	373	1,628	81%
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	179,094	-	179,094	109,940	69,154	39%
68 Puerto Rico Labor Relations Board	270	-	270	183	86	32%
69 Puerto Rico Department of Consumer Affairs	1,164	-	1,164	786	378	32%
71 Department of Health	101,714	19,302	121,017	49,826	71,191	59%
78 Department of Housing	15,457	-	15,457	7,039	8,418	54%
81 Department of Education	5,414	6,367	11,781	4,765	7,016	60%
87 Department of Recreation and Sports	12,819	-	12,819	2,338	10,481	82%
95 Mental Health and Drug Addiction Services Administration	3,688	-	3,688	1,116	2,572	70%
96 Office of the Women's Advocate	-	-	-	-	-	
94 Employees Association of the Commonwealth	-	-	-	-	-	
120 Veteran's Advocate Office of Puerto Rico	-	-	-	-	-	
122 Secretariat of the Department of the Family	-	-	-	-	-	
123 Family and Children Administration	-	-	-	-	-	
124 Child Support Administration (ASUME)	-	-	-	-	-	
126 Vocational Rehabilitation Administration	468	-	468	-	468	100%
127 Administration for Socioeconomic Development of the Family	-	-	-	-	-	
133 Administracion de Recursos Naturales	-	-	-	-	-	
137 Department of Correction and Rehabilitation	13,575	-	13,575	4,653	8,922	66%
139 Parole Board	-	-	-	-	-	
143 Office of Protection and Defense for People with Disabilities	-	-	-	-	-	
152 Elderly and Retired People Advocate Office	-	-	-	-	-	
153 Office for People with Disabilities	-	-	-	-	-	
155 State Historic Preservation Office of Puerto Rico	676	-	676	32	644	95%
221 Medical Emergency Corps Bureau	4,649	-	4,649	3,019	1,630	35%
231 Office for the Patient's Advocate	-	-	-	-	-	
241 Administration for Integral Development of Childhood	-	-	-	-	-	
266 Office of Public Safety Affairs	-	-	-	-	-	
279 Public Service Appeals Commission	-	-	-	-	-	
281 Office of the Election Comptroller	-	-	-	-	-	
Total - Entities Operating in PRIFAS 7.5	\$ 945,358	\$ 51,470	\$ 996,828	\$ 530,997	\$ 465,831	47%

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 1/31/2025

JAN 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	\$ 339,467	\$ 3,791	\$ 343,257	\$ 185,515	\$ 157,743	46%
79 Automobile Accidents Compensation Administration	59,758	-	59,758	44,322	15,436	26%
90 Medical Services Administration of Puerto Rico	84,993	-	84,993	73,163	11,830	14%
119 Department of Economic Development & Commerce	29,366	12,578	41,944	17,962	23,982	57%
162 Public Building Authority	87,935	9,112	97,047	88,491	8,556	9%
163 Puerto Rico Aqueduct and Sewer Authority	-	-	-	-	-	-
168 Puerto Rico Ports Authority	48,701	-	48,701	50,926	(2,225)	-5%
180 Tourism Company	87,848	-	87,848	41,392	46,456	53%
187 Puerto Rico Health Insurance Administration	105,953	-	105,953	174,510	(68,557)	-65%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	52,624	-	52,624	44,406	8,218	16%
235 Puerto Rico Housing Finance Corporation	56,209	-	56,209	8,439	47,770	85%
277 Agricultural Enterprises Development Administration	54,662	8,167	62,829	51,977	10,852	17%
285 Puerto Rico Integrated Transit Authority	23,048	-	23,048	22,879	169	1%
295 Fiscal Agency & Financial Advisory Authority	5,008	-	5,008	2,184	2,824	56%
303 Convention Center of District Authority	28,445	-	28,445	44,887	(16,443)	-58%
Total - Core Component Units	\$ 1,064,015	\$ 33,648	\$ 1,097,662	\$ 851,053	\$ 246,609	22%
Secondary Component Units						
11 Puerto Rico Traffic Safety Commission	\$ 1,087	\$ -	\$ 1,087	\$ 842	\$ 246	23%
22 Office of The Commissioner of Insurance	7,637	-	7,637	5,329	2,308	30%
29 Puerto Rico Federal Affairs Administration	-	-	-	-	-	-
75 Office of the Financial Institutions Commissioner	8,991	-	8,991	5,735	3,256	36%
82 Institute of Puerto Rican Culture	748	639	1,387	205	1,182	85%
105 Industrial Commission	13,318	175	13,493	10,979	2,514	19%
109 Puerto Rico School of Plastic Arts	1,353	-	1,353	608	745	55%
121 Government Board of the 911 Service	12,807	481	13,288	7,158	6,130	46%
138 Institutional Trust of the National Guard of Puerto Rico	4,610	-	4,610	2,971	1,638	36%
161 Puerto Rico Infrastructure Financing Authority	664	-	664	272	392	59%
165 Land Authority of Puerto Rico	7,318	-	7,318	5,348	1,970	27%
167 Integral Development of the "Península de Cantera"	133	-	133	77	56	42%
177 Land Administration of Puerto Rico	5,293	-	5,293	3,750	1,543	29%
186 Culebra Conservation and Development Authority	177	-	177	-	177	100%
189 Institute of Forensic Science	295	-	295	-	295	100%
191 Musical Arts Corporation	1,101	1,470	2,572	1,097	1,475	57%
192 Fine Arts Center Corporation	1,537	117	1,653	1,330	323	20%
195 Economic Development Bank of PR	8,335	-	8,335	5,769	2,566	31%
196 Puerto Rico Public Broadcasting Corporation	198	8,204	8,402	4,900	3,502	42%
198 Agricultural Insurance Corporation	1,925	-	1,925	2,039	(114)	-6%
215 Puerto Rico Conservatory of Music Corporation	2,540	-	2,540	1,770	770	30%
236 Innovation Fund for Agricultural Development of Puerto Rico	7,971	0	7,971	3,835	4,137	52%
238 Ponce Authority (Authority Of The Port Of The Americas)	-	-	-	-	-	-
264 Corporation for the "Caño Martin Peña" Enlace Project	-	23	23	21	3	12%
265 Roosevelt Roads	1,085	-	1,085	609	476	44%
271 Puerto Rico Technology and Innovation Services	5,677	-	5,677	-	5,677	100%
276 Puerto Rico Public Private Partnership Authority	-	-	-	-	-	-
286 Authority of the Port of Ponce	1,261	-	1,261	-	1,261	100%
288 University of Puerto Rico Comprehensive Cancer Center	27,564	-	27,564	29,732	(2,168)	-8%
293 Center for Diabetes Research, Education, and Medical Services	156	-	156	159	(3)	-2%
298 Public Service Regulatory Board	18,566	-	18,566	8,347	10,219	55%
299 COFINA	-	-	-	-	-	-
310 Municipal Finance Corporation	129,564	-	129,564	66,736	62,828	48%
311 Puerto Rico Gaming Commission	255,086	12,349	267,435	197,649	69,786	26%
312 Retirement Board of the Government of Puerto Rico	1,934	-	1,934	-	1,934	100%
329 Office of Socioeconomic Development	-	-	-	-	-	-
Total - Secondary Component Units	\$ 528,931	\$ 23,459	\$ 552,389	\$ 367,265	\$ 185,124	34%

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 1/31/2025

JAN 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	\$ -	\$ 3,024	\$ 3,024	\$ -	\$ 3,024	100%
25 Custody of the Department of the Treasury	280,710	(12,177)	268,533	239,569	28,963	11%
Total - OMB and Hacienda Custodies	\$ 280,710	\$ (9,153)	\$ 271,557	\$ 239,569	\$ 31,988	12%

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Out of Scope Entities						
8 Office of the Comptroller	\$ -	\$ -	\$ -	\$ -	\$ -	
10 The General Court of Justice	10,181	-	10,181	6,375	3,806	37%
100 Legislative Assembly of the Commonwealth	-	-	-	-	-	
106 Public Housing Administration	9,055	-	9,055	-	9,055	100%
113 CRIM	-	-	-	-	-	
166 Industrial Development Company	-	-	-	-	-	
176 University of Puerto Rico	-	-	-	-	-	
193 Office of Government Ethics	-	-	-	-	-	
200 Special Independent Prosecutor's Panel	-	-	-	-	-	
209 Contributions to Political Parties	-	-	-	-	-	
208 Contributions to the Municipalities	-	-	-	-	-	
212 COSSEC	-	-	-	-	-	
220 Correctional Health	-	-	-	-	-	
268 Puerto Rico Institute of Statistics	-	-	-	-	-	
272 Office of the Inspector General	-	-	-	-	-	
289 Energy Commission	-	-	-	-	-	
297 Financial Oversight and Management Board for Puerto Rico	-	-	-	-	-	
Total - Out of Scope Entities	\$ 19,236	\$ -	\$ 19,236	\$ 6,375	\$ 12,861	67%

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Recap						
Entities Operating in PRIFAS 7.5	\$ 945,358	\$ 51,470	\$ 996,828	\$ 530,997	\$ 465,831	47%
Core Component Units	1,064,015	33,648	1,097,662	851,053	246,609	22%
Secondary Component Units	528,931	23,459	552,389	367,265	185,124	34%
OMB and Hacienda Custodies	280,710	(9,153)	271,557	239,569	31,988	12%
Out of Scope Entities	19,236	-	19,236	6,375	12,861	67%
Total	\$ 2,838,249	\$ 99,423	\$ 2,937,672	\$ 1,995,259	\$ 942,413	32%

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: January-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	\$ 1,445	\$ 952	40%
16 Office of Management and Budget	1,890	67	1,957	1,815	142	7%
18 Planning Board	1,555	(58)	1,497	1,570	(73)	-5%
21 Emergency and Disaster Management Bureau	735	3	737	555	183	25%
23 Puerto Rico Department of State	1,744	(9)	1,735	2,491	(755)	-44%
24 Puerto Rico Department of Treasury	84,832	481	85,312	54,849	30,463	36%
28 State Elections Commission	5,124	366	5,490	4,779	711	13%
30 Human Resources Management & Transformation	1,007	(1)	1,006	808	198	20%
31 General Services Administration	2,494	2,920	5,414	6,057	(644)	-12%
34 Commission of Investigation, Processing and Appeals	44	0	44	43	1	1%
37 Civil Rights Commission	74	0	74	63	10	14%
38 Puerto Rico Department of Justice	12,944	713	13,657	14,190	(533)	-4%
40 Puerto Rico Police Bureau	74,143	575	74,718	83,015	(8,297)	-11%
41 Special Investigations Bureau	480	8	487	447	41	8%
42 Puerto Rico Fire Department Bureau	7,228	137	7,364	8,959	(1,594)	-22%
43 Puerto Rico National Guard	1,746	4	1,750	4,023	(2,273)	-130%
45 Department of Public Safety	22,585	(16)	22,568	21,467	1,101	5%
49 Department of Transportation and Public Works	17,497	581	18,078	22,987	(4,909)	-27%
50 Department of Natural and Environmental Resources	14,072	1,683	15,755	17,390	(1,635)	-10%
55 Puerto Rico Department of Agriculture	3,472	15	3,487	2,044	1,443	41%
60 Office of the Citizen's Ombudsman	320	2	322	267	55	17%
62 Cooperative Development Commission of Puerto Rico	252	0	252	198	54	22%
66 Puerto Rico Highway Authority	-	-	-	-	-	
67 Puerto Rico Department of Labor and Human Resources	29,585	11	29,596	8,454	21,143	71%
68 Puerto Rico Labor Relations Board	126	2	127	124	4	3%
69 Puerto Rico Department of Consumer Affairs	1,341	45	1,386	1,437	(51)	-4%
71 Department of Health	56,286	3,061	59,347	55,105	4,242	7%
78 Department of Housing	4,485	15	4,499	4,457	42	1%
81 Department of Education	239,913	11,222	251,135	174,440	76,695	31%
87 Department of Recreation and Sports	4,953	27	4,980	2,239	2,741	55%
95 Mental Health and Drug Addiction Services Administration	13,123	(14)	13,109	11,685	1,425	11%
96 Office of the Women's Advocate	436	279	715	433	282	39%
94 Employees Association of the Commonwealth	-	-	-	-	-	
120 Veteran's Advocate Office of Puerto Rico	338	0	338	209	129	38%
122 Secretariat of the Department of the Family	4,009	21	4,030	8,245	(4,215)	-105%
123 Family and Children Administration	17,907	1,343	19,250	24,247	(4,998)	-26%
124 Child Support Administration (ASUME)	1,436	24	1,460	1,278	182	12%
126 Vocational Rehabilitation Administration	2,428	41	2,469	5,465	(2,996)	-121%
127 Administration for Socioeconomic Development of the Family	8,553	6	8,559	7,184	1,375	16%
133 Administracion de Recursos Naturales	-	-	-	-	-	
137 Department of Correction and Rehabilitation	36,431	339	36,770	54,270	(17,501)	-48%
139 Parole Board	264	(3)	260	219	42	16%
143 Office of Protection and Defense for People with Disabilities	87	0	87	100	(13)	-14%
152 Elderly and Retired People Advocate Office	307	10	317	157	160	50%
153 Office for People with Disabilities	328	1	329	221	108	33%
155 State Historic Preservation Office of Puerto Rico	831	2	832	784	48	6%
221 Medical Emergency Corps Bureau	2,449	46	2,495	2,459	36	1%
231 Office for the Patient's Advocate	175	2	177	130	46	26%
241 Administration for Integral Development of Childhood	1,132	73	1,206	621	584	48%
266 Office of Public Safety Affairs	-	0	0	-	0	100%
279 Public Service Appeals Commission	235	2	237	261	(24)	-10%
281 Office of the Election Comptroller	255	1	256	237	19	7%
Total - Entities Operating in PRIFAS 7.5	\$ 683,987	\$ 24,082	\$ 708,069	\$ 613,923	\$ 94,146	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: January-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	\$ 590	\$ 49,086	\$ 8,336	\$ 40,750	83%
79 Automobile Accidents Compensation Administration	8,537	7	8,544	4,014	4,530	53%
90 Medical Services Administration of Puerto Rico	20,707	109	20,816	21,679	(863)	-4%
119 Department of Economic Development & Commerce	6,259	2,026	8,285	3,741	4,543	55%
162 Public Building Authority	12,562	1,343	13,905	10,399	3,506	25%
163 Puerto Rico Aqueduct and Sewer Authority	-	-	-	-	-	
168 Puerto Rico Ports Authority	6,957	6	6,964	1,934	5,030	72%
180 Tourism Company	12,550	4	12,554	458	12,096	96%
187 Puerto Rico Health Insurance Administration	77,392	2	77,394	83,772	(6,378)	-8%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	7,918	11	7,928	3,783	4,145	52%
235 Puerto Rico Housing Finance Corporation	8,713	3	8,717	1,368	7,349	84%
277 Agricultural Enterprises Development Administration	13,940	1,147	15,087	10,034	5,053	33%
285 Puerto Rico Integrated Transit Authority	12,548	1,624	14,172	12,961	1,211	9%
295 Fiscal Agency & Financial Advisory Authority	3,813	518	4,331	2,246	2,084	48%
303 Convention Center of District Authority	4,064	0	4,064	4,364	(300)	-7%
Total - Core Component Units	\$ 244,455	\$ 7,390	\$ 251,844	\$ 169,088	\$ 82,756	33%

	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	\$ 103	\$ 53	34%
22 Office of The Commissioner of Insurance	1,091	1	1,092	772	320	29%
29 Puerto Rico Federal Affairs Administration	269	1	270	313	(43)	-16%
75 Office of the Financial Institutions Commissioner	1,284	1	1,286	790	496	39%
82 Institute of Puerto Rican Culture	1,661	106	1,767	1,083	684	39%
105 Industrial Commission	1,903	28	1,931	1,710	221	11%
109 Puerto Rico School of Plastic Arts	442	(5)	437	32	405	93%
121 Government Board of the 911 Service	1,830	72	1,902	1,390	511	27%
138 Institutional Trust of the National Guard of Puerto Rico	659	0	659	683	(24)	-4%
161 Puerto Rico Infrastructure Financing Authority	281	31	312	394	(82)	-26%
165 Land Authority of Puerto Rico	1,045	2	1,047	626	421	40%
167 Integral Development of the "Península de Cantera"	69	0	69	35	34	50%
177 Land Administration of Puerto Rico	756	1	757	419	338	45%
186 Culebra Conservation and Development Authority	46	0	47	1	46	97%
189 Institute of Forensic Science	1,840	203	2,043	156	1,886	92%
191 Musical Arts Corporation	616	384	1,000	810	190	19%
192 Fine Arts Center Corporation	922	27	949	594	355	37%
195 Economic Development Bank of PR	1,191	2	1,193	800	393	33%
196 Puerto Rico Public Broadcasting Corporation	28	1,180	1,209	727	482	40%
198 Agricultural Insurance Corporation	275	0	275	576	(300)	-109%
215 Puerto Rico Conservatory of Music Corporation	1,104	4	1,108	741	367	33%
236 Innovation Fund for Agricultural Development of Puerto Rico	1,139	0	1,139	132	1,007	88%
238 Ponce Authority (Authority Of The Port Of The Americas)	102	-	102	66	36	35%
264 Corporation for the "Caño Martín Peña" Enlace Project	299	4	303	256	47	15%
265 Roosevelt Roads	249	0	249	257	(8)	-3%
271 Puerto Rico Technology and Innovation Services	6,923	4	6,927	18,434	(11,507)	-166%
276 Puerto Rico Public Private Partnership Authority	2,356	1	2,356	407	1,949	83%
286 Authority of the Port of Ponce	240	1	241	23	218	90%
288 University of Puerto Rico Comprehensive Cancer Center	5,398	902	6,300	7,278	(978)	-16%
293 Center for Diabetes Research, Education, and Medical Services	89	0	90	74	16	17%
298 Public Service Regulatory Board	3,382	(44)	3,339	1,828	1,511	45%
299 COFINA	-	-	-	-	-	
310 Municipal Finance Corporation	18,509	0	18,509	-	18,509	100%
311 Puerto Rico Gaming Commission	36,631	1,762	38,393	43,004	(4,610)	-12%
312 Retirement Board of the Government of Puerto Rico	4,910	1,608	6,517	5,380	1,137	17%
329 Office of Socioeconomic Development	487	2	489	443	46	9%
Total - Secondary Component Units	\$ 98,179	\$ 6,284	\$ 104,463	\$ 90,339	\$ 14,124	14%

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: January-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	\$ (30,548)	\$ 58,993	\$ -	\$ 58,993	100%
137,876	1,106	138,982	153,988	(15,007)	-11%
\$ 227,417	\$ (29,442)	\$ 197,975	\$ 153,988	\$ 43,987	22%

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	\$ 3,928	\$ 734	16%
34,740	1,880	36,620	37,111	(491)	-1%
12,163	90	12,253	8,447	3,806	31%
1,781	8	1,789	226	1,563	87%
-	-	-	-	-	-
41,740	353	42,093	40,697	1,396	3%
853	0	853	805	49	6%
306	2	308	288	20	6%
1,167	-	1,167	100	1,067	91%
5,128	2,889	8,017	5,000	3,017	38%
4,529	26	4,555	5,828	(1,272)	-28%
240	1	241	234	7	3%
1,677	3	1,680	1,580	100	6%
-	-	-	-	-	-
4,950	-	4,950	4,950	0	0%
\$ 113,298	\$ 5,890	\$ 119,188	\$ 109,193	\$ 9,995	8%

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 %
\$ 683,987	\$ 24,082	\$ 708,069	\$ 613,923	\$ 94,146	13%
\$ 244,455	\$ 7,390	\$ 251,844	\$ 169,088	\$ 82,756	33%
\$ 98,179	\$ 6,284	\$ 104,463	\$ 90,339	\$ 14,124	14%
\$ 227,417	\$ (29,442)	\$ 197,975	\$ 153,988	\$ 43,987	22%
\$ 113,298	\$ 5,890	\$ 119,188	\$ 109,193	\$ 9,995	8%
\$ 1,367,335	\$ 14,203	\$ 1,381,539	\$ 1,136,531	\$ 245,007	18%

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: January-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	\$ 1,445	\$ 952	40%
16 Office of Management and Budget	1,790	67	1,857	1,801	56	3%
18 Planning Board	1,555	(58)	1,497	1,570	(73)	-5%
21 Emergency and Disaster Management Bureau	706	3	709	555	154	22%
23 Puerto Rico Department of State	1,364	(9)	1,355	2,217	(862)	-64%
24 Puerto Rico Department of Treasury	17,829	481	18,310	13,610	4,701	26%
28 State Elections Commission	5,124	366	5,490	4,779	711	13%
30 Human Resources Management & Transformation	862	(1)	861	774	87	10%
31 General Services Administration	2,054	128	2,183	1,333	850	39%
34 Commission of Investigation, Processing and Appeals	44	0	44	43	1	1%
37 Civil Rights Commission	74	0	74	63	10	14%
38 Puerto Rico Department of Justice	12,401	702	13,103	13,933	(830)	-6%
40 Puerto Rico Police Bureau	72,603	489	73,091	82,839	(9,748)	-13%
41 Special Investigations Bureau	480	7	487	447	40	8%
42 Puerto Rico Fire Department Bureau	6,003	136	6,140	8,959	(2,819)	-46%
43 Puerto Rico National Guard	1,746	4	1,750	4,023	(2,273)	-130%
45 Department of Public Safety	22,566	(16)	22,550	21,457	1,093	5%
49 Department of Transportation and Public Works	6,457	286	6,743	9,149	(2,407)	-36%
50 Department of Natural and Environmental Resources	10,195	1,183	11,378	16,240	(4,863)	-43%
55 Puerto Rico Department of Agriculture	3,186	15	3,201	2,000	1,202	38%
60 Office of the Citizen's Ombudsman	320	2	322	267	55	17%
62 Cooperative Development Commission of Puerto Rico	252	0	252	198	54	22%
66 Puerto Rico Highway Authority	-	-	-	-	-	
67 Puerto Rico Department of Labor and Human Resources	4,001	11	4,011	5,545	(1,534)	-38%
68 Puerto Rico Labor Relations Board	87	2	89	108	(19)	-22%
69 Puerto Rico Department of Consumer Affairs	1,174	45	1,219	1,338	(119)	-10%
71 Department of Health	41,756	304	42,059	44,671	(2,612)	-6%
78 Department of Housing	2,276	15	2,291	2,626	(335)	-15%
81 Department of Education	239,140	10,312	249,452	169,729	79,723	32%
87 Department of Recreation and Sports	3,122	27	3,149	2,193	956	30%
95 Mental Health and Drug Addiction Services Administration	12,596	(14)	12,582	11,590	992	8%
96 Office of the Women's Advocate	436	279	715	433	282	39%
94 Employees Association of the Commonwealth	-	-	-	-	-	
120 Veteran's Advocate Office of Puerto Rico	338	0	338	209	129	38%
122 Secretariat of the Department of the Family	4,009	21	4,030	8,245	(4,215)	-105%
123 Family and Children Administration	17,907	1,343	19,250	24,247	(4,998)	-26%
124 Child Support Administration (ASUME)	1,436	24	1,460	1,278	182	12%
126 Vocational Rehabilitation Administration	2,361	41	2,402	5,465	(3,063)	-128%
127 Administration for Socioeconomic Development of the Family	8,553	6	8,559	7,184	1,375	16%
133 Administracion de Recursos Naturales	-	-	-	-	-	
137 Department of Correction and Rehabilitation	34,491	339	34,831	52,934	(18,104)	-52%
139 Parole Board	264	(3)	260	219	42	16%
143 Office of Protection and Defense for People with Disabilities	87	0	87	100	(13)	-14%
152 Elderly and Retired People Advocate Office	307	10	317	157	160	50%
153 Office for People with Disabilities	328	1	329	221	108	33%
155 State Historic Preservation Office of Puerto Rico	734	2	736	760	(25)	-3%
221 Medical Emergency Corps Bureau	1,785	46	1,831	2,130	(299)	-16%
231 Office for the Patient's Advocate	175	2	177	130	46	26%
241 Administration for Integral Development of Childhood	1,132	73	1,206	621	584	48%
266 Office of Public Safety Affairs	-	0	0	-	0	100%
279 Public Service Appeals Commission	235	2	237	261	(24)	-10%
281 Office of the Election Comptroller	255	1	256	237	19	7%
Total - Entities Operating in PRIFAS 7.5	\$ 548,936	\$ 16,729	\$ 565,665	\$ 530,336	\$ 35,329	6%

Puerto Rico Department of Treasury*Monthly Budget and Actual Results for FY25 General Fund Expense Budget vs. Actual**By Agency¹**For the month of: January-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	109	8,674	11,228	(2,555)	-29%
119 Department of Economic Development & Commerce	2,064	229	2,293	1,856	436	19%
162 Public Building Authority	-	41	41	-	41	100%
163 Puerto Rico Aqueduct and Sewer Authority	-	-	-	-	-	
168 Puerto Rico Ports Authority	-	6	6	-	6	100%
180 Tourism Company	-	4	4	-	4	100%
187 Puerto Rico Health Insurance Administration	62,256	2	62,258	80,685	(18,427)	-30%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	400	11	411	-	411	100%
235 Puerto Rico Housing Finance Corporation	684	3	687	178	509	74%
277 Agricultural Enterprises Development Administration	6,132	(20)	6,111	3,819	2,292	38%
285 Puerto Rico Integrated Transit Authority	9,255	1,624	10,880	8,985	1,895	17%
295 Fiscal Agency & Financial Advisory Authority	3,097	518	3,615	1,972	1,643	45%
303 Convention Center of District Authority	-	0	0	-	0	100%
Total - Core Component Units	\$ 92,453	\$ 2,583	\$ 95,036	\$ 108,724	\$ (13,688)	-14%

	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	313	(43)	-16%
75 Office of the Financial Institutions Commissioner	-	1	1	-	1	100%
82 Institute of Puerto Rican Culture	1,554	15	1,569	1,073	496	32%
105 Industrial Commission	-	3	3	-	3	100%
109 Puerto Rico School of Plastic Arts	249	(5)	244	32	212	87%
121 Government Board of the 911 Service	-	4	4	-	4	100%
138 Institutional Trust of the National Guard of Puerto Rico	-	0	0	-	0	100%
161 Puerto Rico Infrastructure Financing Authority	186	31	217	366	(149)	-68%
165 Land Authority of Puerto Rico	-	2	2	-	2	100%
167 Integral Development of the "Península de Cantera"	50	0	50	25	25	50%
177 Land Administration of Puerto Rico	-	1	1	-	1	100%
186 Culebra Conservation and Development Authority	21	0	22	1	20	94%
189 Institute of Forensic Science	1,798	203	2,001	156	1,844	92%
191 Musical Arts Corporation	459	174	633	476	157	25%
192 Fine Arts Center Corporation	702	10	713	323	390	55%
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	570	175	23%
236 Innovation Fund for Agricultural Development of Puerto Rico	-	0	0	-	0	100%
238 Ponce Authority (Authority Of The Port Of The Americas)	102	-	102	66	36	35%
264 Corporation for the "Caño Martín Peña" Enlace Project	299	1	299	236	64	21%
265 Roosevelt Roads	94	0	94	102	(8)	-9%
271 Puerto Rico Technology and Innovation Services	6,112	4	6,116	18,434	(12,318)	-201%
276 Puerto Rico Public Private Partnership Authority	2,356	1	2,356	407	1,949	83%
286 Authority of the Port of Ponce	60	1	61	23	37	62%
288 University of Puerto Rico Comprehensive Cancer Center	1,460	902	2,362	2,300	62	3%
293 Center for Diabetes Research, Education, and Medical Services	67	0	67	51	16	24%
298 Public Service Regulatory Board	730	(44)	686	575	112	16%
299 COFINA	-	-	-	-	-	
310 Municipal Finance Corporation	-	0	0	-	0	100%
311 Puerto Rico Gaming Commission	190	(2)	188	174	15	8%
312 Retirement Board of the Government of Puerto Rico	4,633	1,608	6,241	5,380	861	14%
329 Office of Socioeconomic Development	487	2	489	443	46	9%
Total - Secondary Component Units	\$ 22,618	\$ 2,932	\$ 25,550	\$ 31,540	\$ (5,990)	-23%

Puerto Rico Department of Treasury

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

By Agency¹

For the month of: January-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	\$ (30,980)	\$ 58,561	\$ -	\$ 58,561	100%
97,774	2,845	100,620	124,171	(23,552)	-23%
\$ 187,316	\$ (28,135)	\$ 159,181	\$ 124,171	\$ 35,010	22%

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	\$ 3,928	\$ 734	16%
33286	1880	35166	36292	-1126	0
12163	90	12253	8447	3806	0
487	8	495	226	269	1
0	0	0	0	0	
41740	353	42093	40697	1396	0
853	0	853	805	49	0
306	2	308	288	20	0
1167	0	1167	100	1067	1
5128	2889	8017	5000	3017	0
4529	26	4555	5828	-1272	0
240	1	241	234	7	0
1677	3	1680	1580	100	0
0	0	0	0	0	
4950	0	4950	4950	0	0
\$ 110,550	\$ 5,890	\$ 116,440	\$ 108,374	\$ 8,066	7%

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 %
\$ 548,936	\$ 16,729	\$ 565,665	\$ 530,336	\$ 35,329	6%
92,453	2,583	95,036	108,724	(13,688)	-14%
22,618	2,932	25,550	31,540	(5,990)	-23%
187,316	(28,135)	159,181	124,171	35,010	22%
110,550	5,890	116,440	108,374	8,066	7%
\$ 961,871	\$ 0	\$ 961,871	\$ 903,146	\$ 58,726	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: January-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	\$ -	\$ -	\$ -	\$ -	\$ -	
16 Office of Management and Budget	100	-	100	14	86	86%
18 Planning Board	-	-	-	-	-	
21 Emergency and Disaster Management Bureau	28	-	28	-	28	100%
23 Puerto Rico Department of State	380	-	380	273	107	28%
24 Puerto Rico Department of Treasury	67,002	-	67,002	41,240	25,763	38%
28 State Elections Commission	-	-	-	-	-	
30 Human Resources Management & Transformation	145	-	145	34	111	77%
31 General Services Administration	439	2,792	3,231	4,724	(1,493)	-46%
34 Commission of Investigation, Processing and Appeals	-	-	-	-	-	
37 Civil Rights Commission	-	-	-	-	-	
38 Puerto Rico Department of Justice	543	11	554	258	297	54%
40 Puerto Rico Police Bureau	1,541	86	1,627	176	1,451	89%
41 Special Investigations Bureau	-	1	1	-	1	100%
42 Puerto Rico Fire Department Bureau	1,224	0	1,225	-	1,225	100%
43 Puerto Rico National Guard	-	-	-	-	-	
45 Department of Public Safety	19	-	19	10	8	44%
49 Department of Transportation and Public Works	11,040	296	11,335	13,838	(2,502)	-22%
50 Department of Natural and Environmental Resources	3,877	500	4,377	1,150	3,228	74%
55 Puerto Rico Department of Agriculture	286	-	286	44	242	84%
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	2,909	22,676	89%
68 Puerto Rico Labor Relations Board	39	-	39	16	23	59%
69 Puerto Rico Department of Consumer Affairs	166	-	166	99	68	41%
71 Department of Health	14,531	2,757	17,288	10,434	6,854	40%
78 Department of Housing	2,208	-	2,208	1,830	378	17%
81 Department of Education	773	910	1,683	4,710	(3,028)	-180%
87 Department of Recreation and Sports	1,831	-	1,831	46	1,786	97%
95 Mental Health and Drug Addiction Services Administration	527	-	527	94	433	82%
96 Office of the Women's Advocate	-	-	-	-	-	
94 Employees Association of the Commonwealth	-	-	-	-	-	
120 Veteran's Advocate Office of Puerto Rico	-	-	-	-	-	
122 Secretariat of the Department of the Family	-	-	-	-	-	
123 Family and Children Administration	-	-	-	-	-	
124 Child Support Administration (ASUME)	-	-	-	-	-	
126 Vocational Rehabilitation Administration	67	-	67	-	67	100%
127 Administration for Socioeconomic Development of the Family	-	-	-	-	-	
133 Administracion de Recursos Naturales	-	-	-	-	-	
137 Department of Correction and Rehabilitation	1,939	-	1,939	1,336	603	31%
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	24	73	75%
221 Medical Emergency Corps Bureau	664	-	664	329	336	51%
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	-	-	-	-	-	
Total - Entities Operating in PRIFAS 7.5	\$ 135,051	\$ 7,353	\$ 142,404	\$ 83,587	\$ 58,817	41%

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: January-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	\$ 542	\$ 49,037	\$ 8,336	\$ 40,701	83%
79 Automobile Accidents Compensation Administration	8,537	-	8,537	4,014	4,522	53%
90 Medical Services Administration of Puerto Rico	12,142	-	12,142	10,451	1,691	14%
119 Department of Economic Development & Commerce	4,195	1,797	5,992	1,885	4,107	69%
162 Public Building Authority	12,562	1,302	13,864	10,399	3,465	25%
168 Puerto Rico Ports Authority	6,957	-	6,957	1,934	5,023	72%
180 Tourism Company	12,550	-	12,550	458	12,092	96%
187 Puerto Rico Health Insurance Administration	15,136	-	15,136	3,087	12,049	80%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	7,518	-	7,518	3,783	3,735	50%
235 Puerto Rico Housing Finance Corporation	8,030	-	8,030	1,190	6,840	85%
277 Agricultural Enterprises Development Administration	7,809	1,167	8,976	6,215	2,761	31%
285 Puerto Rico Integrated Transit Authority	3,293	-	3,293	3,976	(684)	-21%
295 Fiscal Agency & Financial Advisory Authority	715	-	715	274	441	62%
303 Convention Center of District Authority	4,064	-	4,064	4,364	(300)	-7%
Total - Core Component Units	\$ 152,002	\$ 4,807	\$ 156,809	\$ 60,364	\$ 96,445	62%
	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Secondary Component Units						
11 Puerto Rico Traffic Safety Commission	\$ 155	\$ -	\$ 155	\$ 103	\$ 52	34%
22 Office of The Commissioner of Insurance	1,091	-	1,091	772	319	29%
29 Puerto Rico Federal Affairs Administration	-	-	-	-	-	-
75 Office of the Financial Institutions Commissioner	1,284	-	1,284	790	494	38%
82 Institute of Puerto Rican Culture	107	91	198	10	188	95%
105 Industrial Commission	1,903	25	1,928	1,710	218	11%
109 Puerto Rico School of Plastic Arts	193	-	193	-	193	100%
121 Government Board of the 911 Service	1,830	69	1,898	1,390	508	27%
138 Institutional Trust of the National Guard of Puerto Rico	659	-	659	683	(24)	-4%
161 Puerto Rico Infrastructure Financing Authority	95	-	95	28	67	70%
165 Land Authority of Puerto Rico	1,045	-	1,045	626	420	40%
167 Integral Development of the "Peninsula de Cantera"	19	-	19	10	9	47%
177 Land Administration of Puerto Rico	756	-	756	419	338	45%
186 Culebra Conservation and Development Authority	25	-	25	-	25	100%
189 Institute of Forensic Science	42	-	42	-	42	100%
191 Musical Arts Corporation	157	210	367	334	33	9%
192 Fine Arts Center Corporation	220	17	236	271	(35)	-15%
195 Economic Development Bank of PR	1,191	-	1,191	800	391	33%
196 Puerto Rico Public Broadcasting Corporation	28	1,172	1,200	714	486	41%
198 Agricultural Insurance Corporation	275	-	275	576	(301)	-109%
215 Puerto Rico Conservatory of Music Corporation	363	-	363	171	192	53%
236 Innovation Fund for Agricultural Development of Puerto Rico	1,139	0	1,139	132	1,006	88%
238 Ponce Authority (Authority Of The Port Of The Americas)	-	-	-	-	-	-
264 Corporation for the "Caño Martin Peña" Enlace Project	-	3	3	20	(17)	-504%
265 Roosevelt Roads	155	-	155	155	0	0%
271 Puerto Rico Technology and Innovation Services	811	-	811	-	811	100%
276 Puerto Rico Public Private Partnership Authority	-	-	-	-	-	-
286 Authority of the Port of Ponce	180	-	180	-	180	100%
288 University of Puerto Rico Comprehensive Cancer Center	3,938	-	3,938	4,978	(1,040)	-26%
293 Center for Diabetes Research, Education, and Medical Services	22	-	22	23	(1)	-3%
298 Public Service Regulatory Board	2,652	-	2,652	1,253	1,399	53%
299 COFINA	-	-	-	-	-	-
310 Municipal Finance Corporation	18,509	-	18,509	-	18,509	100%
311 Puerto Rico Gaming Commission	36,441	1,764	38,205	42,830	(4,625)	-12%
312 Retirement Board of the Government of Puerto Rico	276	-	276	-	276	100%
329 Office of Socioeconomic Development	-	-	-	-	-	-
Total - Secondary Component Units	\$ 75,562	\$ 3,351	\$ 78,913	\$ 58,799	\$ 20,114	25%

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: January-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	(1,740)	38,362	29,817	8,545	22%
Total - OMB and Hacienda Custodies	\$ 40,101	\$ (1,308)	\$ 38,794	\$ 29,817	\$ 8,977	23%

	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	819.37	635.05	0.44
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	\$ 819	\$ 1,929	70%

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Recap						
Entities Operating in PRIFAS 7.5	\$ 135,051	\$ 7,353	\$ 142,404	\$ 83,587	\$ 58,817	41%
Core Component Units	152,002	4,807	156,809	60,364	96,445	62%
Secondary Component Units	75,562	3,351	78,913	58,799	20,114	25%
OMB and Hacienda Custodies	40,101	(1,308)	38,794	29,817	8,977	23%
Out of Scope Entities	2,748	-	2,748	819	1,929	70%
Total	\$ 405,464	\$ 14,203	\$ 419,667	\$ 233,386	\$ 186,282	44%

Notes:

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

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

Puerto Rico Department of Treasury

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

By Agency ¹

YTD from 7/1/2024 through 1/31/2025

January-25

(figures in \$000s)

	CapEx Certified Budget	Adjustments & Revisions ²	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
Entities Operating in PRIFAS 7.5					
11 Puerto Rico Traffic Safety Commission	\$ -	\$ -	\$ -	\$ 15	\$ (15)
15 Office of the Governor	11,800	(295)	11,505	-	11,505
24 Puerto Rico Department of Treasury	-	5,498	5,498	500	4,998
28 State Elections Commission	1,748	(44)	1,704	-	1,704
31 General Services Administration	4,000	900	4,900	116	4,784
40 Puerto Rico Police Bureau	6,600	-	6,600	-	6,600
45 Department of Public Safety	500	-	500	-	500
49 Department of Transportation and Public Works	15,000	(375)	14,625	-	14,625
50 Department of Natural and Environmental Resources	4,710	(118)	4,592	-	4,592
69 Puerto Rico Department of Consumer Affairs	155	(4)	151	-	151
71 Department of Health	9,000	2,009	11,009	741	10,268
87 Department of Recreation and Sports	200	(5)	195	-	195
95 Mental Health and Drug Addiction Services Administration	415	-	415	-	415
143 Office of Protection and Defense for People with Disabilities	73	(2)	71	-	71
155 State Historic Preservation Office of Puerto Rico	5,469	(137)	5,332	-	5,332
221 Medical Emergency Corps Bureau	100	-	100	-	100
Total - Entities Operating in PRIFAS 7.5	\$ 59,770	\$ 7,428	\$ 67,198	\$ 1,373	\$ 65,826

Puerto Rico Department of Treasury

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

By Agency ¹

YTD from 7/1/2024 through 1/31/2025

January-25

(figures in \$000s)

	CapEx Certified Budget	Adjustments & Revisions	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
Core Component Units					
79 Automobile Accidents Compensation Administration	6,802	-	6,802	-	6,802
90 Medical Services Administration of Puerto Rico	8,700	-	8,700	-	8,700
119 Department of Economic Development & Commerce	1,350	(34)	1,316	272	1,044
162 Public Building Authority	-	7,231	7,231	-	7,231
168 Puerto Rico Ports Authority	-	-	-	12,800	(12,800)
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	4,800	-	4,800	97	4,703
285 Puerto Rico Integrated Transit Authority	45,791	(1,145)	44,646	16,260	28,386
Total - Core Component Units	\$ 67,443	\$ 6,053	\$ 73,496	\$ 29,429	\$ 44,066

	CapEx Certified Budget	Adjustments & Revisions	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
Secondary Component Units					
82 Institute of Puerto Rican Culture	-	-	-	-	-
121 Government Board of the 911 Service	-	825	825	825	0
189 Institute of Forensic Science	1,200	(30)	1,170	-	1,170
192 Fine Arts Center Corporation	4,193	95	4,288	-	4,288
311 Puerto Rico Gaming Commission	2,059	-	2,059	-	2,059
Total - Secondary Component Units	\$ 7,452	\$ 891	\$ 8,343	\$ 825	\$ 7,517

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

Puerto Rico Department of Treasury

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

By Agency ¹

YTD from 7/1/2024 through 1/31/2025

January-25

(figures in \$000s)

	CapEx Certified Budget	Adjustments & Revisions	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
Out of Scope Entities					
10 The General Court of Justice	13,723	2,685	16,408	800	15,608
100 Legislative Assembly of the Commonwealth	21,225	(531)	20,694	20,694	-
200 Special Independent Prosecutor's Panel	119	(3)	116	-	116
272 Office of the Inspector General	390	(10)	380	120	260
Total - Out of Scope Entities	\$ 35,457	\$ 2,142	\$ 37,599	\$ 21,615	\$ 15,984

	CapEx Certified Budget	Adjustments & Revisions	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
Recap					
Entities Operating in PRIFAS 7.5	\$ 59,770	\$ 7,428	\$ 67,198	\$ 1,373	\$ 65,826
Core Component Units	67,443	6,053	73,496	29,429	44,066
Secondary Component Units	7,452	891	8,343	825	7,517
OMB and Hacienda Custodies	88,514	(27,830)	60,684	-	60,684
Out of Scope Entities	35,457	2,142	37,599	21,615	15,984
Total	\$ 258,636	\$ (11,317)	\$ 247,319	\$ 53,242	\$ 194,077

Notes:

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

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

Appendix

Core and Secondary Component Unit Consolidated Actuals by Month

		Q1	Q1	Q1	Q2	Q2	Q2	Q3				
		1	2	3	4	5	6	7		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		YTD Totals	Balance \$	Balance %
Core Component Units												
70	State Insurance Fund Corporation	\$ 589,026	\$ 40,347	\$ 36,114	\$ 46,276	\$ 37,154	\$ 8,365	\$ 8,923	\$ 8,336	\$ 185,515	\$ 403,512	69%
79	Automobile Accident Compensation Administration	102,529	5,978	6,820	6,860	7,194	6,703	6,753	4,014	44,322	58,207	57%
90	Administration of Medical Services of Puerto Rico	249,788	11,625	15,569	17,928	19,474	16,994	20,972	21,679	124,241	125,546	50%
119	Department of Economic Development and Commerce	99,418	5,805	6,383	1,365	4,415	4,056	4,698	3,741	30,463	68,956	69%
162	Public Buildings Authority	166,857	7,918	10,113	24,649	11,049	14,237	10,128	10,399	88,491	78,366	47%
168	Ports Authority	83,562	4,937	11,610	7,731	5,981	1,961	16,772	1,934	50,926	32,636	39%
180	Tourism Company	150,644	491	465	22,487	2,478	452	14,562	458	41,392	109,252	73%
187	Health Insurance Administration of Puerto Rico	928,726	61,979	69,631	216,988	57,452	50,945	86,419	83,772	627,184	301,542	32%
188	Corp. of the Cardiovascular Center of Puerto Rico & Caribbean	95,140	4,316	6,559	6,870	6,977	7,755	8,243	3,783	44,503	50,637	53%
235	Housing Financing Authority	104,602	1,096	1,156	1,602	1,519	1,452	1,425	1,368	9,617	94,985	91%
277	Administration for the Development of Agricultural Enterprises	181,043	9,780	1,751	1,740	33,289	18,384	11,654	10,034	86,632	94,411	52%
285	Integrated Transport Authority	170,065	9,281	14,426	8,399	14,522	14,202	14,153	12,961	87,944	82,121	48%
295	Financial Advisory Authority and Fiscal Agency of Puerto Rico	51,967	827	1,628	1,431	1,463	2,404	4,833	2,246	14,832	37,136	71%
303	District Authority of the Convention Center	48,765	4,718	3,969	13,630	5,500	5,776	6,930	4,364	44,887	3,877	8%
Total - Core Component Units		\$ 3,022,133	\$ 169,097	\$ 186,193	\$ 377,956	\$ 208,466	\$ 153,684	\$ 216,466	\$ 169,088	\$ 1,480,950	\$ 1,541,183	51%
Secondary Component Units												
11	Puerto Rico Traffic Safety Commission	\$ 1,873	\$ 100	\$ 124	\$ 135	\$ 127	\$ 126	\$ 126	\$ 103	\$ 842	\$ 1,031	55%
22	Office of The Commissioner of Insurance	13,110	489	639	830	895	779	924	772	5,329	7,781	59%
29	Puerto Rico Federal Affairs Administration	3,238	194	215	234	229	224	256	313	1,664	1,573	49%
75	Office of the Financial Institutions Commissioner	15,431	675	862	836	862	869	842	790	5,735	9,696	63%
82	Institute of Puerto Rican Culture	21,210	495	271	286	2,318	2,192	883	1,083	7,529	13,681	65%
105	Industrial Commission	23,170	1,272	1,402	1,686	1,733	1,607	1,570	1,710	10,979	12,191	53%
109	Puerto Rico School of Plastic Arts	5,247	185	472	354	525	33	35	32	1,636	3,612	69%
121	Government Board of the 911 Service	22,823	779	826	1,702	814	1,057	590	1,390	7,158	15,665	69%
138	Institutional Trust of the National Guard of Puerto Rico	7,905	335	308	346	483	414	404	683	2,971	4,934	62%
161	Puerto Rico Infrastructure Financing Authority	3,745	181	223	204	380	223	235	394	1,839	1,906	51%
165	Land Authority of Puerto Rico	12,566	950	741	749	788	782	713	626	5,348	7,218	57%
167	Integral Development of the "Península de Cantera"	832	39	33	24	45	56	40	35	272	560	67%
177	Land Administration of Puerto Rico	9,083	361	468	493	545	696	768	419	3,750	5,333	59%
186	Culebra Conservation and Development Authority	563	1	1	1	1	1	1	1	5	557	99%
189	Institute of Forensic Science	24,514	1,653	1,989	2,244	2,158	153	167	156	8,521	15,992	65%
191	Musical Arts Corporation	12,000	416	579	599	754	624	589	810	4,371	7,629	64%
192	Fine Arts Center Corporation	11,388	421	529	495	512	605	440	594	3,597	7,791	68%
195	Economic Development Bank of PR	14,313	802	776	784	825	983	799	800	5,769	8,544	60%
196	Puerto Rico Public Broadcasting Corporation	14,504	682	693	760	781	674	674	727	4,991	9,513	66%
198	Agricultural Insurance Corporation	3,306	246	204	415	236	187	174	576	2,039	1,267	38%
215	Puerto Rico Conservatory of Music Corporation	13,294	671	842	1,416	1,017	951	862	741	6,499	6,795	51%
236	Innovation Fund for Agricultural Development of Puerto Rico	13,668	134	191	274	2,444	379	280	132	3,835	9,834	72%
238	Ponce Authority (Authority Of The Port Of The Americas)	1,225	86	76	75	68	67	91	66	529	696	57%
264	Corporation for the "Caño Martin Peña" Enlace Project	3,632	111	156	154	148	242	176	256	1,244	2,388	66%
265	Roosevelt Roads	2,986	119	79	155	204	173	93	257	1,080	1,906	64%
271	Puerto Rico Technology and Innovation Services	83,123	355	404	353	1,890	1,643	22,766	18,434	45,845	37,278	45%
276	Puerto Rico Public Private Partnership Authority	28,278	174	218	1,046	602	665	1,388	407	4,500	23,778	84%
286	Authority of the Port of Ponce	2,890	24	22	22	21	19	23	23	155	2,734	95%
288	University of Puerto Rico Comprehensive Cancer Center	75,598	2,639	5,801	7,591	8,020	6,369	8,224	7,278	45,921	29,677	39%
293	Center for Diabetes Research, Education, and Medical Services	1,075	64	66	81	81	85	79	74	530	545	51%
298	Public Service Regulatory Board	40,064	1,261	1,276	2,782	1,805	1,829	2,011	1,828	12,792	27,272	68%
299	COFINA	-	-	-	-	-	-	-	-	-	-	-
310	Municipal Finance Corporation	222,110	13,423	20,092	18,615	14,606	-	-	-	66,736	155,374	70%
311	Puerto Rico Gaming Commission	460,720	1,105	41,820	33,073	35,611	29,272	14,870	43,004	198,755	261,965	57%
312	Retirement Board of the Government of Puerto Rico	78,205	2,036	2,601	8,670	5,587	5,256	5,917	5,380	35,448	42,757	55%
329	Office of Socioeconomic Development	5,865	203	563	326	171	186	609	443	2,501	3,363	57%
Total - Secondary Component Units		\$ 1,253,551	\$ 32,681	\$ 85,562	\$ 87,808	\$ 87,286	\$ 59,420	\$ 67,619	\$ 90,339	\$ 510,714	\$ 742,837	59%
Core Component Units		\$ 3,022,133	\$ 169,097	\$ 186,193	\$ 377,956	\$ 208,466	\$ 153,684	\$ 216,466	\$ 169,088	\$ 1,480,950	\$ 1,541,183	51%
Secondary Component Units		1,253,551	32,681	85,562	87,808	87,286	59,420	67,619	90,339	510,714	742,837	59%
Combined Component Units Monthly Actuals		\$ 4,275,684	\$ 201,778	\$ 271,755	\$ 465,764	\$ 295,752	\$ 213,104	\$ 284,085	\$ 259,427	\$ 1,991,664	\$ 2,284,020	53%

Non-Compliance List¹
FY25 Expenses Reporting

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

Notes:

(1) Latest submission is the date for which budget vs. actual data was last received for the current fiscal year.

(2) The above listed entities have not provide B2A individual submissions for the current reporting month.

Non-Compliance List¹
FY25 Revenues Reporting

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

Notes:

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

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

As Recorded and Presented by each Entity

Code:	Entity:	Q1	Q1	Q1	Q2	Q2	Q2	Q3	FY25
		1	2	3	4	5	6	7	
		7/31/2024	8/31/2024	9/30/2024	10/31/2024	11/30/2024	12/31/2024	1/31/2025	YTD Totals
11	Puerto Rico Traffic and Safety Commission	\$ -	\$ -	\$ 22	\$ 22	\$ 21	\$ 42	\$ 24	\$ 131
22	Office of The Commissioner of Insurance	-	-	-					-
70	State Insurance Fund Corporation	-	8,765	9,078	8,803				26,646
75	Office of the Financial Institutions Commissioner	-	-	-	-	969	204		1,173
79	Automobile Accidents Compensation Administration	-	1,099	2,158	1,057	1,049	1,051		6,414
82	Institute of Puerto Rican Culture	294	294	294	294	294	294	294	2,058
90	Medical Services Administration of Puerto Rico	2,025	2,025	2,025	2,025	2,025			10,126
109	School of Plastic Arts	44	44	44	44				176
119	Department of Economic Development and Commerce	592	582	581	579	580	268		3,182
121	Government Board of the 911 Service		23	24		46	23		116
138	Institutional Trust of the National Guard of Puerto Rico	4	4	3	3	3	3		20
162	Public Building Authority	-	-	2,065	1,938				4,004
165	Land Authority of Puerto Rico	306	291	-					597
168	Puerto Rico Ports Authority	-	-	-					-
177	Land Administration of Puerto Rico	-	-	205	196		404		805
180	Tourism Company of Puerto Rico	-	-		517				517
187	Health Insurance Administration of Puerto Rico	31	31	31	31	31	31	31	217
188	Cardiovascular Center Corporation of PR and the Caribbean	159	158	151	151	153	153	153	1,078
191	Musical Arts Corporation	35	35	35	35	35	36	36	247
192	Fine Arts Center Corporation	54	54	54	54	54	54	54	378
195	Economic Development Bank of PR	129	133	134	131	140	129	129	925
198	Agricultural Insurance Corporation	15	15	31	15	15	15	15	121
215	Puerto Rico Conservatory of Music Corporation	43.00	42	41	42	42	42	42	294
235	Puerto Rico Housing Finance Authority	-	-	-	13				13
236	Innovation Fund for Agricultural Development of Puerto Rico					33			33
277	Agricultural Enterprises Development Administration	-	-	-	3,091	461	706		4,258
285	Puerto Rico Integrated Transit Authority	1,135	1,135	1,135	1,135	1,135	1,135	1,135	7,945
295	Fiscal Agency & Financial Advisory Authority	-	-	-					-
298	Public Service Regulatory Board	5892	-	-					5,892
311	Puerto Rico Gaming Commission	0	-	-					-
312	Government Employees and Judiciary Retirement System	833	794	790	788	786	786	785	
		\$ 11,591	\$ 15,524	\$ 18,901	\$ 20,965	\$ 7,872	\$ 5,376	\$ 2,698	\$ 77,365