

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*

APRIL FY25 YTD

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

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

Assumptions/Resources:

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

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

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

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

General Fund Expenses: PRIFAS

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

Special Revenue Fund Expenses: PRIFAS

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

General and Special Revenue: Component Units

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

Core Component Units:

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

Secondary Component Units:

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

Out of Scope Entities

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

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

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Puerto Rico Department of Treasury
Executive Summary - Section 1

YTD FY25 General Fund Revenue - Budget vs. Actual

YTD from 7/1/2024 through 4/30/25

April-25

By Concept

General Fund Revenue¹	YTD Budgeted Revenue	YTD Revenue Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
1 Individual Income Taxes	\$ 2,389,571	\$ 2,593,288	\$ 203,718	8.5%
2 Corporate Income Taxes	2,538,441	2,411,326	(127,116)	-5.0%
3 Sales & Use Taxes	2,292,502	2,438,184	145,682	6.4%
4 Act 154 Collections	102,979	90,290	(12,689)	-12.3%
5 Non-Resident Withholdings	762,848	871,689	108,840	14.3%
6 Alcoholic Beverages	245,040	232,042	(12,998)	-5.3%
7 Cigarettes	57,483	71,847	14,364	25.0%
8 Motor Vehicles	625,624	571,699	(53,925)	-8.6%
9 Excises on Off-Shore Shipment Rum	171,320	184,077	12,757	7.4%
10 Partnerships	341,763	329,415	(12,348)	-3.6%
11 Petroleum Products	418,354	464,936	46,582	11.1%
12 Other Excise Taxes	48,366	43,315	(5,051)	-10.4%
13 Other General Fund Revenue	744,503	687,126	(57,377)	-7.7%
14 Other Tax Revenue	372,312	326,950	(45,363)	-12.2%
Total General Fund Revenue	\$ 11,111,108	\$ 11,316,182	\$ 205,075	2%

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 4/30/25

April-25

By Concept

	YTD Budget	YTD Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %	Comments
1 Payroll	3,030,761	\$ 2,698,708	\$ 332,053	11%	Mainly driven by lagging entries of actual results in the Department of Education for \$165.8M, along with \$63.2M under the Custody of OMB and Treasury combined. Additionally, some agencies have reported delays in recruiting for vacant positions.
2 Facilities	384,616	330,210	54,406	14%	Mainly driven by lagging entries of actual results in the Department of Education for \$46.7M. This is partially offset by the Department of Correction and Rehabilitation (\$6.9M) due to PBA lease disbursements at the beginning of the second semester.
3 Purchased Services	511,730	384,490	127,240	25%	Primarily due to delayed entries of actual results in the Department of Education for \$38.8M and funds under the PR Department of Treasury for \$24.2M, along with the Department of Health for \$18.4M, as well as timing of disbursements related to delayed invoicing from vendors across various agencies including the Department of Correction for \$15.2M, Family Children Administration for \$6.5M, and PRITS for \$3.8M.
4 Donations and Subsidies	184,546	164,100	20,446	11%	Mainly driven by timing of disbursements in the Family and Children Administration for \$11.3 M due to late invoicing from the elderly adult housing, and late invoicing in the Department of Transportation and Public Works for \$4.1M.
5 Transportation	108,999	73,166	35,832	33%	Primary due to \$26.9M in the Department of Education, which had an intra-governmental transfer approved in January 2025. An additional \$6M related to timing disbursement, are reflected under the Custody of OMB.
6 Professional Services	435,952	309,788	126,164	29%	Mainly driven by lagging entries of actual results in the Department of Education for \$42M. Other drivers include timing of disbursements in AAFAP for \$16.4M, Public Private Partnership Authority for \$14.2M, Department of Treasury for \$10.4M, ASEM for \$6.8M, ASSMCA for \$5.8M, among others.
7 Other Operating	180,534	151,587	28,947	16%	Largely driven by timing of disbursements across agencies including the Department of Education for \$9.3M, ADEA for \$6.5M, the PR Police Bureau for \$4.8M, ASSMCA for \$2.4M, the Custody of OMB for \$2.3M, and Housing Finance Corporation for \$1.4M.
8 Capital Expenditures	181,015	34,317	146,699	81%	Primarily due to a delay in projected disbursements across agencies. The Custody of the OMB for \$39.1M, PRITA for \$30.7M, the Department of Transportation and Public Works for \$12.5M, the General Court of Justice for \$12.3M, and the Office of the Governor for \$9.9M, are among the main drivers. In the next reporting months of Q4, the variances would be aligned with the CapEx extensions approved before the end of FY2025.
9 Payments of current & prior period obligations	521,059	521,056	4	0%	YTD GO's bonds payments have been fully processed and completed in accordance with the required terms.
10 Materials and Supplies	80,244	46,681	33,563	42%	Mainly driven by delayed recording of actual results across agencies. The Department of Education for \$15.5M, PR Police Bureau for \$6.4M, Department of Health for \$3.9M, and ASSMCA with \$1.9M are the largest contributors.
11 Equipment Purchases	55,712	16,995	38,717	69%	Mainly driven by delayed recording of actual results across agencies, with the Department of Education at \$25.5 million, PR Police Bureau at \$5.2 million, Department of Health at \$1.7 million, and Department of Correction and Rehabilitation at \$1K as the largest contributors.
12 Media and Advertisements	8,284	7,200	1,083	13%	Primarily due to the timing of disbursements in ADSEF, totaling \$498K, and in PRITS, totaling \$250K.
13 Social Wellbeing for Puerto Rico	1,384,150	1,319,809	64,341	5%	The main funds come from the Retirement Board, totaling \$50.4M and ASES, totaling \$20.1M,. However, early disbursements in the Custody of the Treasury Department, amounting to (\$28.3M), partially offset the total variance.
14 Appropriations to non-governmental entities	252,357	231,766	20,591	8%	Mainly driven by funds under ADEA for \$13M and the Custody of the Treasury Department, totaling \$11.9M.
30 PayGo	1,759,592	1,696,585	63,007	4%	Retired employee payments have been processed as required by Act 106-2017, with funds disbursed through the General Fund.
81 Undistributed Appropriations	393,067	177,780	215,287	55%	The remaining balance primarily consists of funds under the Custody of the OMB for \$195.5M that are pending disbursement to various agencies.
82 Federal Fund Matching	137,928	40,418	97,510	71%	Balance mostly pertains to funds under the Custody of the OMB for \$86.3M that are pending disbursement to various agencies.
89 Prior Period Debts	9,801	9,510	290	3%	Expenses are up to date in accordance with the required terms.
98 Budgetary Reserve	-	-	-		Funds were fully disbursed in April 2025 (Q4), as per Circular Letter 118-14 from OMB.
Subtotal General Fund Expenditures	\$ 9,620,346	\$ 8,214,166	\$ 1,406,180	15%	

Non-Governmental Expenses included in the Certified Budget¹

9 Payments of current & prior period obligations	53,510	-	53,510	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	80,265	-	80,265	100.0%	
Subtotal Non-Governmental	\$ 133,775	\$ -	\$ 133,775	100%	
Total General Fund Expenditures	\$ 9,754,121	\$ 8,214,166	\$ 1,539,955	16%	

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 4/30/2025
April-25
By Concept

(figures in \$000s)

	FY25 Certified Budget			Actual		Variance	
	Revenue Forecast	Adjustments & Revisions	Reforecast	YTD Budgeted Revenue	YTD Revenue Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
General Fund Revenue¹							
1 Individual Income Taxes	\$ 2,800,576	\$ -	\$ 2,800,576	\$ 2,389,571	\$ 2,593,288	\$ 203,718	8.5%
2 Corporate Income Taxes	3,323,486	-	3,323,486	2,538,441	2,411,326	(127,116)	-5.0%
3 Sales & Use Taxes	2,907,148		2,907,148	2,292,502	2,438,184	145,682	6.4%
4 Act 154 Collections	123,620	-	123,620	102,979	90,290	(12,689)	-12.3%
5 Non-Resident Withholdings	897,735	-	897,735	762,848	871,689	108,840	14.3%
6 Alcoholic Beverages	298,581	-	298,581	245,040	232,042	(12,998)	-5.3%
7 Cigarettes	68,024	-	68,024	57,483	71,847	14,364	25.0%
8 Motor Vehicles	757,648	-	757,648	625,624	571,699	(53,925)	-8.6%
9 Excises on Off-Shore Shipment Rum	205,301	-	205,301	171,320	184,077	12,757	7.4%
10 Partnerships	398,323	-	398,323	341,763	329,415	(12,348)	-3.6%
11 Petroleum Products	506,915	-	506,915	418,354	464,936	46,582	11.1%
12 Other Excise Taxes	54,924	-	54,924	48,366	43,315	(5,051)	-10.4%
13 Other General Fund Revenue	881,349	-	881,349	744,503	687,126	(57,377)	-7.7%
14 Other Tax Revenue	434,288	-	434,288	372,312	326,950	(45,363)	-12.2%
i. FEDE Portion of Corp Income Taxes and Non-Resident Withholdings		-	-	-	-	-	
i. Excise Taxes on Off-Shore Shipments Rum	171,189	-	171,189	150,641	127,264	(23,377)	-15.5%
ii. Cigarette Excise Taxes	32,858	-	32,858	27,338	26,202	(1,136)	-4.2%
iii. Cigarette Excise Taxes (transferred PRITA net of 5% management fee)	35,100	-	35,100	29,065	28,509	(556)	-1.9%
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	134,936	144,976	10,040	7.4%
v. PRCDA	30,334	-	30,334	30,334	-	(30,334)	-100.0%
vii. Green Energy Initiative	-	-	-	-	-	-	
viii. Export Development	-	-	-	-	-	-	
ix. Development Funds	-	-	-	-	-	-	
Total General Fund Revenue	\$ 13,657,919	\$ -	\$ 13,657,919	\$ 11,111,108	\$ 11,316,182	\$ 205,075	2%

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 4/30/2025
April-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	\$ (60,102)	\$ 3,636,913	\$ 3,030,761	\$ 2,698,708	\$ 332,053	11%
2 Facilities	473,467	(11,927)	461,540	384,616	330,210	54,406	14%
3 Purchased Services	570,226	43,850	614,076	511,730	384,490	127,240	25%
4 Donations and Subsidies	213,008	8,447	221,455	184,546	164,100	20,446	11%
5 Transportation	89,274	41,524	130,798	108,999	73,166	35,832	33%
6 Professional Services	463,091	60,052	523,143	435,952	309,788	126,164	29%
7 Other Operating	224,820	(8,179)	216,641	180,534	151,587	28,947	16%
8 Capital Expenditures	249,775	(32,557)	217,218	181,015	34,317	146,699	81%
9 Payments of current & prior period obligations	1,014,271	-	1,014,271	521,059	521,056	4	0%
10 Materials and Supplies	77,965	18,328	96,293	80,244	46,681	33,563	42%
11 Equipment Purchases	33,193	33,662	66,855	55,712	16,995	38,717	69%
12 Media and Advertisements	7,006	2,934	9,940	8,284	7,200	1,083	13%
13 Social Wellbeing for Puerto Rico	1,674,111	(13,131)	1,660,980	1,384,150	1,319,809	64,341	5%
14 Appropriations to non-governmental entities	1,304,476	(31,331)	1,273,145	252,357	231,766	20,591	8%
30 PayGo	2,111,510	-	2,111,510	1,759,592	1,696,585	63,007	4%
81 Undistributed Appropriations	530,393	(58,713)	471,680	393,067	177,780	215,287	55%
82 Federal Fund Matching	165,513	-	165,513	137,928	40,418	97,510	71%
89 Prior Period Debts	2,658	7,143	9,801	9,801	9,510	290	3%
98 Budgetary Reserve	-	-	-	-	-	-	
Subtotal General Fund Expenditures	\$ 12,901,772	\$ (0)	\$ 12,901,772	\$ 9,620,346	\$ 8,214,166	\$ 1,406,180	15%

Non-Governmental Expenses included in the Certified Budget²

9 Payments of current & prior period obligations	64,212	-	64,212	53,510	-	53,510	100.0%
13 Social Wellbeing for Puerto Rico	96,318	-	96,318	80,265	-	80,265	100.0%
Subtotal Non-Governmental	\$ 160,530	\$ -	\$ 160,530	\$ 133,775	\$ -	\$ 133,775	100%
Total General Fund Expenditures	\$ 13,062,302	\$ (0)	\$ 13,062,302	\$ 9,754,121	\$ 8,214,166	\$ 1,539,955	16%

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: Apr-25
Period: 10

(figures in \$000s)

General Fund Revenue ¹	FY25 Certified Budget			Actual		Variance	
	Revenue Forecast	Adjustments & Revisions	Reforecast	Monthly Budget	Monthly Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
1 Individual Income Taxes	\$ 2,800,576	\$ -	\$ 2,800,576	\$ 516,018	\$ 568,306	\$ 52,288	10.1%
2 Corporate Income Taxes	3,323,486	-	3,323,486	537,114	413,170	(123,944)	-23.1%
3 Sales & Use Taxes	2,907,148	-	2,907,148	285,653	321,595	35,942	12.6%
4 Act 154 Collections	123,620	-	123,620	10,436	12,109	1,672	16.0%
5 Non-Resident Withholdings	897,735	-	897,735	70,791	73,593	2,802	4.0%
6 Alcoholic Beverages	298,581	-	298,581	23,207	21,086	(2,121)	-9.1%
7 Cigarettes	68,024	-	68,024	5,635	7,960	2,325	41.3%
8 Motor Vehicles	757,648	-	757,648	69,670	62,435	(7,236)	-10.4%
9 Excises on Off-Shore Shipment Rum	205,301	-	205,301	12,897	26,541	13,643	105.8%
10 Partnerships	398,323	-	398,323	96,623	90,730	(5,893)	-6.1%
11 Petroleum Products	506,915	-	506,915	38,269	33,648	(4,621)	-12.1%
12 Other Excise Taxes	54,924	-	54,924	2,825	7,243	4,417	156.3%
13 Other General Fund Revenue	881,349	-	881,349	124,016	57,247	(66,769)	-53.8%
14 Other Tax Revenue	434,288	-	434,288	39,072	34,800	(4,272)	-10.9%
i. FEDE Portion of Corp Income Taxes and Non-Resident Withholdings	-	-	-	-	-	-	-
i. Excise Taxes on Off-Shore Shipments Rum	171,189	-	171,189	16,236	13,485	(2,751)	-16.9%
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	14,025	15,844	1,819	13.0%
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	\$ 1,832,228	\$ 1,730,462	\$ (101,766)	-6%

Notes:

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

Puerto Rico Department of Treasury

Monthly FY25 General Fund Budget vs. Actual

Month: Apr-25

Period: 10

(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	\$ (60,102)	\$ 3,636,913	\$ 303,076	\$ 263,771	\$ 39,305	13%
2 Facilities	473,467	(11,927)	461,540	\$ 38,462	21,924	16,538	43%
3 Purchased Services	570,226	43,850	614,076	\$ 51,173	34,635	16,538	32%
4 Donations and Subsidies	213,008	8,447	221,455	\$ 18,455	15,928	2,526	14%
5 Transportation	89,274	41,524	130,798	\$ 10,900	11,758	(859)	-8%
6 Professional Services	463,091	60,052	523,143	\$ 43,595	38,289	5,306	12%
7 Other Operating	224,820	(8,179)	216,641	\$ 18,053	17,890	163	1%
8 Capital Expenditures	249,775	(32,557)	217,218	\$ 18,102	2,686	15,416	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	18,328	96,293	\$ 8,024	7,484	540	7%
11 Equipment Purchases	33,193	33,662	66,855	\$ 5,571	3,926	1,645	30%
12 Media and Advertisements	7,006	2,934	9,940	\$ 828	49	779	94%
13 Social Wellbeing for Puerto Rico	1,674,111	(13,131)	1,660,980	\$ 138,415	95,715	42,700	31%
14 Appropriations to non-governmental entities	1,304,476	(31,331)	1,273,145	\$ 25,236	57,508	(32,272)	-128%
30 PayGo	2,111,510	-	2,111,510	\$ 175,959	167,443	8,516	5%
81 Undistributed Appropriations	530,393	(58,713)	471,680	\$ 39,307	15,683	23,623	60%
82 Federal Fund Matching	165,513	-	165,513	\$ 13,793	5,185	8,608	62%
89 Prior Period Debts	2,658	7,143	9,801	\$ 980	(2)	982	100%
98 Budgetary Reserve	-	-	-	\$ -	-	-	
Subtotal General Fund Expenditures	\$ 12,901,772	\$ (0)	\$ 12,901,772	\$ 962,035	\$ 811,978	\$ 150,056	16%
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	\$ 975,412	\$ 811,978	\$ 163,434	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

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

By Agency

YTD from 7/1/2024 through 4/30/2025

April-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	\$ -	\$ -	\$ 125	\$ 125
16 Office of Management and Budget	1,199	999	703	(296)
18 Planning Board	-	-	131	131
21 Emergency and Disaster Management Bureau	341	284	30	(254)
23 Puerto Rico Department of State	4,613	3,844	6,565	2,721
24 Puerto Rico Department of Treasury	804,027	670,023	425,036	(244,986)
28 State Elections Commission	-	-	-	-
30 Human Resources Management & Transformation	1,741	1,451	1,361	(90)
31 General Services Administration	38,770	32,308	30,862	(1,446)
34 Commission of Investigation, Processing and Appeals	-	-	-	-
37 Civil Rights Commission	-	-	-	-
38 Puerto Rico Department of Justice	6,651	5,542	9,234	3,692
40 Puerto Rico Police Bureau	19,524	16,270	12,578	(3,692)
41 Special Investigations Bureau	9	7	9	1
42 Puerto Rico Fire Department Bureau	16,251	13,542	13,246	(296)
43 Puerto Rico National Guard	-	-	-	-
45 Department of Public Safety	222	185	150	(35)
49 Department of Transportation and Public Works	136,025	113,354	146,923	33,569
50 Department of Natural and Environmental Resources	54,135	45,113	41,554	(3,558)
55 Puerto Rico Department of Agriculture	3,430	2,858	10,255	7,396
60 Office of the Citizen's Ombudsman	-	-	-	-
62 Cooperative Development Commission of Puerto Rico	-	-	-	-
66 Puerto Rico Highway Authority	-	-	13,334	13,334
67 Puerto Rico Department of Labor and Human Resources	307,018	255,848	316,941	61,093
68 Puerto Rico Labor Relations Board	462	385	470	85
69 Puerto Rico Department of Consumer Affairs	1,996	1,663	1,787	123
71 Department of Health	208,136	173,447	133,594	(39,852)
78 Department of Housing	26,497	22,081	12,045	(10,036)
81 Department of Education	20,196	16,830	12,879	(3,951)
87 Department of Recreation and Sports	21,976	18,313	10,805	(7,508)
95 Mental Health and Drug Addiction Services Administration	6,322	5,268	3,239	(2,029)
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	-	-	3	3
123 Family and Children Administration	-	-	-	-
124 Child Support Administration (ASUME)	-	-	4	4
126 Vocational Rehabilitation Administration	802	668	21	(647)
127 Administration for Socioeconomic Development of the Family	-	-	-	-
133 Administracion de Recursos Naturales	-	-	-	-
137 Department of Correction and Rehabilitation	23,271	19,393	9,757	(9,636)
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	965	561	(404)
221 Medical Emergency Bureau	7,995	6,663	7,937	1,274
231 Office for the Patient's Advocate	-	-	-	-
241 Administration for Integral Development of Childhood	-	-	177	177
266 Office of Public Safety Affairs	-	-	-	-
279 Public Service Appeals Commission	-	-	-	-
281 Office of the Election Comptroller	64	53	178	125
Total - Entities Operating in PRIFAS 7.5	\$ 1,712,830	\$ 1,427,359	\$ 1,222,497	\$ (204,862)

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 4/30/2025**April-25**(figures in \$000s)*

	Revised Budget	YTD Budget	YTD Total Revenue	Over / (Under) Performance
Core Component Units				
70 State Insurance Fund Corporation	\$ 592,509	\$ 493,758	\$ -	\$ (493,758)
79 Automobile Accidents Compensation Administration	102,442	85,368	77,848	(7,520)
90 Medical Services Administration of Puerto Rico	145,703	121,419	108,037	(13,382)
119 Department of Economic Development & Commerce	125,255	104,379	121,453	17,074
162 Public Building Authority	166,366	138,638	135,956	(2,683)
168 Puerto Rico Ports Authority	83,487	69,573	38,230	(31,343)
180 Tourism Company	161,097	134,248	151,421	17,174
187 Puerto Rico Health Insurance Administration	181,633	151,361	562,866	411,505
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	90,212	75,177	69,921	(5,256)
235 Puerto Rico Housing Finance Corporation	96,358	80,298	21,954	(58,344)
277 Agricultural Enterprises Development Administration	107,706	89,755	74,945	(14,810)
285 Puerto Rico Integrated Transit Authority	39,510	32,925	33,709	784
295 Fiscal Agency & Financial Advisory Authority	8,585	7,154	7,860	706
303 Convention Center of District Authority	48,762	40,635	59,350	18,715
Total - Core Component Units	\$ 1,949,625	\$ 1,624,688	\$ 1,463,550	\$ (161,138)
Secondary Component Units				
11 Puerto Rico Traffic Safety Commission	\$ 1,864	\$ 1,553	\$ 1,998	\$ 445
22 Office of The Commissioner of Insurance	13,092	10,910	7,987	(2,923)
75 Office of the Financial Institutions Commissioner	15,413	12,844	39,872	27,028
82 Institute of Puerto Rican Culture	5,389	4,491	3,248	(1,243)
105 Industrial Commission	23,131	19,276	22,831	3,555
109 Puerto Rico School of Plastic Arts	2,319	1,933	1,031	(902)
121 Government Board of the 911 Service	22,779	18,983	29,112	10,129
138 Institutional Trust of the National Guard of Puerto Rico	7,902	6,585	7,282	697
161 Puerto Rico Infrastructure Financing Authority	1,311	1,092	48	(1,044)
165 Land Authority of Puerto Rico	12,545	10,454	9,390	(1,064)
167 Integral Development of the "Península de Cantera"	228	190	-	(190)
177 Land Administration of Puerto Rico	9,073	7,561	15,756	8,195
186 Culebra Conservation and Development Authority	303	253	584	332
189 Institute of Forensic Science	506	422	244	(178)
191 Musical Arts Corporation	4,408	3,674	2,142	(1,532)
192 Fine Arts Center Corporation	2,834	2,362	2,814	452
195 Economic Development Bank of PR	14,289	11,908	6,048	(5,860)
196 Puerto Rico Public Broadcasting Corporation	14,404	12,003	3,166	(8,837)
198 Agricultural Insurance Corporation	3,300	2,750	-	(2,750)
215 Puerto Rico Conservatory of Music Corporation	4,354	3,628	2,991	(637)
236 Innovation Fund for Agricultural Development of Puerto Rico	13,665	11,388	7,912	(3,476)
265 Roosevelt Roads	1,860	1,550	861	(689)
271 Puerto Rico Technology and Innovation Services	9,732	8,110	5,086	(3,024)
286 Authority of the Port of Ponce	2,162	1,802	-	(1,802)
288 University of Puerto Rico Comprehensive Cancer Center	47,253	39,378	34,782	(4,596)
293 Center for Diabetes Research, Education, and Medical Services	267	223	153	(70)
298 Public Service Regulatory Board	31,828	26,523	31,333	4,810
310 Municipal Finance Corporation	254,979	212,483	68,572	(143,911)
311 Puerto Rico Gaming Commission	458,460	382,050	314,533	(67,517)
312 Retirement Board of the Government of Puerto Rico	3,315	2,763	750	(2,013)
Total - Secondary Component Units	\$ 983,006	\$ 819,171	\$ 620,527	\$ (198,645)

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 4/30/2025

April-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	\$ 4,320	\$ 5,160	\$ 839
25 Custody of the Department of the Treasury	434,801	362,334	292,387	(69,948)
Total - OMB and Hacienda Custodies	\$ 439,986	\$ 366,655	\$ 297,546	\$ (69,108)
	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	14,544	11,247	(3,297)
100 Legislative Assembly of the Commonwealth	-	-	-	-
106 Public Housing Administration	15,523	12,936	-	(12,936)
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	-	-	102	102
208 Contributions to the Municipalities	-	-	25,154	25,154
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	\$ 27,480	\$ 36,503	\$ 9,023
	Revised Budget	YTD Budget	YTD Total Revenue	Over / (Under) Performance
Recap				
Entities Operating in PRIFAS 7.5	\$ 1,712,830	\$ 1,427,359	\$ 1,222,497	\$ (204,862)
Core Component Units	1,949,625	1,624,688	1,463,550	(161,138)
Secondary Component Units	983,006	819,171	620,527	(198,645)
OMB and Hacienda Custodies	439,986	366,655	297,546	(69,108)
Out of Scope Entities	32,976	27,480	36,503	9,023
Total	\$ 5,118,423	\$ 4,265,352	\$ 3,640,623	\$ (624,729)

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

APRIL FY25 YTD

(figures in \$000s)

		Certified Budget	Adjustments & Revisions ²	Revised Budget	Total YTD Actuals	Total Remaining Balance
1	Payroll	\$ 4,441,091	\$ (43,371)	\$ 4,397,720	\$ 3,189,987	\$ 1,207,734
2	Facilities	565,485	22,654	588,139	400,923	187,216
3	Purchased Services	997,652	50,132	1,047,784	632,352	415,432
4	Donations and Subsidies	247,319	(25,864)	221,455	182,109	39,346
5	Transportation	105,430	40,394	145,824	81,809	64,014
6	Professional Services	734,673	94,541	829,214	439,529	389,685
7	Other Operating	448,668	(5,781)	442,887	289,428	153,459
8	Capital Expenditures	258,636	(20,792)	237,844	35,192	202,652
9	Payments of current and prior period obligations	1,014,271	-	1,014,271	521,057	493,214
10	Materials and Supplies	207,230	24,724	231,954	118,541	113,412
11	Equipment Purchases	77,042	40,560	117,602	21,890	95,712
12	Media and Advertisements	31,772	3,618	35,390	23,320	12,071
13	Social Wellbeing for Puerto Rico	2,409,642	93,899	2,503,541	1,826,667	676,874
14	Appropriations to non-governmental entities	1,759,247	(89,264)	1,669,983	581,540	1,088,444
30	PayGo	2,648,551	86	2,648,637	2,106,798	541,839
81	Undistributed Appropriations	1,637,414	4,573	1,641,987	722,437	919,550
82	Federal Fund Matching	173,825	119	173,944	41,315	132,629
89	Prior Period Debts	9,393	62,626	72,019	21,110	50,909
98	Budgetary Reserve	-	-	-	-	-
	Subtotal Expenditures	\$ 17,767,341	\$ 252,854	\$ 18,020,195	\$ 11,236,004	\$ 6,784,191
Non-Governmental Expenses included in the Certified Budget ³						
	9 Payments of current & prior period obligations	64,212	-	64,212	-	64,212
	13 Social Wellbeing for Puerto Rico	96,318	-	96,318	-	96,318
	Subtotal Non-Governmental	\$ 160,530	\$ -	\$ 160,530	\$ -	\$ 160,530
Other Considerations						
	9 Payments of current & prior period obligations					
	14 Appropriations to non-governmental entities					
	Sub-Total Other Considerations					
	Total Expenditures	\$ 17,927,871	\$ 252,854	\$ 18,180,725	\$ 11,236,004	\$ 6,944,721

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

April-25

(figures in \$000s)

		Certified Budget	Adjustments & Revisions ²	Revised Budget	Total Monthly Actuals	Total (Unfavorable) / Favorable \$
1	Payroll	\$ 370,091	\$ (3,614)	\$ 366,477	\$ 301,061	\$ 65,416
2	Facilities	47,124	1,888	49,012	28,074	20,938
3	Purchased Services	83,138	4,178	87,315	51,254	36,061
4	Donations and Subsidies	20,610	(2,155)	18,455	24,456	(6,001)
5	Transportation	8,786	3,366	12,152	12,544	(392)
6	Professional Services	61,223	7,878	69,101	47,961	21,140
7	Other Operating	37,389	(482)	36,907	24,775	12,132
8	Capital Expenditures	21,553	(1,733)	19,820	2,686	17,135
9	Payments of current & prior period obligations	52,106	-	52,106	52,107	(1)
10	Materials and Supplies	17,269	2,060	19,329	12,205	7,125
11	Equipment Purchases	6,420	3,380	9,800	4,271	5,529
12	Media and Advertisements	2,648	302	2,949	2,547	403
13	Social Wellbeing for Puerto Rico	200,804	7,825	208,628	106,835	101,793
14	Appropriations to non-governmental entities	65,744	(7,439)	58,306	103,699	(45,393)
30	PayGo	220,713	7	220,720	207,536	13,184
81	Undistributed Appropriations	136,451	381	136,832	65,855	70,977
82	Federal Fund Matching	14,485	10	14,495	5,387	9,109
89	Prior Period Debts	783	5,219	6,002	1	6,000
98	Budgetary Reserve	-	-	-	-	-
Subtotal Expenditures		\$ 1,367,335	\$ 21,071	\$ 1,388,406	\$ 1,053,252	\$ 335,154

Non-Governmental Expenses included in the Certified Budget³

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

Other Considerations

9	Payments of current & prior period obligations					
14	Appropriations to non-governmental entities					
Sub-Total Other Considerations						
Total Expenditures		\$ 1,380,713	\$ 21,071	\$ 1,401,784	\$ 1,053,252	\$ 348,532

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 4/30/2025

April-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	\$ 11,619	\$ 17,148
16 Office of Management and Budget	22,678	802	23,480	15,324	8,157
18 Planning Board	18,664	(698)	17,966	10,919	7,046
21 Emergency and Disaster Management Bureau	8,818	31	8,849	3,722	5,127
23 Puerto Rico Department of State	20,932	(59)	20,873	13,013	7,860
24 Puerto Rico Department of Treasury	1,017,978	40,936	1,058,914	588,835	470,078
28 State Elections Commission	61,484	4,397	65,881	47,410	18,471
30 Human Resources Management & Transformation	12,083	(9)	12,074	8,228	3,846
31 General Services Administration	29,923	35,040	64,963	26,075	38,888
34 Commission of Investigation, Processing and Appeals	524	1	525	399	126
37 Civil Rights Commission	882	2	884	592	292
38 Puerto Rico Department of Justice	155,332	8,550	163,882	122,151	41,732
40 Puerto Rico Police Bureau	889,718	19,453	909,171	696,919	212,252
41 Special Investigations Bureau	5,756	541	6,297	5,038	1,259
42 Puerto Rico Fire Department Bureau	86,730	9,417	96,147	77,449	18,698
43 Puerto Rico National Guard	20,950	46	20,996	16,551	4,445
45 Shared Services within Department of Public Safety	271,015	(196)	270,819	212,549	58,270
49 Department of Transportation and Public Works	209,960	6,977	216,937	121,083	95,855
50 Department of Natural and Environmental Resources	175,937	22,635	198,572	105,316	93,256
55 Puerto Rico Department of Agriculture	41,663	185	41,848	32,150	9,697
60 Office of the Citizen's Ombudsman	3,842	21	3,863	2,957	905
62 Cooperative Development Commission of Puerto Rico	3,020	6	3,026	1,913	1,113
67 Puerto Rico Department of Labor and Human Resources	355,024	130	355,154	203,561	151,592
68 Puerto Rico Labor Relations Board	1,507	20	1,527	1,159	367
69 Puerto Rico Department of Consumer Affairs	16,087	540	16,627	11,960	4,667
71 Department of Health	675,435	43,499	718,934	433,699	285,236
78 Department of Housing	53,814	176	53,990	33,230	20,760
81 Department of Education	2,878,955	161,237	3,040,192	2,125,407	914,785
87 Department of Recreation and Sports	59,436	325	59,761	35,461	24,300
95 Mental Health and Drug Addiction Services Administration	157,473	(162)	157,311	105,479	51,832
96 Office of the Women's Advocate	5,233	3,347	8,580	4,607	3,973
120 Veteran's Advocate Office of Puerto Rico	4,053	3	4,056	2,066	1,990
122 Secretariat of the Department of the Family	48,107	254	48,361	41,279	7,082
123 Family and Children Administration	214,886	16,112	230,998	174,623	56,374
124 Child Support Administration (ASUME)	17,234	282	17,516	12,969	4,547
126 Vocational Rehabilitation Administration	29,134	494	29,628	24,730	4,898
127 Administration for Socioeconomic Development of the Family	102,631	73	102,704	72,348	30,356
137 Department of Correction and Rehabilitation	437,167	4,071	441,238	329,667	111,571
139 Parole Board	3,164	(39)	3,125	2,300	825
143 Office of Protection and Defense for People with Disabilities	1,044	5	1,049	403	646
152 Elderly and Retired People Advocate Office	3,689	114	3,803	1,599	2,204
153 Office for People with Disabilities	3,936	8	3,944	1,828	2,116
155 State Historic Preservation Office of Puerto Rico	9,967	18	9,985	2,772	7,213
221 Medical Emergency Corps Bureau	29,387	582	29,969	24,509	5,460
231 Office for the Patient's Advocate	2,095	24	2,119	1,474	644
241 Administration for Integral Development of Childhood	13,588	882	14,470	6,888	7,582
266 Office of Public Safety Affairs	-	2	2	2	0
279 Public Service Appeals Commission	2,814	27	2,841	1,994	847
281 Office of the Election Comptroller	3,065	74	3,139	2,473	666
Total - Entities Operating in PRIFAS 7.5	\$ 8,214,923	\$ 380,833	\$ 8,595,756	\$ 5,783,487	\$ 2,812,269

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 4/30/2025

April-25

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Core Component Units					
70 State Insurance Fund Corporation	\$ 581,943	\$ 11,151	\$ 593,094	\$ 361,402	\$ 231,692
79 Automobile Accidents Compensation Administration	102,442	87	102,529	62,312	40,218
90 Medical Services Administration of Puerto Rico	248,480	1,308	249,788	180,455	69,333
119 Department of Economic Development & Commerce	75,106	77,663	152,769	49,089	103,680
162 Public Building Authority	150,746	16,111	166,857	122,136	44,721
168 Puerto Rico Ports Authority	83,487	75	83,562	44,032	39,530
180 Tourism Company	150,597	10,547	161,144	95,848	65,296
187 Puerto Rico Health Insurance Administration	928,707	19	928,726	777,529	151,197
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	95,012	128	95,140	68,175	26,965
235 Puerto Rico Housing Finance Corporation	104,561	41	104,602	14,306	90,296
277 Agricultural Enterprises Development Administration	167,284	13,759	181,043	130,569	50,474
285 Puerto Rico Integrated Transit Authority	150,574	19,491	170,065	101,557	68,508
295 Fiscal Agency & Financial Advisory Authority	45,754	6,238	51,992	20,013	31,979
303 Convention Center of District Authority	48,762	3	48,765	55,081	(6,317)
Total - Core Component Units	\$ 2,933,455	\$ 156,622	\$ 3,090,077	\$ 2,082,504	\$ 1,007,573
Secondary Component Units					
11 Puerto Rico Traffic Safety Commission	\$ 1,864	\$ 9	\$ 1,873	\$ 1,196	\$ 677
22 Office of The Commissioner of Insurance	13,092	18	13,110	7,670	5,439
29 Puerto Rico Federal Affairs Administration	3,227	11	3,238	2,648	590
75 Office of the Financial Institutions Commissioner	15,413	18	15,431	8,146	7,285
82 Institute of Puerto Rican Culture	19,932	4,289	24,221	14,562	9,659
105 Industrial Commission	22,831	339	23,170	15,990	7,180
109 Puerto Rico School of Plastic Arts	5,308	(61)	5,247	1,734	3,514
121 Government Board of the 911 Service	21,954	869	22,823	9,328	13,495
138 Institutional Trust of the National Guard of Puerto Rico	7,902	3	7,905	4,169	3,736
161 Puerto Rico Infrastructure Financing Authority	3,371	547	3,918	2,431	1,487
165 Land Authority of Puerto Rico	12,545	21	12,566	7,554	5,012
167 Integral Development of the "Península de Cantera"	827	5	832	486	346
177 Land Administration of Puerto Rico	9,073	10	9,083	5,403	3,680
186 Culebra Conservation and Development Authority	557	6	563	600	(37)
189 Institute of Forensic Science	22,079	2,435	24,514	17,902	6,612
191 Musical Arts Corporation	7,393	8,018	15,411	8,253	7,158
192 Fine Arts Center Corporation	11,063	325	11,388	5,025	6,364
195 Economic Development Bank of PR	14,289	24	14,313	6,822	7,491
196 Puerto Rico Public Broadcasting Corporation	340	14,164	14,504	6,742	7,762
198 Agricultural Insurance Corporation	3,300	6	3,306	2,472	833
215 Puerto Rico Conservatory of Music Corporation	13,243	51	13,294	10,290	3,003
236 Innovation Fund for Agricultural Development of Puerto Rico	13,665	3	13,668	5,053	8,616
238 Ponce Authority (Authority Of The Port Of The Americas)	1,225	-	1,225	737	488
264 Corporation for the "Caño Martín Peña" Enlace Project	3,582	50	3,632	1,786	1,847
265 Roosevelt Roads	2,982	4	2,986	1,562	1,424
271 Puerto Rico Technology and Innovation Services	83,076	47	83,123	48,891	34,232
276 Puerto Rico Public Private Partnership Authority	28,268	10	28,278	6,968	21,310
286 Authority of the Port of Ponce	2,878	12	2,890	3,419	(529)
288 University of Puerto Rico Comprehensive Cancer Center	64,770	15,172	79,942	60,732	19,210
293 Center for Diabetes Research, Education, and Medical Services	1,070	5	1,075	801	274
298 Public Service Regulatory Board	40,587	(523)	40,064	19,215	20,848
310 Municipal Finance Corporation	222,110	32,869	254,979	149,650	105,329
311 Puerto Rico Gaming Commission	439,572	21,148	460,720	298,303	162,417
312 Retirement Board of the Government of Puerto Rico	58,914	79,835	138,749	53,016	85,733
329 Office of Socioeconomic Development	5,846	19	5,865	3,150	2,714
Total - Secondary Component Units	\$ 1,178,148	\$ 179,755	\$ 1,357,903	\$ 792,707	\$ 565,196

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 4/30/2025

April-25

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
OMB and Hacienda Custodies					
17 Custody of the Office of Management and Budget	\$ 1,074,494	\$ (562,649)	\$ 511,845	\$ 278	\$ 511,567
25 Custody of the Department of the Treasury	3,167,279	(2,537)	3,164,742	1,384,454	1,780,288
Total - OMB and Hacienda Custodies	\$ 4,241,773	\$ (565,186)	\$ 3,676,587	\$ 1,384,732	\$ 2,291,855
	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Out of Scope Entities					
8 Office of the Comptroller	\$ 48,296	\$ 7,641	\$ 55,937	\$ 46,981	\$ 8,957
10 The General Court of Justice	416,880	22,565	439,445	340,096	99,349
100 Legislative Assembly of the Commonwealth	145,952	2,622	148,574	130,511	18,063
106 Public Housing Administration	21,366	102	21,468	3,552	17,916
113 CRIM	-	-	-	-	-
166 Industrial Development Company	-	-	-	-	-
176 University of Puerto Rico	500,883	9,362	510,245	426,765	83,480
193 Office of Government Ethics	10,238	4	10,242	8,355	1,887
200 Special Independent Prosecutor's Panel	3,672	20	3,692	2,971	722
209 Contributions to Political Parties	14,000	-	14,000	9,355	4,645
208 Contributions to the Municipalities	61,536	58,154	119,690	108,946	10,743
212 COSSEC	-	-	-	-	-
220 Correctional Health	54,348	318	54,666	46,661	8,005
268 Puerto Rico Institute of Statistics	2,877	10	2,887	2,408	480
272 Office of the Inspector General	20,123	32	20,155	16,472	3,683
289 Energy Commission	-	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	59,401	-	59,401	49,501	9,900
Total - Out of Scope Entities	\$ 1,359,572	\$ 100,830	\$ 1,460,402	\$ 1,192,574	\$ 267,828
	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Recap					
Entities Operating in PRIFAS 7.5	\$ 8,214,923	\$ 380,833	\$ 8,595,756	\$ 5,783,487	\$ 2,812,269
Core Component Units	2,933,455	156,622	3,090,077	2,082,504	1,007,573
Secondary Component Units	1,178,148	179,755	1,357,903	792,707	565,196
OMB and Hacienda Custodies	4,241,773	(565,186)	3,676,587	1,384,732	2,291,855
Out of Scope Entities	1,359,572	100,830	1,460,402	1,192,574	267,828
Total	\$ 17,927,871	\$ 252,854	\$ 18,180,725	\$ 11,236,004	\$ 6,944,721

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 4/30/2025

April-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	\$ 11,619	\$ 17,148
16 Office of Management and Budget	21,479	802	22,281	15,023	7,258
18 Planning Board	18,664	(698)	17,966	10,919	7,046
21 Emergency and Disaster Management Bureau	8,477	31	8,508	3,722	4,786
23 Puerto Rico Department of State	16,369	(109)	16,260	10,907	5,353
24 Puerto Rico Department of Treasury	213,951	40,936	254,887	159,976	94,911
28 State Elections Commission	61,484	4,397	65,881	47,410	18,471
30 Human Resources Management & Transformation	10,342	(9)	10,333	7,750	2,583
31 General Services Administration	24,653	1,540	26,193	13,058	13,135
34 Commission of Investigation, Processing and Appeals	524	1	525	399	126
37 Civil Rights Commission	882	2	884	592	292
38 Puerto Rico Department of Justice	148,813	8,418	157,231	119,798	37,434
40 Puerto Rico Police Bureau	871,230	18,417	889,647	694,964	194,683
41 Special Investigations Bureau	5,756	533	6,289	5,036	1,252
42 Puerto Rico Fire Department Bureau	72,041	7,856	79,897	76,508	3,388
43 Puerto Rico National Guard	20,950	46	20,996	16,551	4,445
45 Shared Services within Department of Public Safety	270,793	(196)	270,597	212,445	58,152
49 Department of Transportation and Public Works	77,481	3,431	80,912	49,796	31,116
50 Department of Natural and Environmental Resources	129,412	15,024	144,436	96,023	48,413
55 Puerto Rico Department of Agriculture	38,233	185	38,418	31,603	6,815
60 Office of the Citizen's Ombudsman	3,842	21	3,863	2,957	905
62 Cooperative Development Commission of Puerto Rico	3,020	6	3,026	1,913	1,113
66 Puerto Rico Highway Authority	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	48,006	130	48,136	42,948	5,188
68 Puerto Rico Labor Relations Board	1,045	20	1,065	909	156
69 Puerto Rico Department of Consumer Affairs	14,091	540	14,631	10,844	3,787
71 Department of Health	501,068	9,730	510,798	354,411	156,387
78 Department of Housing	27,317	176	27,493	23,218	4,274
81 Department of Education	2,869,674	150,322	3,019,996	2,117,890	902,106
87 Department of Recreation and Sports	37,460	325	37,785	26,492	11,293
95 Mental Health and Drug Addiction Services Administration	151,151	(162)	150,989	103,754	47,235
96 Office of the Women's Advocate	5,233	3,347	8,580	4,607	3,973
94 Employees Association of the Commonwealth	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	4,053	3	4,056	2,066	1,990
122 Secretariat of the Department of the Family	48,107	254	48,361	41,279	7,082
123 Family and Children Administration	214,886	16,112	230,998	174,623	56,374
124 Child Support Administration (ASUME)	17,234	282	17,516	12,969	4,547
126 Vocational Rehabilitation Administration	28,332	494	28,826	24,726	4,100
127 Administration for Socioeconomic Development of the Family	102,631	73	102,704	72,348	30,356
133 Administracion de Recursos Naturales	-	-	-	1	(1)
137 Department of Correction and Rehabilitation	413,896	4,071	417,967	323,904	94,063
139 Parole Board	3,164	(39)	3,125	2,300	825
143 Office of Protection and Defense for People with Disabilities	1,044	5	1,049	403	646
152 Elderly and Retired People Advocate Office	3,689	114	3,803	1,599	2,204
153 Office for People with Disabilities	3,936	8	3,944	1,828	2,116
155 State Historic Preservation Office of Puerto Rico	8,809	18	8,827	2,592	6,235
221 Medical Emergency Corps Bureau	21,417	557	21,974	20,128	1,845
231 Office for the Patient's Advocate	2,095	24	2,119	1,474	644
241 Administration for Integral Development of Childhood	13,588	882	14,470	6,888	7,582
266 Office of Security Public Affairs	-	2	2	2	0
279 Public Service Appeals Commission	2,814	27	2,841	1,994	847
281 Office of the Election Comptroller	3,065	11	3,076	2,473	602
Total - Entities Operating in PRIFAS 7.5	\$ 6,594,310	\$ 288,615	\$ 6,882,925	\$ 4,967,639	\$ 1,915,286

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 4/30/2025**April-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	77,062	27,022
119 Department of Economic Development & Commerce	24,765	2,749	27,514	19,566	7,948
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	597,636	149,457
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	4,800	128	4,928	742	4,186
235 Puerto Rico Housing Finance Corporation	8,203	41	8,244	2,276	5,968
277 Agricultural Enterprises Development Administration	73,578	(241)	73,337	51,828	21,509
285 Puerto Rico Integrated Transit Authority	111,064	19,491	130,555	69,628	60,927
295 Fiscal Agency & Financial Advisory Authority	37,169	6,238	43,407	17,436	25,972
303 Convention Center of District Authority	-	3	3	-	3
Total - Core Component Units	\$ 1,109,430	\$ 31,022	\$ 1,140,452	\$ 836,175	\$ 304,277

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Secondary Component Units					
11 Puerto Rico Traffic Safety Commission	\$ -	\$ 9	\$ 9	\$ 8	\$ 1
22 Office of The Commissioner of Insurance	-	18	18	-	18
29 Puerto Rico Federal Affairs Administration	3,227	11	3,238	2,648	590
75 Office of the Financial Institutions Commissioner	-	18	18	-	18
82 Institute of Puerto Rican Culture	18,649	183	18,832	13,953	4,879
105 Industrial Commission	-	39	39	-	39
109 Puerto Rico School of Plastic Arts	2,989	(61)	2,928	1,126	1,803
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	2,037	570
165 Land Authority of Puerto Rico	-	21	21	-	21
167 Integral Development of the "Península de Cantera"	599	5	604	362	242
177 Land Administration of Puerto Rico	-	10	10	-	10
186 Culebra Conservation and Development Authority	254	6	260	158	102
189 Institute of Forensic Science	21,573	2,435	24,008	17,902	6,106
191 Musical Arts Corporation	5,505	5,498	11,003	6,585	4,417
192 Fine Arts Center Corporation	8,429	125	8,554	3,318	5,237
195 Economic Development Bank of PR	-	24	24	-	24
196 Puerto Rico Public Broadcasting Corporation	-	100	100	-	100
198 Agricultural Insurance Corporation	-	6	6	-	6
215 Puerto Rico Conservatory of Music Corporation	8,889	51	8,940	7,699	1,240
236 Innovation Fund for Agricultural Development of Puerto Rico	-	3	3	6	(3)
238 Ponce Authority (Authority Of The Port Of The Americas)	1,225	-	1,225	737	488
264 Corporation for the "Caño Martín Peña" Enlace Project	3,582	10	3,592	1,763	1,829
265 Roosevelt Roads	1,122	4	1,126	551	575
271 Puerto Rico Technology and Innovation Services	73,344	47	73,391	48,390	25,001
276 Puerto Rico Public Private Partnership Authority	28,268	10	28,278	6,968	21,310
286 Authority of the Port of Ponce	716	12	728	474	254
288 University of Puerto Rico Comprehensive Cancer Center	17,517	15,172	32,689	23,560	9,129
293 Center for Diabetes Research, Education, and Medical Services	803	5	808	564	244
298 Public Service Regulatory Board	8,759	(523)	8,236	6,455	1,780
299 COFINA	-	-	-	-	-
310 Municipal Finance Corporation	-	0	0	-	0
311 Puerto Rico Gaming Commission	2,282	(23)	2,259	1,520	740
312 Retirement Board of the Government of Puerto Rico	55,599	79,835	135,434	53,002	82,432
329 Office of Socioeconomic Development	5,846	19	5,865	3,150	2,714
Total - Secondary Component Units	\$ 271,410	\$ 103,487	\$ 374,897	\$ 202,937	\$ 171,960

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 4/30/2025

April-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	\$ (567,833)	\$ 506,661	\$ 278	\$ 506,382
25 Custody of the Department of the Treasury	2,686,062	43,879	2,729,941	1,023,433	1,706,507
Total - OMB and Hacienda Custodies	\$ 3,760,556	\$ (523,955)	\$ 3,236,601	\$ 1,023,712	\$ 2,212,890

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	\$ 46,981	\$ 8,957
10 The General Court of Justice	399,427	22,565	421,992	331,226	90,766
100 Legislative Assembly of the Commonwealth	145,952	2,622	148,574	130,511	18,063
106 Public Housing Administration	5,843	102	5,945	3,552	2,393
113 CRIM	-	-	-	-	-
166 Industrial Development Company	-	-	-	-	-
176 University of Puerto Rico	500,883	9,362	510,245	426,765	83,480
193 Office of Government Ethics	10,238	4	10,242	8,355	1,887
200 Special Independent Prosecutor's Panel	3,672	20	3,692	2,971	722
209 Contributions to Political Parties	14,000	-	14,000	9,355	4,645
208 Contributions to the Municipalities	61,536	58,154	119,690	108,946	10,743
212 COSSEC	-	-	-	-	-
220 Correctional Health	54,348	318	54,666	46,661	8,005
268 Puerto Rico Institute of Statistics	2,877	10	2,887	2,408	480
272 Office of the Inspector General	20,123	32	20,155	16,472	3,683
289 Energy Commission	-	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	59,401	-	59,401	49,501	9,900
Total - Out of Scope Entities	\$ 1,326,596	\$ 100,830	\$ 1,427,426	\$ 1,183,704	\$ 243,723

Recap

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Entities Operating in PRIFAS 7.5	\$ 6,594,310	\$ 288,615	\$ 6,882,925	\$ 4,967,639	\$ 1,915,286
Core Component Units	1,109,430	31,022	1,140,452	836,175	304,277
Secondary Component Units	271,410	103,487	374,897	202,937	171,960
OMB and Hacienda Custodies	3,760,556	(523,955)	3,236,601	1,023,712	2,212,890
Out of Scope Entities	1,326,596	100,830	1,427,426	1,183,704	243,723
Total	\$ 13,062,302	\$ -	\$ 13,062,302	\$ 8,214,166	\$ 4,848,136

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 4/30/2025

April-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	300	899
18 Planning Board	-	-	-	-	-
21 Emergency and Disaster Management Bureau	341	-	341	-	341
23 Puerto Rico Department of State	4,563	50	4,613	2,107	2,506
24 Puerto Rico Department of Treasury	804,027	-	804,027	428,859	375,168
28 State Elections Commission	-	-	-	-	-
30 Human Resources Management & Transformation	1,741	-	1,741	478	1,263
31 General Services Administration	5,270	33,500	38,770	13,017	25,753
34 Commission of Investigation, Processing and Appeals	-	-	-	-	-
37 Civil Rights Commission	-	-	-	-	-
38 Puerto Rico Department of Justice	6,519	132	6,650.6460	2,353	4,298
40 Puerto Rico Police Bureau	18,488	1,036	19,524	1,955	17,569
41 Special Investigations Bureau	-	9	9	2	7
42 Puerto Rico Fire Department Bureau	14,689	1,562	16,251	941	15,310
43 Puerto Rico National Guard	-	-	-	-	-
45 Shared Services within Department of Public Safety	222	-	222	104	118
49 Department of Transportation and Public Works	132,479	3,546	136,025	71,287	64,738
50 Department of Natural and Environmental Resources	46,525	7,610	54,135	9,293	44,843
55 Puerto Rico Department of Agriculture	3,430	-	3,430	547	2,883
60 Office of the Citizen's Ombudsman	-	-	-	-	-
62 Cooperative Development Commission of Puerto Rico	-	-	-	-	-
66 Puerto Rico Highway Authority	-	-	-	4,786	(4,786)
67 Puerto Rico Department of Labor and Human Resources	307,018	-	307,018	160,614	146,404
68 Puerto Rico Labor Relations Board	462	-	462	251	211
69 Puerto Rico Department of Consumer Affairs	1,996	-	1,996	1,116	880
71 Department of Health	174,367	33,769	208,136	79,288	128,849
78 Department of Housing	26,497	-	26,497	10,011	16,486
81 Department of Education	9,281	10,915	20,196	7,517	12,679
87 Department of Recreation and Sports	21,976	-	21,976	8,969	13,007
95 Mental Health and Drug Addiction Services Administration	6,322	-	6,322	1,725	4,597
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	4	798
127 Administration for Socioeconomic Development of the Family	-	-	-	-	-
133 Administracion de Recursos Naturales	-	-	-	-	-
137 Department of Correction and Rehabilitation	23,271	-	23,271	5,763	17,508
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	180	978
221 Medical Emergency Corps Bureau	7,970	25	7,995	4,381	3,614
231 Office for the Patient's Advocate	-	-	-	-	-
241 Administration for Integral Development of Childhood	-	-	-	-	-
266 Office of Public Safety Affairs	-	-	-	-	-
279 Public Service Appeals Commission	-	-	-	-	-
281 Office of the Election Comptroller	-	64	64	-	64
Total - Entities Operating in PRIFAS 7.5	\$ 1,620,613	\$ 92,217	\$ 1,712,830	\$ 815,847	\$ 896,983

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 4/30/2025

April-25

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Core Component Units					
70 State Insurance Fund Corporation	\$ 581,943	\$ 10,566	\$ 592,509	\$ 361,402	\$ 231,107
79 Automobile Accidents Compensation Administration	102,442	-	102,442	62,312	40,130
90 Medical Services Administration of Puerto Rico	145,703	-	145,703	103,392	42,311
119 Department of Economic Development & Commerce	50,341	74,914	125,255	29,523	95,732
162 Public Building Authority	150,746	15,620	166,366	122,136	44,230
163 Puerto Rico Aqueduct and Sewer Authority	-	-	-	-	-
168 Puerto Rico Ports Authority	83,487	-	83,487	44,032	39,455
180 Tourism Company	150,597	10,500	161,097	95,848	65,249
187 Puerto Rico Health Insurance Administration	181,633	-	181,633	179,893	1,740
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	90,212	-	90,212	67,433	22,779
235 Puerto Rico Housing Finance Corporation	96,358	-	96,358	12,030	84,328
277 Agricultural Enterprises Development Administration	93,706	14,000	107,706	78,741	28,965
285 Puerto Rico Integrated Transit Authority	39,510	-	39,510	31,929	7,581
295 Fiscal Agency & Financial Advisory Authority	8,585	-	8,585	2,577	6,008
303 Convention Center of District Authority	48,762	-	48,762	55,081	(6,319)
Total - Core Component Units	\$ 1,824,025	\$ 125,600	\$ 1,949,625	\$ 1,246,329	\$ 703,296
	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Secondary Component Units					
11 Puerto Rico Traffic Safety Commission	\$ 1,864	\$ -	\$ 1,864	\$ 1,188	\$ 676
22 Office of The Commissioner of Insurance	13,092	-	13,092	7,670	5,422
29 Puerto Rico Federal Affairs Administration	-	-	-	-	-
75 Office of the Financial Institutions Commissioner	15,413	-	15,413	8,146	7,267
82 Institute of Puerto Rican Culture	1,283	4,106	5,389	609	4,780
105 Industrial Commission	22,831	300	23,131	15,990	7,141
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	9,328	13,451
138 Institutional Trust of the National Guard of Puerto Rico	7,902	-	7,902	4,169	3,733
161 Puerto Rico Infrastructure Financing Authority	1,138	173	1,311	394	917
165 Land Authority of Puerto Rico	12,545	-	12,545	7,554	4,991
167 Integral Development of the "Península de Cantera"	228	-	228	124	104
177 Land Administration of Puerto Rico	9,073	-	9,073	5,403	3,670
186 Culebra Conservation and Development Authority	303	-	303	442	(139)
189 Institute of Forensic Science	506	-	506	-	506
191 Musical Arts Corporation	1,888	2,520	4,408	1,668	2,740
192 Fine Arts Center Corporation	2,634	200	2,834	1,707	1,127
195 Economic Development Bank of PR	14,289	-	14,289	6,822	7,467
196 Puerto Rico Public Broadcasting Corporation	340	14,064	14,404	6,742	7,662
198 Agricultural Insurance Corporation	3,300	-	3,300	2,472	828
215 Puerto Rico Conservatory of Music Corporation	4,354	-	4,354	2,591	1,763
236 Innovation Fund for Agricultural Development of Puerto Rico	13,665	0	13,665	5,047	8,618
238 Ponce Authority (Authority Of The Port Of The Americas)	-	-	-	-	-
264 Corporation for the "Caño Martin Peña" Enlace Project	-	40	40	23	18
265 Roosevelt Roads	1,860	-	1,860	1,011	849
271 Puerto Rico Technology and Innovation Services	9,732	-	9,732	501	9,231
276 Puerto Rico Public Private Partnership Authority	-	-	-	-	-
286 Authority of the Port of Ponce	2,162	-	2,162	2,945	(783)
288 University of Puerto Rico Comprehensive Cancer Center	47,253	-	47,253	37,172	10,081
293 Center for Diabetes Research, Education, and Medical Services	267	-	267	237	30
299 COFINA	-	-	-	-	-
298 Public Service Regulatory Board	31,828	-	31,828	12,760	19,068
310 Municipal Finance Corporation	222,110	32,869	254,979	149,650	105,329
311 Puerto Rico Gaming Commission	437,290	21,170	458,460	296,783	161,677
312 Retirement Board of the Government of Puerto Rico	3,315	-	3,315	14	3,301
329 Office of Socioeconomic Development	-	-	-	-	-
Total - Secondary Component Units	\$ 906,738	\$ 76,268	\$ 983,006	\$ 589,770	\$ 393,236

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 4/30/2025

April-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	(46,416)	434,801	361,020	73,781
Total - OMB and Hacienda Custodies	\$ 481,217	\$ (41,231)	\$ 439,986	\$ 361,020	\$ 78,965

	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	8,871	8,582
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	\$ 8,871	\$ 24,105

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Recap					
Entities Operating in PRIFAS 7.5	\$ 1,620,613	\$ 92,217	\$ 1,712,830	\$ 815,847	\$ 896,983
Core Component Units	1,824,025	125,600	1,949,625	1,246,329	703,296
Secondary Component Units	906,738	76,268	983,006	589,770	393,236
OMB and Hacienda Custodies	481,217	(41,231)	439,986	361,020	78,965
Out of Scope Entities	32,976	-	32,976	8,871	24,105
Total	\$ 4,865,569	\$ 252,854	\$ 5,118,423	\$ 3,021,838	\$ 2,096,585

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 4/30/2025

APRIL 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	\$ 23,424	\$ 548	\$ 23,972	\$ 11,619	\$ 12,354	52%
16 Office of Management and Budget	18,898	669	19,567	15,324	4,243	22%
18 Planning Board	15,558	(582)	14,976	10,919	4,056	27%
21 Emergency and Disaster Management Bureau	7,348	25	7,374	3,722	3,652	50%
23 Puerto Rico Department of State	17,447	(49)	17,398	13,013	4,384	25%
24 Puerto Rico Department of Treasury	848,315	34,113	882,428	588,835	293,593	33%
28 State Elections Commission	51,264	3,664	54,927	47,410	7,518	14%
30 Human Resources Management & Transformation	10,069	(8)	10,062	8,228	1,834	18%
31 General Services Administration	24,936	29,200	54,136	26,075	28,061	52%
34 Commission of Investigation, Processing and Appeals	437	1	437	399	39	9%
37 Civil Rights Commission	735	1	736	592	144	20%
38 Puerto Rico Department of Justice	129,443	7,125	136,568	122,151	14,418	11%
40 Puerto Rico Police Bureau	741,663	16,211	757,874	696,919	60,956	8%
41 Special Investigations Bureau	4,797	451	5,248	5,038	209	4%
42 Puerto Rico Fire Department Bureau	72,275	7,848	80,123	77,449	2,673	3%
43 Puerto Rico National Guard	17,458	39	17,497	16,551	946	5%
45 Department of Public Safety	225,881	(163)	225,718	212,549	13,169	6%
49 Department of Transportation and Public Works	175,474	5,814	181,288	121,083	60,206	33%
50 Department of Natural and Environmental Resources	140,717	18,862	159,579	105,316	54,263	34%
55 Puerto Rico Department of Agriculture	34,719	154	34,873	32,150	2,723	8%
60 Office of the Citizen's Ombudsman	3,202	17	3,219	2,957	261	8%
62 Cooperative Development Commission of Puerto Rico	2,517	5	2,521	1,913	609	24%
66 Puerto Rico Highway Authority	-	-	-	4,786	(4,786)	
67 Puerto Rico Department of Labor and Human Resources	295,853	108	295,961	203,561	92,400	31%
68 Puerto Rico Labor Relations Board	1,256	16	1,272	1,159	113	9%
69 Puerto Rico Department of Consumer Affairs	13,406	450	13,856	11,960	1,896	14%
71 Department of Health	563,196	36,249	599,445	433,699	165,747	28%
78 Department of Housing	44,845	146	44,991	33,230	11,762	26%
81 Department of Education	2,399,149	134,364	2,533,513	2,125,407	408,106	16%
87 Department of Recreation and Sports	49,530	271	49,801	35,461	14,340	29%
95 Mental Health and Drug Addiction Services Administration	131,228	(135)	131,092	105,479	25,614	20%
96 Office of the Women's Advocate	4,361	2,789	7,150	4,607	2,543	36%
94 Employees Association of the Commonwealth	-	-	-	-	-	
120 Veteran's Advocate Office of Puerto Rico	3,378	2	3,380	2,066	1,314	39%
122 Secretariat of the Department of the Family	40,089	212	40,301	41,279	(978)	-2%
123 Family and Children Administration	179,072	13,426	192,498	174,623	17,875	9%
124 Child Support Administration (ASUME)	14,362	235	14,597	12,969	1,628	11%
126 Vocational Rehabilitation Administration	24,312	412	24,724	24,730	(6)	0%
127 Administration for Socioeconomic Development of the Family	85,568	61	85,629	72,348	13,281	16%
133 Administracion de Recursos Naturales	-	-	-	1	(1)	
137 Department of Correction and Rehabilitation	364,306	3,392	367,698	329,667	38,032	10%
139 Parole Board	2,637	(32)	2,604	2,300	304	12%
143 Office of Protection and Defense for People with Disabilities	870	4	874	403	472	54%
152 Elderly and Retired People Advocate Office	3,074	95	3,170	1,599	1,570	50%
153 Office for People with Disabilities	3,285	7	3,291	1,828	1,463	44%
155 State Historic Preservation Office of Puerto Rico	8,306	15	8,321	2,772	5,549	67%
221 Medical Emergency Corps Bureau	24,489	485	24,974	24,509	465	2%
231 Office for the Patient's Advocate	1,746	20	1,766	1,474	291	16%
241 Administration for Integral Development of Childhood	11,465	735	12,200	6,888	5,312	44%
266 Office of Public Safety Affairs	-	2	2	2	(0)	-20%
279 Public Service Appeals Commission	2,345	23	2,368	1,994	373	16%
281 Office of the Election Comptroller	2,554	62	2,616	2,473	143	5%
Total - Entities Operating in PRIFAS 7.5	\$ 6,841,257	\$ 317,361	\$ 7,158,618	\$ 5,783,487	\$ 1,375,131	19%

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 4/30/2025

APRIL 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	\$ 484,953	\$ 9,293	\$ 494,245	\$ 361,402	\$ 132,843	27%
79 Automobile Accidents Compensation Administration	85,368	73	85,441	62,312	23,129	27%
90 Medical Services Administration of Puerto Rico	207,067	1,090	208,156	180,455	27,702	13%
119 Department of Economic Development & Commerce	62,588	64,719	127,308	49,089	78,218	61%
162 Public Building Authority	125,622	13,426	139,048	122,136	16,912	12%
163 Puerto Rico Aqueduct and Sewer Authority	-	-	-	-	-	
168 Puerto Rico Ports Authority	69,573	63	69,635	44,032	25,603	37%
180 Tourism Company	125,498	8,789	134,287	95,848	38,439	29%
187 Puerto Rico Health Insurance Administration	773,923	16	773,938	777,529	(3,591)	0%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	79,177	107	79,283	68,175	11,108	14%
235 Puerto Rico Housing Finance Corporation	87,134	34	87,168	14,306	72,862	84%
277 Agricultural Enterprises Development Administration	139,403	11,466	150,869	130,569	20,300	13%
285 Puerto Rico Integrated Transit Authority	125,478	16,242	141,721	101,557	40,164	28%
295 Fiscal Agency & Financial Advisory Authority	38,128	5,199	43,327	20,013	23,314	54%
303 Convention Center of District Authority	40,635	2	40,637	55,081	(14,444)	-36%
Total - Core Component Units	\$ 2,444,546	\$ 130,518	\$ 2,575,064	\$ 2,082,504	\$ 492,560	19%
	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Secondary Component Units						
11 Puerto Rico Traffic Safety Commission	\$ 1,553	\$ 7	\$ 1,561	\$ 1,196	\$ 365	23%
22 Office of The Commissioner of Insurance	10,910	15	10,925	7,670	3,254	30%
29 Puerto Rico Federal Affairs Administration	2,689	9	2,698	2,648	50	2%
75 Office of the Financial Institutions Commissioner	12,844	15	12,859	8,146	4,713	37%
82 Institute of Puerto Rican Culture	16,610	3,574	20,184	14,562	5,622	28%
105 Industrial Commission	19,026	283	19,309	15,990	3,319	17%
109 Puerto Rico School of Plastic Arts	4,423	(50)	4,373	1,734	2,639	60%
121 Government Board of the 911 Service	18,295	724	19,019	9,328	9,691	51%
138 Institutional Trust of the National Guard of Puerto Rico	6,585	2	6,587	4,169	2,419	37%
161 Puerto Rico Infrastructure Financing Authority	2,809	456	3,265	2,431	834	26%
165 Land Authority of Puerto Rico	10,454	17	10,472	7,554	2,918	28%
167 Integral Development of the "Peninsula de Cantera"	689	4	693	486	207	30%
177 Land Administration of Puerto Rico	7,561	8	7,569	5,403	2,166	29%
186 Culebra Conservation and Development Authority	464	5	469	600	(131)	-28%
189 Institute of Forensic Science	18,399	2,029	20,428	17,902	2,526	12%
191 Musical Arts Corporation	6,161	6,682	12,843	8,253	4,589	36%
192 Fine Arts Center Corporation	9,219	271	9,490	5,025	4,466	47%
195 Economic Development Bank of PR	11,908	20	11,928	6,822	5,105	43%
196 Puerto Rico Public Broadcasting Corporation	283	11,803	12,087	6,742	5,345	44%
198 Agricultural Insurance Corporation	2,750	5	2,755	2,472	282	10%
215 Puerto Rico Conservatory of Music Corporation	11,036	42	11,078	10,290	788	7%
236 Innovation Fund for Agricultural Development of Puerto Rico	11,388	3	11,390	5,053	6,338	56%
238 Ponce Authority (Authority Of The Port Of The Americas)	1,026	-	1,026	737	288	28%
264 Corporation for the "Caño Martin Peña" Enlace Project	2,985	42	3,027	1,786	1,241	41%
265 Roosevelt Roads	2,485	4	2,489	1,562	927	37%
271 Puerto Rico Technology and Innovation Services	69,230	39	69,269	48,891	20,378	29%
276 Puerto Rico Public Private Partnership Authority	23,557	8	23,565	6,968	16,597	70%
286 Authority of the Port of Ponce	2,398	10	2,408	3,419	(1,011)	-42%
288 University of Puerto Rico Comprehensive Cancer Center	53,975	12,643	66,618	60,732	5,886	9%
293 Center for Diabetes Research, Education, and Medical Services	892	4	895	801	94	11%
298 Public Service Regulatory Board	33,823	(436)	33,386	19,215	14,171	42%
299 COFINA	-	-	-	-	-	
310 Municipal Finance Corporation	185,092	27,391	212,483	149,650	62,833	30%
311 Puerto Rico Gaming Commission	366,310	17,623	383,933	298,303	85,630	22%
312 Retirement Board of the Government of Puerto Rico	49,098	66,529	115,627	53,016	62,611	54%
329 Office of Socioeconomic Development	4,872	16	4,887	3,150	1,737	36%
Total - Secondary Component Units	\$ 981,798	\$ 149,796	\$ 1,131,594	\$ 792,707	\$ 338,887	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 4/30/2025

APRIL 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	\$ 895,412	\$ (468,874)	\$ 426,538	\$ 278	\$ 426,259	100%
25 Custody of the Department of the Treasury	1,378,758	(2,114)	1,376,643	1,384,454	(7,810)	-1%
Total - OMB and Hacienda Custodies	\$ 2,274,169	\$ (470,988)	\$ 1,803,181	\$ 1,384,732	\$ 418,449	23%
	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Out of Scope Entities						
8 Office of the Comptroller	\$ 40,247	\$ 6,368	\$ 46,615	\$ 46,981	\$ (366)	-1%
10 The General Court of Justice	347,400	18,804	366,204	340,096	26,108	7%
100 Legislative Assembly of the Commonwealth	121,627	2,185	123,812	130,511	(6,700)	-5%
106 Public Housing Administration	17,805	85	17,890	3,552	14,338	80%
113 CRIM	-	-	-	-	-	
166 Industrial Development Company	-	-	-	-	-	
176 University of Puerto Rico	417,403	7,802	425,204	426,765	(1,560)	0%
193 Office of Government Ethics	8,532	3	8,535	8,355	180	2%
200 Special Independent Prosecutor's Panel	3,065	17	3,082	2,971	111	4%
209 Contributions to Political Parties	11,667	-	11,667	9,355	2,311	20%
208 Contributions to the Municipalities	51,280	48,462	99,742	108,946	(9,205)	-9%
212 COSSEC	-	-	-	-	-	
220 Correctional Health	45,525	265	45,790	46,661	(872)	-2%
268 Puerto Rico Institute of Statistics	2,398	9	2,406	2,408	(2)	0%
272 Office of the Inspector General	16,769	26	16,796	16,472	324	2%
289 Energy Commission	-	-	-	-	-	
297 Financial Oversight and Management Board for Puerto Rico	49,501	-	49,501	49,501	0	0%
Total - Out of Scope Entities	\$ 1,133,216	\$ 84,025	\$ 1,217,242	\$ 1,192,574	\$ 24,667	2%
	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Recap						
Entities Operating in PRIFAS 7.5	\$ 6,841,257	\$ 317,361	\$ 7,158,618	\$ 5,783,487	\$ 1,375,131	19%
Core Component Units	2,444,546	130,518	2,575,064	2,082,504	492,560	19%
Secondary Component Units	981,798	149,796	1,131,594	792,707	338,887	30%
OMB and Hacienda Custodies	2,274,169	(470,988)	1,803,181	1,384,732	418,449	23%
Out of Scope Entities	1,133,216	84,025	1,217,242	1,192,574	24,667	2%
Total	\$ 13,674,987	\$ 210,712	\$ 13,885,698	\$ 11,236,004	\$ 2,649,694	19%

Notes:

\$ 2,157,134

(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 4/30/2025

APRIL 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	\$ 23,424	\$ 548	\$ 23,972	\$ 11,619	\$ 12,354	52%
16 Office of Management and Budget	17,899	669	18,568	15,023	3,544	19%
18 Planning Board	15,558	(582)	14,976	10,919	4,056	27%
21 Emergency and Disaster Management Bureau	7,064	25	7,090	3,722	3,368	48%
23 Puerto Rico Department of State	13,644	(91)	13,554	10,907	2,647	20%
24 Puerto Rico Department of Treasury	178,293	34,113	212,406	159,976	52,430	25%
28 State Elections Commission	51,264	3,664	54,927	47,410	7,518	14%
30 Human Resources Management & Transformation	8,618	(8)	8,611	7,750	861	10%
31 General Services Administration	20,544	1,283	21,828	13,058	8,769	40%
34 Commission of Investigation, Processing and Appeals	437	1	437	399	39	9%
37 Civil Rights Commission	735	1	736	592	144	20%
38 Puerto Rico Department of Justice	124,011	7,015	131,026	119,798	11,229	9%
40 Puerto Rico Police Bureau	726,257	15,348	741,605	694,964	46,640	6%
41 Special Investigations Bureau	4,797	444	5,241	5,036	204	4%
42 Puerto Rico Fire Department Bureau	60,034	6,546	66,581	76,508	(9,928)	-15%
43 Puerto Rico National Guard	17,458	39	17,497	16,551	946	5%
45 Department of Public Safety	225,696	(163)	225,533	212,445	13,088	6%
49 Department of Transportation and Public Works	65,075	2,859	67,934	49,796	18,139	27%
50 Department of Natural and Environmental Resources	101,946	12,520	114,466	96,023	18,443	16%
55 Puerto Rico Department of Agriculture	31,861	154	32,015	31,603	412	1%
60 Office of the Citizen's Ombudsman	3,202	17	3,219	2,957	261	8%
62 Cooperative Development Commission of Puerto Rico	2,517	5	2,521	1,913	609	24%
66 Puerto Rico Highway Authority	-	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	40,005	108	40,113	42,948	(2,835)	-7%
68 Puerto Rico Labor Relations Board	871	16	887	909	(21)	-2%
69 Puerto Rico Department of Consumer Affairs	11,743	450	12,193	10,844	1,349	11%
71 Department of Health	417,890	8,108	425,998	354,411	71,587	17%
78 Department of Housing	22,764	146	22,910	23,218	(308)	-1%
81 Department of Education	2,391,415	125,268	2,516,683	2,117,890	398,793	16%
87 Department of Recreation and Sports	31,217	271	31,488	26,492	4,996	16%
95 Mental Health and Drug Addiction Services Administration	125,959	(135)	125,824	103,754	22,071	18%
96 Office of the Women's Advocate	4,361	2,789	7,150	4,607	2,543	36%
94 Employees Association of the Commonwealth	-	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	3,378	2	3,380	2,066	1,314	39%
122 Secretariat of the Department of the Family	40,089	212	40,301	41,279	(978)	-2%
123 Family and Children Administration	179,072	13,426	192,498	174,623	17,875	9%
124 Child Support Administration (ASUME)	14,362	235	14,597	12,969	1,628	11%
126 Vocational Rehabilitation Administration	23,644	412	24,056	24,726	(670)	-3%
127 Administration for Socioeconomic Development of the Family	85,568	61	85,629	72,348	13,281	16%
133 Administracion de Recursos Naturales	-	-	-	1	(1)	-
137 Department of Correction and Rehabilitation	344,913	3,392	348,306	323,904	24,402	7%
139 Parole Board	2,637	(32)	2,604	2,300	304	12%
143 Office of Protection and Defense for People with Disabilities	870	4	874	403	472	54%
152 Elderly and Retired People Advocate Office	3,074	95	3,170	1,599	1,570	50%
153 Office for People with Disabilities	3,285	7	3,291	1,828	1,463	44%
155 State Historic Preservation Office of Puerto Rico	7,341	15	7,356	2,592	4,764	65%
221 Medical Emergency Corps Bureau	17,848	464	18,311	20,128	(1,817)	-10%
231 Office for the Patient's Advocate	1,746	20	1,766	1,474	291	16%
241 Administration for Integral Development of Childhood	11,465	735	12,200	6,888	5,312	44%
266 Office of Public Safety Affairs	-	2	2	2	(0)	-20%
279 Public Service Appeals Commission	2,345	23	2,368	1,994	373	16%
281 Office of the Election Comptroller	2,554	9	2,563	2,473	89	3%
Total - Entities Operating in PRIFAS 7.5	\$ 5,490,746	\$ 240,513	\$ 5,731,259	\$ 4,967,639	\$ 763,620	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 4/30/2025

APRIL 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	\$ -	\$ 487	\$ 487	\$ -	\$ 487	100%
79 Automobile Accidents Compensation Administration	-	73	73	-	73	100%
90 Medical Services Administration of Puerto Rico	85,648	1,090	86,737	77,062	9,675	11%
119 Department of Economic Development & Commerce	20,638	2,291	22,929	19,566	3,362	15%
162 Public Building Authority	-	409	409	-	409	100%
163 Puerto Rico Aqueduct and Sewer Authority	-	-	-	-	-	
168 Puerto Rico Ports Authority	-	63	63	-	63	100%
180 Tourism Company	-	39	39	-	39	100%
187 Puerto Rico Health Insurance Administration	622,562	16	622,577	597,636	24,941	4%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	4,000	107	4,107	742	3,365	82%
235 Puerto Rico Housing Finance Corporation	6,836	34	6,870	2,276	4,594	67%
277 Agricultural Enterprises Development Administration	61,315	(201)	61,114	51,828	9,286	15%
285 Puerto Rico Integrated Transit Authority	92,553	16,242	108,796	69,628	39,168	36%
295 Fiscal Agency & Financial Advisory Authority	30,974	5,199	36,173	17,436	18,737	52%
303 Convention Center of District Authority	-	2	2	-	2	100%
Total - Core Component Units	\$ 924,525	\$ 25,852	\$ 950,377	\$ 836,175	\$ 114,202	12%
Secondary Component Units						
11 Puerto Rico Traffic Safety Commission	\$ -	\$ 7	\$ 7	\$ 8	\$ (1)	-7%
22 Office of The Commissioner of Insurance	-	15	15	-	15	100%
29 Puerto Rico Federal Affairs Administration	2,689	9	2,698	2,648	50	2%
75 Office of the Financial Institutions Commissioner	-	15	15	-	15	100%
82 Institute of Puerto Rican Culture	15,541	152	15,693	13,953	1,740	11%
105 Industrial Commission	-	33	33	-	33	100%
109 Puerto Rico School of Plastic Arts	2,491	(50)	2,440	1,126	1,315	54%
121 Government Board of the 911 Service	-	36	36	-	36	100%
138 Institutional Trust of the National Guard of Puerto Rico	-	2	2	-	2	100%
161 Puerto Rico Infrastructure Financing Authority	1,861	312	2,173	2,037	136	6%
165 Land Authority of Puerto Rico	-	17	17	-	17	100%
167 Integral Development of the "Peninsula de Cantera"	499	4	503	362	141	28%
177 Land Administration of Puerto Rico	-	8	8	-	8	100%
186 Culebra Conservation and Development Authority	212	5	216	158	59	27%
189 Institute of Forensic Science	17,978	2,029	20,006	17,902	2,104	11%
191 Musical Arts Corporation	4,588	4,581	9,169	6,585	2,583	28%
192 Fine Arts Center Corporation	7,024	104	7,128	3,318	3,811	53%
195 Economic Development Bank of PR	-	20	20	-	20	100%
196 Puerto Rico Public Broadcasting Corporation	-	84	84	-	84	100%
198 Agricultural Insurance Corporation	-	5	5	-	5	100%
215 Puerto Rico Conservatory of Music Corporation	7,408	42	7,450	7,699	(250)	-3%
236 Innovation Fund for Agricultural Development of Puerto Rico	-	3	3	6	(3)	-125%
238 Ponce Authority (Authority Of The Port Of The Americas)	1,026	-	1,026	737	288	28%
264 Corporation for the "Caño Martin Peña" Enlace Project	2,985	9	2,994	1,763	1,230	41%
265 Roosevelt Roads	935	4	939	551	388	41%
271 Puerto Rico Technology and Innovation Services	61,120	39	61,159	48,390	12,769	21%
276 Puerto Rico Public Private Partnership Authority	23,557	8	23,565	6,968	16,597	70%
286 Authority of the Port of Ponce	597	10	606	474	132	22%
288 University of Puerto Rico Comprehensive Cancer Center	14,598	12,643	27,241	23,560	3,681	14%
293 Center for Diabetes Research, Education, and Medical Services	669	4	673	564	109	16%
298 Public Service Regulatory Board	7,299	(436)	6,863	6,455	408	6%
299 COFINA	-	-	-	-	-	
310 Municipal Finance Corporation	-	0	0	-	0	100%
311 Puerto Rico Gaming Commission	1,902	(19)	1,883	1,520	363	19%
312 Retirement Board of the Government of Puerto Rico	46,336	66,529	112,864	53,002	59,863	53%
329 Office of Socioeconomic Development	4,872	16	4,887	3,150	1,737	36%
Total - Secondary Component Units	\$ 226,183	\$ 86,239	\$ 312,422	\$ 202,937	\$ 109,486	35%

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 4/30/2025

APRIL 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 %
\$ 895,412	\$ (473,194)	\$ 422,217	\$ 278	\$ 421,939	100%
977,743	36,566	1,014,309	1,023,433	(9,125)	-1%
\$ 1,873,155	\$ (436,629)	\$ 1,436,526	\$ 1,023,712	\$ 412,814	29%

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 %
\$ 40,247	\$ 6,368	\$ 46,615	\$ 46,981	\$ (366)	-1%
332,856	18,804	351,660	331,226	20,434	6%
121,627	2,185	123,812	130,511	(6,700)	-5%
4,869	85	4,954	3,552	1,402	28%
-	-	-	-	-	-
-	-	-	-	-	-
417,403	7,802	425,204	426,765	(1,560)	0%
8,532	3	8,535	8,355	180	2%
3,065	17	3,082	2,971	111	4%
11,667	-	11,667	9,355	2,311	20%
51,280	48,462	99,742	108,946	(9,205)	-9%
-	-	-	-	-	-
45,525	265	45,790	46,661	(872)	-2%
2,398	9	2,406	2,408	(2)	0%
16,769	26	16,796	16,472	324	2%
-	-	-	-	-	-
49,501	-	49,501	49,501	0	0%
\$ 1,105,736	\$ 84,025	\$ 1,189,762	\$ 1,183,704	\$ 6,058	1%

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 %
\$ 5,490,746	\$ 240,513	\$ 5,731,259	\$ 4,967,639	\$ 763,620	13%
924,525	25,852	950,377	836,175	114,202	12%
226,183	86,239	312,422	202,937	109,486	35%
1,873,155	(436,629)	1,436,526	1,023,712	412,814	29%
1,105,736	84,025	1,189,762	1,183,704	6,058	1%
\$ 9,620,346	\$ 0	\$ 9,620,346	\$ 8,214,166	\$ 1,406,180	15%

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 4/30/2025

APRIL 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	999	-	999	300	699	70%
18 Planning Board	-	-	-	-	-	
21 Emergency and Disaster Management Bureau	284	-	284	-	284	100%
23 Puerto Rico Department of State	3,803	42	3,844	2,107	1,738	45%
24 Puerto Rico Department of Treasury	670,023	-	670,023	428,859	241,163	36%
28 State Elections Commission	-	-	-	-	-	
30 Human Resources Management & Transformation	1,451	-	1,451	478	973	67%
31 General Services Administration	4,392	27,917	32,308	13,017	19,292	60%
34 Commission of Investigation, Processing and Appeals	-	-	-	-	-	
37 Civil Rights Commission	-	-	-	-	-	
38 Puerto Rico Department of Justice	5,433	110	5,542	2,353	3,189	58%
40 Puerto Rico Police Bureau	15,407	863	16,270	1,955	14,315	88%
41 Special Investigations Bureau	-	7	7	2	5	73%
42 Puerto Rico Fire Department Bureau	12,241	1,302	13,542	941	12,601	93%
43 Puerto Rico National Guard	-	-	-	-	-	
45 Department of Public Safety	185	-	185	104	81	44%
49 Department of Transportation and Public Works	110,399	2,955	113,354	71,287	42,067	37%
50 Department of Natural and Environmental Resources	38,771	6,342	45,113	9,293	35,820	79%
55 Puerto Rico Department of Agriculture	2,858	-	2,858	547	2,311	81%
60 Office of the Citizen's Ombudsman	-	-	-	-	-	
62 Cooperative Development Commission of Puerto Rico	-	-	-	-	-	
66 Puerto Rico Highway Authority	-	-	-	4,786	(4,786)	
67 Puerto Rico Department of Labor and Human Resources	255,848	-	255,848	160,614	95,235	37%
68 Puerto Rico Labor Relations Board	385	-	385	251	134	35%
69 Puerto Rico Department of Consumer Affairs	1,663	-	1,663	1,116	547	33%
71 Department of Health	145,306	28,141	173,447	79,288	94,159	54%
78 Department of Housing	22,081	-	22,081	10,011	12,070	55%
81 Department of Education	7,734	9,096	16,830	7,517	9,313	55%
87 Department of Recreation and Sports	18,313	-	18,313	8,969	9,345	51%
95 Mental Health and Drug Addiction Services Administration	5,268	-	5,268	1,725	3,543	67%
96 Office of the Women's Advocate	-	-	-	-	-	
94 Employees Association of the Commonwealth	-	-	-	-	-	
120 Veteran's Advocate Office of Puerto Rico	-	-	-	-	-	
122 Secretariat of the Department of the Family	-	-	-	-	-	
123 Family and Children Administration	-	-	-	-	-	
124 Child Support Administration (ASUME)	-	-	-	-	-	
126 Vocational Rehabilitation Administration	668	-	668	4	665	99%
127 Administration for Socioeconomic Development of the Family	-	-	-	-	-	
133 Administracion de Recursos Naturales	-	-	-	-	-	
137 Department of Correction and Rehabilitation	19,393	-	19,393	5,763	13,629	70%
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	965	-	965	180	785	81%
221 Medical Emergency Corps Bureau	6,642	21	6,663	4,381	2,282	34%
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	-	53	53	-	53	100%
Total - Entities Operating in PRIFAS 7.5	\$ 1,350,511	\$ 76,848	\$ 1,427,359	\$ 815,847	\$ 611,511	43%

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 4/30/2025

APRIL 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	\$ 484,953	\$ 8,805	\$ 493,758	\$ 361,402	\$ 132,356	27%
79 Automobile Accidents Compensation Administration	85,368	-	85,368	62,312	23,057	27%
90 Medical Services Administration of Puerto Rico	121,419	-	121,419	103,392	18,027	15%
119 Department of Economic Development & Commerce	41,951	62,428	104,379	29,523	74,856	72%
162 Public Building Authority	125,622	13,017	138,638	122,136	16,503	12%
163 Puerto Rico Aqueduct and Sewer Authority	-	-	-	-	-	-
168 Puerto Rico Ports Authority	69,573	-	69,573	44,032	25,541	37%
180 Tourism Company	125,498	8,750	134,248	95,848	38,400	29%
187 Puerto Rico Health Insurance Administration	151,361	-	151,361	179,893	(28,532)	-19%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	75,177	-	75,177	67,433	7,743	10%
235 Puerto Rico Housing Finance Corporation	80,298	-	80,298	12,030	68,268	85%
277 Agricultural Enterprises Development Administration	78,088	11,667	89,755	78,741	11,014	12%
285 Puerto Rico Integrated Transit Authority	32,925	-	32,925	31,929	996	3%
295 Fiscal Agency & Financial Advisory Authority	7,154	-	7,154	2,577	4,577	64%
303 Convention Center of District Authority	40,635	-	40,635	55,081	(14,446)	-36%
Total - Core Component Units	\$ 1,520,021	\$ 104,667	\$ 1,624,688	\$ 1,246,329	\$ 378,358	23%
	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Secondary Component Units						
11 Puerto Rico Traffic Safety Commission	\$ 1,553	\$ -	\$ 1,553	\$ 1,188	\$ 365	24%
22 Office of The Commissioner of Insurance	10,910	-	10,910	7,670	3,240	30%
29 Puerto Rico Federal Affairs Administration	-	-	-	-	-	-
75 Office of the Financial Institutions Commissioner	12,844	-	12,844	8,146	4,698	37%
82 Institute of Puerto Rican Culture	1,069	3,422	4,491	609	3,882	86%
105 Industrial Commission	19,026	250	19,276	15,990	3,286	17%
109 Puerto Rico School of Plastic Arts	1,933	-	1,933	608	1,325	69%
121 Government Board of the 911 Service	18,295	688	18,983	9,328	9,654	51%
138 Institutional Trust of the National Guard of Puerto Rico	6,585	-	6,585	4,169	2,416	37%
161 Puerto Rico Infrastructure Financing Authority	948	144	1,092	394	698	64%
165 Land Authority of Puerto Rico	10,454	-	10,454	7,554	2,901	28%
167 Integral Development of the "Peninsula de Cantera"	190	-	190	124	66	35%
177 Land Administration of Puerto Rico	7,561	-	7,561	5,403	2,158	29%
186 Culebra Conservation and Development Authority	253	-	253	442	(190)	-75%
189 Institute of Forensic Science	422	-	422	-	422	100%
191 Musical Arts Corporation	1,573	2,100	3,674	1,668	2,006	55%
192 Fine Arts Center Corporation	2,195	167	2,362	1,707	655	28%
195 Economic Development Bank of PR	11,908	-	11,908	6,822	5,085	43%
196 Puerto Rico Public Broadcasting Corporation	283	11,720	12,003	6,742	5,261	44%
198 Agricultural Insurance Corporation	2,750	-	2,750	2,472	278	10%
215 Puerto Rico Conservatory of Music Corporation	3,628	-	3,628	2,591	1,037	29%
236 Innovation Fund for Agricultural Development of Puerto Rico	11,388	0	11,388	5,047	6,341	56%
238 Ponce Authority (Authority Of The Port Of The Americas)	-	-	-	-	-	-
264 Corporation for the "Caño Martin Peña" Enlace Project	-	34	34	23	11	33%
265 Roosevelt Roads	1,550	-	1,550	1,011	539	35%
271 Puerto Rico Technology and Innovation Services	8,110	-	8,110	501	7,609	94%
276 Puerto Rico Public Private Partnership Authority	-	-	-	-	-	-
286 Authority of the Port of Ponce	1,802	-	1,802	2,945	(1,143)	-63%
288 University of Puerto Rico Comprehensive Cancer Center	39,378	-	39,378	37,172	2,206	6%
293 Center for Diabetes Research, Education, and Medical Services	223	-	223	237	(15)	-7%
298 Public Service Regulatory Board	26,523	-	26,523	12,760	13,763	52%
299 COFINA	-	-	-	-	-	-
310 Municipal Finance Corporation	185,092	27,391	212,483	149,650	62,833	30%
311 Puerto Rico Gaming Commission	364,408	17,642	382,050	296,783	85,267	22%
312 Retirement Board of the Government of Puerto Rico	2,763	-	2,763	14	2,749	99%
329 Office of Socioeconomic Development	-	-	-	-	-	-
Total - Secondary Component Units	\$ 755,615	\$ 63,556	\$ 819,171	\$ 589,770	\$ 229,401	28%

Puerto Rico Department of Treasury

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

By Agency¹

YTD from 7/1/2024 through 4/30/2025

APRIL 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 %
\$ -	\$ 4,320	\$ 4,320	\$ -	\$ 4,320	100%
401,014	(38,680)	362,334	361,020	1,314	0%
\$ 401,014	\$ (34,359)	\$ 366,655	\$ 361,020	\$ 5,634	2%

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 %
\$ -	\$ -	\$ -	\$ -	\$ -	
14,544	-	14,544	8,871	5,674	39%
-	-	-	-	-	
12,936	-	12,936	-	12,936	100%
-	-	-	-	-	
-	-	-	-	-	
-	-	-	-	-	
-	-	-	-	-	
-	-	-	-	-	
-	-	-	-	-	
-	-	-	-	-	
-	-	-	-	-	
-	-	-	-	-	
-	-	-	-	-	
-	-	-	-	-	
-	-	-	-	-	
-	-	-	-	-	
\$ 27,480	\$ -	\$ 27,480	\$ 8,871	\$ 18,609	68%

Recap

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

Total

Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
\$ 1,350,511	\$ 76,848	\$ 1,427,359	\$ 815,847	\$ 611,511	43%
1,520,021	104,667	1,624,688	1,246,329	378,358	23%
755,615	63,556	819,171	589,770	229,401	28%
401,014	(34,359)	366,655	361,020	5,634	2%
27,480	-	27,480	8,871	18,609	68%
\$ 4,054,641	\$ 210,712	\$ 4,265,352	\$ 3,021,838	\$ 1,243,515	29%

Notes:

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

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

Puerto Rico Department of Treasury

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

By Agency¹

For the month of: April-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	\$ 1,012	\$ 1,386	58%
16 Office of Management and Budget	1,890	67	1,957	1,604	353	18%
18 Planning Board	1,555	(58)	1,497	1,042	456	30%
21 Emergency and Disaster Management Bureau	735	3	737	295	443	60%
23 Puerto Rico Department of State	1,744	(5)	1,739	763	976	56%
24 Puerto Rico Department of Treasury	84,832	3,411	88,243	57,277	30,966	35%
28 State Elections Commission	5,124	366	5,490	3,366	2,124	39%
30 Human Resources Management & Transformation	1,007	(1)	1,006	831	176	17%
31 General Services Administration	2,494	2,920	5,414	3,737	1,677	31%
34 Commission of Investigation, Processing and Appeals	44	0	44	43	1	3%
37 Civil Rights Commission	74	0	74	49	25	33%
38 Puerto Rico Department of Justice	12,944	713	13,657	12,768	889	7%
40 Puerto Rico Police Bureau	74,143	1,621	75,764	53,684	22,080	29%
41 Special Investigations Bureau	480	45	525	765	(240)	-46%
42 Puerto Rico Fire Department Bureau	7,228	785	8,012	7,435	577	7%
43 Puerto Rico National Guard	1,746	4	1,750	1,026	723	41%
45 Department of Public Safety	22,585	(16)	22,568	22,294	274	1%
49 Department of Transportation and Public Works	17,497	581	18,078	10,966	7,113	39%
50 Department of Natural and Environmental Resources	14,072	1,886	15,958	13,516	2,442	15%
55 Puerto Rico Department of Agriculture	3,472	15	3,487	1,996	1,491	43%
60 Office of the Citizen's Ombudsman	320	2	322	355	(33)	-10%
62 Cooperative Development Commission of Puerto Rico	252	0	252	186	66	26%
66 Puerto Rico Highway Authority	-	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	29,585	11	29,596	19,943	9,653	33%
68 Puerto Rico Labor Relations Board	126	2	127	122	5	4%
69 Puerto Rico Department of Consumer Affairs	1,341	45	1,386	1,097	289	21%
71 Department of Health	56,286	3,625	59,911	35,465	24,447	41%
78 Department of Housing	4,485	15	4,499	2,877	1,622	36%
81 Department of Education	239,913	13,436	253,349	226,168	27,181	11%
87 Department of Recreation and Sports	4,953	27	4,980	2,620	2,360	47%
95 Mental Health and Drug Addiction Services Administration	13,123	(14)	13,109	11,013	2,097	16%
96 Office of the Women's Advocate	436	279	715	1,055	(340)	-48%
94 Employees Association of the Commonwealth	-	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	338	0	338	177	161	47%
122 Secretariat of the Department of the Family	4,009	21	4,030	3,718	313	8%
123 Family and Children Administration	17,907	1,343	19,250	20,046	(797)	-4%
124 Child Support Administration (ASUME)	1,436	24	1,460	1,665	(205)	-14%
126 Vocational Rehabilitation Administration	2,428	41	2,469	1,824	645	26%
127 Administration for Socioeconomic Development of the Family	8,553	6	8,559	9,738	(1,179)	-14%
133 Administracion de Recursos Naturales	-	-	-	-	-	-
137 Department of Correction and Rehabilitation	36,431	339	36,770	27,793	8,977	24%
139 Parole Board	264	(3)	260	236	25	9%
143 Office of Protection and Defense for People with Disabilities	87	0	87	38	50	57%
152 Elderly and Retired People Advocate Office	307	10	317	169	148	47%
153 Office for People with Disabilities	328	1	329	164	164	50%
155 State Historic Preservation Office of Puerto Rico	831	2	832	347	485	58%
221 Medical Emergency Corps Bureau	2,449	48	2,497	2,295	202	8%
231 Office for the Patient's Advocate	175	2	177	140	37	21%
241 Administration for Integral Development of Childhood	1,132	73	1,206	1,198	8	1%
266 Office of Public Safety Affairs	-	0	0	-	0	100%
279 Public Service Appeals Commission	235	2	237	232	5	2%
281 Office of the Election Comptroller	255	6	262	251	11	4%
Total - Entities Operating in PRIFAS 7.5	\$ 683,987	\$ 31,736	\$ 715,723	\$ 565,397	\$ 150,327	21%

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: April-25**(figures in \$000s)*

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Core Component Units						
70 State Insurance Fund Corporation	\$ 48,495	\$ 929	\$ 49,425	\$ 8,480	\$ 40,944	83%
79 Automobile Accidents Compensation Administration	8,537	7	8,544	5,664	2,880	34%
90 Medical Services Administration of Puerto Rico	20,707	109	20,816	19,382	1,433	7%
119 Department of Economic Development & Commerce	6,259	6,472	12,731	5,655	7,075	56%
162 Public Building Authority	12,562	1,343	13,905	10,389	3,516	25%
163 Puerto Rico Aqueduct and Sewer Authority	-	-	-	-	-	-
168 Puerto Rico Ports Authority	6,957	6	6,964	1,947	5,016	72%
180 Tourism Company	12,550	879	13,429	14,260	(832)	-6%
187 Puerto Rico Health Insurance Administration	77,392	2	77,394	18,580	58,814	76%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	7,918	11	7,928	6,506	1,422	18%
235 Puerto Rico Housing Finance Corporation	8,713	3	8,717	1,370	7,347	84%
277 Agricultural Enterprises Development Administration	13,940	1,147	15,087	12,616	2,471	16%
285 Puerto Rico Integrated Transit Authority	12,548	1,624	14,172	934	13,238	93%
295 Fiscal Agency & Financial Advisory Authority	3,813	520	4,333	2,000	2,333	54%
303 Convention Center of District Authority	4,064	0	4,064	5,719	(1,656)	-41%
Total - Core Component Units	\$ 244,455	\$ 13,052	\$ 257,506	\$ 113,503	\$ 144,003	56%

	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	\$ 123	\$ 33	21%
22 Office of The Commissioner of Insurance	1,091	1	1,092	623	470	43%
29 Puerto Rico Federal Affairs Administration	269	1	270	259	11	4%
75 Office of the Financial Institutions Commissioner	1,284	1	1,286	801	485	38%
82 Institute of Puerto Rican Culture	1,661	357	2,018	1,762	256	13%
105 Industrial Commission	1,903	28	1,931	1,703	228	12%
109 Puerto Rico School of Plastic Arts	442	(5)	437	33	405	93%
121 Government Board of the 911 Service	1,830	72	1,902	798	1,104	58%
138 Institutional Trust of the National Guard of Puerto Rico	659	0	659	381	278	42%
161 Puerto Rico Infrastructure Financing Authority	281	46	326	241	86	26%
165 Land Authority of Puerto Rico	1,045	2	1,047	613	434	41%
167 Integral Development of the "Peninsula de Cantera"	69	0	69	44	25	37%
177 Land Administration of Puerto Rico	756	1	757	486	271	36%
186 Culebra Conservation and Development Authority	46	0	47	100	(53)	-114%
189 Institute of Forensic Science	1,840	203	2,043	163	1,880	92%
191 Musical Arts Corporation	616	668	1,284	2,895	(1,611)	-125%
192 Fine Arts Center Corporation	922	27	949	506	443	47%
195 Economic Development Bank of PR	1,191	2	1,193	143	1,050	88%
196 Puerto Rico Public Broadcasting Corporation	28	1,180	1,209	604	605	50%
198 Agricultural Insurance Corporation	275	0	275	139	137	50%
215 Puerto Rico Conservatory of Music Corporation	1,104	4	1,108	960	148	13%
236 Innovation Fund for Agricultural Development of Puerto Rico	1,139	0	1,139	240	899	79%
238 Ponce Authority (Authority Of The Port Of The Americas)	102	-	102	67	36	35%
264 Corporation for the "Caño Martin Peña" Enlace Project	299	4	303	170	132	44%
265 Roosevelt Roads	249	0	249	114	135	54%
271 Puerto Rico Technology and Innovation Services	6,923	4	6,927	1,401	5,526	80%
276 Puerto Rico Public Private Partnership Authority	2,356	1	2,356	856	1,501	64%
286 Authority of the Port of Ponce	240	1	241	353	(112)	-47%
288 University of Puerto Rico Comprehensive Cancer Center	5,398	1,264	6,662	3,394	3,267	49%
293 Center for Diabetes Research, Education, and Medical Services	89	0	90	80	10	11%
298 Public Service Regulatory Board	3,382	(44)	3,339	1,880	1,458	44%
299 COFINA	-	-	-	-	-	-
310 Municipal Finance Corporation	18,509	2,739	21,248	-	21,248	100%
311 Puerto Rico Gaming Commission	36,631	1,762	38,393	29,979	8,414	22%
312 Retirement Board of the Government of Puerto Rico	4,910	6,653	11,562	6,030	5,532	48%
329 Office of Socioeconomic Development	487	2	489	171	318	65%
Total - Secondary Component Units	\$ 98,179	\$ 14,980	\$ 113,159	\$ 58,110	\$ 55,048	49%

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: April-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	\$ (46,887)	\$ 42,654	\$ 278	\$ 42,375	99%
137,876	(211)	137,664	193,580	(55,916)	-41%
\$ 227,417	\$ (47,099)	\$ 180,318	\$ 193,858	\$ (13,540)	-8%

Out of Scope Entities

8 Office of the Comptroller

10 The General Court of Justice

100 Legislative Assembly of the Commonwealth

106 Public Housing Administration

113 CRIM

166 Industrial Development Company

176 University of Puerto Rico

193 Office of Government Ethics

200 Special Independent Prosecutor's Panel

209 Contributions to Political Parties

208 Contributions to the Municipalities

212 COSSEC

220 Correctional Health

268 Puerto Rico Institute of Statistics

272 Office of the Inspector General

289 Energy Commission

297 Financial Oversight and Management Board for Puerto Rico

Total - Out of Scope Entities

Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
\$ 4,025	\$ 637	\$ 4,661	\$ 4,775	\$ (113)	-2%
34,740	1,880	36,620	25,956	10,664	29%
12,163	219	12,381	12,547	(166)	-1%
1,781	8	1,789	1,385	404	23%
-	-	-	-	-	-
41,740	780	42,520	51,132	(8,611)	-20%
853	0	853	995	(142)	-17%
306	2	308	360	(52)	-17%
1,167	-	1,167	-	1,167	100%
5,128	4,846	9,974	14,277	(4,303)	-43%
4,529	26	4,555	3,727	828	18%
240	1	241	294	(53)	-22%
1,677	3	1,680	1,986	(306)	-18%
-	-	-	-	-	-
4,950	-	4,950	4,950	0	0%
\$ 113,298	\$ 8,403	\$ 121,700	\$ 122,383	\$ (683)	-1%

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	\$ 31,736	\$ 715,723	\$ 565,397	\$ 150,327	21%
\$ 244,455	\$ 13,052	\$ 257,506	\$ 113,503	\$ 144,003	56%
\$ 98,179	\$ 14,980	\$ 113,159	\$ 58,110	\$ 55,048	49%
\$ 227,417	\$ (47,099)	\$ 180,318	\$ 193,858	\$ (13,540)	-8%
\$ 113,298	\$ 8,403	\$ 121,700	\$ 122,383	\$ (683)	-1%
\$ 1,367,335	\$ 21,071	\$ 1,388,406	\$ 1,053,252	\$ 335,154	24%

Notes:

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

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

Puerto Rico Department of Treasury

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

By Agency¹

For the month of: April-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	\$ 1,012	\$ 1,386	58%
16 Office of Management and Budget	1,790	67	1,857	1,566	291	16%
18 Planning Board	1,555	(58)	1,497	1,042	456	30%
21 Emergency and Disaster Management Bureau	706	3	709	295	414	58%
23 Puerto Rico Department of State	1,364	(9)	1,355	595	760	56%
24 Puerto Rico Department of Treasury	17,829	3,411	21,241	15,482	5,758	27%
28 State Elections Commission	5,124	366	5,490	3,366	2,124	39%
30 Human Resources Management & Transformation	862	(1)	861	808	53	6%
31 General Services Administration	2,054	128	2,183	1,228	955	44%
34 Commission of Investigation, Processing and Appeals	44	0	44	43	1	3%
37 Civil Rights Commission	74	0	74	49	25	33%
38 Puerto Rico Department of Justice	12,401	702	13,103	12,557	546	4%
40 Puerto Rico Police Bureau	72,603	1,535	74,137	53,607	20,530	28%
41 Special Investigations Bureau	480	44	524	763	(239)	-46%
42 Puerto Rico Fire Department Bureau	6,003	655	6,658	7,383	(725)	-11%
43 Puerto Rico National Guard	1,746	4	1,750	1,026	723	41%
45 Department of Public Safety	22,566	(16)	22,550	22,294	256	1%
49 Department of Transportation and Public Works	6,457	286	6,743	4,232	2,511	37%
50 Department of Natural and Environmental Resources	10,195	1,252	11,447	11,366	81	1%
55 Puerto Rico Department of Agriculture	3,186	15	3,201	1,950	1,251	39%
60 Office of the Citizen's Ombudsman	320	2	322	355	(33)	-10%
62 Cooperative Development Commission of Puerto Rico	252	0	252	186	66	26%
66 Puerto Rico Highway Authority	-	-	-	-	-	
67 Puerto Rico Department of Labor and Human Resources	4,001	11	4,011	3,978	33	1%
68 Puerto Rico Labor Relations Board	87	2	89	88	1	1%
69 Puerto Rico Department of Consumer Affairs	1,174	45	1,219	998	221	18%
71 Department of Health	41,756	811	42,566	28,958	13,609	32%
78 Department of Housing	2,276	15	2,291	2,167	124	5%
81 Department of Education	239,140	12,527	251,666	226,085	25,582	10%
87 Department of Recreation and Sports	3,122	27	3,149	2,341	807	26%
95 Mental Health and Drug Addiction Services Administration	12,596	(14)	12,582	10,784	1,798	14%
96 Office of the Women's Advocate	436	279	715	1,055	(340)	-48%
94 Employees Association of the Commonwealth	-	-	-	-	-	
120 Veteran's Advocate Office of Puerto Rico	338	0	338	177	161	47%
122 Secretariat of the Department of the Family	4,009	21	4,030	3,718	313	8%
123 Family and Children Administration	17,907	1,343	19,250	20,046	(797)	-4%
124 Child Support Administration (ASUME)	1,436	24	1,460	1,665	(205)	-14%
126 Vocational Rehabilitation Administration	2,361	41	2,402	1,820	582	24%
127 Administration for Socioeconomic Development of the Family	8,553	6	8,559	9,738	(1,179)	-14%
133 Administracion de Recursos Naturales	-	-	-	-	-	
137 Department of Correction and Rehabilitation	34,491	339	34,831	27,545	7,286	21%
139 Parole Board	264	(3)	260	236	25	9%
143 Office of Protection and Defense for People with Disabilities	87	0	87	38	50	57%
152 Elderly and Retired People Advocate Office	307	10	317	169	148	47%
153 Office for People with Disabilities	328	1	329	164	164	50%
155 State Historic Preservation Office of Puerto Rico	734	2	736	335	401	54%
221 Medical Emergency Corps Bureau	1,785	46	1,831	1,933	(102)	-6%
231 Office for the Patient's Advocate	175	2	177	140	37	21%
241 Administration for Integral Development of Childhood	1,132	73	1,206	1,198	8	1%
266 Office of Public Safety Affairs	-	0	0	-	0	100%
279 Public Service Appeals Commission	235	2	237	232	5	2%
281 Office of the Election Comptroller	255	1	256	251	6	2%
Total - Entities Operating in PRIFAS 7.5	\$ 548,936	\$ 24,051	\$ 572,987	\$ 487,063	\$ 85,925	15%

Puerto Rico Department of Treasury*Monthly Budget and Actual Results for FY25 General Fund Expense Budget vs. Actual**By Agency¹**For the month of: April-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	9,571	(897)	-10%
119 Department of Economic Development & Commerce	2,064	229	2,293	2,773	(480)	-21%
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	18,222	44,036	71%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	400	11	411	-	411	100%
235 Puerto Rico Housing Finance Corporation	684	3	687	183	504	73%
277 Agricultural Enterprises Development Administration	6,132	(20)	6,111	11,148	(5,036)	-82%
285 Puerto Rico Integrated Transit Authority	9,255	1,624	10,880	(2,343)	13,223	122%
295 Fiscal Agency & Financial Advisory Authority	3,097	520	3,617	1,930	1,688	47%
303 Convention Center of District Authority	-	0	0	-	0	100%
Total - Core Component Units	\$ 92,453	\$ 2,585	\$ 95,038	\$ 41,483	\$ 53,555	56%
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	259	11	4%
75 Office of the Financial Institutions Commissioner	-	1	1	-	1	100%
82 Institute of Puerto Rican Culture	1,554	15	1,569	1,578	(9)	-1%
105 Industrial Commission	-	3	3	-	3	100%
109 Puerto Rico School of Plastic Arts	249	(5)	244	33	211	87%
121 Government Board of the 911 Service	-	4	4	-	4	100%
138 Institutional Trust of the National Guard of Puerto Rico	-	0	0	-	0	100%
161 Puerto Rico Infrastructure Financing Authority	186	31	217	158	59	27%
165 Land Authority of Puerto Rico	-	2	2	-	2	100%
167 Integral Development of the "Península de Cantera"	50	0	50	28	22	44%
177 Land Administration of Puerto Rico	-	1	1	-	1	100%
186 Culebra Conservation and Development Authority	21	0	22	12	9	43%
189 Institute of Forensic Science	1,798	203	2,001	163	1,838	92%
191 Musical Arts Corporation	459	458	917	2,755	(1,838)	-200%
192 Fine Arts Center Corporation	702	10	713	482	231	32%
195 Economic Development Bank of PR	-	2	2	-	2	100%
196 Puerto Rico Public Broadcasting Corporation	-	8	8	-	8	100%
198 Agricultural Insurance Corporation	-	0	0	-	0	100%
215 Puerto Rico Conservatory of Music Corporation	741	4	745	865	(120)	-16%
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	67	36	35%
264 Corporation for the "Caño Martín Peña" Enlace Project	299	1	299	170	129	43%
265 Roosevelt Roads	94	0	94	27	67	71%
271 Puerto Rico Technology and Innovation Services	6,112	4	6,116	1,306	4,810	79%
276 Puerto Rico Public Private Partnership Authority	2,356	1	2,356	856	1,501	64%
286 Authority of the Port of Ponce	60	1	61	49	12	19%
288 University of Puerto Rico Comprehensive Cancer Center	1,460	1,264	2,724	2,995	(271)	-10%
293 Center for Diabetes Research, Education, and Medical Services	67	0	67	56	11	17%
298 Public Service Regulatory Board	730	(44)	686	738	(52)	-8%
299 COFINA	-	-	-	-	-	
310 Municipal Finance Corporation	-	0	0	-	0	100%
311 Puerto Rico Gaming Commission	190	(2)	188	122	66	35%
312 Retirement Board of the Government of Puerto Rico	4,633	6,653	11,286	6,030	5,256	47%
329 Office of Socioeconomic Development	487	2	489	171	318	65%
Total - Secondary Component Units	\$ 22,618	\$ 8,624	\$ 31,241	\$ 18,919	\$ 12,322	39%

Puerto Rico Department of Treasury

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

By Agency¹

For the month of: April-25

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
OMB and Hacienda Custodies						
17 Custody of the Office of Management and Budget	\$ 89,541	\$ (47,319)	\$ 42,222	\$ 278	\$ 41,943	99%
25 Custody of the Department of the Treasury	97,774	3,657	101,431	141,757	(40,326)	-40%
Total - OMB and Hacienda Custodies	\$ 187,316	\$ (43,663)	\$ 143,653	\$ 142,035	\$ 1,617	1%
	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Out of Scope Entities						
8 Office of the Comptroller	\$ 4,025	\$ 637	\$ 4,661	\$ 4,775	\$ (113)	-2%
10 The General Court of Justice	33286	1880	35166	26051	9115	0
100 Legislative Assembly of the Commonwealth	12163	219	12381	12547	-166	0
106 Public Housing Administration	487	8	495	1385	-890	-2
113 CRIM						
166 Industrial Development Company	0	0	0	0	0	
176 University of Puerto Rico	41740	780	42520	51132	-8611	0
193 Office of Government Ethics	853	0	853	995	-142	0
200 Special Independent Prosecutor's Panel	306	2	308	360	-52	0
209 Contributions to Political Parties	1167	0	1167	0	1167	1
208 Contributions to the Municipalities	5128	4846	9974	14277	-4303	0
212 COSSEC						
220 Correctional Health	4529	26	4555	3727	828	0
268 Puerto Rico Institute of Statistics	240	1	241	294	-53	0
272 Office of the Inspector General	1677	3	1680	1986	-306	0
289 Energy Commission	0	0	0	0	0	
297 Financial Oversight and Management Board for Puerto Rico	4950	0	4950	4950	0	0
Total - Out of Scope Entities	\$ 110,550	\$ 8,403	\$ 118,952	\$ 122,479	\$ (3,526)	-3%
	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Recap						
Entities Operating in PRIFAS 7.5	\$ 548,936	\$ 24,051	\$ 572,987	\$ 487,063	\$ 85,925	15%
Core Component Units	92,453	2,585	95,038	41,483	53,555	56%
Secondary Component Units	22,618	8,624	31,241	18,919	12,322	39%
OMB and Hacienda Custodies	187,316	(43,663)	143,653	142,035	1,617	1%
Out of Scope Entities	110,550	8,403	118,952	122,479	(3,526)	-3%
Total	\$ 961,871	\$ 0	\$ 961,871	\$ 811,978	\$ 149,893	16%

Notes:

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

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

Puerto Rico Department of Treasury

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

By Agency¹

For the month of: April-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	38	62	62%
18 Planning Board	-	-	-	-	-	
21 Emergency and Disaster Management Bureau	28	-	28	-	28	100%
23 Puerto Rico Department of State	380	4	384	169	216	56%
24 Puerto Rico Department of Treasury	67,002	-	67,002	41,795	25,208	38%
28 State Elections Commission	-	-	-	-	-	
30 Human Resources Management & Transformation	145	-	145	22	123	85%
31 General Services Administration	439	2,792	3,231	2,509	722	22%
34 Commission of Investigation, Processing and Appeals	-	-	-	-	-	
37 Civil Rights Commission	-	-	-	-	-	
38 Puerto Rico Department of Justice	543	11	554	211	343	62%
40 Puerto Rico Police Bureau	1,541	86	1,627	77	1,550	95%
41 Special Investigations Bureau	-	1	1	2	(1)	-165%
42 Puerto Rico Fire Department Bureau	1,224	130	1,354	52	1,302	96%
43 Puerto Rico National Guard	-	-	-	-	-	
45 Department of Public Safety	19	-	19	-	19	100%
49 Department of Transportation and Public Works	11,040	296	11,335	6,733	4,602	41%
50 Department of Natural and Environmental Resources	3,877	634	4,511	2,150	2,361	52%
55 Puerto Rico Department of Agriculture	286	-	286	46	240	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	15,965	9,620	38%
68 Puerto Rico Labor Relations Board	39	-	39	34	5	12%
69 Puerto Rico Department of Consumer Affairs	166	-	166	99	68	41%
71 Department of Health	14,531	2,814	17,345	6,507	10,838	62%
78 Department of Housing	2,208	-	2,208	710	1,498	68%
81 Department of Education	773	910	1,683	83	1,600	95%
87 Department of Recreation and Sports	1,831	-	1,831	278	1,553	85%
95 Mental Health and Drug Addiction Services Administration	527	-	527	228	299	57%
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	4	63	94%
127 Administration for Socioeconomic Development of the Family	-	-	-	-	-	
133 Administracion de Recursos Naturales	-	-	-	-	-	
137 Department of Correction and Rehabilitation	1,939	-	1,939	248	1,691	87%
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	13	84	87%
221 Medical Emergency Corps Bureau	664	2	666	362	304	46%
231 Office for the Patient's Advocate	-	-	-	-	-	
241 Administration for Integral Development of Childhood	-	-	-	-	-	
266 Office of Public Safety Affairs	-	-	-	-	-	
279 Public Service Appeals Commission	-	-	-	-	-	
281 Office of the Election Comptroller	-	5	5	-	5	100%
Total - Entities Operating in PRIFAS 7.5	\$ 135,051	\$ 7,685	\$ 142,736	\$ 78,334	\$ 64,402	45%

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: April-25

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Core Component Units						
70 State Insurance Fund Corporation	\$ 48,495	\$ 881	\$ 49,376	\$ 8,480	\$ 40,896	83%
79 Automobile Accidents Compensation Administration	8,537	-	8,537	5,664	2,872	34%
90 Medical Services Administration of Puerto Rico	12,142	-	12,142	9,812	2,330	19%
119 Department of Economic Development & Commerce	4,195	6,243	10,438	2,882	7,556	72%
162 Public Building Authority	12,562	1,302	13,864	10,389	3,475	25%
163 Puerto Rico Aqueduct and Sewer Authority	-	-	-	-	-	
168 Puerto Rico Ports Authority	6,957	-	6,957	1,947	5,010	72%
180 Tourism Company	12,550	875	13,425	14,260	(836)	-6%
187 Puerto Rico Health Insurance Administration	15,136	-	15,136	358	14,778	98%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	7,518	-	7,518	6,506	1,011	13%
235 Puerto Rico Housing Finance Corporation	8,030	-	8,030	1,187	6,843	85%
277 Agricultural Enterprises Development Administration	7,809	1,167	8,976	1,468	7,508	84%
285 Puerto Rico Integrated Transit Authority	3,293	-	3,293	3,277	16	0%
295 Fiscal Agency & Financial Advisory Authority	715	-	715	70	645	90%
303 Convention Center of District Authority	4,064	-	4,064	5,719	(1,656)	-41%
Total - Core Component Units	\$ 152,002	\$ 10,467	\$ 162,469	\$ 72,021	\$ 90,448	56%

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Secondary Component Units						
11 Puerto Rico Traffic Safety Commission	\$ 155	\$ -	\$ 155	\$ 123	\$ 32	21%
22 Office of The Commissioner of Insurance	1,091	-	1,091	623	468	43%
29 Puerto Rico Federal Affairs Administration	-	-	-	-	-	
75 Office of the Financial Institutions Commissioner	1,284	-	1,284	801	484	38%
82 Institute of Puerto Rican Culture	107	342	449	184	265	59%
105 Industrial Commission	1,903	25	1,928	1,703	224	12%
109 Puerto Rico School of Plastic Arts	193	-	193	-	193	100%
121 Government Board of the 911 Service	1,830	69	1,898	798	1,100	58%
138 Institutional Trust of the National Guard of Puerto Rico	659	-	659	381	278	42%
161 Puerto Rico Infrastructure Financing Authority	95	14	109	83	26	24%
165 Land Authority of Puerto Rico	1,045	-	1,045	613	433	41%
167 Integral Development of the "Peninsula de Cantera"	19	-	19	16	3	16%
177 Land Administration of Puerto Rico	756	-	756	486	270	36%
186 Culebra Conservation and Development Authority	25	-	25	88	(63)	-249%
189 Institute of Forensic Science	42	-	42	-	42	100%
191 Musical Arts Corporation	157	210	367	140	227	62%
192 Fine Arts Center Corporation	220	17	236	24	212	90%
195 Economic Development Bank of PR	1,191	-	1,191	143	1,048	88%
196 Puerto Rico Public Broadcasting Corporation	28	1,172	1,200	604	596	50%
198 Agricultural Insurance Corporation	275	-	275	139	136	49%
215 Puerto Rico Conservatory of Music Corporation	363	-	363	95	268	74%
236 Innovation Fund for Agricultural Development of Puerto Rico	1,139	0	1,139	240	898	79%
238 Ponce Authority (Authority Of The Port Of The Americas)	-	-	-	-	-	
264 Corporation for the "Caño Martin Peña" Enlace Project	-	3	3	-	3	100%
265 Roosevelt Roads	155	-	155	87	68	44%
271 Puerto Rico Technology and Innovation Services	811	-	811	95	716	88%
276 Puerto Rico Public Private Partnership Authority	-	-	-	-	-	
286 Authority of the Port of Ponce	180	-	180	304	(124)	-69%
288 University of Puerto Rico Comprehensive Cancer Center	3,938	-	3,938	399	3,538	90%
293 Center for Diabetes Research, Education, and Medical Services	22	-	22	24	(2)	-8%
298 Public Service Regulatory Board	2,652	-	2,652	1,142	1,510	57%
299 COFINA	-	-	-	-	-	
310 Municipal Finance Corporation	18,509	2,739	21,248	-	21,248	100%
311 Puerto Rico Gaming Commission	36,441	1,764	38,205	29,857	8,348	22%
312 Retirement Board of the Government of Puerto Rico	276	-	276	-	276	100%
329 Office of Socioeconomic Development	-	-	-	-	-	
Total - Secondary Component Units	\$ 75,562	\$ 6,356	\$ 81,917	\$ 39,191	\$ 42,726	52%

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: April-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	(3,868)	36,233	51,823	(15,590)	-43%
Total - OMB and Hacienda Custodies	\$ 40,101	\$ (3,436)	\$ 36,665	\$ 51,823	\$ (15,158)	-41%

	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	(95.10)	1,549.52	1.07
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	\$ (95)	\$ 2,843	103%

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Recap						
Entities Operating in PRIFAS 7.5	\$ 135,051	\$ 7,685	\$ 142,736	\$ 78,334	\$ 64,402	45%
Core Component Units	152,002	10,467	162,469	72,021	90,448	56%
Secondary Component Units	75,562	6,356	81,917	39,191	42,726	52%
OMB and Hacienda Custodies	40,101	(3,436)	36,665	51,823	(15,158)	-41%
Out of Scope Entities	2,748	-	2,748	(95)	2,843	103%
Total	\$ 405,464	\$ 21,071	\$ 426,535	\$ 241,274	\$ 185,261	43%

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 4/30/2025

April-25

(figures in \$000s)

	CapEx Certified Budget	Adjustments & Revisions ²	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
Entities Operating in PRIFAS 7.5					
15 Office of the Governor	11,800	-	11,800	-	11,800
24 Puerto Rico Department of Treasury	-	5,498	5,498	1,667	3,831
28 State Elections Commission	1,748	-	1,748	62	1,686
31 General Services Administration	4,000	1,000	5,000	571	4,429
40 Puerto Rico Police Bureau	6,600	-	6,600	-	6,600
45 Department of Public Safety	500	(214)	286	-	286
49 Department of Transportation and Public Works	15,000	-	15,000	-	15,000
50 Department of Natural and Environmental Resources	4,710	-	4,710	-	4,710
69 Puerto Rico Department of Consumer Affairs	155	(155)	-	-	-
71 Department of Health	9,000	2,644	11,644	741	10,903
87 Department of Recreation and Sports	200	-	200	-	200
95 Mental Health and Drug Addiction Services Administration	415	-	415	-	415
143 Office of Protection and Defense for People with Disabilities	73	-	73	-	73
155 State Historic Preservation Office of Puerto Rico	5,469	-	5,469	-	5,469
221 Medical Emergency Corps Bureau	100	-	100	-	100
281 Office of the Election Comptroller	-	64	64	-	64
Total - Entities Operating in PRIFAS 7.5	\$ 59,770	\$ 8,837	\$ 68,607	\$ 3,041	\$ 65,566
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	-	1,350	1,091	259
162 Public Building Authority	-	7,231	7,231	-	7,231
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	4,800	-	4,800	614	4,186
285 Puerto Rico Integrated Transit Authority	45,791	-	45,791	7,387	38,404
Total - Core Component Units	\$ 67,443	\$ 7,231	\$ 74,674	\$ 9,092	\$ 65,582
Secondary Component Units					
82 Institute of Puerto Rican Culture	-	1,000	1,000	-	1,000
121 Government Board of the 911 Service	-	825	825	825	0
189 Institute of Forensic Science	1,200	-	1,200	-	1,200
192 Fine Arts Center Corporation	4,193	200	4,393	-	4,393
311 Puerto Rico Gaming Commission	2,059	-	2,059	50	2,009
Total - Secondary Component Units	\$ 7,452	\$ 2,025	\$ 9,477	\$ 875	\$ 8,602

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 4/30/2025

April-25

(figures in \$000s)

	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	\$ (41,571)	\$ 46,943	\$ -	\$ 46,943
Total - OMB and Hacienda Custodies	\$ 88,514	\$ (41,571)	\$ 46,943	\$ -	\$ 46,943
	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	1,300	15,108
100 Legislative Assembly of the Commonwealth	21,225	-	21,225	20,694	531
200 Special Independent Prosecutor's Panel	119	-	119	-	119
272 Office of the Inspector General	390	-	390	189	201
Total - Out of Scope Entities	\$ 35,457	\$ 2,685	\$ 38,142	\$ 22,184	\$ 15,958
	CapEx Certified Budget	Adjustments & Revisions	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
Recap					
Entities Operating in PRIFAS 7.5	\$ 59,770	\$ 8,837	\$ 68,607	\$ 3,041	\$ 65,566
Core Component Units	67,443	7,231	74,674	9,092	65,582
Secondary Component Units	7,452	2,025	9,477	875	8,602
OMB and Hacienda Custodies	88,514	(41,571)	46,943	-	46,943
Out of Scope Entities	35,457	2,685	38,142	22,184	15,958
Total	\$ 258,636	\$ (20,792)	\$ 237,844	\$ 35,192	\$ 202,652

Notes:

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

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

Appendix

Core and Secondary Component Unit Consolidated Actuals by Month

		Q1	Q1	Q1	Q2	Q2	Q2	Q3	Q3	Q3	Q4		FY25	FY25	FY25
	GF+SRF Budget	7/31/2024	8/31/2024	9/30/2024	10/31/2024	11/30/2024	12/31/2024	1/31/2025	2/28/2025	3/31/2025	4/30/2025		YTD Totals	Balance \$	Balance %
Core Component Units															
70	State Insurance Fund Corporation	\$ 593,094	\$ 40,347	\$ 36,114	\$ 46,217	\$ 37,154	\$ 8,365	\$ 8,923	\$ 8,336	\$ 8,358	\$ 159,109	\$ 8,480	\$ 361,402	\$ 231,692	39%
79	Automobile Accident Compensation Administration	102,529	5,978	6,820	6,860	7,194	6,703	6,753	4,014	6,325	6,100	5,664	62,312	40,218	39%
90	Administration of Medical Services of Puerto Rico	249,788	11,625	15,569	17,928	19,474	17,481	20,972	21,679	19,261	17,082	19,382	180,455	69,333	28%
119	Department of Economic Development and Commerce	152,769	5,805	6,383	1,365	4,415	4,056	4,698	5,322	4,773	6,617	5,655	49,089	103,680	68%
162	Public Buildings Authority	166,857	7,918	10,113	24,639	11,049	14,237	10,128	10,399	12,377	10,888	10,389	122,136	44,721	27%
168	Ports Authority	83,562	4,937	11,610	7,729	5,981	1,961	3,972	1,934	1,976	1,984	1,947	44,032	39,530	47%
180	Tourism Company	161,144	491	465	22,481	2,478	452	14,562	23,245	9,857	7,558	14,260	95,848	65,296	41%
187	Health Insurance Administration of Puerto Rico	928,726	61,979	69,631	216,988	57,452	50,945	86,419	83,772	64,923	66,843	18,580	777,529	151,197	16%
188	Corp. of the Cardiovascular Center of Puerto Rico & Caribbean	95,140	4,527	6,792	6,581	6,824	7,342	7,946	8,222	7,402	6,034	6,506	68,175	26,965	28%
235	Housing Financing Authority	104,602	1,096	1,156	1,602	1,519	1,452	1,425	1,368	1,488	1,831	1,370	14,306	90,296	86%
277	Administration for the Development of Agricultural Enterprises	181,043	9,780	1,751	1,740	33,289	18,384	11,654	10,034	9,987	21,334	12,616	130,569	50,474	28%
285	Integrated Transport Authority	170,065	9,185	15,728	5,447	10,064	13,005	10,387	13,189	9,731	13,887	934	101,557	68,508	40%
295	Financial Advisory Authority and Fiscal Agency of Puerto Rico	51,992	827	1,661	1,348	1,463	2,445	4,834	2,232	1,665	1,538	2,000	20,013	31,979	62%
303	District Authority of the Convention Center	48,765	2,964	4,095	10,971	5,460	6,721	5,652	6,103	2,825	4,571	5,719	55,081	(6,317)	-13%
Total - Core Component Units															
	\$ 3,090,077	\$ 167,458	\$ 187,888	\$ 371,894	\$ 203,815	\$ 153,548	\$ 198,325	\$ 199,848	\$ 160,848	\$ 325,376	\$ 113,503	\$ 2,082,504	\$ 1,007,573	33%	
Secondary Component Units															
11	Puerto Rico Traffic Safety Commission	\$ 1,873	\$ 100	\$ 124	\$ 120	\$ 127	\$ 134	\$ 126	\$ 111	\$ 110	\$ 120	\$ 123	\$ 1,196	\$ 677	36%
22	Office of The Commissioner of Insurance	13,110	489	639	830	895	779	923	772	865	855	623	7,670	5,439	41%
29	Puerto Rico Federal Affairs Administration	3,238	210	248	260	261	260	291	329	262	269	259	2,648	590	18%
75	Office of the Financial Institutions Commissioner	15,431	675	862	836	862	869	842	790	798	812	801	8,146	7,285	47%
82	Institute of Puerto Rican Culture	24,221	793	569	584	2,616	2,490	1,182	1,381	1,804	1,380	1,762	14,562	9,659	40%
105	Industrial Commission	23,170	1,272	1,402	1,679	1,733	1,607	1,570	1,710	1,729	1,585	1,703	15,990	7,180	31%
109	Puerto Rico School of Plastic Arts	5,247	185	472	354	525	33	35	32	33	33	33	1,734	3,514	67%
121	Government Board of the 911 Service	22,823	779	826	1,683	814	1,057	590	1,407	696	678	798	9,328	13,495	59%
138	Institutional Trust of the National Guard of Puerto Rico	7,905	335	308	346	483	414	404	683	304	514	381	4,169	3,736	47%
161	Puerto Rico Infrastructure Financing Authority	3,918	181	223	204	380	223	235	394	177	174	241	2,431	1,487	38%
165	Land Authority of Puerto Rico	12,566	950	739	743	790	781	750	791	713	686	613	7,554	5,012	40%
167	Integral Development of the "Península de Cantera"	832	39	33	24	45	56	40	53	110	42	44	486	346	42%
177	Land Administration of Puerto Rico	9,083	361	468	493	545	696	768	419	661	506	486	5,403	3,680	41%
186	Culebra Conservation and Development Authority	563	47	83	54	52	60	25	42	50	88	100	600	(37)	-7%
189	Institute of Forensic Science	24,514	1,653	1,989	2,244	2,158	2,295	3,068	2,245	1,921	165	163	17,902	6,612	27%
191	Musical Arts Corporation	15,411	69	579	599	754	624	589	810	610	725	2,895	8,253	7,158	46%
192	Fine Arts Center Corporation	11,388	421	529	495	512	605	440	594	516	405	506	5,025	6,364	56%
195	Economic Development Bank of PR	14,313	802	776	782	825	983	799	800	770	142	143	6,822	7,491	52%
196	Puerto Rico Public Broadcasting Corporation	14,504	669	680	747	768	661	661	714	548	690	604	6,742	7,762	54%
198	Agricultural Insurance Corporation	3,306	246	204	415	236	187	174	576	147	148	139	2,472	833	25%
215	Puerto Rico Conservatory of Music Corporation	13,294	671	842	1,416	1,017	951	862	741	1,038	1,794	960	10,290	3,003	23%
236	Innovation Fund for Agricultural Development of Puerto Rico	13,668	134	191	274	2,444	385	280	143	787	173	240	5,053	8,616	63%
238	Ponce Authority (Authority Of The Port Of The Americas)	1,225	86	76	75	68	67	91	66	76	66	67	737	488	40%
264	Corporation for the "Caño Martín Peña" Enlace Project	3,632	111	157	154	148	242	176	257	179	190	170	1,786	1,847	51%
265	Roosevelt Roads	2,986	119	79	155	204	173	93	257	193	175	114	1,562	1,424	48%
271	Puerto Rico Technology and Innovation Services	83,123	355	404	353	1,890	1,643	23,037	18,562	937	309	1,401	48,891	34,232	41%
276	Puerto Rico Public Private Partnership Authority	28,278	174	218	1,046	602	665	1,388	402	768	850	856	6,968	21,310	75%
286	Authority of the Port of Ponce	2,890	238	489	303	303	314	409	398	235	376	353	3,419	(529)	-18%
288	University of Puerto Rico Comprehensive Cancer Center	79,942	2,639	5,801	7,591	8,020	6,369	8,224	7,278	6,469	4,948	3,394	60,732	19,210	24%
293	Center for Diabetes Research, Education, and Medical Services	1,075	68	67	83	89	91	83	78	81	81	80	801	274	25%
298	Public Service Regulatory Board	40,064	1,261	1,276	2,782	1,805	1,829	2,011	1,828	1,659	2,885	1,880	19,215	20,848	52%
299	COFINA	-	-	-	-	-	-	-	-	-	-	-	-	-	-
310	Municipal Finance Corporation	254,979	13,423	20,092	44,662	14,606	20,638	18,087	18,142	-	-	-	149,650	105,329	41%
311	Puerto Rico Gaming Commission	460,720	1,105	41,820	33,073	35,611	29,272	14,870	43,004	34,600	34,969	29,979	298,303	162,417	35%
312	Retirement Board of the Government of Puerto Rico	138,749	2,036	2,601	8,670	5,587	5,256	5,917	5,393	5,618	5,908	6,030	53,016	85,733	62%
329	Office of Socioeconomic Development	5,865	203	563	326	171	186	609	443	310	169	171	3,150	2,714	46%
Total - Secondary Component Units															
	\$ 1,357,903	\$ 32,899	\$ 86,428	\$ 114,454	\$ 87,946	\$ 82,894	\$ 89,648	\$ 111,646	\$ 65,773	\$ 62,908	\$ 58,110	\$ 792,707	\$ 565,196	42%	
Core Component Units															
	\$ 3,090,077	\$ 167,458	\$ 187,888	\$ 371,894	\$ 203,815	\$ 153,548	\$ 198,325	\$ 199,848	\$ 160,848	\$ 325,376	\$ 113,503	\$ 2,082,504	\$ 1,007,573	33%	
Secondary Component Units															
	1,357,903	32,899	86,428	114,454	87,946	82,894	89,648	111,646	65,773	62,908	58,110	792,707	565,196	42%	
Combined Component Units Monthly Actuals															
	\$ 4,447,980	\$ 200,357	\$ 274,316	\$ 486,349	\$ 291,762	\$ 236,442	\$ 287,974	\$ 311,494	\$ 226,621	\$ 388,284	\$ 171,614	\$ 2,875,211	\$ 1,572,769	35%	

Non-Compliance List¹
FY25 Expense Reporting

Entity Code	Component Unit	Latest FY25 Submission²
70	State Insurance Fund Corporation	Mar-25
109	Puerto Rico School of Plastic Arts	Mar-25
168	Ports Authority	Mar-25
189	Institute of Forensic Science	Mar-25
195	Economic Development Bank of PR	Mar-25
310	Municipal Finance Corporation	Mar-25
329	Office of Socioeconomic Development	Mar-25

Notes:

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

Non-Compliance List¹
FY25 Revenues Reporting

Entity Code	Component Unit	Latest FY25 Submission ²
70	State Insurance Fund Corporation	Mar-25
109	Puerto Rico School of Plastic Arts	Mar-25
168	Ports Authority	Mar-25
189	Institute of Forensic Science	Mar-25
195	Economic Development Bank of PR	Mar-25
310	Municipal Finance Corporation	

Notes:

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

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

As Recorded and Presented by each Entity

Code:	Entity:	Q1	Q1	Q1	Q2	Q2	Q2	Q3	Q3	Q3	Q4	FY25
		1	2	3	4	5	6	7	8	9	10	
		7/31/2024	8/31/2024	9/30/2024	10/31/2024	11/30/2024	12/31/2024	1/31/2025	2/28/2025	3/31/2025	4/30/2025	YTD Totals
11	Puerto Rico Traffic and Safety Commission	\$ -	\$ -	\$ 22	\$ 22	\$ 21	\$ 42	\$ 24	\$ 24	\$ 21	\$ 21	\$ 197
22	Office of The Commissioner of Insurance	-	-	-								-
70	State Insurance Fund Corporation	-	8,765	9,078	8,803							
75	OCIF	-	-	-	-	969	204	193	196	196	196	1,954
79	Automobile Accidents Compensation Administration	-	1,099	2,158	1,057	1,049	1,051					6,414
82	Institute of Puerto Rican Culture	294	294	294	294	294	294	294	294	294	294	2,940
90	Medical Services Administration of Puerto Rico	2,025	2,025	2,025	2,025	2,025	2,025	2,025	2,025	2,025	2,025	20,252
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				8,422			12,425
165	Land Authority of Puerto Rico	306	291	293	295	294	329	293	295	295		2,691
168	Puerto Rico Ports Authority	-	-	-								-
177	Land Administration of Puerto Rico	-	-	205	196	199	404	-	421	405	204	2,034
180	Tourism Company of Puerto Rico	-	-		517							517
187	Health Insurance Administration of Puerto Rico	31	31	31	31	31	31	31	31			248
188	Cardiovascular Center Corporation of PR and the Caribbean	159	158	151	151	153	153	153	153	154	155	1,540
191	Musical Arts Corporation	35	35	35	35	35	36	36	36	35	35	353
192	Fine Arts Center Corporation	54	54	54	54	54	54	54	54	54	54	540
195	Economic Development Bank of PR	129	133	134	131	140	129	129	129			1,054
198	Agricultural Insurance Corporation	15	15	31	15	15	15	15	15	15	15	166
215	Puerto Rico Conservatory of Music Corporation	43.00	42	41	42	42	42	42	42	40	40	416
235	Puerto Rico Housing Finance Authority	-	-	-	13							13
236	Innovation Fund for Agricultural Development of Puerto Rico					33						33
277	Agricultural Enterprises Development Administration	-	-	-	3,091	461	706		4,231			8,489
285	Puerto Rico Integrated Transit Authority	1,135	1,135	1,135	1,135	1,135	1,135	1,135	1,135	1,135	1,135	11,350
295	Fiscal Agency & Financial Advisory Authority	-	-	-								-
298	Public Service Regulatory Board	5892	-	-								5,892
311	Puerto Rico Gaming Commission	0	-	-								-
312	Government Employees and Judiciary Retirement System	833	794	790	788	786	786	785	785	785	782	
		\$ 11,591	\$ 15,524	\$ 19,194	\$ 21,260	\$ 8,365	\$ 7,730	\$ 5,209	\$ 18,288	\$ 5,454	\$ 4,956	\$ 83,012