

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*

MARCH 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 3/31/25

March-25

By Concept

General Fund Revenue¹	YTD Budgeted Revenue	YTD Revenue Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
1 Individual Income Taxes	\$ 1,873,552	\$ 2,024,982	\$ 151,430	8.1%
2 Corporate Income Taxes	2,001,327	1,998,155	(3,172)	-0.2%
3 Sales & Use Taxes	2,006,849	2,116,589	109,740	5.5%
4 Act 154 Collections	92,543	78,182	(14,361)	-15.5%
5 Non-Resident Withholdings	692,058	798,095	106,038	15.3%
6 Alcoholic Beverages	221,833	210,955	(10,877)	-4.9%
7 Cigarettes	51,848	63,887	12,039	23.2%
8 Motor Vehicles	555,954	509,264	(46,690)	-8.4%
9 Excises on Off-Shore Shipment Rum	158,423	157,536	(887)	-0.6%
10 Partnerships	245,140	238,686	(6,454)	-2.6%
11 Petroleum Products	380,085	431,288	51,203	13.5%
12 Other Excise Taxes	45,541	36,072	(9,469)	-20.8%
13 Other General Fund Revenue	620,487	607,157	(13,331)	-2.1%
14 Other Tax Revenue	333,240	292,150	(41,091)	-12.3%
Total General Fund Revenue	\$ 9,278,880	\$ 9,562,998	\$ 284,118	3%

Notes :

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

Puerto Rico Department of Treasury
Executive Summary - Section 2

YTD FY25 General Fund Expenses - Budget vs. Actual
YTD from 7/1/2024 through 3/31/25
March-25
By Concept

	YTD Budget	YTD Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %	Comments
1 Payroll	2,720,363	\$ 2,386,570	\$ 333,793	12%	Mainly driven by lagging entries of actual results in the Department of Education for \$204.7M, along with \$75.8M under the Custody of OMB and Treasury combined. Additionally, some agencies have reported delays in recruiting for vacant positions.
2 Facilities	346,155	302,337	43,818	13%	Mainly driven by lagging entries of actual results in the Department of Education for \$50.9M. This is partially offset by the Department of Correction and Rehabilitation (\$9.9M) due to PBA lease disbursements at the beginning of the second semester.
3 Purchased Services	444,251	349,885	94,367	21%	Primarily due to funds under the PR Department of Treasury for \$20.6M, along with delayed entries of actual results in the Department of Education for \$18.5M and Department of Health for \$16.3M, as well as timing of disbursements related to delayed invoicing from vendors across various agencies including the Department of Correction for \$13.2M, Family and Children Administration for \$4.6M, PRITS for \$3.5M, ASSMCA for \$3.2M, Department of Transportation and Public Works for \$3.2M, Department of Natural and Environmental Resources for \$2.9M, among others.
4 Donations and Subsidies	165,997	148,172	17,826	11%	Mainly driven by timing of disbursements in the Family and Children Administration for \$13.5M due to late invoicing from the elderly adult housing. Additionally, this concept had an intra-governmental transfer approved at the end of January 2025.
5 Transportation	98,111	61,370	36,741	37%	Primary due to \$29M in the Department of Education, which had a recent intra-governmental transfer approved in January 2025. An additional \$5.4M related to timing disbursement, are reflected under the Custody of OMB.
6 Professional Services	389,593	269,641	119,951	31%	Mainly driven by lagging entries of actual results in the Department of Education for \$35.5M, and the Department of Health for \$6.3M. Other drivers include timing of disbursements in AAFAF for \$15M, Public Private Partnership Authority for \$12.9M, Department of Treasury for \$9.1M, ASEM for \$7.1M, ASSMCA for \$5.9M, among others.
7 Other Operating	162,481	133,110	29,371	18%	Largely driven by timing of disbursements across agencies including the Department of Education for \$8.5M, ADEA for \$4.9M, the PR Police Bureau for \$4.4M, ASSMCA for \$2.5M, the Custody of OMB for \$2.1M, Housing Finance Corporation for \$1.3M, and \$1.2M under the ADSEF.
8 Capital Expenditures	174,167	48,446	125,720	72%	Primarily due to a delay in projected disbursements across agencies, in addition with the utilization of prior-year funds for ongoing projects. The Custody of the OMB for \$46.5M, PRITA for \$13.7M, the Department of Transportation and Public Works for \$11.3M, the General Court of Justice for \$11M, and the Office of the Governor for \$8.9M, 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	468,953	468,950	3	0%	YTD GO's bonds payments have been fully processed and completed in accordance with the required terms.
10 Materials and Supplies	72,057	38,217	33,841	47%	Mainly driven by delayed recording of actual results across agencies. The Department of Education for \$18.5M, PR Police Bureau for \$5.6M, Department of Health for \$3.2M, and ASSMCA with \$1.8M are the largest contributors.
11 Equipment Purchases	50,137	11,249	38,888	78%	Mainly driven by delayed recording of actual results across agencies, with the Department of Education for \$26.1M, PR Police Bureau for \$4.9M, and Department of Health for \$1.5M being the largest contributors.
12 Media and Advertisements	7,455	7,151	304	4%	Primary due to the timing of disbursements in the ADSEF, totaling \$448K.
13 Social Wellbeing for Puerto Rico	1,245,829	1,224,092	21,737	2%	The main funds come from the Custody of OMB, totaling \$55.9M. However, early disbursements in the Custody of the Treasury Department, amounting to (\$28.8M), partially offset the total variance.
14 Appropriations to non-governmental entities	227,121	171,571	55,550	24%	Mainly driven by funds under the Custody of the Treasury Department, totaling \$50.7M.
30 PayGo	1,583,633	1,529,759	53,873	3%	Retired employee payments have been processed as required by Act 106-2017, with funds disbursed through the General Fund.
81 Undistributed Appropriations	368,892	161,868	207,023	56%	The remaining balance primarily consists of funds under the Custody of the OMB for \$191.1M that are pending disbursement to various agencies.
82 Federal Fund Matching	124,135	35,233	88,902	72%	Balance mostly pertains to funds under the Custody of the OMB for \$77.7M that are pending disbursement to various agencies.
89 Prior Period Debts	7,513	9,512	(1,999)	-27%	Primarily driven by early disbursements in the Department of Transportation and Public Works (\$759K), Department of Health for (\$499K) and Correctional Health for (\$406K) .
98 Budgetary Reserve	-	-	-		Funds were fully disbursed in April 2025 (Q4), as per Circular Letter 118-14 from OMB.
Subtotal General Fund Expenditures	\$ 8,656,841	\$ 7,357,135	\$ 1,299,706	15%	

Non-Governmental Expenses included in the Certified Budget¹

9 Payments of current & prior period obligations	48,159	-	48,159	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	72,239	-	72,239	100.0%	
Subtotal Non-Governmental	\$ 120,398	\$ -	\$ 120,398	100%	
Total General Fund Expenditures	\$ 8,777,239	\$ 7,357,135	\$ 1,420,104	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 3/31/2025
March-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	\$ 1,873,552	\$ 2,024,982	\$ 151,430	8.1%
2 Corporate Income Taxes	3,323,486	-	3,323,486	2,001,327	1,998,155	(3,172)	-0.2%
3 Sales & Use Taxes	2,907,148	-	2,907,148	2,006,849	2,116,589	109,740	5.5%
4 Act 154 Collections	123,620	-	123,620	92,543	78,182	(14,361)	-15.5%
5 Non-Resident Withholdings	897,735	-	897,735	692,058	798,095	106,038	15.3%
6 Alcoholic Beverages	298,581	-	298,581	221,833	210,955	(10,877)	-4.9%
7 Cigarettes	68,024	-	68,024	51,848	63,887	12,039	23.2%
8 Motor Vehicles	757,648	-	757,648	555,954	509,264	(46,690)	-8.4%
9 Excises on Off-Shore Shipment Rum	205,301	-	205,301	158,423	157,536	(887)	-0.6%
10 Partnerships	398,323	-	398,323	245,140	238,686	(6,454)	-2.6%
11 Petroleum Products	506,915	-	506,915	380,085	431,288	51,203	13.5%
12 Other Excise Taxes	54,924	-	54,924	45,541	36,072	(9,469)	-20.8%
13 Other General Fund Revenue	881,349	-	881,349	620,487	607,157	(13,331)	-2.1%
14 Other Tax Revenue	434,288	-	434,288	333,240	292,150	(41,091)	-12.3%
i. FEDE Portion of Corp Income Taxes and Non-Resident Withholdings		-	-	-	-	-	
i. Excise Taxes on Off-Shore Shipments Rum	171,189	-	171,189	134,405	113,779	(20,626)	-15.3%
ii. Cigarette Excise Taxes	32,858	-	32,858	24,578	23,582	(996)	-4.1%
iii. Cigarette Excise Taxes (transferred PRITA net of 5% management fee)	35,100	-	35,100	26,047	25,658	(389)	-1.5%
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	120,910	129,131	8,221	6.8%
v. PRCDA	30,334	-	30,334	27,300	-	(27,300)	-100.0%
vii. Green Energy Initiative	-	-	-	-	-	-	
viii. Export Development	-	-	-	-	-	-	
ix. Development Funds	-	-	-	-	-	-	
Total General Fund Revenue	\$ 13,657,919	\$ -	\$ 13,657,919	\$ 9,278,880	\$ 9,562,998	\$ 284,118	3%

Notes:

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

Puerto Rico Department of Treasury
YTD FY25 General Fund Budget vs. Actual
YTD from 7/1/2024 through 3/31/2025
March-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	\$ (69,864)	\$ 3,627,151	\$ 2,720,363	\$ 2,386,570	\$ 333,793	12%
2 Facilities	473,467	(11,927)	461,540	346,155	302,337	43,818	13%
3 Purchased Services	570,226	22,109	592,335	444,251	349,885	94,367	21%
4 Donations and Subsidies	213,008	8,322	221,330	165,997	148,172	17,826	11%
5 Transportation	89,274	41,541	130,815	98,111	61,370	36,741	37%
6 Professional Services	463,091	56,366	519,457	389,593	269,641	119,951	31%
7 Other Operating	224,820	(8,179)	216,641	162,481	133,110	29,371	18%
8 Capital Expenditures	249,775	(17,553)	232,222	174,167	48,446	125,720	72%
9 Payments of current & prior period obligations	1,014,271	-	1,014,271	468,953	468,950	3	0%
10 Materials and Supplies	77,965	18,111	96,076	72,057	38,217	33,841	47%
11 Equipment Purchases	33,193	33,656	66,849	50,137	11,249	38,888	78%
12 Media and Advertisements	7,006	2,934	9,940	7,455	7,151	304	4%
13 Social Wellbeing for Puerto Rico	1,674,111	(13,006)	1,661,105	1,245,829	1,224,092	21,737	2%
14 Appropriations to non-governmental entities	1,304,476	(31,331)	1,273,145	227,121	171,571	55,550	24%
30 PayGo	2,111,510	-	2,111,510	1,583,633	1,529,759	53,873	3%
81 Undistributed Appropriations	530,393	(38,537)	491,856	368,892	161,868	207,023	56%
82 Federal Fund Matching	165,513	-	165,513	124,135	35,233	88,902	72%
89 Prior Period Debts	2,658	7,359	10,017	7,513	9,512	(1,999)	-27%
98 Budgetary Reserve	-	-	-	-	-	-	
Subtotal General Fund Expenditures	\$ 12,901,772	\$ (0)	\$ 12,901,772	\$ 8,656,841	\$ 7,357,135	\$ 1,299,706	15%

Non-Governmental Expenses included in the Certified Budget²

9 Payments of current & prior period obligations	64,212	-	64,212	48,159	-	48,159	100.0%
13 Social Wellbeing for Puerto Rico	96,318	-	96,318	72,239	-	72,239	100.0%
Subtotal Non-Governmental	\$ 160,530	\$ -	\$ 160,530	\$ 120,398	\$ -	\$ 120,398	100%
Total General Fund Expenditures	\$ 13,062,302	\$ (0)	\$ 13,062,302	\$ 8,777,239	\$ 7,357,135	\$ 1,420,104	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
Quarterly FY25 General Fund Budget v. Actual
Quarter:
Q3

By Concept
(figures in \$000s)

		FY25 Certified Budget				Actual	Variance	
General Fund Revenue		Revenue Forecast	Adjustments & Revisions	Reforecast	Quarterly Budget	Quarterly Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
1	Individual Income Taxes	\$ 2,800,576	\$ -	\$ 2,800,576	\$ 721,774	\$ 778,252	\$ 56,478	7.8%
2	Corporate Income Taxes	3,323,486	-	3,323,486	374,217	391,359	17,141	4.6%
3	Sales & Use Taxes	2,907,148	-	2,907,148	856,234	914,848	58,613	6.8%
4	Act 154 Collections	123,620	-	123,620	29,649	21,937	(7,713)	-26.0%
5	Non-Resident Withholdings	897,735	-	897,735	231,619	262,876	31,257	13.5%
6	Alcoholic Beverages	298,581	-	298,581	68,134	64,668	(3,466)	-5.1%
7	Cigarettes	68,024	-	68,024	12,935	17,478	4,543	35.1%
8	Motor Vehicles	757,648	-	757,648	179,305	172,376	(6,929)	-3.9%
9	Excises on Off-Shore Shipment Rum	205,301	-	205,301	31,136	11,006	(20,130)	-64.7%
10	Partnerships	398,323	-	398,323	63,254	59,974	(3,281)	-5.2%
11	Petroleum Products	506,915		506,915	140,988	147,848	6,860	4.9%
12	Other Excise Taxes	54,924		54,924	11,648	13,939	2,292	19.7%
13	Other General Fund Revenue	881,349	-	881,349	312,484	219,703	(92,780)	-29.7%
14	Other Tax Revenue	434,288	-	434,288	160,532	138,135	(22,397)	-14.0%
i.	FEDE Portion of Corp Income Taxes and Non-Resident Withholdings	-	-	-	-	-	-	
ii.	Excise Taxes on Off-Shore Shipments Rum	171,189	-	171,189	92,185	77,280	(14,905)	-16.2%
iii.	Cigarette Excise Taxes	32,858	-	32,858	8,280	7,861	(420)	-5.1%
iv.	Cigarette Excise Taxes (transferred PRITA net of 5% management fee)	35,100	-	35,100	9,053	8,553	(500)	-5.5%
v.	FAM & Cine	164,807	-	164,807	41,913	44,442	2,528	6.0%
vi.	Cruise Ship Incentives (From Slot Machine Revenue)	30,334	-	30,334	9,100	-	(9,100)	-100.0%
Total General Fund Revenue¹		\$ 13,657,919	\$ -	\$ 13,657,919	\$ 3,193,910	\$ 3,214,397	\$ 20,487	1%

Puerto Rico Department of Treasury
Quarterly FY25 General Fund Budget v. Actual
Quarter:
Q3

By Concept

	Expense Budget	Adjustments & Revisions ²	Revised Budget	Quarterly Budget	Quarterly Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
General Fund Expenses							
1 Payroll	\$ 3,697,015	\$ (69,864)	\$ 3,627,151	\$ 906,788	\$ 707,364	\$ 199,424	22%
2 Facilities	473,467	(11,927)	461,540	115,385	132,118	(16,733)	-15%
3 Purchased Services	570,226	22,109	592,335	148,084	146,866	1,218	1%
4 Donations and Subsidies	213,008	8,322	221,330	55,332	65,276	(9,943)	-18%
5 Transportation	89,274	41,541	130,815	32,704	38,222	(5,518)	-17%
6 Professional Services	463,091	56,366	519,457	129,864	129,068	796	1%
7 Other Operating	224,820	(8,179)	216,641	54,160	47,276	6,884	13%
8 Capital Expenditures	249,775	(17,553)	232,222	58,056	10,542	47,514	82%
9 Payments of current & prior period obligations	1,014,271	-	1,014,271	156,318	156,317	1	0%
10 Materials and Supplies	77,965	18,111	96,076	24,019	15,917	8,102	34%
11 Equipment Purchases	33,193	33,656	66,849	16,712	4,609	12,104	72%
12 Media and Advertisements	7,006	2,934	9,940	2,485	1,147	1,338	54%
13 Social Wellbeing for Puerto Rico	1,674,111	(13,006)	1,661,105	415,276	444,953	(29,677)	-7%
14 Appropriations to non-governmental entities	1,304,476	(31,331)	1,273,145	75,707	94,399	(18,692)	-25%
30 PayGo	2,111,510	-	2,111,510	527,878	502,207	25,671	5%
81 Undistributed Appropriations	530,393	(38,537)	491,856	122,964	61,714	61,250	50%
82 Federal Fund Matching	165,513	-	165,513	41,378	7,419	33,959	82%
89 Prior Period Debts	2,658	7,359	10,017	2,504	5,565	(3,061)	-122%
98 Budgetary Reserve	-	-	-	-	-	-	
Subtotal General Fund Expenditures	\$ 12,901,772	\$ (0)	\$ 12,901,772	\$ 2,885,614	\$ 2,570,978	\$ 314,636	11%

Non-Governmental Expenses included in the Certified Budget⁴

9 Payments of current & prior period obligations	64,212	-	64,212	16,053	-	16,053	100.0%
13 Social Wellbeing for Puerto Rico	96,318	-	96,318	24,080	-	24,080	100.0%
Subtotal Non-Governmental	\$ 160,530	\$ -	\$ 160,530	\$ 40,133	\$ -	\$ 40,133	100%
Total General Fund Expenditures	\$ 13,062,302	\$ (0)	\$ 13,062,302	\$ 2,925,746	\$ 2,570,978	\$ 354,768	12%

Notes :

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

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

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

Puerto Rico Department of Treasury
Quarterly FY24 General Fund Budget v. Actual
 Quarter:
 Q3

By Concept
(figures in \$000s)

General Fund Revenue		FY25 Certified Budget			Actual		Variance	
		Revenue Forecast	Adjustments & Revisions	Reforecast	Quarterly Budget	Quarterly Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
1	Individual Income Taxes	\$ 2,800,576	\$ -	\$ 2,800,576	\$ 491,980	\$ 544,481	\$ 52,502	10.7%
2	Corporate Income Taxes	3,323,486	-	3,323,486	621,575	770,263	148,687	23.9%
3	Partnership Income Taxes	2,907,148		2,907,148	95,843	68,891	(26,952)	-28.1%
4	Non-Resident Withholdings	123,620	-	123,620	134,278	230,409	96,130	71.6%
5	Alcoholic Beverages	897,735	-	897,735	64,437	73,374	8,937	13.9%
6	Cigarettes	298,581	-	298,581	23,468	17,940	(5,528)	-23.6%
7	Motor Vehicles	68,024	-	68,024	102,290	185,143	82,853	81.0%
8	Excises on Off-Shore Shipment Rum	757,648	-	757,648	75,095	78,264	3,169	4.2%
9	Other General Fund Revenue	205,301	-	205,301	411,054	306,755	(104,298)	-25.4%
10	SUT Collections (excl. PSTBA, FAM & CINE)	398,323	-	398,323	357,185	389,230	32,045	9.0%
11	Act 154 Collections	506,915	-	506,915	23,058	43,014	19,955	86.5%
11	Other Tax Revenue	54,924	-	54,924	76,554	102,723	26,169	34.2%
i.	FEDE Portion of Corp Income Taxes and Non-Resident Withholdings	881,349	-	881,349	7,198	27,933	20,735	288.1%
ii.	Excise Taxes on Off-Shore Shipments Rum	434,288	-	434,288	14,688	13,384	(1,304)	-8.9%
iii.	Cigarette Excise Taxes		-	-	8,122	7,861	(262)	-3.2%
iv.	Cigarette Excise Taxes (transferred PRITA net of 5% management fee)	171,189	-	171,189	7,433	8,550	1,117	15.0%
v.	FAM & Cine	-	-	-	37,208	40,976	3,768	10.1%
vi.	Cruise Ship Incentives (From Slot Machine Revenue)	-	-	-	-	-	-	
vii.	Green Energy Initiative	164,807	-	164,807	536	678	143	26.7%
viii.	Export Development	30,334	-	30,334	1,173	2,367	1,194	101.8%
ix.	Development Funds	-	-	-	195	974	779	399.9%
		-	-	-				
Total General Fund Revenue¹		\$ -	\$ -	\$ -	\$ 2,476,818	\$ 2,810,488	\$ 333,669	13%

Puerto Rico Department of Treasury
Quarterly FY24 General Fund Budget v. Actual
 Quarter:
 Q3

By Concept

General Fund Expenses	Expense Budget	Adjustments & Revisions	Revised Budget	Quarterly Budget	Quarterly Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
1 Payroll	\$ 3,697,015	\$ (69,864)	\$ 3,627,151	\$ 906,788	\$ 707,364	\$ 199,424	22%
2 Facilities	473,467	(11,927)	461,540	115,385	132,118	(16,733)	-15%
3 Purchased Services	570,226	22,109	592,335	148,084	146,866	1,218	1%
4 Donations and Subsidies	213,008	8,322	221,330	55,332	65,276	(9,943)	-18%
5 Transportation	89,274	41,541	130,815	32,704	38,222	(5,518)	-17%
6 Professional Services	463,091	56,366	519,457	129,864	129,068	796	1%
7 Other Operating	224,820	(8,179)	216,641	54,160	47,276	6,884	13%
8 Capital Expenditures	249,775	(17,553)	232,222	58,056	10,542	47,514	82%
9 Payments of current & prior period obligations	1,014,271	-	1,014,271	253,568	156,317	97,251	38%
10 Materials and Supplies	77,965	18,111	96,076	24,019	15,917	8,102	34%
11 Equipment Purchases	33,193	33,656	66,849	16,712	4,609	12,104	72%
12 Media and Advertisements	7,006	2,934	9,940	2,485	1,147	1,338	54%
13 Social Wellbeing for Puerto Rico	1,674,111	(13,006)	1,661,105	415,276	444,953	(29,677)	-7%
14 Appropriations to non-governmental entities	1,304,476	(31,331)	1,273,145	318,286	94,399	223,887	70%
30 PayGo	2,111,510	-	2,111,510	527,878	502,207	25,671	5%
81 Undistributed Appropriations	530,393	(38,537)	491,856	122,964	61,714	61,250	50%
82 Federal Fund Matching	165,513	-	165,513	41,378	7,419	33,959	82%
89 Prior Period Debts	2,658	7,359	10,017	2,504	5,565	(3,061)	-122%
98 Budgetary Reserve	-	-	-	-	-	-	
Total General Fund Expenditures	\$ 12,901,772	\$ (0)	\$ 12,901,772	\$ 3,225,443	\$ 2,570,978	\$ 654,465	20%

Note: Refer to page 15 for footnote reference descriptions.

(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: Mar-25
Period: 9

(figures in \$000s)

	FY25 Certified Budget			Actual		Variance	
	Revenue Forecast	Adjustments & Revisions	Reforecast	Monthly Budget	Monthly Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
General Fund Revenue¹							
1 Individual Income Taxes	\$ 2,800,576	\$ -	\$ 2,800,576	\$ 281,775	\$ 302,359	\$ 20,584	7.3%
2 Corporate Income Taxes	3,323,486	-	3,323,486	134,199	142,298	8,100	6.0%
3 Sales & Use Taxes	2,907,148	-	2,907,148	270,054	281,980	11,926	4.4%
4 Act 154 Collections	123,620	-	123,620	7,785	9,126	1,341	17.2%
5 Non-Resident Withholdings	897,735	-	897,735	56,607	57,740	1,133	2.0%
6 Alcoholic Beverages	298,581	-	298,581	21,714	22,024	311	1.4%
7 Cigarettes	68,024	-	68,024	5,087	7,184	2,097	41.2%
8 Motor Vehicles	757,648	-	757,648	61,854	61,605	(249)	-0.4%
9 Excises on Off-Shore Shipment Rum	205,301	-	205,301	13,691	4,263	(9,428)	-68.9%
10 Partnerships	398,323	-	398,323	34,318	35,894	1,576	4.6%
11 Petroleum Products	506,915	-	506,915	44,031	45,447	1,415	3.2%
12 Other Excise Taxes	54,924	-	54,924	3,453	4,212	759	22.0%
13 Other General Fund Revenue	881,349	-	881,349	94,706	107,148	12,443	13.1%
14 Other Tax Revenue	434,288	-	434,288	46,960	44,793	(2,167)	-4.6%
i. FEDE Portion of Corp Income Taxes and Non-Resident Withholdings	-	-	-	-	-	-	-
i. Excise Taxes on Off-Shore Shipments Rum	171,189	-	171,189	25,184	25,644	460	1.8%
ii. Cigarette Excise Taxes	32,858	-	32,858	2,760	2,620	(140)	-5.1%
iii. Cigarette Excise Taxes (transferred PRITA net of 5% management fee)	35,100	-	35,100	3,018	2,851	(167)	-5.5%
Petroleum Products (Crudita) Excise Tax - AFI	-	-	-	-	-	-	-
Petroleum Products (Crudita) Excise Tax - HTA	-	-	-	-	-	-	-
Gas Oil and Diesel Excise Taxes	-	-	-	-	-	-	-
Gasoline Excise Tax Revenue	-	-	-	-	-	-	-
Vehicle License Fees (\$15 Portion)	-	-	-	-	-	-	-
Vehicle License Fees (\$25 Portion)	-	-	-	-	-	-	-
Other HTA (tolls paid at tax office)	-	-	-	-	-	-	-
CRIM Property Tax Inflows	-	-	-	-	-	-	-
iv. FAM & Cine	164,807	-	164,807	12,965	13,678	713	5.5%
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	\$ 1,076,232	\$ 1,126,074	\$ 49,842	5%

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: Mar-25
Period: 9

(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	\$ (69,864)	\$ 3,627,151	\$ 302,263	\$ 228,689	\$ 73,574	24%
2 Facilities	473,467	(11,927)	461,540	\$ 38,462	23,598	14,864	39%
3 Purchased Services	570,226	22,109	592,335	\$ 49,361	51,297	(1,936)	-4%
4 Donations and Subsidies	213,008	8,322	221,330	\$ 18,444	21,372	(2,928)	-16%
5 Transportation	89,274	41,541	130,815	\$ 10,901	6,845	4,056	37%
6 Professional Services	463,091	56,366	519,457	\$ 43,288	51,837	(8,549)	-20%
7 Other Operating	224,820	(8,179)	216,641	\$ 18,053	6,375	11,679	65%
8 Capital Expenditures	249,775	(17,553)	232,222	\$ 19,352	4,648	14,704	76%
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	18,111	96,076	\$ 8,006	5,374	2,632	33%
11 Equipment Purchases	33,193	33,656	66,849	\$ 5,571	1,464	4,107	74%
12 Media and Advertisements	7,006	2,934	9,940	\$ 828	62	766	93%
13 Social Wellbeing for Puerto Rico	1,674,111	(13,006)	1,661,105	\$ 138,425	146,932	(8,507)	-6%
14 Appropriations to non-governmental entities	1,304,476	(31,331)	1,273,145	\$ 25,236	23,193	2,043	8%
30 PayGo	2,111,510	-	2,111,510	\$ 175,959	169,619	6,340	4%
81 Undistributed Appropriations	530,393	(38,537)	491,856	\$ 40,988	19,894	21,094	51%
82 Federal Fund Matching	165,513	-	165,513	\$ 13,793	114	13,678	99%
89 Prior Period Debts	2,658	7,359	10,017	\$ 835	215	620	74%
98 Budgetary Reserve	-	-	-	\$ -	-	-	
Subtotal General Fund Expenditures	\$ 12,901,772	\$ (0)	\$ 12,901,772	\$ 961,871	\$ 813,634	\$ 148,237	15%
Non-Governmental Expenses included in the Certified Budget²							
9 Payments of current & prior period obligations	64,212	-	64,212	5,351	-	5,351	100.0%
13 Social Wellbeing for Puerto Rico	96,318	-	96,318	8,027	-	8,027	100.0%
Subtotal Non-Governmental	\$ 160,530	\$ -	\$ 160,530	\$ 13,378	\$ -	\$ 13,378	100%
Total General Fund Expenditures	\$ 13,062,302	\$ (0)	\$ 13,062,302	\$ 975,249	\$ 813,634	\$ 161,615	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 3/31/2025

March-25

(figures in \$000s)

	Revised Budget	YTD Budget	YTD Total Revenue ¹	Over / (Under) Performance
Entities Operating in PRIFAS 7.5				
15 Office of the Governor	\$ -	\$ -	\$ -	\$ -
16 Office of Management and Budget	1,199	899	703	(196)
18 Planning Board	-	-	104	104
21 Emergency and Disaster Management Bureau	341	256	30	(226)
23 Puerto Rico Department of State	4,563	3,422	4,806	1,383
24 Puerto Rico Department of Treasury	804,027	603,020	382,143	(220,878)
28 State Elections Commission	-	-	-	-
30 Human Resources Management & Transformation	1,741	1,306	1,264	(42)
31 General Services Administration	38,770	29,078	28,768	(309)
34 Commission of Investigation, Processing and Appeals	-	-	-	-
37 Civil Rights Commission	-	-	-	-
38 Puerto Rico Department of Justice	6,651	4,988	8,486	3,498
40 Puerto Rico Police Bureau	19,524	14,643	11,046	(3,597)
41 Special Investigations Bureau	9	6	9	2
42 Puerto Rico Fire Department Bureau	16,251	12,188	8,588	(3,600)
43 Puerto Rico National Guard	-	-	-	-
45 Department of Public Safety	222	167	150	(17)
49 Department of Transportation and Public Works	136,025	102,019	133,816	31,797
50 Department of Natural and Environmental Resources	54,135	40,602	38,819	(1,783)
55 Puerto Rico Department of Agriculture	3,430	2,573	9,590	7,017
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	230,264	155,286	(74,978)
68 Puerto Rico Labor Relations Board	462	347	470	124
69 Puerto Rico Department of Consumer Affairs	1,996	1,497	1,438	(59)
71 Department of Health	207,457	155,593	120,434	(35,159)
78 Department of Housing	26,497	19,873	11,116	(8,757)
81 Department of Education	20,196	15,147	12,709	(2,438)
87 Department of Recreation and Sports	21,976	16,482	10,741	(5,741)
95 Mental Health and Drug Addiction Services Administration	6,322	4,742	2,886	(1,855)
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	602	16	(586)
127 Administration for Socioeconomic Development of the Family	-	-	-	-
133 Administracion de Recursos Naturales	-	-	-	-
137 Department of Correction and Rehabilitation	23,271	17,453	9,235	(8,218)
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	869	561	(307)
221 Medical Emergency Bureau	7,970	5,978	6,869	892
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	48	176	128
Total - Entities Operating in PRIFAS 7.5	\$ 1,712,076	\$ 1,284,057	\$ 973,599	\$ (310,458)

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 3/31/2025

March-25

(figures in \$000s)

	Revised Budget	YTD Budget	YTD Total Revenue	Over / (Under) Performance
Core Component Units				
70 State Insurance Fund Corporation	\$ 592,509	\$ 444,382	\$ -	\$ (444,382)
79 Automobile Accidents Compensation Administration	102,442	76,832	70,177	(6,654)
90 Medical Services Administration of Puerto Rico	145,703	109,277	87,781	(21,496)
119 Department of Economic Development & Commerce	120,066	90,050	61,739	(28,311)
162 Public Building Authority	166,366	124,775	111,558	(13,216)
168 Puerto Rico Ports Authority	83,487	62,615	38,230	(24,385)
180 Tourism Company	161,097	120,823	126,804	5,981
187 Puerto Rico Health Insurance Administration	181,633	136,225	480,437	344,213
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	90,212	67,659	51,011	(16,648)
235 Puerto Rico Housing Finance Corporation	96,358	72,269	17,127	(55,142)
277 Agricultural Enterprises Development Administration	107,706	80,780	56,550	(24,230)
285 Puerto Rico Integrated Transit Authority	39,510	29,633	24,863	(4,770)
295 Fiscal Agency & Financial Advisory Authority	8,585	6,439	4,822	(1,617)
303 Convention Center of District Authority	48,762	36,572	85,248	48,676
Total - Core Component Units	\$ 1,944,437	\$ 1,458,328	\$ 1,216,346	\$ (241,981)
Secondary Component Units				
11 Puerto Rico Traffic Safety Commission	\$ 1,864	\$ 1,398	\$ 1,998	\$ 600
22 Office of The Commissioner of Insurance	13,092	9,819	6,866	(2,953)
75 Office of the Financial Institutions Commissioner	15,413	11,560	34,497	22,937
82 Institute of Puerto Rican Culture	2,389	1,792	808	(984)
105 Industrial Commission	23,131	17,348	22,831	5,483
109 Puerto Rico School of Plastic Arts	2,319	1,739	1,031	(708)
121 Government Board of the 911 Service	22,779	17,085	27,045	9,960
138 Institutional Trust of the National Guard of Puerto Rico	7,902	5,927	6,661	735
161 Puerto Rico Infrastructure Financing Authority	1,138	854	33	(821)
165 Land Authority of Puerto Rico	12,545	9,409	8,711	(698)
167 Integral Development of the "Península de Cantera"	228	171	-	(171)
177 Land Administration of Puerto Rico	9,073	6,805	14,468	7,664
186 Culebra Conservation and Development Authority	303	227	-	(227)
189 Institute of Forensic Science	506	380	385	6
191 Musical Arts Corporation	4,408	3,306	2,061	(1,245)
192 Fine Arts Center Corporation	2,834	2,126	2,550	425
195 Economic Development Bank of PR	14,289	10,717	6,048	(4,669)
196 Puerto Rico Public Broadcasting Corporation	14,404	10,803	2,122	(8,681)
198 Agricultural Insurance Corporation	3,300	2,475	-	(2,475)
215 Puerto Rico Conservatory of Music Corporation	4,354	3,266	2,666	(600)
236 Innovation Fund for Agricultural Development of Puerto Rico	13,665	10,249	7,162	(3,087)
265 Roosevelt Roads	1,860	1,395	802	(593)
271 Puerto Rico Technology and Innovation Services	9,732	7,299	4,204	(3,095)
286 Authority of the Port of Ponce	2,162	1,622	-	(1,622)
288 University of Puerto Rico Comprehensive Cancer Center	47,253	35,440	26,725	(8,715)
293 Center for Diabetes Research, Education, and Medical Services	267	200	153	(47)
298 Public Service Regulatory Board	31,828	23,871	2,249	(21,622)
310 Municipal Finance Corporation	254,979	191,234	68,572	(122,662)
311 Puerto Rico Gaming Commission	458,460	343,845	-	(343,845)
312 Retirement Board of the Government of Puerto Rico	3,315	2,486	226,384	223,898
Total - Secondary Component Units	\$ 979,833	\$ 734,875	\$ 477,032	\$ (257,842)

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 3/31/2025

March-25

(figures in \$000s)

	Revised Budget	YTD Budget	YTD Total Revenue	Over / (Under) Performance
OMB and Hacienda Custodies				
17 Custody of the Office of Management and Budget	\$ 5,184	\$ 3,888	\$ 5,160	\$ 1,271
25 Custody of the Department of the Treasury	439,990	329,992	181,745	(148,247)
Total - OMB and Hacienda Custodies	\$ 445,174	\$ 333,881	\$ 186,905	\$ (146,976)
	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	13,090	9,236	(3,853)
100 Legislative Assembly of the Commonwealth	-	-	-	-
106 Public Housing Administration	15,523	11,642	-	(11,642)
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	-	-	99	99
208 Contributions to the Municipalities	-	-	21,800	21,800
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	\$ 24,732	\$ 31,136	\$ 6,404
	Revised Budget	YTD Budget	YTD Total Revenue	Over / (Under) Performance
Recap				
Entities Operating in PRIFAS 7.5	\$ 1,712,076	\$ 1,284,057	\$ 973,599	\$ (310,458)
Core Component Units	1,944,437	1,458,328	1,216,346	(241,981)
Secondary Component Units	979,833	734,875	477,032	(257,842)
OMB and Hacienda Custodies	445,174	333,881	186,905	(146,976)
Out of Scope Entities	32,976	24,732	31,136	6,404
Total	\$ 5,114,496	\$ 3,835,872	\$ 2,885,018	\$ (950,854)

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

MARCH FY25 YTD

(figures in \$000s)

		Certified Budget	Adjustments & Revisions ²	Revised Budget	Total YTD Actuals	Total Remaining Balance
1	Payroll	\$ 4,441,091	\$ 434,204	\$ 4,875,295	\$ 2,834,477	\$ 2,040,818
2	Facilities	565,485	392,768	958,253	365,913	592,340
3	Purchased Services	997,652	(120,812)	876,840	578,087	298,753
4	Donations and Subsidies	247,319	(14,671)	232,648	157,770	74,878
5	Transportation	105,430	101,482	206,912	69,788	137,124
6	Professional Services	734,673	305,838	1,040,511	389,414	651,097
7	Other Operating	448,668	(96,508)	352,160	242,887	109,273
8	Capital Expenditures	258,636	(21,240)	237,396	62,145	175,251
9	Payments of current and prior period obligations	1,014,271	-	1,014,271	468,950	545,321
10	Materials and Supplies	207,230	(58,237)	148,993	102,928	46,065
11	Equipment Purchases	77,042	100,866	177,908	15,670	162,238
12	Media and Advertisements	31,772	54,747	86,519	17,746	68,773
13	Social Wellbeing for Puerto Rico	2,409,642	(669,594)	1,740,048	1,719,813	20,235
14	Appropriations to non-governmental entities	1,759,247	(164,400)	1,594,847	455,835	1,139,012
30	PayGo	2,648,551	(413,604)	2,234,947	1,899,262	335,685
81	Undistributed Appropriations	1,637,414	231,754	1,869,168	656,360	1,212,808
82	Federal Fund Matching	173,825	35,927	209,752	35,928	173,824
89	Prior Period Debts	9,393	150,405	159,798	21,109	138,689
98	Budgetary Reserve	-	-	-	-	-
	Subtotal Expenditures	\$ 17,767,341	\$ 248,927	\$ 18,016,268	\$ 10,094,082	\$ 7,922,186
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	\$ 248,927	\$ 18,176,798	\$ 10,094,082	\$ 8,082,716

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

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

All Entities Included in the Commonwealth Budget

Q3

(figures in \$000s)

		Certified Budget	Adjustments & Revisions ²	Revised Budget	Total Quarterly Actuals	Total Remaining Balance
1	Payroll	\$ 1,110,273	\$ 108,551	\$ 1,218,824	\$ 875,307	\$ 343,517
2	Facilities	141,371	98,192	239,563	159,252	80,311
3	Purchased Services	249,413	(30,203)	219,210	241,603	(22,393)
4	Donations and Subsidies	61,830	(3,668)	58,162	69,121	(10,959)
5	Transportation	26,358	25,370	51,728	42,129	9,599
6	Professional Services	183,668	76,460	260,128	176,493	83,634
7	Other Operating	112,167	(24,127)	88,040	81,677	6,363
8	Capital Expenditures	64,659	(5,310)	59,349	10,594	48,755
9	Payments of current and prior period obligations	156,318	-	156,318	156,317	1
10	Materials and Supplies	51,808	(14,559)	37,248	43,581	(6,333)
11	Equipment Purchases	19,261	25,217	44,477	7,189	37,288
12	Media and Advertisements	7,943	13,687	21,630	4,351	17,279
13	Social Wellbeing for Puerto Rico	602,411	(167,399)	435,012	546,959	(111,947)
14	Appropriations to non-governmental entities	197,233	(41,100)	156,132	226,954	(70,821)
30	PayGo	662,138	(103,401)	558,737	621,601	(62,864)
81	Undistributed Appropriations	409,354	57,939	467,292	230,105	237,187
82	Federal Fund Matching	43,456	8,982	52,438	2,300	50,138
89	Prior Period Debts	2,348	37,601	39,950	14,706	25,243
98	Budgetary Reserve	-	-	-	-	-
Subtotal Expenditures		\$ 4,102,006	\$ 62,232	\$ 4,164,238	\$ 3,510,239	\$ 653,998

Non-Governmental Expenses included in the Certified Budget ³						
9	Payments of current & prior period obligations	16,053	-	16,053	-	16,053
13	Social Wellbeing for Puerto Rico	24,080	-	24,080	-	24,080
Subtotal Non-Governmental		\$ 40,133	\$ -	\$ 40,133	\$ -	\$ 40,133
Total Expenditures		\$ 4,142,139	\$ 62,232	\$ 4,204,370	\$ 3,510,239	\$ 694,131

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

March-25

(figures in \$000s)

		Certified Budget	Adjustments & Revisions ²	Revised Budget	Total Monthly Actuals	Total (Unfavorable) / Favorable \$
1	Payroll	\$ 370,091	\$ 36,184	\$ 406,275	\$ 327,872	\$ 78,403
2	Facilities	47,124	32,731	79,854	33,518	46,336
3	Purchased Services	83,138	(10,068)	73,070	106,646	(33,576)
4	Donations and Subsidies	20,610	(1,223)	19,387	23,003	(3,616)
5	Transportation	8,786	8,457	17,243	9,179	8,064
6	Professional Services	61,223	25,487	86,709	68,774	17,936
7	Other Operating	37,389	(8,042)	29,347	25,225	4,122
8	Capital Expenditures	21,553	(1,770)	19,783	4,699	15,084
9	Payments of current & prior period obligations	52,106	-	52,106	52,106	0
10	Materials and Supplies	17,269	(4,853)	12,416	17,336	(4,920)
11	Equipment Purchases	6,420	8,406	14,826	3,210	11,616
12	Media and Advertisements	2,648	4,562	7,210	2,000	5,210
13	Social Wellbeing for Puerto Rico	200,804	(55,800)	145,004	196,557	(51,554)
14	Appropriations to non-governmental entities	65,744	(13,700)	52,044	100,711	(48,666)
30	PayGo	220,713	(34,467)	186,246	209,027	(22,782)
81	Undistributed Appropriations	136,451	19,313	155,764	79,784	75,980
82	Federal Fund Matching	14,485	2,994	17,479	(5,146)	22,625
89	Prior Period Debts	783	12,534	13,317	1,431	11,885
98	Budgetary Reserve	-	-	-	-	-
Subtotal Expenditures		\$ 1,367,335	\$ 20,744	\$ 1,388,079	\$ 1,255,932	\$ 132,147

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	\$ 20,744	\$ 1,401,457	\$ 1,255,932	\$ 145,524

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 3/31/2025

March-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	\$ 10,584	\$ 18,183
16 Office of Management and Budget	22,678	802	23,480	13,719	9,761
18 Planning Board	18,664	(698)	17,966	9,872	8,093
21 Emergency and Disaster Management Bureau	8,818	31	8,849	3,427	5,422
23 Puerto Rico Department of State	20,932	(109)	20,823	12,244	8,579
24 Puerto Rico Department of Treasury	1,017,978	40,936	1,058,914	531,217	527,697
28 State Elections Commission	61,484	4,397	65,881	44,041	21,839
30 Human Resources Management & Transformation	12,083	(9)	12,074	7,393	4,680
31 General Services Administration	29,923	35,040	64,963	22,331	42,632
34 Commission of Investigation, Processing and Appeals	524	1	525	356	169
37 Civil Rights Commission	882	2	884	543	341
38 Puerto Rico Department of Justice	155,332	8,550	163,882	109,365	54,517
40 Puerto Rico Police Bureau	889,718	6,900	896,618	643,235	253,383
41 Special Investigations Bureau	5,756	541	6,297	4,278	2,020
42 Puerto Rico Fire Department Bureau	86,730	9,417	96,147	70,023	26,124
43 Puerto Rico National Guard	20,950	46	20,996	15,517	5,479
45 Shared Services within Department of Public Safety	271,015	(196)	270,819	190,130	80,689
49 Department of Transportation and Public Works	209,960	6,977	216,937	110,094	106,843
50 Department of Natural and Environmental Resources	175,937	22,635	198,572	91,779	106,793
55 Puerto Rico Department of Agriculture	41,663	185	41,848	30,150	11,698
60 Office of the Citizen's Ombudsman	3,842	21	3,863	2,602	1,260
62 Cooperative Development Commission of Puerto Rico	3,020	6	3,026	1,726	1,299
67 Puerto Rico Department of Labor and Human Resources	355,024	130	355,154	183,582	171,572
68 Puerto Rico Labor Relations Board	1,507	20	1,527	1,038	489
69 Puerto Rico Department of Consumer Affairs	16,087	540	16,627	10,855	5,772
71 Department of Health	675,435	42,820	718,255	397,700	320,555
78 Department of Housing	53,814	176	53,990	30,339	23,650
81 Department of Education	2,878,955	134,664	3,013,619	1,840,023	1,173,596
87 Department of Recreation and Sports	59,436	325	59,761	32,823	26,938
95 Mental Health and Drug Addiction Services Administration	157,473	(162)	157,311	94,439	62,872
96 Office of the Women's Advocate	5,233	3,347	8,580	3,560	5,020
120 Veteran's Advocate Office of Puerto Rico	4,053	3	4,056	1,889	2,167
122 Secretariat of the Department of the Family	48,107	254	48,361	37,560	10,801
123 Family and Children Administration	214,886	16,112	230,998	154,577	76,421
124 Child Support Administration (ASUME)	17,234	282	17,516	11,290	6,226
126 Vocational Rehabilitation Administration	29,134	494	29,628	22,907	6,721
127 Administration for Socioeconomic Development of the Family	102,631	73	102,704	62,582	40,122
137 Department of Correction and Rehabilitation	437,167	4,071	441,238	301,865	139,373
139 Parole Board	3,164	(39)	3,125	2,064	1,061
143 Office of Protection and Defense for People with Disabilities	1,044	5	1,049	436	613
152 Elderly and Retired People Advocate Office	3,689	114	3,803	1,431	2,373
153 Office for People with Disabilities	3,936	8	3,944	1,664	2,280
155 State Historic Preservation Office of Puerto Rico	9,967	18	9,985	2,425	7,560
221 Medical Emergency Corps Bureau	29,387	(21,417)	7,970	22,212	(14,242)
231 Office for the Patient's Advocate	2,095	24	2,119	1,335	784
241 Administration for Integral Development of Childhood	13,588	882	14,470	5,690	8,780
266 Office of Public Safety Affairs	-	2	2	2	0
279 Public Service Appeals Commission	2,814	27	2,841	1,762	1,079
281 Office of the Election Comptroller	3,065	74	3,139	2,223	917
Total - Entities Operating in PRIFAS 7.5	\$ 8,214,923	\$ 318,979	\$ 8,533,902	\$ 5,157,686	\$ 3,376,215

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 3/31/2025**March-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	\$ 352,532	\$ 240,563
79 Automobile Accidents Compensation Administration	102,442	87	102,529	56,673	45,856
90 Medical Services Administration of Puerto Rico	248,480	1,308	249,788	161,056	88,732
119 Department of Economic Development & Commerce	75,106	72,475	147,581	39,047	108,534
162 Public Building Authority	150,746	16,111	166,857	111,680	55,177
168 Puerto Rico Ports Authority	83,487	75	83,562	54,667	28,895
180 Tourism Company	150,597	10,547	161,144	48,922	112,222
187 Puerto Rico Health Insurance Administration	928,707	19	928,726	758,949	169,776
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	95,012	128	95,140	61,254	33,886
235 Puerto Rico Housing Finance Corporation	104,561	41	104,602	12,935	91,668
277 Agricultural Enterprises Development Administration	167,284	13,759	181,043	117,942	63,101
285 Puerto Rico Integrated Transit Authority	150,574	19,491	170,065	115,420	54,645
295 Fiscal Agency & Financial Advisory Authority	45,754	6,238	51,992	18,132	33,861
303 Convention Center of District Authority	48,762	3	48,765	49,362	(597)
Total - Core Component Units	\$ 2,933,455	\$ 151,434	\$ 3,084,889	\$ 1,958,569	\$ 1,126,319
Secondary Component Units					
11 Puerto Rico Traffic Safety Commission	\$ 1,864	\$ 9	\$ 1,873	\$ 1,080	\$ 793
22 Office of The Commissioner of Insurance	13,092	18	13,110	7,043	6,067
29 Puerto Rico Federal Affairs Administration	3,227	11	3,238	2,192	1,046
75 Office of the Financial Institutions Commissioner	15,413	18	15,431	7,344	8,086
82 Institute of Puerto Rican Culture	19,932	1,289	21,221	10,119	11,102
105 Industrial Commission	22,831	339	23,170	14,266	8,905
109 Puerto Rico School of Plastic Arts	5,308	(61)	5,247	1,701	3,547
121 Government Board of the 911 Service	21,954	869	22,823	8,530	14,292
138 Institutional Trust of the National Guard of Puerto Rico	7,902	3	7,905	3,788	4,117
161 Puerto Rico Infrastructure Financing Authority	3,371	374	3,745	2,190	1,555
165 Land Authority of Puerto Rico	12,545	21	12,566	6,857	5,709
167 Integral Development of the "Península de Cantera"	827	5	832	416	416
177 Land Administration of Puerto Rico	9,073	10	9,083	4,585	4,498
186 Culebra Conservation and Development Authority	557	6	563	95	468
189 Institute of Forensic Science	22,079	2,435	24,514	17,740	6,774
191 Musical Arts Corporation	7,393	8,018	15,411	5,706	9,705
192 Fine Arts Center Corporation	11,063	325	11,388	4,518	6,870
195 Economic Development Bank of PR	14,289	24	14,313	6,679	7,635
196 Puerto Rico Public Broadcasting Corporation	340	14,164	14,504	6,138	8,366
198 Agricultural Insurance Corporation	3,300	6	3,306	2,332	974
215 Puerto Rico Conservatory of Music Corporation	13,243	51	13,294	9,331	3,963
236 Innovation Fund for Agricultural Development of Puerto Rico	13,665	3	13,668	4,143	9,525
238 Ponce Authority (Authority Of The Port Of The Americas)	1,225	-	1,225	678	547
264 Corporation for the "Caño Martín Peña" Enlace Project	3,582	50	3,632	1,627	2,006
265 Roosevelt Roads	2,982	4	2,986	1,448	1,538
271 Puerto Rico Technology and Innovation Services	83,076	47	83,123	47,490	35,633
276 Puerto Rico Public Private Partnership Authority	28,268	10	28,278	6,107	22,171
286 Authority of the Port of Ponce	2,878	12	2,890	198	2,691
288 University of Puerto Rico Comprehensive Cancer Center	64,770	15,172	79,942	57,337	22,605
293 Center for Diabetes Research, Education, and Medical Services	1,070	5	1,075	613	462
298 Public Service Regulatory Board	40,587	(523)	40,064	17,332	22,732
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	268,324	192,396
312 Retirement Board of the Government of Puerto Rico	58,914	19,291	78,205	46,965	31,240
329 Office of Socioeconomic Development	5,846	19	5,865	3,216	2,649
Total - Secondary Component Units	\$ 1,178,148	\$ 116,038	\$ 1,294,186	\$ 727,776	\$ 566,410

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 3/31/2025

March-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	\$ (462,199)	\$ 612,295	\$ -	\$ 612,295
25 Custody of the Department of the Treasury	3,167,279	2,651	3,169,930	1,179,913	1,990,017
Total - OMB and Hacienda Custodies	\$ 4,241,773	\$ (459,548)	\$ 3,782,225	\$ 1,179,913	\$ 2,602,312
	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	\$ 42,206	\$ 13,732
10 The General Court of Justice	416,880	22,565	439,445	314,124	125,321
100 Legislative Assembly of the Commonwealth	145,952	24,596	170,548	117,929	52,619
106 Public Housing Administration	21,366	102	21,468	2,167	19,300
113 CRIM	-	-	-	-	-
166 Industrial Development Company	-	-	-	-	-
176 University of Puerto Rico	500,883	9,362	510,245	375,633	134,612
193 Office of Government Ethics	10,238	4	10,242	7,359	2,883
200 Special Independent Prosecutor's Panel	3,672	20	3,692	2,611	1,082
209 Contributions to Political Parties	14,000	-	14,000	9,355	4,645
208 Contributions to the Municipalities	61,536	57,374	118,910	94,669	24,241
212 COSSEC	-	-	-	-	-
220 Correctional Health	54,348	318	54,666	42,934	11,732
268 Puerto Rico Institute of Statistics	2,877	10	2,887	2,114	773
272 Office of the Inspector General	20,123	32	20,155	14,486	5,669
289 Energy Commission	-	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	59,401	-	59,401	44,551	14,850
Total - Out of Scope Entities	\$ 1,359,572	\$ 122,024	\$ 1,481,596	\$ 1,070,137	\$ 411,459
	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Recap					
Entities Operating in PRIFAS 7.5	\$ 8,214,923	\$ 318,979	\$ 8,533,902	\$ 5,157,686	\$ 3,376,215
Core Component Units	2,933,455	151,434	3,084,889	1,958,569	1,126,319
Secondary Component Units	1,178,148	116,038	1,294,186	727,776	566,410
OMB and Hacienda Custodies	4,241,773	(459,548)	3,782,225	1,179,913	2,602,312
Out of Scope Entities	1,359,572	122,024	1,481,596	1,070,137	411,459
Total	\$ 17,927,871	\$ 248,927	\$ 18,176,798	\$ 10,094,082	\$ 8,082,716

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 3/31/2025

March-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	\$ 10,584	\$ 18,183
16 Office of Management and Budget	21,479	802	22,281	13,456	8,825
18 Planning Board	18,664	(698)	17,966	9,872	8,093
21 Emergency and Disaster Management Bureau	8,477	31	8,508	3,427	5,081
23 Puerto Rico Department of State	16,369	(109)	16,260	10,306	5,954
24 Puerto Rico Department of Treasury	213,951	40,936	254,887	144,476	110,410
28 State Elections Commission	61,484	4,397	65,881	44,041	21,839
30 Human Resources Management & Transformation	10,342	(9)	10,333	6,938	3,395
31 General Services Administration	24,653	1,540	26,193	11,823	14,370
34 Commission of Investigation, Processing and Appeals	524	1	525	356	169
37 Civil Rights Commission	882	2	884	543	341
38 Puerto Rico Department of Justice	148,813	8,418	157,231	107,224	50,008
40 Puerto Rico Police Bureau	871,230	5,864	877,094	641,357	235,737
41 Special Investigations Bureau	5,756	533	6,289	4,278	2,011
42 Puerto Rico Fire Department Bureau	72,041	7,856	79,897	69,134	10,763
43 Puerto Rico National Guard	20,950	46	20,996	15,517	5,479
45 Shared Services within Department of Public Safety	270,793	(196)	270,597	190,026	80,571
49 Department of Transportation and Public Works	77,481	3,431	80,912	45,545	35,367
50 Department of Natural and Environmental Resources	129,412	15,024	144,436	84,636	59,800
55 Puerto Rico Department of Agriculture	38,233	185	38,418	29,648	8,770
60 Office of the Citizen's Ombudsman	3,842	21	3,863	2,602	1,260
62 Cooperative Development Commission of Puerto Rico	3,020	6	3,026	1,726	1,299
66 Puerto Rico Highway Authority	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	48,006	130	48,136	38,953	9,183
68 Puerto Rico Labor Relations Board	1,045	20	1,065	821	244
69 Puerto Rico Department of Consumer Affairs	14,091	540	14,631	9,838	4,794
71 Department of Health	501,068	9,730	510,798	324,884	185,914
78 Department of Housing	27,317	176	27,493	21,038	6,455
81 Department of Education	2,869,674	123,749	2,993,423	1,832,533	1,160,890
87 Department of Recreation and Sports	37,460	325	37,785	24,133	13,652
95 Mental Health and Drug Addiction Services Administration	151,151	(162)	150,989	92,942	58,047
96 Office of the Women's Advocate	5,233	3,347	8,580	3,560	5,020
94 Employees Association of the Commonwealth	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	4,053	3	4,056	1,889	2,167
122 Secretariat of the Department of the Family	48,107	254	48,361	37,560	10,801
123 Family and Children Administration	214,886	16,112	230,998	154,577	76,421
124 Child Support Administration (ASUME)	17,234	282	17,516	11,290	6,226
126 Vocational Rehabilitation Administration	28,332	494	28,826	22,907	5,919
127 Administration for Socioeconomic Development of the Family	102,631	73	102,704	62,582	40,122
133 Administracion de Recursos Naturales	-	-	-	-	-
137 Department of Correction and Rehabilitation	413,896	4,071	417,967	296,350	121,617
139 Parole Board	3,164	(39)	3,125	2,064	1,061
143 Office of Protection and Defense for People with Disabilities	1,044	5	1,049	436	613
152 Elderly and Retired People Advocate Office	3,689	114	3,803	1,431	2,373
153 Office for People with Disabilities	3,936	8	3,944	1,664	2,280
155 State Historic Preservation Office of Puerto Rico	8,809	18	8,827	2,257	6,570
221 Medical Emergency Corps Bureau	21,417	(21,417)	-	18,193	(18,193)
231 Office for the Patient's Advocate	2,095	24	2,119	1,335	784
241 Administration for Integral Development of Childhood	13,588	882	14,470	5,690	8,780
266 Office of Security Public Affairs	-	2	2	2	0
279 Public Service Appeals Commission	2,814	27	2,841	1,762	1,079
281 Office of the Election Comptroller	3,065	11	3,076	2,223	853
Total - Entities Operating in PRIFAS 7.5	\$ 6,594,310	\$ 227,515	\$ 6,821,825	\$ 4,420,430	\$ 2,401,396

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 3/31/2025**March-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	67,475	36,609
119 Department of Economic Development & Commerce	24,765	2,749	27,514	16,781	10,733
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	579,414	167,678
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	4,800	128	4,928	2,750	2,178
235 Puerto Rico Housing Finance Corporation	8,203	41	8,244	2,093	6,151
277 Agricultural Enterprises Development Administration	73,578	(241)	73,337	40,673	32,664
285 Puerto Rico Integrated Transit Authority	111,064	19,491	130,555	86,768	43,787
295 Fiscal Agency & Financial Advisory Authority	37,169	6,238	43,407	15,475	27,932
303 Convention Center of District Authority	-	3	3	-	3
Total - Core Component Units	\$ 1,109,430	\$ 31,022	\$ 1,140,452	\$ 811,430	\$ 329,021

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Secondary Component Units					
11 Puerto Rico Traffic Safety Commission	\$ -	\$ 9	\$ 9	\$ -	\$ 9
22 Office of The Commissioner of Insurance	-	18	18	-	18
29 Puerto Rico Federal Affairs Administration	3,227	11	3,238	2,192	1,046
75 Office of the Financial Institutions Commissioner	-	18	18	-	18
82 Institute of Puerto Rican Culture	18,649	183	18,832	9,690	9,142
105 Industrial Commission	-	39	39	-	39
109 Puerto Rico School of Plastic Arts	2,989	(61)	2,928	1,093	1,836
121 Government Board of the 911 Service	-	43	43	-	43
138 Institutional Trust of the National Guard of Puerto Rico	-	3	3	-	3
161 Puerto Rico Infrastructure Financing Authority	2,233	374	2,607	1,879	728
165 Land Authority of Puerto Rico	-	21	21	-	21
167 Integral Development of the "Península de Cantera"	599	5	604	308	296
177 Land Administration of Puerto Rico	-	10	10	-	10
186 Culebra Conservation and Development Authority	254	6	260	34	226
189 Institute of Forensic Science	21,573	2,435	24,008	17,740	6,268
191 Musical Arts Corporation	5,505	5,498	11,003	4,178	6,825
192 Fine Arts Center Corporation	8,429	125	8,554	2,835	5,719
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	6,835	2,105
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	678	547
264 Corporation for the "Caño Martín Peña" Enlace Project	3,582	10	3,592	1,604	1,988
265 Roosevelt Roads	1,122	4	1,126	524	602
271 Puerto Rico Technology and Innovation Services	73,344	47	73,391	47,084	26,307
276 Puerto Rico Public Private Partnership Authority	28,268	10	28,278	6,107	22,171
286 Authority of the Port of Ponce	716	12	728	198	529
288 University of Puerto Rico Comprehensive Cancer Center	17,517	15,172	32,689	20,565	12,124
293 Center for Diabetes Research, Education, and Medical Services	803	5	808	424	384
298 Public Service Regulatory Board	8,759	(523)	8,236	5,714	2,522
299 COFINA	-	-	-	-	-
310 Municipal Finance Corporation	-	0	0	-	0
311 Puerto Rico Gaming Commission	2,282	(23)	2,259	1,398	861
312 Retirement Board of the Government of Puerto Rico	55,599	19,291	74,890	46,965	27,925
329 Office of Socioeconomic Development	5,846	19	5,865	3,216	2,649
Total - Secondary Component Units	\$ 271,410	\$ 42,943	\$ 314,353	\$ 181,266	\$ 133,087

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 3/31/2025

March-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	\$ (467,383)	\$ 607,111	\$ -	\$ 607,111
25 Custody of the Department of the Treasury	2,686,062	43,879	2,729,941	882,838	1,847,103
Total - OMB and Hacienda Custodies	\$ 3,760,556	\$ (423,505)	\$ 3,337,051	\$ 882,838	\$ 2,454,213

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	\$ 42,206	\$ 13,732
10 The General Court of Justice	399,427	22,565	421,992	305,158	116,834
100 Legislative Assembly of the Commonwealth	145,952	24,596	170,548	117,929	52,619
106 Public Housing Administration	5,843	102	5,945	2,167	3,777
113 CRIM	-	-	-	-	-
166 Industrial Development Company	-	-	-	-	-
176 University of Puerto Rico	500,883	9,362	510,245	375,633	134,612
193 Office of Government Ethics	10,238	4	10,242	7,359	2,883
200 Special Independent Prosecutor's Panel	3,672	20	3,692	2,611	1,082
209 Contributions to Political Parties	14,000	-	14,000	9,355	4,645
208 Contributions to the Municipalities	61,536	57,374	118,910	94,669	24,241
212 COSSEC	-	-	-	-	-
220 Correctional Health	54,348	318	54,666	42,934	11,732
268 Puerto Rico Institute of Statistics	2,877	10	2,887	2,114	773
272 Office of the Inspector General	20,123	32	20,155	14,486	5,669
289 Energy Commission	-	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	59,401	-	59,401	44,551	14,850
Total - Out of Scope Entities	\$ 1,326,596	\$ 122,024	\$ 1,448,620	\$ 1,061,171	\$ 387,449

Recap

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Entities Operating in PRIFAS 7.5	\$ 6,594,310	\$ 227,515	\$ 6,821,825	\$ 4,420,430	\$ 2,401,396
Core Component Units	1,109,430	31,022	1,140,452	811,430	329,021
Secondary Component Units	271,410	42,943	314,353	181,266	133,087
OMB and Hacienda Custodies	3,760,556	(423,505)	3,337,051	882,838	2,454,213
Out of Scope Entities	1,326,596	122,024	1,448,620	1,061,171	387,449
Total	\$ 13,062,302	\$ 0	\$ 13,062,302	\$ 7,357,135	\$ 5,705,167

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 3/31/2025

March-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	263	936
18 Planning Board	-	-	-	-	-
21 Emergency and Disaster Management Bureau	341	-	341	-	341
23 Puerto Rico Department of State	4,563	-	4,563	1,938	2,625
24 Puerto Rico Department of Treasury	804,027	-	804,027	386,740	417,287
28 State Elections Commission	-	-	-	-	-
30 Human Resources Management & Transformation	1,741	-	1,741	455	1,286
31 General Services Administration	5,270	33,500	38,770	10,508	28,262
34 Commission of Investigation, Processing and Appeals	-	-	-	-	-
37 Civil Rights Commission	-	-	-	-	-
38 Puerto Rico Department of Justice	6,519	132	6,650.6460	2,142	4,509
40 Puerto Rico Police Bureau	18,488	1,036	19,524	1,878	17,646
41 Special Investigations Bureau	-	9	9	-	9
42 Puerto Rico Fire Department Bureau	14,689	1,562	16,251	889	15,362
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	64,550	71,476
50 Department of Natural and Environmental Resources	46,525	7,610	54,135	7,143	46,993
55 Puerto Rico Department of Agriculture	3,430	-	3,430	502	2,928
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	144,629	162,389
68 Puerto Rico Labor Relations Board	462	-	462	217	245
69 Puerto Rico Department of Consumer Affairs	1,996	-	1,996	1,018	978
71 Department of Health	174,367	33,090	207,457	72,816	134,641
78 Department of Housing	26,497	-	26,497	9,302	17,195
81 Department of Education	9,281	10,915	20,196	7,490	12,706
87 Department of Recreation and Sports	21,976	-	21,976	8,691	13,285
95 Mental Health and Drug Addiction Services Administration	6,322	-	6,322	1,497	4,825
96 Office of the Women's Advocate	-	-	-	-	-
94 Employees Association of the Commonwealth	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	-	-	-	-	-
122 Secretariat of the Department of the Family	-	-	-	-	-
123 Family and Children Administration	-	-	-	-	-
124 Child Support Administration (ASUME)	-	-	-	-	-
126 Vocational Rehabilitation Administration	802	-	802	-	802
127 Administration for Socioeconomic Development of the Family	-	-	-	-	-
133 Administracion de Recursos Naturales	-	-	-	-	-
137 Department of Correction and Rehabilitation	23,271	-	23,271	5,515	17,756
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	168	990
221 Medical Emergency Corps Bureau	7,970	-	7,970	4,019	3,951
231 Office for the Patient's Advocate	-	-	-	-	-
241 Administration for Integral Development of Childhood	-	-	-	-	-
266 Office of Public Safety Affairs	-	-	-	-	-
279 Public Service Appeals Commission	-	-	-	-	-
281 Office of the Election Comptroller	-	64	64	-	64
Total - Entities Operating in PRIFAS 7.5	\$ 1,620,613	\$ 91,463	\$ 1,712,076	\$ 737,257	\$ 974,820

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 3/31/2025

March-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	\$ 352,532	\$ 239,978
79 Automobile Accidents Compensation Administration	102,442	-	102,442	56,673	45,769
90 Medical Services Administration of Puerto Rico	145,703	-	145,703	93,581	52,122
119 Department of Economic Development & Commerce	50,341	69,725	120,066	22,266	97,800
162 Public Building Authority	150,746	15,620	166,366	111,680	54,686
163 Puerto Rico Aqueduct and Sewer Authority	-	-	-	-	-
168 Puerto Rico Ports Authority	83,487	-	83,487	54,667	28,820
180 Tourism Company	150,597	10,500	161,097	48,922	112,175
187 Puerto Rico Health Insurance Administration	181,633	-	181,633	179,535	2,098
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	90,212	-	90,212	58,504	31,708
235 Puerto Rico Housing Finance Corporation	96,358	-	96,358	10,842	85,516
277 Agricultural Enterprises Development Administration	93,706	14,000	107,706	77,269	30,437
285 Puerto Rico Integrated Transit Authority	39,510	-	39,510	28,652	10,858
295 Fiscal Agency & Financial Advisory Authority	8,585	-	8,585	2,656	5,929
303 Convention Center of District Authority	48,762	-	48,762	49,362	(600)
Total - Core Component Units	\$ 1,824,025	\$ 120,412	\$ 1,944,437	\$ 1,147,139	\$ 797,298
Secondary Component Units					
11 Puerto Rico Traffic Safety Commission	\$ 1,864	\$ -	\$ 1,864	\$ 1,080	\$ 784
22 Office of The Commissioner of Insurance	13,092	-	13,092	7,043	6,049
29 Puerto Rico Federal Affairs Administration	-	-	-	-	-
75 Office of the Financial Institutions Commissioner	15,413	-	15,413	7,344	8,069
82 Institute of Puerto Rican Culture	1,283	1,106	2,389	429	1,960
105 Industrial Commission	22,831	300	23,131	14,266	8,865
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	8,530	14,249
138 Institutional Trust of the National Guard of Puerto Rico	7,902	-	7,902	3,788	4,114
161 Puerto Rico Infrastructure Financing Authority	1,138	-	1,138	311	827
165 Land Authority of Puerto Rico	12,545	-	12,545	6,857	5,688
167 Integral Development of the "Península de Cantera"	228	-	228	108	120
177 Land Administration of Puerto Rico	9,073	-	9,073	4,585	4,488
186 Culebra Conservation and Development Authority	303	-	303	61	242
189 Institute of Forensic Science	506	-	506	-	506
191 Musical Arts Corporation	1,888	2,520	4,408	1,528	2,880
192 Fine Arts Center Corporation	2,634	200	2,834	1,683	1,151
195 Economic Development Bank of PR	14,289	-	14,289	6,679	7,610
196 Puerto Rico Public Broadcasting Corporation	340	14,064	14,404	6,138	8,266
198 Agricultural Insurance Corporation	3,300	-	3,300	2,332	968
215 Puerto Rico Conservatory of Music Corporation	4,354	-	4,354	2,496	1,858
236 Innovation Fund for Agricultural Development of Puerto Rico	13,665	0	13,665	4,137	9,528
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	924	936
271 Puerto Rico Technology and Innovation Services	9,732	-	9,732	406	9,326
276 Puerto Rico Public Private Partnership Authority	-	-	-	-	-
286 Authority of the Port of Ponce	2,162	-	2,162	-	2,162
288 University of Puerto Rico Comprehensive Cancer Center	47,253	-	47,253	36,772	10,481
293 Center for Diabetes Research, Education, and Medical Services	267	-	267	189	78
299 COFINA	-	-	-	-	-
298 Public Service Regulatory Board	31,828	-	31,828	11,618	20,210
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	266,926	191,534
312 Retirement Board of the Government of Puerto Rico	3,315	-	3,315	-	3,315
329 Office of Socioeconomic Development	-	-	-	-	-
Total - Secondary Component Units	\$ 906,738	\$ 73,095	\$ 979,833	\$ 546,510	\$ 433,323

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 3/31/2025

March-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	(41,227)	439,990	297,075	142,914
Total - OMB and Hacienda Custodies	\$ 481,217	\$ (36,043)	\$ 445,174	\$ 297,075	\$ 148,099

	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	8,966	8,487
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	\$ 8,966	\$ 24,010

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Recap					
Entities Operating in PRIFAS 7.5	\$ 1,620,613	\$ 91,463	\$ 1,712,076	\$ 737,257	\$ 974,820
Core Component Units	1,824,025	120,412	1,944,437	1,147,139	797,298
Secondary Component Units	906,738	73,095	979,833	546,510	433,323
OMB and Hacienda Custodies	481,217	(36,043)	445,174	297,075	148,099
Out of Scope Entities	32,976	-	32,976	8,966	24,010
Total	\$ 4,865,569	\$ 248,927	\$ 5,114,496	\$ 2,736,947	\$ 2,377,549

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 3/31/2025

MARCH 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	\$ 21,082	\$ 493	\$ 21,575	\$ 10,584	\$ 10,991	51%
16 Office of Management and Budget	17,009	602	17,610	13,719	3,891	22%
18 Planning Board	13,998	(524)	13,474	9,872	3,602	27%
21 Emergency and Disaster Management Bureau	6,614	23	6,636	3,427	3,210	48%
23 Puerto Rico Department of State	15,699	(82)	15,617	12,244	3,374	22%
24 Puerto Rico Department of Treasury	763,484	30,702	794,185	531,217	262,969	33%
28 State Elections Commission	46,113	3,297	49,410	44,041	5,369	11%
30 Human Resources Management & Transformation	9,062	(7)	9,055	7,393	1,662	18%
31 General Services Administration	22,442	26,280	48,722	22,331	26,391	54%
34 Commission of Investigation, Processing and Appeals	393	1	394	356	38	10%
37 Civil Rights Commission	662	1	663	543	120	18%
38 Puerto Rico Department of Justice	116,499	6,413	122,912	109,365	13,546	11%
40 Puerto Rico Police Bureau	667,289	5,175	672,463	643,235	29,229	4%
41 Special Investigations Bureau	4,317	406	4,723	4,278	445	9%
42 Puerto Rico Fire Department Bureau	65,048	7,063	72,111	70,023	2,088	3%
43 Puerto Rico National Guard	15,713	35	15,747	15,517	230	1%
45 Department of Public Safety	203,261	(147)	203,114	190,130	12,984	6%
49 Department of Transportation and Public Works	157,470	5,233	162,703	110,094	52,608	32%
50 Department of Natural and Environmental Resources	126,645	16,976	143,621	91,779	51,842	36%
55 Puerto Rico Department of Agriculture	31,247	138	31,386	30,150	1,236	4%
60 Office of the Citizen's Ombudsman	2,882	16	2,897	2,602	295	10%
62 Cooperative Development Commission of Puerto Rico	2,265	4	2,269	1,726	543	24%
66 Puerto Rico Highway Authority	-	-	-	4,786	(4,786)	
67 Puerto Rico Department of Labor and Human Resources	266,268	97	266,365	183,582	82,784	31%
68 Puerto Rico Labor Relations Board	1,130	15	1,145	1,038	107	9%
69 Puerto Rico Department of Consumer Affairs	12,065	405	12,470	10,855	1,615	13%
71 Department of Health	506,576	32,115	538,691	397,700	140,991	26%
78 Department of Housing	40,361	132	40,492	30,339	10,153	25%
81 Department of Education	2,159,216	100,998	2,260,214	1,840,023	420,191	19%
87 Department of Recreation and Sports	44,577	244	44,821	32,823	11,997	27%
95 Mental Health and Drug Addiction Services Administration	118,105	(122)	117,983	94,439	23,544	20%
96 Office of the Women's Advocate	3,925	2,510	6,435	3,560	2,875	45%
94 Employees Association of the Commonwealth	-	-	-	-	-	
120 Veteran's Advocate Office of Puerto Rico	3,040	2	3,042	1,889	1,153	38%
122 Secretariat of the Department of the Family	36,080	191	36,271	37,560	(1,289)	-4%
123 Family and Children Administration	161,165	12,084	173,248	154,577	18,672	11%
124 Child Support Administration (ASUME)	12,926	212	13,137	11,290	1,847	14%
126 Vocational Rehabilitation Administration	21,851	371	22,221	22,907	(686)	-3%
127 Administration for Socioeconomic Development of the Family	76,973	55	77,028	62,582	14,446	19%
133 Administracion de Recursos Naturales	-	-	-	-	-	
137 Department of Correction and Rehabilitation	327,875	3,053	330,928	301,865	29,064	9%
139 Parole Board	2,373	(29)	2,344	2,064	280	12%
143 Office of Protection and Defense for People with Disabilities	783	4	787	436	351	45%
152 Elderly and Retired People Advocate Office	2,767	86	2,853	1,431	1,422	50%
153 Office for People with Disabilities	2,952	6	2,958	1,664	1,294	44%
155 State Historic Preservation Office of Puerto Rico	7,475	14	7,489	2,425	5,064	68%
221 Medical Emergency Corps Bureau	22,040	(16,063)	5,978	22,212	(16,235)	-272%
231 Office for the Patient's Advocate	1,571	18	1,589	1,335	254	16%
241 Administration for Integral Development of Childhood	10,191	661	10,852	5,690	5,162	48%
266 Office of Public Safety Affairs	-	2	2	2	(1)	-33%
279 Public Service Appeals Commission	2,111	20	2,131	1,762	369	17%
281 Office of the Election Comptroller	2,299	56	2,354	2,223	132	6%
Total - Entities Operating in PRIFAS 7.5	\$ 6,155,885	\$ 239,234	\$ 6,395,118	\$ 5,157,686	\$ 1,237,432	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 3/31/2025

MARCH 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	\$ 436,457	\$ 8,363	\$ 444,821	\$ 352,532	\$ 92,289	21%
79 Automobile Accidents Compensation Administration	76,832	65	76,897	56,673	20,224	26%
90 Medical Services Administration of Puerto Rico	186,360	981	187,341	161,056	26,285	14%
119 Department of Economic Development & Commerce	56,330	54,356	110,686	39,047	71,639	65%
162 Public Building Authority	113,060	12,083	125,143	111,680	13,463	11%
163 Puerto Rico Aqueduct and Sewer Authority	-	-	-	-	-	
168 Puerto Rico Ports Authority	62,615	57	62,672	54,667	8,005	13%
180 Tourism Company	112,948	7,910	120,858	48,922	71,936	60%
187 Puerto Rico Health Insurance Administration	696,530	14	696,544	758,949	(62,405)	-9%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	71,259	96	71,355	61,254	10,101	14%
235 Puerto Rico Housing Finance Corporation	78,421	31	78,452	12,935	65,517	84%
277 Agricultural Enterprises Development Administration	125,463	10,319	135,782	117,942	17,840	13%
285 Puerto Rico Integrated Transit Authority	112,931	14,618	127,549	115,420	12,129	10%
295 Fiscal Agency & Financial Advisory Authority	34,316	4,679	38,994	18,132	20,863	54%
303 Convention Center of District Authority	36,572	2	36,573	49,362	(12,789)	-35%
Total - Core Component Units	\$ 2,200,091	\$ 113,575	\$ 2,313,666	\$ 1,958,569	\$ 355,097	15%
	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Secondary Component Units						
11 Puerto Rico Traffic Safety Commission	\$ 1,398	\$ 7	\$ 1,405	\$ 1,080	\$ 325	23%
22 Office of The Commissioner of Insurance	9,819	13	9,832	7,043	2,790	28%
29 Puerto Rico Federal Affairs Administration	2,420	8	2,428	2,192	236	10%
75 Office of the Financial Institutions Commissioner	11,560	13	11,573	7,344	4,229	37%
82 Institute of Puerto Rican Culture	14,949	967	15,916	10,119	5,796	36%
105 Industrial Commission	17,123	255	17,378	14,266	3,112	18%
109 Puerto Rico School of Plastic Arts	3,981	(45)	3,936	1,701	2,235	57%
121 Government Board of the 911 Service	16,466	652	17,117	8,530	8,587	50%
138 Institutional Trust of the National Guard of Puerto Rico	5,927	2	5,929	3,788	2,140	36%
161 Puerto Rico Infrastructure Financing Authority	2,528	281	2,809	2,190	619	22%
165 Land Authority of Puerto Rico	9,409	16	9,424	6,857	2,568	27%
167 Integral Development of the "Peninsula de Cantera"	620	4	624	416	208	33%
177 Land Administration of Puerto Rico	6,805	7	6,812	4,585	2,227	33%
186 Culebra Conservation and Development Authority	418	4	422	95	327	78%
189 Institute of Forensic Science	16,559	1,826	18,385	17,740	646	4%
191 Musical Arts Corporation	5,545	6,014	11,558	5,706	5,853	51%
192 Fine Arts Center Corporation	8,297	244	8,541	4,518	4,023	47%
195 Economic Development Bank of PR	10,717	18	10,735	6,679	4,056	38%
196 Puerto Rico Public Broadcasting Corporation	255	10,623	10,878	6,138	4,740	44%
198 Agricultural Insurance Corporation	2,475	4	2,479	2,332	147	6%
215 Puerto Rico Conservatory of Music Corporation	9,932	38	9,970	9,331	640	6%
236 Innovation Fund for Agricultural Development of Puerto Rico	10,249	2	10,251	4,143	6,108	60%
238 Ponce Authority (Authority Of The Port Of The Americas)	919	-	919	678	241	26%
264 Corporation for the "Caño Martin Peña" Enlace Project	2,687	38	2,724	1,627	1,097	40%
265 Roosevelt Roads	2,237	3	2,240	1,448	792	35%
271 Puerto Rico Technology and Innovation Services	62,307	35	62,342	47,490	14,852	24%
276 Puerto Rico Public Private Partnership Authority	21,201	7	21,208	6,107	15,101	71%
286 Authority of the Port of Ponce	2,159	9	2,167	198	1,969	91%
288 University of Puerto Rico Comprehensive Cancer Center	48,578	11,379	59,956	57,337	2,619	4%
293 Center for Diabetes Research, Education, and Medical Services	803	3	806	613	193	24%
298 Public Service Regulatory Board	30,440	(393)	30,048	17,332	12,716	42%
299 COFINA	-	-	-	-	-	
310 Municipal Finance Corporation	166,583	24,652	191,235	149,650	41,585	22%
311 Puerto Rico Gaming Commission	329,679	15,861	345,540	268,324	77,216	22%
312 Retirement Board of the Government of Puerto Rico	44,186	14,468	58,653	46,965	11,689	20%
329 Office of Socioeconomic Development	4,385	14	4,399	3,216	1,183	27%
Total - Secondary Component Units	\$ 883,611	\$ 87,028	\$ 970,639	\$ 727,776	\$ 242,863	25%

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 3/31/2025

MARCH 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 %
\$ 805,871	\$ (346,649)	\$ 459,221	\$ -	\$ 459,221	100%
1,240,882	1,988	1,242,870	1,179,913	62,957	5%
\$ 2,046,752	\$ (344,661)	\$ 1,702,091	\$ 1,179,913	\$ 522,179	31%

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 %
\$ 36,222	\$ 5,731	\$ 41,953	\$ 42,206	\$ (253)	-1%
312,660	16,924	329,584	314,124	15,460	5%
109,464	18,447	127,911	117,929	9,982	8%
16,025	76	16,101	2,167	13,934	87%
-	-	-	-	-	-
-	-	-	-	-	-
375,662	7,022	382,684	375,633	7,051	2%
7,679	3	7,681	7,359	322	4%
2,754	15	2,769	2,611	159	6%
10,500	-	10,500	9,355	1,145	11%
46,152	43,031	89,183	94,669	(5,486)	-6%
-	-	-	-	-	-
40,761	238	40,999	42,934	(1,935)	-5%
2,158	8	2,166	2,114	51	2%
15,092	24	15,116	14,486	630	4%
-	-	-	-	-	-
44,551	-	44,551	44,551	0	0%
\$ 1,019,679	\$ 91,518	\$ 1,111,197	\$ 1,070,137	\$ 41,060	4%

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 %
\$ 6,155,885	\$ 239,234	\$ 6,395,118	\$ 5,157,686	\$ 1,237,432	19%
2,200,091	113,575	2,313,666	1,958,569	355,097	15%
883,611	87,028	970,639	727,776	242,863	25%
2,046,752	(344,661)	1,702,091	1,179,913	522,179	31%
1,019,679	91,518	1,111,197	1,070,137	41,060	4%
\$ 12,306,018	\$ 186,695	\$ 12,492,713	\$ 10,094,082	\$ 2,398,631	19%

Notes:

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

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

Puerto Rico Department of Treasury

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

By Agency¹

YTD from 7/1/2024 through 3/31/2025

MARCH 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	\$ 21,082	\$ 493	\$ 21,575	\$ 10,584	\$ 10,991	51%
16 Office of Management and Budget	16,109	602	16,711	13,456	3,255	19%
18 Planning Board	13,998	(524)	13,474	9,872	3,602	27%
21 Emergency and Disaster Management Bureau	6,358	23	6,381	3,427	2,954	46%
23 Puerto Rico Department of State	12,277	(82)	12,195	10,306	1,889	15%
24 Puerto Rico Department of Treasury	160,463	30,702	191,165	144,476	46,689	24%
28 State Elections Commission	46,113	3,297	49,410	44,041	5,369	11%
30 Human Resources Management & Transformation	7,757	(7)	7,750	6,938	812	10%
31 General Services Administration	18,490	1,155	19,645	11,823	7,821	40%
34 Commission of Investigation, Processing and Appeals	393	1	394	356	38	10%
37 Civil Rights Commission	662	1	663	543	120	18%
38 Puerto Rico Department of Justice	111,610	6,314	117,924	107,224	10,700	9%
40 Puerto Rico Police Bureau	653,423	4,398	657,821	641,357	16,463	3%
41 Special Investigations Bureau	4,317	399	4,716	4,278	439	9%
42 Puerto Rico Fire Department Bureau	54,031	5,892	59,922	69,134	(9,211)	-15%
43 Puerto Rico National Guard	15,713	35	15,747	15,517	230	1%
45 Department of Public Safety	203,095	(147)	202,948	190,026	12,922	6%
49 Department of Transportation and Public Works	58,111	2,573	60,684	45,545	15,139	25%
50 Department of Natural and Environmental Resources	91,751	11,268	103,019	84,636	18,383	18%
55 Puerto Rico Department of Agriculture	28,675	138	28,813	29,648	(835)	-3%
60 Office of the Citizen's Ombudsman	2,882	16	2,897	2,602	295	10%
62 Cooperative Development Commission of Puerto Rico	2,265	4	2,269	1,726	543	24%
66 Puerto Rico Highway Authority	-	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	36,005	97	36,102	38,953	(2,851)	-8%
68 Puerto Rico Labor Relations Board	784	15	798	821	(22)	-3%
69 Puerto Rico Department of Consumer Affairs	10,568	405	10,973	9,838	1,136	10%
71 Department of Health	375,801	7,297	383,098	324,884	58,214	15%
78 Department of Housing	20,488	132	20,619	21,038	(418)	-2%
81 Department of Education	2,152,256	92,812	2,245,067	1,832,533	412,534	18%
87 Department of Recreation and Sports	28,095	244	28,339	24,133	4,206	15%
95 Mental Health and Drug Addiction Services Administration	113,363	(122)	113,242	92,942	20,300	18%
96 Office of the Women's Advocate	3,925	2,510	6,435	3,560	2,875	45%
94 Employees Association of the Commonwealth	-	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	3,040	2	3,042	1,889	1,153	38%
122 Secretariat of the Department of the Family	36,080	191	36,271	37,560	(1,289)	-4%
123 Family and Children Administration	161,165	12,084	173,248	154,577	18,672	11%
124 Child Support Administration (ASUME)	12,926	212	13,137	11,290	1,847	14%
126 Vocational Rehabilitation Administration	21,249	371	21,620	22,907	(1,287)	-6%
127 Administration for Socioeconomic Development of the Family	76,973	55	77,028	62,582	14,446	19%
133 Administracion de Recursos Naturales	-	-	-	-	-	-
137 Department of Correction and Rehabilitation	310,422	3,053	313,475	296,350	17,126	5%
139 Parole Board	2,373	(29)	2,344	2,064	280	12%
143 Office of Protection and Defense for People with Disabilities	783	4	787	436	351	45%
152 Elderly and Retired People Advocate Office	2,767	86	2,853	1,431	1,422	50%
153 Office for People with Disabilities	2,952	6	2,958	1,664	1,294	44%
155 State Historic Preservation Office of Puerto Rico	6,607	14	6,620	2,257	4,363	66%
221 Medical Emergency Corps Bureau	16,063	(16,063)	-	18,193	(18,193)	-
231 Office for the Patient's Advocate	1,571	18	1,589	1,335	254	16%
241 Administration for Integral Development of Childhood	10,191	661	10,852	5,690	5,162	48%
266 Office of Public Safety Affairs	-	2	2	2	(1)	-33%
279 Public Service Appeals Commission	2,111	20	2,131	1,762	369	17%
281 Office of the Election Comptroller	2,299	8	2,307	2,223	84	4%
Total - Entities Operating in PRIFAS 7.5	\$ 4,940,425	\$ 170,637	\$ 5,111,061	\$ 4,420,430	\$ 690,632	14%

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 3/31/2025

MARCH 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	\$ -	\$ 439	\$ 439	\$ -	\$ 439	100%
79 Automobile Accidents Compensation Administration	-	65	65	-	65	100%
90 Medical Services Administration of Puerto Rico	77,083	981	78,064	67,475	10,588	14%
119 Department of Economic Development & Commerce	18,574	2,062	20,636	16,781	3,855	19%
162 Public Building Authority	-	368	368	-	368	100%
163 Puerto Rico Aqueduct and Sewer Authority	-	-	-	-	-	
168 Puerto Rico Ports Authority	-	57	57	-	57	100%
180 Tourism Company	-	35	35	-	35	100%
187 Puerto Rico Health Insurance Administration	560,306	14	560,320	579,414	(19,095)	-3%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	3,600	96	3,696	2,750	946	26%
235 Puerto Rico Housing Finance Corporation	6,152	31	6,183	2,093	4,090	66%
277 Agricultural Enterprises Development Administration	55,184	(181)	55,003	40,673	14,330	26%
285 Puerto Rico Integrated Transit Authority	83,298	14,618	97,916	86,768	11,148	11%
295 Fiscal Agency & Financial Advisory Authority	27,877	4,679	32,555	15,475	17,080	52%
303 Convention Center of District Authority	-	2	2	-	2	100%
Total - Core Component Units	\$ 832,073	\$ 23,266	\$ 855,339	\$ 811,430	\$ 43,908	5%

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Secondary Component Units						
11 Puerto Rico Traffic Safety Commission	\$ -	\$ 7	\$ 7	\$ -	\$ 7	100%
22 Office of The Commissioner of Insurance	-	13	13	-	13	100%
29 Puerto Rico Federal Affairs Administration	2,420	8	2,428	2,192	236	10%
75 Office of the Financial Institutions Commissioner	-	13	13	-	13	100%
82 Institute of Puerto Rican Culture	13,987	137	14,124	9,690	4,434	31%
105 Industrial Commission	-	30	30	-	30	100%
109 Puerto Rico School of Plastic Arts	2,242	(45)	2,196	1,093	1,104	50%
121 Government Board of the 911 Service	-	33	33	-	33	100%
138 Institutional Trust of the National Guard of Puerto Rico	-	2	2	-	2	100%
161 Puerto Rico Infrastructure Financing Authority	1,675	281	1,955	1,879	76	4%
165 Land Authority of Puerto Rico	-	16	16	-	16	100%
167 Integral Development of the "Peninsula de Cantera"	449	4	453	308	145	32%
177 Land Administration of Puerto Rico	-	7	7	-	7	100%
186 Culebra Conservation and Development Authority	191	4	195	34	161	83%
189 Institute of Forensic Science	16,180	1,826	18,006	17,740	266	1%
191 Musical Arts Corporation	4,129	4,123	8,252	4,178	4,074	49%
192 Fine Arts Center Corporation	6,322	94	6,416	2,835	3,581	56%
195 Economic Development Bank of PR	-	18	18	-	18	100%
196 Puerto Rico Public Broadcasting Corporation	-	75	75	-	75	100%
198 Agricultural Insurance Corporation	-	4	4	-	4	100%
215 Puerto Rico Conservatory of Music Corporation	6,667	38	6,705	6,835	(130)	-2%
236 Innovation Fund for Agricultural Development of Puerto Rico	-	2	2	6	(4)	-150%
238 Ponce Authority (Authority Of The Port Of The Americas)	919	-	919	678	241	26%
264 Corporation for the "Caño Martin Peña" Enlace Project	2,687	8	2,694	1,604	1,090	40%
265 Roosevelt Roads	842	3	845	524	321	38%
271 Puerto Rico Technology and Innovation Services	55,008	35	55,043	47,084	7,959	14%
276 Puerto Rico Public Private Partnership Authority	21,201	7	21,208	6,107	15,101	71%
286 Authority of the Port of Ponce	537	9	546	198	347	64%
288 University of Puerto Rico Comprehensive Cancer Center	13,138	11,379	24,517	20,565	3,952	16%
293 Center for Diabetes Research, Education, and Medical Services	602	3	606	424	182	30%
298 Public Service Regulatory Board	6,569	(393)	6,177	5,714	463	7%
299 COFINA	-	-	-	-	-	
310 Municipal Finance Corporation	-	0	0	-	0	100%
311 Puerto Rico Gaming Commission	1,712	(17)	1,694	1,398	297	18%
312 Retirement Board of the Government of Puerto Rico	41,699	14,468	56,167	46,965	9,202	16%
329 Office of Socioeconomic Development	4,385	14	4,399	3,216	1,183	27%
Total - Secondary Component Units	\$ 203,558	\$ 32,207	\$ 235,765	\$ 181,266	\$ 54,499	23%

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 3/31/2025

MARCH 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 %
\$ 805,871	\$ (350,538)	\$ 455,333	\$ -	\$ 455,333	100%
879,969	32,909	912,878	882,838	30,040	3%
\$ 1,685,840	\$ (317,629)	\$ 1,368,211	\$ 882,838	\$ 485,373	35%

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 %
\$ 36,222	\$ 5,731	\$ 41,953	\$ 42,206	\$ (253)	-1%
299,570	16,924	316,494	305,158	11,336	4%
109,464	18,447	127,911	117,929	9,982	8%
4,382	76	4,458	2,167	2,291	51%
-	-	-	-	-	-
-	-	-	-	-	-
375,662	7,022	382,684	375,633	7,051	2%
7,679	3	7,681	7,359	322	4%
2,754	15	2,769	2,611	159	6%
10,500	-	10,500	9,355	1,145	11%
46,152	43,031	89,183	94,669	(5,486)	-6%
-	-	-	-	-	-
40,761	238	40,999	42,934	(1,935)	-5%
2,158	8	2,166	2,114	51	2%
15,092	24	15,116	14,486	630	4%
-	-	-	-	-	-
44,551	-	44,551	44,551	0	0%
\$ 994,947	\$ 91,518	\$ 1,086,465	\$ 1,061,171	\$ 25,294	2%

Recap

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

Total

Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
\$ 4,940,425	\$ 170,637	\$ 5,111,061	\$ 4,420,430	\$ 690,632	14%
832,073	23,266	855,339	811,430	43,908	5%
203,558	32,207	235,765	181,266	54,499	23%
1,685,840	(317,629)	1,368,211	882,838	485,373	35%
994,947	91,518	1,086,465	1,061,171	25,294	2%
\$ 8,656,841	\$ 0	\$ 8,656,841	\$ 7,357,135	\$ 1,299,706	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 3/31/2025

MARCH 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	899	-	899	263	637	71%
18 Planning Board	-	-	-	-	-	
21 Emergency and Disaster Management Bureau	256	-	256	-	256	100%
23 Puerto Rico Department of State	3,422	-	3,422	1,938	1,484	43%
24 Puerto Rico Department of Treasury	603,020	-	603,020	386,740	216,280	36%
28 State Elections Commission	-	-	-	-	-	
30 Human Resources Management & Transformation	1,306	-	1,306	455	850	65%
31 General Services Administration	3,953	25,125	29,078	10,508	18,570	64%
34 Commission of Investigation, Processing and Appeals	-	-	-	-	-	
37 Civil Rights Commission	-	-	-	-	-	
38 Puerto Rico Department of Justice	4,889	99	4,988	2,142	2,846	57%
40 Puerto Rico Police Bureau	13,866	777	14,643	1,878	12,765	87%
41 Special Investigations Bureau	-	6	6	-	6	100%
42 Puerto Rico Fire Department Bureau	11,017	1,171	12,188	889	11,299	93%
43 Puerto Rico National Guard	-	-	-	-	-	
45 Department of Public Safety	167	-	167	104	62	37%
49 Department of Transportation and Public Works	99,359	2,660	102,019	64,550	37,469	37%
50 Department of Natural and Environmental Resources	34,894	5,708	40,602	7,143	33,459	82%
55 Puerto Rico Department of Agriculture	2,573	-	2,573	502	2,071	80%
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	230,264	-	230,264	144,629	85,635	37%
68 Puerto Rico Labor Relations Board	347	-	347	217	130	37%
69 Puerto Rico Department of Consumer Affairs	1,497	-	1,497	1,018	479	32%
71 Department of Health	130,775	24,817	155,593	72,816	82,777	53%
78 Department of Housing	19,873	-	19,873	9,302	10,571	53%
81 Department of Education	6,961	8,186	15,147	7,490	7,657	51%
87 Department of Recreation and Sports	16,482	-	16,482	8,691	7,791	47%
95 Mental Health and Drug Addiction Services Administration	4,742	-	4,742	1,497	3,245	68%
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	602	-	602	-	602	100%
127 Administration for Socioeconomic Development of the Family	-	-	-	-	-	
133 Administracion de Recursos Naturales	-	-	-	-	-	
137 Department of Correction and Rehabilitation	17,453	-	17,453	5,515	11,938	68%
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	869	-	869	168	701	81%
221 Medical Emergency Corps Bureau	5,978	-	5,978	4,019	1,959	33%
231 Office for the Patient's Advocate	-	-	-	-	-	
241 Administration for Integral Development of Childhood	-	-	-	-	-	
266 Office of Public Safety Affairs	-	-	-	-	-	
279 Public Service Appeals Commission	-	-	-	-	-	
281 Office of the Election Comptroller	-	48	48	-	48	100%
Total - Entities Operating in PRIFAS 7.5	\$ 1,215,460	\$ 68,597	\$ 1,284,057	\$ 737,257	\$ 546,801	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 3/31/2025

MARCH 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	\$ 436,457	\$ 7,925	\$ 444,382	\$ 352,532	\$ 91,850	21%
79 Automobile Accidents Compensation Administration	76,832	-	76,832	56,673	20,159	26%
90 Medical Services Administration of Puerto Rico	109,277	-	109,277	93,581	15,697	14%
119 Department of Economic Development & Commerce	37,756	52,294	90,050	22,266	67,784	75%
162 Public Building Authority	113,060	11,715	124,775	111,680	13,095	10%
163 Puerto Rico Aqueduct and Sewer Authority	-	-	-	-	-	-
168 Puerto Rico Ports Authority	62,615	-	62,615	54,667	7,948	13%
180 Tourism Company	112,948	7,875	120,823	48,922	71,901	60%
187 Puerto Rico Health Insurance Administration	136,225	-	136,225	179,535	(43,310)	-32%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	67,659	-	67,659	58,504	9,155	14%
235 Puerto Rico Housing Finance Corporation	72,269	-	72,269	10,842	61,427	85%
277 Agricultural Enterprises Development Administration	70,280	10,500	80,780	77,269	3,511	4%
285 Puerto Rico Integrated Transit Authority	29,633	-	29,633	28,652	981	3%
295 Fiscal Agency & Financial Advisory Authority	6,439	-	6,439	2,656	3,783	59%
303 Convention Center of District Authority	36,572	-	36,572	49,362	(12,791)	-35%
Total - Core Component Units	\$ 1,368,019	\$ 90,309	\$ 1,458,328	\$ 1,147,139	\$ 311,188	21%

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Secondary Component Units						
11 Puerto Rico Traffic Safety Commission	\$ 1,398	\$ -	\$ 1,398	\$ 1,080	\$ 318	23%
22 Office of The Commissioner of Insurance	9,819	-	9,819	7,043	2,776	28%
29 Puerto Rico Federal Affairs Administration	-	-	-	-	-	-
75 Office of the Financial Institutions Commissioner	11,560	-	11,560	7,344	4,215	36%
82 Institute of Puerto Rican Culture	962	830	1,792	429	1,363	76%
105 Industrial Commission	17,123	225	17,348	14,266	3,082	18%
109 Puerto Rico School of Plastic Arts	1,739	-	1,739	608	1,131	65%
121 Government Board of the 911 Service	16,466	619	17,085	8,530	8,554	50%
138 Institutional Trust of the National Guard of Puerto Rico	5,927	-	5,927	3,788	2,138	36%
161 Puerto Rico Infrastructure Financing Authority	854	-	854	311	543	64%
165 Land Authority of Puerto Rico	9,409	-	9,409	6,857	2,552	27%
167 Integral Development of the "Peninsula de Cantera"	171	-	171	108	63	37%
177 Land Administration of Puerto Rico	6,805	-	6,805	4,585	2,220	33%
186 Culebra Conservation and Development Authority	227	-	227	61	166	73%
189 Institute of Forensic Science	380	-	380	-	380	100%
191 Musical Arts Corporation	1,416	1,890	3,306	1,528	1,778	54%
192 Fine Arts Center Corporation	1,976	150	2,126	1,683	443	21%
195 Economic Development Bank of PR	10,717	-	10,717	6,679	4,038	38%
196 Puerto Rico Public Broadcasting Corporation	255	10,548	10,803	6,138	4,665	43%
198 Agricultural Insurance Corporation	2,475	-	2,475	2,332	143	6%
215 Puerto Rico Conservatory of Music Corporation	3,266	-	3,266	2,496	770	24%
236 Innovation Fund for Agricultural Development of Puerto Rico	10,249	0	10,249	4,137	6,112	60%
238 Ponce Authority (Authority Of The Port Of The Americas)	-	-	-	-	-	-
264 Corporation for the "Caño Martin Peña" Enlace Project	-	30	30	23	8	25%
265 Roosevelt Roads	1,395	-	1,395	924	471	34%
271 Puerto Rico Technology and Innovation Services	7,299	-	7,299	406	6,893	94%
276 Puerto Rico Public Private Partnership Authority	-	-	-	-	-	-
286 Authority of the Port of Ponce	1,622	-	1,622	-	1,622	100%
288 University of Puerto Rico Comprehensive Cancer Center	35,440	-	35,440	36,772	(1,333)	-4%
293 Center for Diabetes Research, Education, and Medical Services	200	-	200	189	11	6%
298 Public Service Regulatory Board	23,871	-	23,871	11,618	12,253	51%
299 COFINA	-	-	-	-	-	-
310 Municipal Finance Corporation	166,583	24,652	191,234	149,650	41,584	22%
311 Puerto Rico Gaming Commission	327,968	15,878	343,845	266,926	76,919	22%
312 Retirement Board of the Government of Puerto Rico	2,486	-	2,486	-	2,486	100%
329 Office of Socioeconomic Development	-	-	-	-	-	-
Total - Secondary Component Units	\$ 680,054	\$ 54,821	\$ 734,875	\$ 546,510	\$ 188,364	26%

Puerto Rico Department of Treasury

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

By Agency¹

YTD from 7/1/2024 through 3/31/2025

MARCH 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 %
\$ -	\$ 3,888	\$ 3,888	\$ -	\$ 3,888	100%
360,913	(30,921)	329,992	297,075	32,917	10%
\$ 360,913	\$ (27,032)	\$ 333,881	\$ 297,075	\$ 36,805	11%

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 %
\$ -	\$ -	\$ -	\$ -	\$ -	-
13,090	-	13,090	8,966	4,124	32%
-	-	-	-	-	-
11,642	-	11,642	-	11,642	100%
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
\$ 24,732	\$ -	\$ 24,732	\$ 8,966	\$ 15,766	64%

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 %
\$ 1,215,460	\$ 68,597	\$ 1,284,057	\$ 737,257	\$ 546,801	43%
1,368,019	90,309	1,458,328	1,147,139	311,188	21%
680,054	54,821	734,875	546,510	188,364	26%
360,913	(27,032)	333,881	297,075	36,805	11%
24,732	-	24,732	8,966	15,766	64%
\$ 3,649,177	\$ 186,695	\$ 3,835,872	\$ 2,736,947	\$ 1,098,925	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

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

By Agency¹

Quarterly:

Q3

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Entities Operating in PRIFAS 7.5						
15 Office of the Governor	\$ 7,027	\$ 164	\$ 7,192	\$ 3,243	\$ 3,948	55%
16 Office of Management and Budget	5,670	201	5,870	4,894	976	17%
18 Planning Board	4,666	(175)	4,491	3,458	1,033	23%
21 Emergency and Disaster Management Bureau	2,205	8	2,212	1,339	873	39%
23 Puerto Rico Department of State	5,233	(27)	5,206	4,356	850	16%
24 Puerto Rico Department of Treasury	254,495	10,234	264,728	188,706	76,023	29%
28 State Elections Commission	15,371	1,099	16,470	10,903	5,567	34%
30 Human Resources Management & Transformation	3,021	(2)	3,018	2,497	521	17%
31 General Services Administration	7,481	8,760	16,241	13,227	3,014	19%
34 Commission of Investigation, Processing and Appeals	131	0	131	116	15	11%
37 Civil Rights Commission	221	0	221	186	35	16%
38 Puerto Rico Department of Justice	38,833	2,138	40,971	37,354	3,616	9%
40 Puerto Rico Police Bureau	222,430	1,725	224,154	223,704	451	0%
41 Special Investigations Bureau	1,439	135	1,574	1,373	202	13%
42 Puerto Rico Fire Department Bureau	21,683	2,354	24,037	24,173	(136)	-1%
43 Puerto Rico National Guard	5,238	12	5,249	6,036	(787)	-15%
45 Department of Public Safety	67,754	(49)	67,705	65,993	1,712	3%
49 Department of Transportation and Public Works	52,490	1,744	54,234	59,901	(5,667)	-10%
50 Department of Natural and Environmental Resources	42,215	5,659	47,874	34,094	13,780	29%
55 Puerto Rico Department of Agriculture	10,416	46	10,462	5,913	4,549	43%
60 Office of the Citizen's Ombudsman	961	5	966	895	71	7%
62 Cooperative Development Commission of Puerto Rico	755	1	756	551	205	27%
66 Puerto Rico Highway Authority	-	-	-	4,786	(4,786)	
67 Puerto Rico Department of Labor and Human Resources	88,756	32	88,788	52,553	36,235	41%
68 Puerto Rico Labor Relations Board	377	5	382	351	30	8%
69 Puerto Rico Department of Consumer Affairs	4,022	135	4,157	3,649	508	12%
71 Department of Health	168,859	10,705	179,564	147,210	32,353	18%
78 Department of Housing	13,454	44	13,497	11,052	2,446	18%
81 Department of Education	719,739	33,666	753,405	593,707	159,698	21%
87 Department of Recreation and Sports	14,859	81	14,940	13,628	1,312	9%
95 Mental Health and Drug Addiction Services Administration	39,368	(41)	39,328	35,112	4,216	11%
96 Office of the Women's Advocate	1,308	837	2,145	1,358	787	37%
117 Act 70	-	-	-	-	-	
120 Veteran's Advocate Office of Puerto Rico	1,013	1	1,014	781	233	23%
122 Secretariat of the Department of the Family	12,027	64	12,090	14,359	(2,269)	-19%
123 Family and Children Administration	53,722	4,028	57,749	66,558	(8,808)	-15%
124 Child Support Administration (ASUME)	4,309	71	4,379	3,791	588	13%
126 Vocational Rehabilitation Administration	7,284	124	7,407	10,507	(3,100)	-42%
127 Administration for Socioeconomic Development of the Family	25,658	18	25,676	20,919	4,757	19%
133 Administracion de Recursos Naturales	-	-	-	-	-	
137 Department of Correction and Rehabilitation	109,292	1,018	110,309	111,002	(693)	-1%
139 Parole Board	791	(10)	781	675	107	14%
143 Office of Protection and Defense for People with Disabilities	261	1	262	185	77	29%
152 Elderly and Retired People Advocate Office	922	29	951	541	409	43%
153 Office for People with Disabilities	984	2	986	544	442	45%
155 State Historic Preservation Office of Puerto Rico	2,492	5	2,496	1,166	1,330	53%
221 Medical Emergency Corps Bureau	7,347	(5,354)	1,993	7,475	(5,482)	-275%
231 Office for the Patient's Advocate	524	6	530	432	97	18%
241 Administration for Integral Development of Childhood	3,397	220	3,617	1,680	1,937	54%
266 Office of Public Safety Affairs	-	1	1	-	1	100%
279 Public Service Appeals Commission	704	7	710	729	(19)	-3%
281 Office of the Election Comptroller	766	19	785	710	75	10%
Total - Entities Operating in PRIFAS 7.5	\$ 2,051,962	\$ 79,745	\$ 2,131,706	\$ 1,798,371	\$ 333,335	16%

Puerto Rico Department of Treasury

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

By Agency¹

Quarterly:

Q3

	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Core Component Units						
70 State Insurance Fund Corporation	\$ 145,486	\$ 2,788	\$ 148,274	\$ 175,412	\$ (27,138)	-18%
79 Automobile Accidents Compensation Administration	25,611	22	25,632	16,365	9,267	36%
90 Medical Services Administration of Puerto Rico	62,120	327	62,447	58,006	4,441	7%
119 Department of Economic Development & Commerce	18,777	18,119	36,895	12,325	24,570	67%
162 Public Building Authority	37,687	4,028	41,714	33,597	8,117	19%
163 Puerto Rico Aqueduct and Sewer Authority	-	-	-	-	-	
168 Puerto Rico Ports Authority	20,872	19	20,891	5,677	15,214	73%
180 Tourism Company	37,649	2,637	40,286	7,994	32,292	80%
187 Puerto Rico Health Insurance Administration	232,177	5	232,181	215,537	16,644	7%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	23,753	32	23,785	19,520	4,265	18%
235 Puerto Rico Housing Finance Corporation	26,140	10	26,151	4,686	21,465	82%
277 Agricultural Enterprises Development Administration	41,821	3,440	45,261	41,344	3,917	9%
285 Puerto Rico Integrated Transit Authority	37,644	4,873	42,516	39,387	3,130	7%
295 Fiscal Agency & Financial Advisory Authority	11,439	1,560	12,998	5,471	7,527	58%
303 Convention Center of District Authority	12,191	1	12,191	13,498	(1,307)	-11%
Total - Core Component Units	\$ 733,364	\$ 37,858	\$ 771,222	\$ 648,819	\$ 122,403	16%
	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Secondary Component Units						
11 Puerto Rico Traffic Safety Commission	\$ 466	\$ 2	\$ 468	\$ 341	\$ 127	27%
22 Office of The Commissioner of Insurance	3,273	4	3,277	2,487	790	24%
29 Puerto Rico Federal Affairs Administration	807	3	809	840	(31)	-4%
75 Office of the Financial Institutions Commissioner	3,853	4	3,858	2,400	1,458	38%
82 Institute of Puerto Rican Culture	4,983	322	5,305	3,674	1,632	31%
105 Industrial Commission	5,708	85	5,793	5,003	790	14%
109 Puerto Rico School of Plastic Arts	1,327	(15)	1,312	97	1,214	93%
121 Government Board of the 911 Service	5,489	217	5,706	2,781	2,925	51%
138 Institutional Trust of the National Guard of Puerto Rico	1,976	1	1,976	1,500	476	24%
161 Puerto Rico Infrastructure Financing Authority	843	94	936	745	192	20%
165 Land Authority of Puerto Rico	3,136	5	3,141	2,095	1,046	33%
167 Integral Development of the "Península de Cantera"	207	1	208	179	29	14%
177 Land Administration of Puerto Rico	2,268	2	2,271	1,254	1,017	45%
186 Culebra Conservation and Development Authority	139	1	141	91	50	35%
189 Institute of Forensic Science	5,520	609	6,128	4,332	1,797	29%
191 Musical Arts Corporation	1,848	2,005	3,853	2,145	1,708	44%
192 Fine Arts Center Corporation	2,766	81	2,847	1,515	1,332	47%
195 Economic Development Bank of PR	3,572	6	3,578	1,711	1,867	52%
196 Puerto Rico Public Broadcasting Corporation	85	3,541	3,626	1,952	1,674	46%
198 Agricultural Insurance Corporation	825	1	826	869	(43)	-5%
215 Puerto Rico Conservatory of Music Corporation	3,311	13	3,323	3,573	(250)	-8%
236 Innovation Fund for Agricultural Development of Puerto Rico	3,416	1	3,417	908	2,510	73%
238 Ponce Authority (Authority Of The Port Of The Americas)	306	-	306	216	91	30%
264 Corporation for the "Caño Martín Peña" Enlace Project	896	13	908	638	270	30%
265 Roosevelt Roads	746	1	747	625	122	16%
271 Puerto Rico Technology and Innovation Services	20,769	12	20,781	19,808	973	5%
276 Puerto Rico Public Private Partnership Authority	7,067	2	7,069	2,014	5,055	72%
286 Authority of the Port of Ponce	720	3	722	66	656	91%
288 University of Puerto Rico Comprehensive Cancer Center	16,193	3,793	19,985	18,695	1,291	6%
293 Center for Diabetes Research, Education, and Medical Services	268	1	269	153	116	43%
298 Public Service Regulatory Board	2,190	(131)	2,059	6,368	(4,309)	-209%
310 Municipal Finance Corporation	7,957	-	7,957	18,142	(10,185)	-128%
311 Puerto Rico Gaming Commission	55,528	8,217	63,745	112,573	(48,828)	-77%
312 Retirement Board of the Government of Puerto Rico	109,893	5,287	115,180	16,897	98,283	85%
329 Office of Socioeconomic Development	14,729	4,823	19,551	1,158	18,394	94%
TBD1 COFINA	1,462	5	1,466	-	1,466	100%
Total - Secondary Component Units	\$ 294,071	\$ 29,007	\$ 323,078	\$ 237,501	\$ 85,577	26%

Puerto Rico Department of Treasury

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

By Agency¹

Quarterly:

Q3

	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
OMB and Hacienda Custodies						
17 Custody of the Office of Management and Budget	\$ 268,624	\$ (115,550)	\$ 153,074	\$ -	\$ 153,074	100%
25 Custody of the Department of the Treasury	453,760	663	454,423	453,314	1,109	0%
Total - OMB and Hacienda Custodies	\$ 722,383	\$ (114,887)	\$ 607,496	\$ 453,314	\$ 154,183	25%

	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Out of Scope Entities						
8 Office of the Comptroller	\$ 12,074	\$ 1,910	\$ 13,984	\$ 11,804	\$ 2,180	16%
10 The General Court of Justice	104,220	5,641	109,861	118,048	(8,187)	-7%
100 Legislative Assembly of the Commonwealth	36,488	6,149	42,637	25,423	17,214	40%
106 Public Housing Administration	5,342	25	5,367	685	4,682	87%
166 Industrial Development Company	-	-	-	-	-	
176 University of Puerto Rico	125,221	2,341	127,561	131,452	(3,891)	-3%
193 Office of Government Ethics	2,560	1	2,560	2,414	146	6%
200 Special Independent Prosecutor's Panel	918	5	923	863	60	6%
209 Contributions to Political Parties	3,500	-	3,500	100	3,400	97%
208 Contributions to the Municipalities	15,384	14,344	29,728	44,434	(14,707)	-49%
220 Correctional Health	13,587	79	13,666	16,309	(2,643)	-19%
268 Puerto Rico Institute of Statistics	719	3	722	701	21	3%
272 Office of the Inspector General	5,031	8	5,039	4,808	231	5%
289 Energy Commission	-	-	-	-	-	
297 Financial Oversight and Management Board for Puerto Rico	14,850	-	14,850	14,850	0	0%
Total - Out of Scope Entities	\$ 339,893	\$ 30,506	\$ 370,399	\$ 371,893	\$ (1,494)	0%

	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Recap						
Entities Operating in PRIFAS 7.5	\$ 2,051,962	\$ 79,745	\$ 2,131,706	\$ 1,798,371	\$ 333,335	16%
Core Component Units	733,364	37,858	771,222	648,819	122,403	16%
Secondary Component Units	294,537	29,009	323,546	237,842	85,704	26%
OMB and Hacienda Custodies	722,383	(114,887)	607,496	453,314	154,183	25%
Out of Scope Entities	339,893	30,506	370,399	371,893	(1,494)	0%
Total	\$ 4,142,139	\$ 62,232	\$ 4,204,370	\$ 3,510,239	\$ 694,131	17%

Notes:

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

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

Puerto Rico Department of Treasury

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

By Agency¹

Quarterly:

Q3

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Entities Operating in PRIFAS 7.5						
15 Office of the Governor	\$ 7,027	\$ 164	\$ 7,192	\$ 3,243	\$ 3,948	55%
16 Office of Management and Budget	5,370	201	5,570	4,837	734	13%
18 Planning Board	4,666	(175)	4,491	3,458	1,033	23%
21 Emergency and Disaster Management Bureau	2,119	8	2,127	1,339	788	37%
23 Puerto Rico Department of State	4,092	(27)	4,065	3,727	338	8%
24 Puerto Rico Department of Treasury	53,488	10,234	63,722	55,974	7,748	12%
28 State Elections Commission	15,371	1,099	16,470	10,903	5,567	34%
30 Human Resources Management & Transformation	2,586	(2)	2,583	2,377	206	8%
31 General Services Administration	6,163	385	6,548	4,071	2,478	38%
34 Commission of Investigation, Processing and Appeals	131	0	131	116	15	11%
37 Civil Rights Commission	221	0	221	186	35	16%
38 Puerto Rico Department of Justice	37,203	2,105	39,308	36,328	2,980	8%
40 Puerto Rico Police Bureau	217,808	1,466	219,274	222,476	(3,203)	-1%
41 Special Investigations Bureau	1,439	133	1,572	1,373	199	13%
42 Puerto Rico Fire Department Bureau	18,010	1,964	19,974	23,443	(3,469)	-17%
43 Puerto Rico National Guard	5,238	12	5,249	6,036	(787)	-15%
45 Department of Public Safety	67,698	(49)	67,649	65,961	1,689	2%
49 Department of Transportation and Public Works	19,370	858	20,228	16,954	3,274	16%
50 Department of Natural and Environmental Resources	30,584	3,756	34,340	31,352	2,988	9%
55 Puerto Rico Department of Agriculture	9,558	46	9,604	5,747	3,858	40%
60 Office of the Citizen's Ombudsman	961	5	966	895	71	7%
62 Cooperative Development Commission of Puerto Rico	755	1	756	551	205	27%
66 Puerto Rico Highway Authority	-	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	12,002	32	12,034	13,575	(1,541)	-13%
68 Puerto Rico Labor Relations Board	261	5	266	302	(36)	-13%
69 Puerto Rico Department of Consumer Affairs	3,523	135	3,658	3,319	339	9%
71 Department of Health	125,267	2,432	127,699	113,787	13,913	11%
78 Department of Housing	6,829	44	6,873	6,958	(85)	-1%
81 Department of Education	717,419	30,937	748,356	586,234	162,122	22%
87 Department of Recreation and Sports	9,365	81	9,446	7,230	2,217	23%
95 Mental Health and Drug Addiction Services Administration	37,788	(41)	37,747	34,637	3,110	8%
96 Office of the Women's Advocate	1,308	837	2,145	1,358	787	37%
117 Act 70	-	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	1,013	1	1,014	781	233	23%
122 Secretariat of the Department of the Family	12,027	64	12,090	14,359	(2,269)	-19%
123 Family and Children Administration	53,722	4,028	57,749	66,558	(8,808)	-15%
124 Child Support Administration (ASUME)	4,309	71	4,379	3,791	588	13%
126 Vocational Rehabilitation Administration	7,083	124	7,207	10,507	(3,300)	-46%
127 Administration for Socioeconomic Development of the Family	25,658	18	25,676	20,919	4,757	19%
133 Administracion de Recursos Naturales	-	-	-	-	-	-
137 Department of Correction and Rehabilitation	103,474	1,018	104,492	108,803	(4,312)	-4%
139 Parole Board	791	(10)	781	675	107	14%
143 Office of Protection and Defense for People with Disabilities	261	1	262	185	77	29%
152 Elderly and Retired People Advocate Office	922	29	951	541	409	43%
153 Office for People with Disabilities	984	2	986	544	442	45%
155 State Historic Preservation Office of Puerto Rico	2,202	5	2,207	1,007	1,200	54%
221 Medical Emergency Corps Bureau	5,354	(5,354)	-	6,147	(6,147)	-
231 Office for the Patient's Advocate	524	6	530	432	97	18%
241 Administration for Integral Development of Childhood	3,397	220	3,617	1,680	1,937	54%
266 Office of Public Safety Affairs	-	1	1	-	1	100%
279 Public Service Appeals Commission	704	7	710	729	(19)	-3%
281 Office of the Election Comptroller	766	3	769	710	59	8%
Total - Entities Operating in PRIFAS 7.5	\$ 1,646,808	\$ 56,879	\$ 1,703,687	\$ 1,507,113	\$ 196,574	12%

Puerto Rico Department of Treasury

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

By Agency¹

Quarterly:

Q3

	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Core Component Units						
70 State Insurance Fund Corporation	\$ -	\$ 146	\$ 146	\$ -	\$ 146	100%
79 Automobile Accidents Compensation Administration	-	22	22	-	22	100%
90 Medical Services Administration of Puerto Rico	25,694	327	26,021	27,138	(1,116)	-4%
119 Department of Economic Development & Commerce	6,191	687	6,879	6,136	742	11%
162 Public Building Authority	-	123	123	-	123	100%
163 Puerto Rico Aqueduct and Sewer Authority	-	-	-	-	-	
168 Puerto Rico Ports Authority	-	19	19	-	19	100%
180 Tourism Company	-	12	12	-	12	100%
187 Puerto Rico Health Insurance Administration	186,769	5	186,773	207,425	(20,652)	-11%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	1,200	32	1,232	1,274	(42)	-3%
235 Puerto Rico Housing Finance Corporation	2,051	10	2,061	1,093	968	47%
277 Agricultural Enterprises Development Administration	18,395	(60)	18,334	9,837	8,497	46%
285 Puerto Rico Integrated Transit Authority	27,766	4,873	32,639	29,417	3,222	10%
295 Fiscal Agency & Financial Advisory Authority	9,292	1,560	10,852	4,725	6,127	56%
303 Convention Center of District Authority	-	1	1	-	1	100%
Total - Core Component Units	\$ 277,358	\$ 7,755	\$ 285,113	\$ 287,045	\$ (1,932)	-1%
	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Secondary Component Units						
11 Puerto Rico Traffic Safety Commission	\$ -	\$ 2	\$ 2	\$ -	\$ 2	100%
22 Office of The Commissioner of Insurance	-	4	4	-	4	100%
29 Puerto Rico Federal Affairs Administration	807	3	809	840	(31)	-4%
75 Office of the Financial Institutions Commissioner	-	4	4	-	4	100%
82 Institute of Puerto Rican Culture	4,662	46	4,708	3,440	1,268	27%
105 Industrial Commission	-	10	10	-	10	100%
109 Puerto Rico School of Plastic Arts	747	(15)	732	97	635	87%
121 Government Board of the 911 Service	-	11	11	-	11	100%
138 Institutional Trust of the National Guard of Puerto Rico	-	1	1	-	1	100%
161 Puerto Rico Infrastructure Financing Authority	558	94	652	678	(26)	-4%
165 Land Authority of Puerto Rico	-	5	5	-	5	100%
167 Integral Development of the "Península de Cantera"	150	1	151	138	13	9%
177 Land Administration of Puerto Rico	-	2	2	-	2	100%
186 Culebra Conservation and Development Authority	64	1	65	30	35	54%
189 Institute of Forensic Science	5,393	609	6,002	4,332	1,670	28%
191 Musical Arts Corporation	1,376	1,374	2,751	1,380	1,371	50%
192 Fine Arts Center Corporation	2,107	31	2,139	891	1,248	58%
195 Economic Development Bank of PR	-	6	6	-	6	100%
196 Puerto Rico Public Broadcasting Corporation	-	25	25	-	25	100%
198 Agricultural Insurance Corporation	-	1	1	-	1	100%
215 Puerto Rico Conservatory of Music Corporation	2,222	13	2,235	2,676	(441)	-20%
236 Innovation Fund for Agricultural Development of Puerto Rico	-	1	1	-	1	100%
238 Ponce Authority (Authority Of The Port Of The Americas)	306	-	306	216	91	30%
264 Corporation for the "Caño Martín Peña" Enlace Project	896	3	898	617	281	31%
265 Roosevelt Roads	281	1	282	155	127	45%
271 Puerto Rico Technology and Innovation Services	18,336	12	18,348	19,673	(1,325)	-7%
276 Puerto Rico Public Private Partnership Authority	7,067	2	7,069	2,014	5,055	72%
286 Authority of the Port of Ponce	179	3	182	66	116	64%
288 University of Puerto Rico Comprehensive Cancer Center	4,379	3,793	8,172	6,676	1,496	18%
293 Center for Diabetes Research, Education, and Medical Services	201	1	202	100	102	50%
298 Public Service Regulatory Board	2,190	(131)	2,059	1,844	215	10%
310 Municipal Finance Corporation	-	-	-	-	-	
311 Puerto Rico Gaming Commission	-	0	0	466	(465)	-379951%
312 Retirement Board of the Government of Puerto Rico	571	(6)	565	16,897	(16,332)	-2892%
329 Office of Socioeconomic Development	13,900	4,823	18,722	1,158	17,565	94%
TBD1 COFINA	1,462	5	1,466	-	1,466	100%
Total - Secondary Component Units	\$ 67,853	\$ 10,736	\$ 78,588	\$ 64,382	\$ 14,206	18%

Puerto Rico Department of Treasury

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

By Agency¹

Quarterly:

Q3

	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
OMB and Hacienda Custodies						
17 Custody of the Office of Management and Budget	\$ 268,624	\$ (116,846)	\$ 151,778	\$ -	\$ 151,778	100%
25 Custody of the Department of the Treasury	333,456	10,970	344,425	343,955	470	0%
Total - OMB and Hacienda Custodies	\$ 602,079	\$ (105,876)	\$ 496,203	\$ 343,955	\$ 152,247	31%

	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Out of Scope Entities						
8 Office of the Comptroller	\$ 12,074	\$ 1,910	\$ 13,984	\$ 11,804	\$ 2,180	16%
10 The General Court of Justice	99,857	5,641	105,498	114,638	(9,140)	-9%
100 Legislative Assembly of the Commonwealth	36,488	6,149	42,637	25,423	17,214	40%
106 Public Housing Administration	1,461	25	1,486	685	801	54%
166 Industrial Development Company	-	-	-	-	-	-
176 University of Puerto Rico	125,221	2,341	127,561	131,452	(3,891)	-3%
193 Office of Government Ethics	2,560	1	2,560	2,414	146	6%
200 Special Independent Prosecutor's Panel	918	5	923	863	60	6%
209 Contributions to Political Parties	3,500	-	3,500	100	3,400	97%
208 Contributions to the Municipalities	15,384	14,344	29,728	44,434	(14,707)	-49%
220 Correctional Health	13,587	79	13,666	16,309	(2,643)	-19%
268 Puerto Rico Institute of Statistics	719	3	722	701	21	3%
272 Office of the Inspector General	5,031	8	5,039	4,808	231	5%
289 Energy Commission	-	-	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	14,850	-	14,850	14,850	0	0%
Total - Out of Scope Entities	\$ 331,649	\$ 30,506	\$ 362,155	\$ 368,483	\$ (6,328)	-2%

	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Recap						
Entities Operating in PRIFAS 7.5	\$ 1,646,808	\$ 56,879	\$ 1,703,687	\$ 1,507,113	\$ 196,574	12%
Core Component Units	277,358	7,755	285,113	287,045	(1,932)	-1%
Secondary Component Units	67,853	10,736	78,588	64,382	14,206	18%
OMB and Hacienda Custodies	602,079	(105,876)	496,203	343,955	152,247	31%
Out of Scope Entities	331,649	30,506	362,155	368,483	(6,328)	-2%
Total	\$ 2,925,746	\$ 0	\$ 2,925,746	\$ 2,570,978	\$ 354,768	12%

Notes:

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

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

Puerto Rico Department of Treasury

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

By Agency¹

Quarterly:

Q3

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Entities Operating in PRIFAS 7.5						
15 Office of the Governor	\$ -	\$ -	\$ -	\$ -	\$ -	
16 Office of Management and Budget	300	-	300	57	243	81%
18 Planning Board	-	-	-	-	-	
21 Emergency and Disaster Management Bureau	85	-	85	-	85	100%
23 Puerto Rico Department of State	1,141	-	1,141	629	512	45%
24 Puerto Rico Department of Treasury	201,007	-	201,007	132,732	68,274	34%
28 State Elections Commission	-	-	-	-	-	
30 Human Resources Management & Transformation	435	-	435	120	315	72%
31 General Services Administration	1,318	8,375	9,693	9,156	536	6%
34 Commission of Investigation, Processing and Appeals	-	-	-	-	-	
37 Civil Rights Commission	-	-	-	-	-	
38 Puerto Rico Department of Justice	1,630	33	1,663	1,026	636	38%
40 Puerto Rico Police Bureau	4,622	259	4,881	1,228	3,653	75%
41 Special Investigations Bureau	-	2	2	-	2	100%
42 Puerto Rico Fire Department Bureau	3,672	390	4,063	729	3,334	82%
43 Puerto Rico National Guard	-	-	-	-	-	
45 Department of Public Safety	56	-	56	32	23	42%
49 Department of Transportation and Public Works	33,120	887	34,006	42,947	(8,940)	-26%
50 Department of Natural and Environmental Resources	11,631	1,903	13,534	2,742	10,792	80%
55 Puerto Rico Department of Agriculture	858	-	858	166	692	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	76,755	-	76,755	38,978	37,776	49%
68 Puerto Rico Labor Relations Board	116	-	116	49	66	57%
69 Puerto Rico Department of Consumer Affairs	499	-	499	330	169	34%
71 Department of Health	43,592	8,272	51,864	33,424	18,441	36%
78 Department of Housing	6,624	-	6,624	4,093	2,531	38%
81 Department of Education	2,320	2,729	5,049	7,473	(2,424)	-48%
87 Department of Recreation and Sports	5,494	-	5,494	6,398	(904)	-16%
95 Mental Health and Drug Addiction Services Administration	1,581	-	1,581	475	1,105	70%
96 Office of the Women's Advocate	-	-	-	-	-	
117 Act 70	-	-	-	-	-	
120 Veteran's Advocate Office of Puerto Rico	-	-	-	-	-	
122 Secretariat of the Department of the Family	-	-	-	-	-	
123 Family and Children Administration	-	-	-	-	-	
124 Child Support Administration (ASUME)	-	-	-	-	-	
126 Vocational Rehabilitation Administration	201	-	201	-	201	100%
127 Administration for Socioeconomic Development of the Family	-	-	-	-	-	
133 Administracion de Recursos Naturales	-	-	-	-	-	
137 Department of Correction and Rehabilitation	5,818	-	5,818	2,199	3,619	62%
139 Parole Board	-	-	-	-	-	
143 Office of Protection and Defense for People with Disabilities	-	-	-	-	-	
152 Elderly and Retired People Advocate Office	-	-	-	-	-	
153 Office for People with Disabilities	-	-	-	-	-	
155 State Historic Preservation Office of Puerto Rico	290	-	290	160	130	45%
221 Medical Emergency Corps Bureau	1,993	-	1,993	1,328	664	33%
231 Office for the Patient's Advocate	-	-	-	-	-	
241 Administration for Integral Development of Childhood	-	-	-	-	-	
266 Office of Public Safety Affairs	-	-	-	-	-	
279 Public Service Appeals Commission	-	-	-	-	-	
281 Office of the Election Comptroller	-	16	16	-	16	100%
Total - Entities Operating in PRIFAS 7.5	\$ 405,153	\$ 22,866	\$ 428,019	\$ 291,258	\$ 136,761	32%

Puerto Rico Department of Treasury

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

By Agency¹

Quarterly:

Q3

	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Core Component Units						
70 State Insurance Fund Corporation	\$ 145,486	\$ 2,642	\$ 148,127	\$ 175,412	\$ (27,285)	-18%
79 Automobile Accidents Compensation Administration	25,611	-	25,611	16,365	9,245	36%
90 Medical Services Administration of Puerto Rico	36,426	-	36,426	30,868	5,558	15%
119 Department of Economic Development & Commerce	12,585	17,431	30,017	6,189	23,828	79%
162 Public Building Authority	37,687	3,905	41,592	33,597	7,995	19%
163 Puerto Rico Aqueduct and Sewer Authority	-	-	-	-	-	-
168 Puerto Rico Ports Authority	20,872	-	20,872	5,677	15,195	73%
180 Tourism Company	37,649	2,625	40,274	7,994	32,280	80%
187 Puerto Rico Health Insurance Administration	45,408	-	45,408	8,112	37,296	82%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	22,553	-	22,553	18,246	4,307	19%
235 Puerto Rico Housing Finance Corporation	24,090	-	24,090	3,593	20,497	85%
277 Agricultural Enterprises Development Administration	23,427	3,500	26,927	31,507	(4,581)	-17%
285 Puerto Rico Integrated Transit Authority	9,878	-	9,878	9,970	(93)	-1%
295 Fiscal Agency & Financial Advisory Authority	2,146	-	2,146	747	1,400	65%
303 Convention Center of District Authority	12,191	-	12,191	13,498	(1,308)	-11%
Total - Core Component Units	\$ 456,006	\$ 30,103	\$ 486,109	\$ 361,774	\$ 124,335	26%
	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Secondary Component Units						
11 Puerto Rico Traffic Safety Commission	\$ 466	\$ -	\$ 466	\$ 341	\$ 125	27%
22 Office of The Commissioner of Insurance	\$ 3,273	\$ -	\$ 3,273	\$ 2,487	\$ 786	24%
29 Puerto Rico Federal Affairs Administration	-	-	-	-	-	-
75 Office of the Financial Institutions Commissioner	3,853	-	3,853	2,400	1,453	38%
82 Institute of Puerto Rican Culture	321	277	597	234	363	61%
105 Industrial Commission	5,708	75	5,783	5,003	780	13%
109 Puerto Rico School of Plastic Arts	580	-	580	-	580	100%
121 Government Board of the 911 Service	5,489	206	5,695	2,781	2,914	51%
138 Institutional Trust of the National Guard of Puerto Rico	1,976	-	1,976	1,500	476	24%
161 Puerto Rico Infrastructure Financing Authority	285	-	285	67	218	76%
165 Land Authority of Puerto Rico	3,136	-	3,136	2,095	1,041	33%
167 Integral Development of the "Península de Cantera"	57	-	57	41	16	28%
177 Land Administration of Puerto Rico	2,268	-	2,268	1,254	1,014	45%
186 Culebra Conservation and Development Authority	76	-	76	61	15	19%
189 Institute of Forensic Science	127	-	127	-	127	100%
191 Musical Arts Corporation	472	630	1,102	765	337	31%
192 Fine Arts Center Corporation	659	50	709	624	85	12%
195 Economic Development Bank of PR	3,572	-	3,572	1,711	1,861	52%
196 Puerto Rico Public Broadcasting Corporation	85	3,516	3,601	1,952	1,649	46%
198 Agricultural Insurance Corporation	825	-	825	869	(44)	-5%
215 Puerto Rico Conservatory of Music Corporation	1,089	-	1,089	897	192	18%
236 Innovation Fund for Agricultural Development of Puerto Rico	3,416	0	3,416	908	2,509	73%
238 Ponce Authority (Authority Of The Port Of The Americas)	-	-	-	-	-	-
264 Corporation for the "Caño Martín Peña" Enlace Project	-	10	10	21	(11)	-107%
265 Roosevelt Roads	465	-	465	470	(5)	-1%
271 Puerto Rico Technology and Innovation Services	2,433	-	2,433	135	2,298	94%
276 Puerto Rico Public Private Partnership Authority	-	-	-	-	-	-
286 Authority of the Port of Ponce	541	-	541	-	541	100%
288 University of Puerto Rico Comprehensive Cancer Center	11,813	-	11,813	12,019	(205)	-2%
293 Center for Diabetes Research, Education, and Medical Services	67	-	67	53	14	21%
298 Public Service Regulatory Board	-	-	-	4,524	(4,524)	-
310 Municipal Finance Corporation	7,957	-	7,957	18,142	(10,185)	-128%
311 Puerto Rico Gaming Commission	55,528	8,217	63,745	112,107	(48,362)	-76%
312 Retirement Board of the Government of Puerto Rico	109,323	5,293	114,615	-	114,615	100%
329 Office of Socioeconomic Development	829	-	829	-	829	100%
TBD1 COFINA	-	-	-	-	-	-
Total - Secondary Component Units	\$ 226,685	\$ 18,274	\$ 244,958	\$ 173,461	\$ 71,498	29%

Puerto Rico Department of Treasury

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

By Agency¹

Quarterly:

Q3

	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
OMB and Hacienda Custodies						
17 Custody of the Office of Management and Budget	\$ -	\$ 1,296	\$ 1,296	\$ -	\$ 1,296	100%
25 Custody of the Department of the Treasury	120,304	(10,307)	109,997	109,358	639	1%
Total - OMB and Hacienda Custodies	\$ 120,304	\$ (9,011)	\$ 111,294	\$ 109,358	\$ 1,935	2%

	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Out of Scope Entities						
8 Office of the Comptroller	\$ -	\$ -	\$ -	\$ -	\$ -	
10 The General Court of Justice	4,363	-	4,363	3,410	953	22%
100 Legislative Assembly of the Commonwealth	-	-	-	-	-	
106 Public Housing Administration	3,881	-	3,881	-	3,881	100%
166 Industrial Development Company	-	-	-	-	-	
176 University of Puerto Rico	-	-	-	-	-	
193 Office of Government Ethics	-	-	-	-	-	
200 Special Independent Prosecutor's Panel	-	-	-	-	-	
209 Contributions to Political Parties	-	-	-	-	-	
208 Contributions to the Municipalities	-	-	-	-	-	
220 Correctional Health	-	-	-	-	-	
268 Puerto Rico Institute of Statistics	-	-	-	-	-	
272 Office of the Inspector General	-	-	-	-	-	
289 Energy Commission	-	-	-	-	-	
297 Financial Oversight and Management Board for Puerto Rico	-	-	-	-	-	
Total - Out of Scope Entities	\$ 8,244	\$ -	\$ 8,244	\$ 3,410	\$ 4,834	59%

	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Recap						
Entities Operating in PRIFAS 7.5	\$ 405,153	\$ 22,866	\$ 428,019	\$ 291,258	\$ 136,761	32%
Core Component Units	456,006	30,103	486,109	361,774	124,335	26%
Secondary Component Units	226,685	18,274	244,958	173,461	71,498	29%
OMB and Hacienda Custodies	120,304	(9,011)	111,294	109,358	1,935	2%
Out of Scope Entities	8,244	-	8,244	3,410	4,834	59%
Total	\$ 1,216,392	\$ 62,232	\$ 1,278,624	\$ 939,262	\$ 339,362	27%

Notes:

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

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

Puerto Rico Department of Treasury

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

By Agency¹

For the month of: March-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	\$ 909	\$ 1,488	62%
16 Office of Management and Budget	1,890	67	1,957	1,618	338	17%
18 Planning Board	1,555	(58)	1,497	906	591	39%
21 Emergency and Disaster Management Bureau	735	3	737	452	286	39%
23 Puerto Rico Department of State	1,744	(9)	1,735	872	863	50%
24 Puerto Rico Department of Treasury	84,832	3,411	88,243	75,709	12,533	14%
28 State Elections Commission	5,124	366	5,490	2,174	3,316	60%
30 Human Resources Management & Transformation	1,007	(1)	1,006	825	181	18%
31 General Services Administration	2,494	2,920	5,414	3,826	1,588	29%
34 Commission of Investigation, Processing and Appeals	44	0	44	34	10	23%
37 Civil Rights Commission	74	0	74	123	(49)	-67%
38 Puerto Rico Department of Justice	12,944	713	13,657	11,698	1,959	14%
40 Puerto Rico Police Bureau	74,143	575	74,718	71,402	3,316	4%
41 Special Investigations Bureau	480	45	525	457	68	13%
42 Puerto Rico Fire Department Bureau	7,228	785	8,012	8,037	(25)	0%
43 Puerto Rico National Guard	1,746	4	1,750	1,008	742	42%
45 Department of Public Safety	22,585	(16)	22,568	22,980	(412)	-2%
49 Department of Transportation and Public Works	17,497	581	18,078	26,882	(8,804)	-49%
50 Department of Natural and Environmental Resources	14,072	1,886	15,958	7,812	8,146	51%
55 Puerto Rico Department of Agriculture	3,472	15	3,487	1,972	1,516	43%
60 Office of the Citizen's Ombudsman	320	2	322	351	(29)	-9%
62 Cooperative Development Commission of Puerto Rico	252	0	252	176	76	30%
66 Puerto Rico Highway Authority	-	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	29,585	11	29,596	13,342	16,255	55%
68 Puerto Rico Labor Relations Board	126	2	127	115	12	10%
69 Puerto Rico Department of Consumer Affairs	1,341	45	1,386	1,095	291	21%
71 Department of Health	56,286	3,568	59,855	51,889	7,965	13%
78 Department of Housing	4,485	15	4,499	3,690	809	18%
81 Department of Education	239,913	11,222	251,135	183,707	67,428	27%
87 Department of Recreation and Sports	4,953	27	4,980	9,155	(4,175)	-84%
95 Mental Health and Drug Addiction Services Administration	13,123	(14)	13,109	11,317	1,792	14%
96 Office of the Women's Advocate	436	279	715	624	91	13%
94 Employees Association of the Commonwealth	-	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	338	0	338	389	(51)	-15%
122 Secretariat of the Department of the Family	4,009	21	4,030	3,169	861	21%
123 Family and Children Administration	17,907	1,343	19,250	22,539	(3,290)	-17%
124 Child Support Administration (ASUME)	1,436	24	1,460	1,025	435	30%
126 Vocational Rehabilitation Administration	2,428	41	2,469	1,801	668	27%
127 Administration for Socioeconomic Development of the Family	8,553	6	8,559	7,210	1,348	16%
133 Administracion de Recursos Naturales	-	-	-	-	-	-
137 Department of Correction and Rehabilitation	36,431	339	36,770	27,320	9,450	26%
139 Parole Board	264	(3)	260	241	20	8%
143 Office of Protection and Defense for People with Disabilities	87	0	87	38	49	56%
152 Elderly and Retired People Advocate Office	307	10	317	135	182	57%
153 Office for People with Disabilities	328	1	329	164	165	50%
155 State Historic Preservation Office of Puerto Rico	831	2	832	256	576	69%
221 Medical Emergency Corps Bureau	2,449	(1,785)	664	2,398	(1,734)	-261%
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	571	634	53%
266 Office of Public Safety Affairs	-	0	0	-	0	100%
279 Public Service Appeals Commission	235	2	237	198	39	16%
281 Office of the Election Comptroller	255	6	262	233	28	11%
Total - Entities Operating in PRIFAS 7.5	\$ 683,987	\$ 26,582	\$ 710,569	\$ 582,986	\$ 127,583	18%

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: March-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	\$ 158,719	\$ (109,294)	-221%
79 Automobile Accidents Compensation Administration	8,537	7	8,544	6,125	2,419	28%
90 Medical Services Administration of Puerto Rico	20,707	109	20,816	17,066	3,750	18%
119 Department of Economic Development & Commerce	6,259	6,040	12,298	2,230	10,068	82%
162 Public Building Authority	12,562	1,343	13,905	10,821	3,084	22%
163 Puerto Rico Aqueduct and Sewer Authority	-	-	-	-	-	-
168 Puerto Rico Ports Authority	6,957	6	6,964	1,767	5,197	75%
180 Tourism Company	12,550	879	13,429	7,068	6,360	47%
187 Puerto Rico Health Insurance Administration	77,392	2	77,394	66,843	10,551	14%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	7,918	11	7,928	5,484	2,444	31%
235 Puerto Rico Housing Finance Corporation	8,713	3	8,717	1,830	6,887	79%
277 Agricultural Enterprises Development Administration	13,940	1,147	15,087	21,323	(6,236)	-41%
285 Puerto Rico Integrated Transit Authority	12,548	1,624	14,172	15,384	(1,212)	-9%
295 Fiscal Agency & Financial Advisory Authority	3,813	520	4,333	1,550	2,783	64%
303 Convention Center of District Authority	4,064	0	4,064	4,571	(507)	-12%
Total - Core Component Units	\$ 244,455	\$ 12,619	\$ 257,074	\$ 320,779	\$ (63,705)	-25%
Secondary Component Units						
11 Puerto Rico Traffic Safety Commission	\$ 155	\$ 1	\$ 156	\$ 120	\$ 36	23%
22 Office of The Commissioner of Insurance	1,091	1	1,092	850	242	22%
29 Puerto Rico Federal Affairs Administration	269	1	270	267	3	1%
75 Office of the Financial Institutions Commissioner	1,284	1	1,286	811	475	37%
82 Institute of Puerto Rican Culture	1,661	107	1,768	1,084	684	39%
105 Industrial Commission	1,903	28	1,931	1,564	367	19%
109 Puerto Rico School of Plastic Arts	442	(5)	437	32	405	93%
121 Government Board of the 911 Service	1,830	72	1,902	678	1,224	64%
138 Institutional Trust of the National Guard of Puerto Rico	659	0	659	514	145	22%
161 Puerto Rico Infrastructure Financing Authority	281	31	312	174	138	44%
165 Land Authority of Puerto Rico	1,045	2	1,047	592	456	44%
167 Integral Development of the "Peninsula de Cantera"	69	0	69	38	31	45%
177 Land Administration of Puerto Rico	756	1	757	174	583	77%
186 Culebra Conservation and Development Authority	46	0	47	88	(41)	-88%
189 Institute of Forensic Science	1,840	203	2,043	165	1,878	92%
191 Musical Arts Corporation	616	668	1,284	725	559	44%
192 Fine Arts Center Corporation	922	27	949	405	544	57%
195 Economic Development Bank of PR	1,191	2	1,193	141	1,052	88%
196 Puerto Rico Public Broadcasting Corporation	28	1,180	1,209	690	519	43%
198 Agricultural Insurance Corporation	275	0	275	146	129	47%
215 Puerto Rico Conservatory of Music Corporation	1,104	4	1,108	1,794	(686)	-62%
236 Innovation Fund for Agricultural Development of Puerto Rico	1,139	0	1,139	108	1,031	91%
238 Ponce Authority (Authority Of The Port Of The Americas)	102	-	102	74	28	28%
264 Corporation for the "Caño Martin Peña" Enlace Project	299	4	303	203	100	33%
265 Roosevelt Roads	249	0	249	175	74	30%
271 Puerto Rico Technology and Innovation Services	6,923	4	6,927	309	6,618	96%
276 Puerto Rico Public Private Partnership Authority	2,356	1	2,356	845	1,512	64%
286 Authority of the Port of Ponce	240	1	241	20	221	92%
288 University of Puerto Rico Comprehensive Cancer Center	5,398	1,264	6,662	4,948	1,714	26%
293 Center for Diabetes Research, Education, and Medical Services	89	0	90	-	90	100%
298 Public Service Regulatory Board	3,382	(44)	3,339	2,881	457	14%
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	34,969	3,425	9%
312 Retirement Board of the Government of Puerto Rico	4,910	1,608	6,517	5,901	616	9%
329 Office of Socioeconomic Development	487	2	489	405	84	17%
Total - Secondary Component Units	\$ 98,179	\$ 9,670	\$ 107,849	\$ 61,888	\$ 45,961	43%

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: March-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	\$ (38,517)	\$ 51,025	\$ -	\$ 51,025	100%
25 Custody of the Department of the Treasury	137,876	221	138,097	163,047	(24,950)	-18%
Total - OMB and Hacienda Custodies	\$ 227,417	\$ (38,296)	\$ 189,121	\$ 163,047	\$ 26,074	14%
	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	\$ 3,941	\$ 721	15%
10 The General Court of Justice	34,740	1,880	36,620	36,058	563	2%
100 Legislative Assembly of the Commonwealth	12,163	2,050	14,212	8,471	5,742	40%
106 Public Housing Administration	1,781	8	1,789	227	1,562	87%
113 CRIM						
166 Industrial Development Company	-	-	-	-	-	
176 University of Puerto Rico	41,740	780	42,520	45,824	(3,303)	-8%
193 Office of Government Ethics	853	0	853	805	49	6%
200 Special Independent Prosecutor's Panel	306	2	308	288	20	6%
209 Contributions to Political Parties	1,167	-	1,167	-	1,167	100%
208 Contributions to the Municipalities	5,128	4,781	9,909	20,000	(10,091)	-102%
212 COSSEC						
220 Correctional Health	4,529	26	4,555	4,814	(259)	-6%
268 Puerto Rico Institute of Statistics	240	1	241	234	7	3%
272 Office of the Inspector General	1,677	3	1,680	1,622	58	3%
289 Energy Commission	-	-	-	-	-	
297 Financial Oversight and Management Board for Puerto Rico	4,950	-	4,950	4,950	0	0%
Total - Out of Scope Entities	\$ 113,298	\$ 10,169	\$ 123,466	\$ 127,232	\$ (3,766)	-3%
	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Recap						
Entities Operating in PRIFAS 7.5	\$ 683,987	\$ 26,582	\$ 710,569	\$ 582,986	\$ 127,583	18%
Core Component Units	\$ 244,455	\$ 12,619	\$ 257,074	\$ 320,779	\$ (63,705)	-25%
Secondary Component Units	\$ 98,179	\$ 9,670	\$ 107,849	\$ 61,888	\$ 45,961	43%
OMB and Hacienda Custodies	\$ 227,417	\$ (38,296)	\$ 189,121	\$ 163,047	\$ 26,074	14%
Out of Scope Entities	\$ 113,298	\$ 10,169	\$ 123,466	\$ 127,232	\$ (3,766)	-3%
Total	\$ 1,367,335	\$ 20,744	\$ 1,388,079	\$ 1,255,932	\$ 132,147	10%

Notes:

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

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

Puerto Rico Department of Treasury

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

By Agency¹

For the month of: March-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	\$ 909	\$ 1,488	62%
16 Office of Management and Budget	1,790	67	1,857	1,593	263	14%
18 Planning Board	1,555	(58)	1,497	906	591	39%
21 Emergency and Disaster Management Bureau	706	3	709	452	257	36%
23 Puerto Rico Department of State	1,364	(9)	1,355	736	619	46%
24 Puerto Rico Department of Treasury	17,829	3,411	21,241	24,788	(3,548)	-17%
28 State Elections Commission	5,124	366	5,490	2,174	3,316	60%
30 Human Resources Management & Transformation	862	(1)	861	801	60	7%
31 General Services Administration	2,054	128	2,183	1,557	626	29%
34 Commission of Investigation, Processing and Appeals	44	0	44	34	10	23%
37 Civil Rights Commission	74	0	74	123	(49)	-67%
38 Puerto Rico Department of Justice	12,401	702	13,103	11,172	1,931	15%
40 Puerto Rico Police Bureau	72,603	489	73,091	70,705	2,386	3%
41 Special Investigations Bureau	480	44	524	457	67	13%
42 Puerto Rico Fire Department Bureau	6,003	655	6,658	7,308	(650)	-10%
43 Puerto Rico National Guard	1,746	4	1,750	1,008	742	42%
45 Department of Public Safety	22,566	(16)	22,550	22,970	(420)	-2%
49 Department of Transportation and Public Works	6,457	286	6,743	3,839	2,903	43%
50 Department of Natural and Environmental Resources	10,195	1,252	11,447	7,287	4,159	36%
55 Puerto Rico Department of Agriculture	3,186	15	3,201	1,917	1,284	40%
60 Office of the Citizen's Ombudsman	320	2	322	351	(29)	-9%
62 Cooperative Development Commission of Puerto Rico	252	0	252	176	76	30%
66 Puerto Rico Highway Authority	-	-	-	-	-	
67 Puerto Rico Department of Labor and Human Resources	4,001	11	4,011	4,003	9	0%
68 Puerto Rico Labor Relations Board	87	2	89	97	(8)	-9%
69 Puerto Rico Department of Consumer Affairs	1,174	45	1,219	984	235	19%
71 Department of Health	41,756	811	42,566	40,497	2,069	5%
78 Department of Housing	2,276	15	2,291	2,223	68	3%
81 Department of Education	239,140	10,312	249,452	183,631	65,821	26%
87 Department of Recreation and Sports	3,122	27	3,149	2,824	325	10%
95 Mental Health and Drug Addiction Services Administration	12,596	(14)	12,582	11,232	1,351	11%
96 Office of the Women's Advocate	436	279	715	624	91	13%
94 Employees Association of the Commonwealth	-	-	-	-	-	
120 Veteran's Advocate Office of Puerto Rico	338	0	338	389	(51)	-15%
122 Secretariat of the Department of the Family	4,009	21	4,030	3,169	861	21%
123 Family and Children Administration	17,907	1,343	19,250	22,539	(3,290)	-17%
124 Child Support Administration (ASUME)	1,436	24	1,460	1,025	435	30%
126 Vocational Rehabilitation Administration	2,361	41	2,402	1,801	601	25%
127 Administration for Socioeconomic Development of the Family	8,553	6	8,559	7,210	1,348	16%
133 Administracion de Recursos Naturales	-	-	-	-	-	
137 Department of Correction and Rehabilitation	34,491	339	34,831	26,870	7,961	23%
139 Parole Board	264	(3)	260	241	20	8%
143 Office of Protection and Defense for People with Disabilities	87	0	87	38	49	56%
152 Elderly and Retired People Advocate Office	307	10	317	135	182	57%
153 Office for People with Disabilities	328	1	329	164	165	50%
155 State Historic Preservation Office of Puerto Rico	734	2	736	146	589	80%
221 Medical Emergency Corps Bureau	1,785	(1,785)	-	1,843	(1,843)	
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	571	634	53%
266 Office of Public Safety Affairs	-	0	0	-	0	100%
279 Public Service Appeals Commission	235	2	237	198	39	16%
281 Office of the Election Comptroller	255	1	256	233	23	9%
Total - Entities Operating in PRIFAS 7.5	\$ 548,936	\$ 18,960	\$ 567,896	\$ 474,093	\$ 93,803	17%

Puerto Rico Department of Treasury*Monthly Budget and Actual Results for FY25 General Fund Expense Budget vs. Actual**By Agency¹**For the month of: March-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	7,779	895	10%
119 Department of Economic Development & Commerce	2,064	229	2,293	2,230	63	3%
162 Public Building Authority	-	41	41	-	41	100%
163 Puerto Rico Aqueduct and Sewer Authority	-	-	-	-	-	-
168 Puerto Rico Ports Authority	-	6	6	-	6	100%
180 Tourism Company	-	4	4	-	4	100%
187 Puerto Rico Health Insurance Administration	62,256	2	62,258	63,062	(804)	-1%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	400	11	411	263	147	36%
235 Puerto Rico Housing Finance Corporation	684	3	687	664	23	3%
277 Agricultural Enterprises Development Administration	6,132	(20)	6,111	1,553	4,559	75%
285 Puerto Rico Integrated Transit Authority	9,255	1,624	10,880	11,687	(807)	-7%
295 Fiscal Agency & Financial Advisory Authority	3,097	520	3,617	1,503	2,114	58%
303 Convention Center of District Authority	-	0	0	-	0	100%
Total - Core Component Units	\$ 92,453	\$ 2,585	\$ 95,038	\$ 88,740	\$ 6,297	7%
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	267	3	1%
75 Office of the Financial Institutions Commissioner	-	1	1	-	1	100%
82 Institute of Puerto Rican Culture	1,554	15	1,569	995	574	37%
105 Industrial Commission	-	3	3	-	3	100%
109 Puerto Rico School of Plastic Arts	249	(5)	244	32	212	87%
121 Government Board of the 911 Service	-	4	4	-	4	100%
138 Institutional Trust of the National Guard of Puerto Rico	-	0	0	-	0	100%
161 Puerto Rico Infrastructure Financing Authority	186	31	217	154	63	29%
165 Land Authority of Puerto Rico	-	2	2	-	2	100%
167 Integral Development of the "Península de Cantera"	50	0	50	24	26	52%
177 Land Administration of Puerto Rico	-	1	1	-	1	100%
186 Culebra Conservation and Development Authority	21	0	22	27	(6)	-27%
189 Institute of Forensic Science	1,798	203	2,001	165	1,836	92%
191 Musical Arts Corporation	459	458	917	514	403	44%
192 Fine Arts Center Corporation	702	10	713	250	463	65%
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	1,403	(658)	-88%
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	74	28	28%
264 Corporation for the "Caño Martín Peña" Enlace Project	299	1	299	203	97	32%
265 Roosevelt Roads	94	0	94	25	69	73%
271 Puerto Rico Technology and Innovation Services	6,112	4	6,116	309	5,807	95%
276 Puerto Rico Public Private Partnership Authority	2,356	1	2,356	845	1,512	64%
286 Authority of the Port of Ponce	60	1	61	20	41	67%
288 University of Puerto Rico Comprehensive Cancer Center	1,460	1,264	2,724	2,062	662	24%
293 Center for Diabetes Research, Education, and Medical Services	67	0	67	-	67	100%
298 Public Service Regulatory Board	730	(44)	686	581	105	15%
299 COFINA	-	-	-	-	-	-
310 Municipal Finance Corporation	-	0	0	-	0	100%
311 Puerto Rico Gaming Commission	190	(2)	188	134	55	29%
312 Retirement Board of the Government of Puerto Rico	4,633	1,608	6,241	5,901	340	5%
329 Office of Socioeconomic Development	487	2	489	405	84	17%
Total - Secondary Component Units	\$ 22,618	\$ 3,579	\$ 26,196	\$ 14,388	\$ 11,808	45%

Puerto Rico Department of Treasury

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

By Agency¹

For the month of: March-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	\$ (38,949)	\$ 50,593	\$ -	\$ 50,593	100%
25 Custody of the Department of the Treasury	97,774	3,657	101,431	110,497	(9,066)	-9%
Total - OMB and Hacienda Custodies	\$ 187,316	\$ (35,292)	\$ 152,023	\$ 110,497	\$ 41,527	27%
	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	\$ 3,941	\$ 721	15%
10 The General Court of Justice	33286	1880	35166	34742	424	0
100 Legislative Assembly of the Commonwealth	12163	2050	14212	8471	5742	0
106 Public Housing Administration	487	8	495	227	268	1
113 CRIM						
166 Industrial Development Company	0	0	0	0	0	
176 University of Puerto Rico	41740	780	42520	45824	-3303	0
193 Office of Government Ethics	853	0	853	805	49	0
200 Special Independent Prosecutor's Panel	306	2	308	288	20	0
209 Contributions to Political Parties	1167	0	1167	0	1167	1
208 Contributions to the Municipalities	5128	4781	9909	20000	-10091	-1
212 COSSEC						
220 Correctional Health	4529	26	4555	4814	-259	0
268 Puerto Rico Institute of Statistics	240	1	241	234	7	0
272 Office of the Inspector General	1677	3	1680	1622	58	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	\$ 10,169	\$ 120,718	\$ 125,916	\$ (5,198)	-4%
	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Recap						
Entities Operating in PRIFAS 7.5	\$ 548,936	\$ 18,960	\$ 567,896	\$ 474,093	\$ 93,803	17%
Core Component Units	92,453	2,585	95,038	88,740	6,297	7%
Secondary Component Units	22,618	3,579	26,196	14,388	11,808	45%
OMB and Hacienda Custodies	187,316	(35,292)	152,023	110,497	41,527	27%
Out of Scope Entities	110,550	10,169	120,718	125,916	(5,198)	-4%
Total	\$ 961,871	\$ 0	\$ 961,871	\$ 813,634	\$ 148,237	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

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

By Agency¹

For the month of: March-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	25	75	75%
18 Planning Board	-	-	-	-	-	
21 Emergency and Disaster Management Bureau	28	-	28	-	28	100%
23 Puerto Rico Department of State	380	-	380	135	245	64%
24 Puerto Rico Department of Treasury	67,002	-	67,002	50,921	16,081	24%
28 State Elections Commission	-	-	-	-	-	
30 Human Resources Management & Transformation	145	-	145	24	121	83%
31 General Services Administration	439	2,792	3,231	2,269	962	30%
34 Commission of Investigation, Processing and Appeals	-	-	-	-	-	
37 Civil Rights Commission	-	-	-	-	-	
38 Puerto Rico Department of Justice	543	11	554	526	28	5%
40 Puerto Rico Police Bureau	1,541	86	1,627	697	930	57%
41 Special Investigations Bureau	-	1	1	-	1	100%
42 Puerto Rico Fire Department Bureau	1,224	130	1,354	729	625	46%
43 Puerto Rico National Guard	-	-	-	-	-	
45 Department of Public Safety	19	-	19	10	8	44%
49 Department of Transportation and Public Works	11,040	296	11,335	23,043	(11,707)	-103%
50 Department of Natural and Environmental Resources	3,877	634	4,511	525	3,986	88%
55 Puerto Rico Department of Agriculture	286	-	286	54	232	81%
60 Office of the Citizen's Ombudsman	-	-	-	-	-	
62 Cooperative Development Commission of Puerto Rico	-	-	-	-	-	
66 Puerto Rico Highway Authority	-	-	-	-	-	
67 Puerto Rico Department of Labor and Human Resources	25,585	-	25,585	9,339	16,246	63%
68 Puerto Rico Labor Relations Board	39	-	39	18	21	53%
69 Puerto Rico Department of Consumer Affairs	166	-	166	111	55	33%
71 Department of Health	14,531	2,757	17,288	11,392	5,896	34%
78 Department of Housing	2,208	-	2,208	1,467	741	34%
81 Department of Education	773	910	1,683	76	1,607	95%
87 Department of Recreation and Sports	1,831	-	1,831	6,332	(4,500)	-246%
95 Mental Health and Drug Addiction Services Administration	527	-	527	85	442	84%
96 Office of the Women's Advocate	-	-	-	-	-	
94 Employees Association of the Commonwealth	-	-	-	-	-	
120 Veteran's Advocate Office of Puerto Rico	-	-	-	-	-	
122 Secretariat of the Department of the Family	-	-	-	-	-	
123 Family and Children Administration	-	-	-	-	-	
124 Child Support Administration (ASUME)	-	-	-	-	-	
126 Vocational Rehabilitation Administration	67	-	67	-	67	100%
127 Administration for Socioeconomic Development of the Family	-	-	-	-	-	
133 Administracion de Recursos Naturales	-	-	-	-	-	
137 Department of Correction and Rehabilitation	1,939	-	1,939	450	1,490	77%
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	110	(13)	-14%
221 Medical Emergency Corps Bureau	664	-	664	555	109	16%
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	\$ 7,622	\$ 142,673	\$ 108,894	\$ 33,779	24%

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: March-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	\$ 158,719	\$ (109,343)	-221%
79 Automobile Accidents Compensation Administration	8,537	-	8,537	6,125	2,411	28%
90 Medical Services Administration of Puerto Rico	12,142	-	12,142	9,287	2,855	24%
119 Department of Economic Development & Commerce	4,195	5,810	10,006	-	10,006	100%
162 Public Building Authority	12,562	1,302	13,864	10,821	3,043	22%
163 Puerto Rico Aqueduct and Sewer Authority	-	-	-	-	-	
168 Puerto Rico Ports Authority	6,957	-	6,957	1,767	5,191	75%
180 Tourism Company	12,550	875	13,425	7,068	6,357	47%
187 Puerto Rico Health Insurance Administration	15,136	-	15,136	3,781	11,355	75%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	7,518	-	7,518	5,221	2,297	31%
235 Puerto Rico Housing Finance Corporation	8,030	-	8,030	1,166	6,864	85%
277 Agricultural Enterprises Development Administration	7,809	1,167	8,976	19,770	(10,795)	-120%
285 Puerto Rico Integrated Transit Authority	3,293	-	3,293	3,697	(405)	-12%
295 Fiscal Agency & Financial Advisory Authority	715	-	715	47	668	93%
303 Convention Center of District Authority	4,064	-	4,064	4,571	(507)	-12%
Total - Core Component Units	\$ 152,002	\$ 10,034	\$ 162,036	\$ 232,039	\$ (70,003)	-43%

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Secondary Component Units						
11 Puerto Rico Traffic Safety Commission	\$ 155	\$ -	\$ 155	\$ 120	\$ 35	23%
22 Office of The Commissioner of Insurance	1,091	-	1,091	850	241	22%
29 Puerto Rico Federal Affairs Administration	-	-	-	-	-	
75 Office of the Financial Institutions Commissioner	1,284	-	1,284	811	473	37%
82 Institute of Puerto Rican Culture	107	92	199	89	110	55%
105 Industrial Commission	1,903	25	1,928	1,564	363	19%
109 Puerto Rico School of Plastic Arts	193	-	193	-	193	100%
121 Government Board of the 911 Service	1,830	69	1,898	678	1,221	64%
138 Institutional Trust of the National Guard of Puerto Rico	659	-	659	514	145	22%
161 Puerto Rico Infrastructure Financing Authority	95	-	95	20	75	79%
165 Land Authority of Puerto Rico	1,045	-	1,045	592	454	43%
167 Integral Development of the "Peninsula de Cantera"	19	-	19	14	5	26%
177 Land Administration of Puerto Rico	756	-	756	174	582	77%
186 Culebra Conservation and Development Authority	25	-	25	61	(36)	-142%
189 Institute of Forensic Science	42	-	42	-	42	100%
191 Musical Arts Corporation	157	210	367	211	156	43%
192 Fine Arts Center Corporation	220	17	236	155	81	34%
195 Economic Development Bank of PR	1,191	-	1,191	141	1,050	88%
196 Puerto Rico Public Broadcasting Corporation	28	1,172	1,200	690	510	43%
198 Agricultural Insurance Corporation	275	-	275	146	129	47%
215 Puerto Rico Conservatory of Music Corporation	363	-	363	391	(28)	-8%
236 Innovation Fund for Agricultural Development of Puerto Rico	1,139	0	1,139	108	1,031	91%
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	150	5	3%
271 Puerto Rico Technology and Innovation Services	811	-	811	-	811	100%
276 Puerto Rico Public Private Partnership Authority	-	-	-	-	-	
286 Authority of the Port of Ponce	180	-	180	-	180	100%
288 University of Puerto Rico Comprehensive Cancer Center	3,938	-	3,938	2,886	1,052	27%
293 Center for Diabetes Research, Education, and Medical Services	22	-	22	-	22	100%
298 Public Service Regulatory Board	2,652	-	2,652	2,300	352	13%
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	34,835	3,370	9%
312 Retirement Board of the Government of Puerto Rico	276	-	276	-	276	100%
329 Office of Socioeconomic Development	-	-	-	-	-	
Total - Secondary Component Units	\$ 75,562	\$ 6,091	\$ 81,653	\$ 47,499	\$ 34,153	42%

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: March-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	(3,436)	36,666	52,550	(15,885)	-43%
Total - OMB and Hacienda Custodies	\$ 40,101	\$ (3,004)	\$ 37,098	\$ 52,550	\$ (15,453)	-42%

	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	1,315.91	138.50	0.10
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	\$ 1,316	\$ 1,432	52%

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Recap						
Entities Operating in PRIFAS 7.5	\$ 135,051	\$ 7,622	\$ 142,673	\$ 108,894	\$ 33,779	24%
Core Component Units	152,002	10,034	162,036	232,039	(70,003)	-43%
Secondary Component Units	75,562	6,091	81,653	47,499	34,153	42%
OMB and Hacienda Custodies	40,101	(3,004)	37,098	52,550	(15,453)	-42%
Out of Scope Entities	2,748	-	2,748	1,316	1,432	52%
Total	\$ 405,464	\$ 20,744	\$ 426,208	\$ 442,298	\$ (16,090)	-4%

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 3/31/2025

March-25

(figures in \$000s)

	CapEx Certified Budget	Adjustments & Revisions ²	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
Entities Operating in PRIFAS 7.5					
11 Puerto Rico Traffic Safety Commission	\$ -	\$ -	\$ -	\$ 15	\$ (15)
15 Office of the Governor	11,800	-	11,800	-	11,800
24 Puerto Rico Department of Treasury	-	5,498	5,498	793	4,705
28 State Elections Commission	1,748	-	1,748	-	1,748
31 General Services Administration	4,000	1,000	5,000	516	4,484
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	(151)	4	-	4
71 Department of Health	9,000	2,723	11,723	741	10,982
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)	-	-	-
Total - Entities Operating in PRIFAS 7.5	\$ 59,770	\$ 8,756	\$ 68,526	\$ 2,065	\$ 66,461
Core Component Units					
79 Automobile Accidents Compensation Administration	6,802	(6,432)	370	-	370
90 Medical Services Administration of Puerto Rico	8,700	-	8,700	-	8,700
119 Department of Economic Development & Commerce	1,350	-	1,350	936	414
162 Public Building Authority	-	686	686	-	686
168 Puerto Rico Ports Authority	-	-	-	12,800	(12,800)
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	4,800	-	4,800	2,622	2,178
277 Agricultural Enterprises Development Administration	-	1,200	1,200	-	1,200
285 Puerto Rico Integrated Transit Authority	45,791	-	45,791	20,654	25,137
Total - Core Component Units	\$ 67,443	\$ (4,546)	\$ 62,897	\$ 37,012	\$ 25,885
Secondary Component Units					
82 Institute of Puerto Rican Culture	-	94	94	-	94
121 Government Board of the 911 Service	-	50	50	825	(775)
161 Puerto Rico Infrastructure Financing Authority	-	-	-	8	(8)
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	(2,009)	50	50	-
Total - Secondary Component Units	\$ 7,452	\$ (1,665)	\$ 5,787	\$ 883	\$ 4,904

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 3/31/2025

March-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	\$ (26,571)	\$ 61,943	\$ -	\$ 61,943
Total - OMB and Hacienda Custodies	\$ 88,514	\$ (26,571)	\$ 61,943	\$ -	\$ 61,943
	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	100	21,325	20,694	631
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	\$ 2,785	\$ 38,242	\$ 22,184	\$ 16,058
	CapEx Certified Budget	Adjustments & Revisions	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
Recap					
Entities Operating in PRIFAS 7.5	\$ 59,770	\$ 8,756	\$ 68,526	\$ 2,065	\$ 66,461
Core Component Units	67,443	(4,546)	62,897	37,012	25,885
Secondary Component Units	7,452	(1,665)	5,787	883	4,904
OMB and Hacienda Custodies	88,514	(26,571)	61,943	-	61,943
Out of Scope Entities	35,457	2,785	38,242	22,184	16,058
Total	\$ 258,636	\$ (21,240)	\$ 237,396	\$ 62,145	\$ 175,251

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				
		1	2	3	4	5	6	7	8	9		FY25	FY25	FY25
		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		YTD Totals	Balance \$	Balance %
GF+SRF Budget														
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	\$ 158,719	\$ 352,532	\$ 240,563	41%
79	Automobile Accident Compensation Administration	102,529	5,978	6,820	6,860	7,194	6,703	6,753	4,014	6,225	6,125	56,673	45,856	45%
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	17,066	161,056	88,732	36%
119	Department of Economic Development and Commerce	147,581	5,805	6,383	1,365	4,415	4,056	4,698	5,322	4,773	2,230	39,047	108,534	74%
162	Public Buildings Authority	166,857	7,918	10,113	24,639	11,049	14,237	10,128	10,399	12,377	10,821	111,680	55,177	33%
168	Ports Authority	83,562	4,937	11,610	7,729	5,981	1,961	16,772	1,934	1,976	1,767	54,667	28,895	35%
180	Tourism Company	161,144	491	465	22,481	2,478	452	14,562	458	468	7,068	48,922	112,222	70%
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	758,949	169,776	18%
188	Corp. of the Cardiovascular Center of Puerto Rico & Caribbean	95,140	4,909	7,083	6,670	6,999	7,748	8,325	7,854	6,182	5,484	61,254	33,886	36%
235	Housing Financing Authority	104,602	1,096	1,156	1,602	1,519	1,452	1,425	1,368	1,488	1,830	12,935	91,668	88%
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	21,323	117,942	63,101	35%
285	Integrated Transport Authority	170,065	9,281	14,426	8,299	14,510	14,093	15,424	13,171	10,832	15,384	115,420	54,645	32%
295	Financial Advisory Authority and Fiscal Agency of Puerto Rico	51,992	827	1,661	1,431	1,463	2,445	4,833	2,243	1,678	1,550	18,132	33,861	65%
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	49,362	(597)	-1%
Total - Core Component Units		\$ 3,084,889	\$ 167,936	\$ 186,877	\$ 374,919	\$ 208,436	\$ 155,042	\$ 216,540	\$ 176,686	\$ 151,354	\$ 320,779	\$ 1,958,569	\$ 1,126,319	37%
Secondary Component Units														
11	Puerto Rico Traffic Safety Commission	\$ 1,873	\$ 100	\$ 124	\$ 135	\$ 127	\$ 126	\$ 126	\$ 111	\$ 110	\$ 120	\$ 1,080	\$ 793	42%
22	Office of The Commissioner of Insurance	13,110	489	639	830	895	779	923	772	865	850	7,043	6,067	46%
29	Puerto Rico Federal Affairs Administration	3,238	194	215	234	229	224	256	313	261	267	2,192	1,046	32%
75	Office of the Financial Institutions Commissioner	15,431	675	862	836	862	869	842	790	798	811	7,344	8,086	52%
82	Institute of Puerto Rican Culture	21,221	495	271	286	2,318	2,192	883	1,083	1,506	1,084	10,119	11,102	52%
105	Industrial Commission	23,170	1,272	1,402	1,679	1,733	1,607	1,570	1,710	1,729	1,564	14,266	8,905	38%
109	Puerto Rico School of Plastic Arts	5,247	185	472	354	525	33	35	32	33	32	1,701	3,547	68%
121	Government Board of the 911 Service	22,823	779	826	1,683	814	1,057	590	1,407	696	678	8,530	14,292	63%
138	Institutional Trust of the National Guard of Puerto Rico	7,905	335	308	346	483	414	404	683	304	514	3,788	4,117	52%
161	Puerto Rico Infrastructure Financing Authority	3,745	181	223	204	380	223	235	394	177	174	2,190	1,555	42%
165	Land Authority of Puerto Rico	12,566	950	741	747	790	784	751	791	713	592	6,857	5,709	45%
167	Integral Development of the "Península de Cantera"	832	39	33	24	45	56	40	35	106	38	416	416	50%
177	Land Administration of Puerto Rico	9,083	361	468	493	545	696	768	419	661	174	4,585	4,498	50%
186	Culebra Conservation and Development Authority	563	1	1	1	1	1	1	1	1	88	95	468	83%
189	Institute of Forensic Science	24,514	1,653	1,989	2,244	2,158	2,295	3,068	2,245	1,921	165	17,740	6,774	28%
191	Musical Arts Corporation	15,411	416	579	599	754	624	589	810	610	725	5,706	9,705	63%
192	Fine Arts Center Corporation	11,388	421	529	495	512	605	440	594	516	405	4,518	6,870	60%
195	Economic Development Bank of PR	14,313	802	776	782	825	983	799	800	770	141	6,679	7,635	53%
196	Puerto Rico Public Broadcasting Corporation	14,504	669	680	747	768	661	661	714	548	690	6,138	8,366	58%
198	Agricultural Insurance Corporation	3,306	246	204	415	236	187	174	576	147	146	2,332	974	29%
215	Puerto Rico Conservatory of Music Corporation	13,294	671	842	1,416	1,017	951	862	741	1,038	1,794	9,331	3,963	30%
236	Innovation Fund for Agricultural Development of Puerto Rico	13,668	47	121	197	2,374	305	191	72	727	108	4,143	9,525	70%
238	Ponce Authority (Authority Of The Port Of The Americas)	1,225	86	76	75	68	67	91	66	76	74	678	547	45%
264	Corporation for the "Caño Martín Peña" Enlace Project	3,632	111	157	154	148	242	176	257	179	203	1,627	2,006	55%
265	Roosevelt Roads	2,986	119	79	155	204	173	93	257	193	175	1,448	1,538	52%
271	Puerto Rico Technology and Innovation Services	83,123	355	404	353	1,890	1,643	23,037	18,562	937	309	47,490	35,633	43%
276	Puerto Rico Public Private Partnership Authority	28,278	174	218	1,046	602	665	1,388	402	768	845	6,107	22,171	78%
286	Authority of the Port of Ponce	2,890	24	22	22	21	19	23	23	23	20	198	2,691	93%
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	57,337	22,605	28%
293	Center for Diabetes Research, Education, and Medical Services	1,075	64	66	81	82	88	79	74	79	-	613	462	43%
298	Public Service Regulatory Board	40,064	1,261	1,276	2,782	1,805	1,829	2,011	1,828	1,659	2,881	17,332	22,732	57%
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	268,324	192,396	42%
312	Retirement Board of the Government of Puerto Rico	78,205	2,036	2,601	8,670	5,587	5,256	5,917	5,380	5,617	5,901	46,965	31,240	40%
329	Office of Socioeconomic Development	5,865	203	563	326	171	186	609	443	310	405	3,216	2,649	45%
Total - Secondary Component Units		\$ 1,294,186	\$ 32,581	\$ 85,479	\$ 113,736	\$ 87,206	\$ 82,118	\$ 88,813	\$ 110,810	\$ 65,145	\$ 61,888	\$ 727,776	\$ 566,410	44%
Core Component Units		\$ 3,084,889	\$ 167,936	\$ 186,877	\$ 374,919	\$ 208,436	\$ 155,042	\$ 216,540	\$ 176,686	\$ 151,354	\$ 320,779	\$ 1,958,569	\$ 1,126,319	37%
Secondary Component Units		1,294,186	32,581	85,479	113,736	87,206	82,118	88,813	110,810	65,145	61,888	727,776	566,410	44%
Combined Component Units Monthly Actuals		\$ 4,379,074	\$ 200,517	\$ 272,356	\$ 488,655	\$ 295,642	\$ 237,160	\$ 305,353	\$ 287,496	\$ 216,499	\$ 382,667	\$ 2,686,346	\$ 1,692,729	39%

Non-Compliance List¹
FY25 Expense Reporting

Entity Code	Component Unit	Latest FY25 Submission ²
109	Puerto Rico School of Plastic Arts	Nov-24
168	Ports Authority	Jan-25
177	Land Administration of Puerto Rico	Feb-25
189	Institute of Forensic Science	Feb-25
195	Economic Development Bank of PR	Feb-25
286	Authority of the Port of Ponce	Not Reported
293	Center for Diabetes Research, Education, and Medical Services	Feb-25
310	Municipal Finance Corporation	Feb-25

Not: Latest submission is the date for which budget vs. actual data was last received for the current fiscal year.

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

(2)

Non-Compliance List¹
FY25 Revenues Reporting

Entity Code	Component Unit	Latest FY25 Submission²
70	State Insurance Fund Corporation	Not Reported
109	Puerto Rico School of Plastic Arts	Feb-25
168	Ports Authority	Jan-25
177	Land Administration of Puerto Rico	Feb-25
188	Corp. of the Cardiovascular Center of Puerto Rico and the Caribbean	Feb-25
189	Institute of Forensic Science	Feb-25
195	Economic Development Bank of PR	Feb-25
310	Municipal Finance Corporation	Feb-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.*

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

As Recorded and Presented by each Entity

<u>Code:</u>	<u>Entity:</u>	Q1	Q1	Q1	Q2	Q2	Q2	Q3	Q3	Q3	FY25
		1	2	3	4	5	6	7	8	9	
		<u>7/31/2024</u>	<u>8/31/2024</u>	<u>9/30/2024</u>	<u>10/31/2024</u>	<u>11/30/2024</u>	<u>12/31/2024</u>	<u>1/31/2025</u>	<u>2/28/2025</u>	<u>3/31/2025</u>	<u>YTD Totals</u>
11	Puerto Rico Traffic and Safety Commission	\$ -	\$ -	\$ 22	\$ 22	\$ 21	\$ 42	\$ 24	\$ 24		\$ 155
22	Office of The Commissioner of Insurance	-	-	-							-
70	State Insurance Fund Corporation	-	8,765	9,078	8,803						
75	Office of the Financial Institutions Commissioner	-	-	-	-	969	204	193	196		1,562
79	Automobile Accidents Compensation Administration	-	1,099	2,158	1,057	1,049	1,051				6,414
82	Institute of Puerto Rican Culture	294	294	294	294	294	294	294	294		2,352
90	Medical Services Administration of Puerto Rico	2,025	2,025	2,025	2,025	2,025					10,126
109	School of Plastic Arts	44	44	44	44						176
119	Department of Economic Development and Commerce	592	582	581	579	580	268		652		3,834
121	Government Board of the 911 Service		23	24		46	23				116
138	Institutional Trust of the National Guard of Puerto Rico	4	4	3	3	3	5	3	4	5	34
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		2,396
168	Puerto Rico Ports Authority	-	-	-							-
177	Land Administration of Puerto Rico	-	-	205	196		404				805
180	Tourism Company of Puerto Rico	-	-		517						517
187	Health Insurance Administration of Puerto Rico	31	31	31	31	31	31	31	31		248
188	Cardiovascular Center Corporation of PR and the Caribbean	159	158	151	151	153	153	153	153		1,231
191	Musical Arts Corporation	35	35	35	35	35	36	36	36	35	318
192	Fine Arts Center Corporation	54	54	54	54	54	54	54	54	54	486
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	151
215	Puerto Rico Conservatory of Music Corporation	43.00	42	41	42	42	42	42	42	40	376
235	Puerto Rico Housing Finance Authority	-	-	-	13						13
236	Innovation Fund for Agricultural Development of Puerto Rico					33			29		62
277	Agricultural Enterprises Development Administration	-	-	-	3,091	461	706		4,231		8,489
285	Puerto Rico Integrated Transit Authority	1,135	1,135	1,135	1,135	1,135	1,135	1,135	1,135		9,080
295	Fiscal Agency & Financial Advisory Authority	-	-	-							-
298	Public Service Regulatory Board	5892	-	-							5,892
311	Puerto Rico Gaming Commission	0	-	-							-
312	Government Employees and Judiciary Retirement System	833	794	790	788	786	786	785	785	785	
		\$ 11,591	\$ 15,524	\$ 19,194	\$ 21,260	\$ 8,166	\$ 5,707	\$ 3,187	\$ 16,527	\$ 934	\$ 68,311