

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*

***May FY25 YTD***

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## Additional Disclaimers

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

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

## **Assumptions/Resources:**

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

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

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

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

### **General Fund Expenses: PRIFAS**

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

### **Special Revenue Fund Expenses: PRIFAS**

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

### **General and Special Revenue: Component Units**

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

### **Core Component Units:**

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

**Secondary Component Units:**

- 11 Puerto Rico Traffic Safety Commission
- 22 Office of The Commissioner of Insurance
- 29 Puerto Rico Federal Affairs Administration
- 75 Office of the Financial Institutions Commissioner
- 82 Institute of Puerto Rican Culture
- 105 Industrial Commission
- 109 Puerto Rico School of Plastic Arts
- 121 Government Board of the 911 Service
- 138 Institutional Trust of the National Guard of Puerto Rico
- 161 Puerto Rico Infrastructure Financing Authority
- 165 Land Authority of Puerto Rico
- 167 Integral Development of the "Península de Cantera"
- 177 Land Administration of Puerto Rico
- 184 Solid Waste Authority
- 186 Culebra Conservation and Development Authority
- 189 Institute of Forensic Science
- 191 Musical Arts Corporation
- 192 Fine Arts Center Corporation
- 195 Economic Development Bank of PR
- 196 Puerto Rico Public Broadcasting Corporation
- 198 Agricultural Insurance Corporation
- 215 Puerto Rico Conservatory of Music Corporation
- 236 Innovation Fund for Agricultural Development of Puerto Rico
- 238 Ponce Authority (Authority Of The Port Of The Americas)
- 264 Corporation for the "Caño 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 5/31/25*

*May-25*

*By Concept*

<b>General Fund Revenue<sup>1</sup></b>	<b>YTD Budgeted Revenue</b>	<b>YTD Revenue Actuals</b>	<b>(Unfavorable) / Favorable \$</b>	<b>(Unfavorable) / Favorable %</b>
1 Individual Income Taxes	\$ 2,585,394	\$ 2,796,913	\$ 211,518	8.2%
2 Corporate Income Taxes	2,686,063	2,532,374	(153,689)	-5.7%
3 Sales & Use Taxes	2,566,670	2,734,246	167,576	6.5%
4 Act 154 Collections	111,395	97,230	(14,164)	-12.7%
5 Non-Resident Withholdings	841,875	948,743	106,869	12.7%
6 Alcoholic Beverages	269,837	257,500	(12,337)	-4.6%
7 Cigarettes	64,015	79,627	15,612	24.4%
8 Motor Vehicles	696,400	630,302	(66,097)	-9.5%
9 Excises on Off-Shore Shipment Rum	187,155	199,806	12,651	6.8%
10 Partnerships	347,109	336,866	(10,243)	-3.0%
11 Petroleum Products	456,552	511,913	55,361	12.1%
12 Other Excise Taxes	50,670	49,458	(1,212)	-2.4%
13 Other General Fund Revenue	794,722	793,293	(1,429)	-0.2%
14 Other Tax Revenue	411,730	393,684	(18,045)	-4.4%
<b>Total General Fund Revenue</b>	<b>\$ 12,069,586</b>	<b>\$ 12,361,955</b>	<b>\$ 292,370</b>	<b>2%</b>

**Notes :**

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



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

*YTD FY25 General Fund Expenses - Budget vs. Actual*

*YTD from 7/1/2024 through 5/31/25*

*May-25*

*By Concept*

	YTD Budget	YTD Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %	Comments
1 Payroll	3,251,389	\$ 2,942,661	\$ 308,728	9%	Mainly driven by lagging entries of actual results in the Department of Education for \$151.1M, along with \$62.5M under the Custody of OMB and Treasury combined. Additionally, some agencies have reported delays in recruiting for vacant positions.
2 Facilities	422,785	359,891	62,895	15%	Mainly driven by lagging entries of actual results in the Department of Education, totaling \$50.1M, and the Department of Health, totaling \$8.9M.
3 Purchased Services	586,668	431,462	155,206	26%	Primarily due to delayed entries of actual results in the Department of Education for \$55.7M and funds under the PR Department of Treasury for \$27.5M, along with the Department of Health for \$22.4M, as well as timing of disbursements related to delayed invoicing from vendors across various agencies including the Department of Correction for \$13.9M.
4 Donations and Subsidies	212,779	205,788	6,990	3%	Mainly driven by timing of disbursement in Department of Transportation and Public Works for \$4.5M, Department of Health \$4.1M and Administration for Integral Development of Childhood \$3.2M. This is partially offset by early disbursements in Family and Children Administration of (\$6M).
5 Transportation	124,516	90,783	33,733	27%	Primary due to \$23.2M in the Department of Education, which had an intra-governmental transfer approved in January 2025. An additional \$3.7M related to timing disbursement, are reflected under the Custody of OMB.
6 Professional Services	485,996	351,349	134,648	28%	Mainly driven by lagging entries of actual results in the Department of Education for \$37.6M. Other drivers include timing of disbursements in AAFAF for \$18.2M, Public Private Partnership Authority for \$15.3M, Department of Treasury for \$9.4M, Department of Health for \$7.9M among others.
7 Other Operating	225,273	164,052	61,221	27%	Largely driven by timing of disbursements across agencies including the Department of Education for \$35.8M, PRITS for \$5.9M and Police Bureau for \$5M.
8 Capital Expenditures	199,117	51,650	147,467	74%	Primarily due to a delay in projected disbursements across agencies. The Custody of the OMB for \$43M, PRITA for \$33.3M, the Department of Transportation and Public Works for \$13.8M, and the Office of the Governor for \$10.8M, are among the main drivers. Another consideration is the CapEx extensions approved as of May 2025.
9 Payments of current & prior period obligations	573,165	573,161	4	0%	YTD GO's bonds payments have been fully processed and completed in accordance with the required terms.
10 Materials and Supplies	90,885	61,007	29,878	33%	Mainly driven by delayed recording of actual results across agencies. The Department of Education for \$14.1M, PR Police Bureau for \$6.M, Department of Health for \$4.5M, and ASSMCA with \$1.9M are the largest contributors.
11 Equipment Purchases	61,742	22,071	39,671	64%	Mainly driven by delayed recording of actual results across agencies, with the Department of Education at \$25.2M, PR Police Bureau at \$5.8M, Department of Health at \$1.9M, Department of Treasury at \$1M, and Department of Correction and Rehabilitation at \$1M as the largest contributors.
12 Media and Advertisements	9,107	7,389	1,719	19%	This was primarily due to the timing of disbursements in ADSEF totaling \$548K, PRITS totaling \$275K, the Office of the Women's Advocate with \$191K, and GSA with \$191K.
13 Social Wellbeing for Puerto Rico	1,527,866	1,490,493	37,374	2%	The main funds come from the Retirement Board, totaling \$55.6M and the Custody of the OMB, totaling \$12.9M. However, early disbursements in the Custody of the Treasury Department, amounting to (\$35.8M), partially offset the total variance.
14 Appropriations to non-governmental entities	278,796	250,622	28,173	10%	Mainly driven by funds under ADEA for \$14.8M and the Custody of the Treasury Department, totaling \$9.7M.
30 PayGo	1,935,551	1,862,399	73,152	4%	Retired employee payments have been processed as required by Act 106-2017, with funds disbursed through the General Fund.
81 Undistributed Appropriations	427,670	189,698	237,972	56%	The remaining balance primarily consists of funds under the Custody of the OMB for \$210.1M that are pending disbursement to various agencies.
82 Federal Fund Matching	151,703	45,791	105,913	70%	Balance mostly pertains to funds under the Custody of the OMB for \$95M that are pending disbursement to various agencies.
89 Prior Period Debts	15,575	9,573	6,003	39%	Primarily driven by disbursements in the Department of Education, totaling \$6.2M.
98 Budgetary Reserve	-	-	-		Funds were fully disbursed in April 2025 (Q4), as per Circular Letter 118-14 from OMB.

<b>Subtotal General Fund Expenditures</b>	<b>\$ 10,580,584</b>	<b>\$ 9,109,839</b>	<b>\$ 1,470,745</b>	<b>14%</b>
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**Non-Governmental Expenses included in the Certified Budget<sup>1</sup>**

9 Payments of current & prior period obligations	58,861	-	58,861	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	88,292	-	88,292	100.0%	
<b>Subtotal Non-Governmental</b>	<b>\$ 147,153</b>	<b>\$ -</b>	<b>\$ 147,153</b>	<b>100%</b>	
<b>Total General Fund Expenditures</b>	<b>\$ 10,727,736</b>	<b>\$ 9,109,839</b>	<b>\$ 1,617,898</b>	<b>15%</b>	

**Notes :**

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

**Puerto Rico Department of Treasury**  
YTD FY25 General Fund Budget vs. Actual  
YTD from 7/1/2024 through 5/31/2025  
May-25  
By Concept

(figures in \$000s)

General Fund Revenue <sup>1</sup>	FY25 Certified Budget			YTD Budgeted Revenue	Actual YTD Revenue Actuals	Variance	
	Revenue Forecast	Adjustments & Revisions	Reforecast			(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
1 Individual Income Taxes	\$ 2,800,576	\$ -	\$ 2,800,576	\$ 2,585,394	\$ 2,796,913	\$ 211,518	8.2%
2 Corporate Income Taxes	3,323,486	-	3,323,486	2,686,063	2,532,374	(153,689)	-5.7%
3 Sales & Use Taxes	2,907,148		2,907,148	2,566,670	2,734,246	167,576	6.5%
4 Act 154 Collections	123,620	-	123,620	111,395	97,230	(14,164)	-12.7%
5 Non-Resident Withholdings	897,735	-	897,735	841,875	948,743	106,869	12.7%
6 Alcoholic Beverages	298,581	-	298,581	269,837	257,500	(12,337)	-4.6%
7 Cigarettes	68,024	-	68,024	64,015	79,627	15,612	24.4%
8 Motor Vehicles	757,648	-	757,648	696,400	630,302	(66,097)	-9.5%
9 Excises on Off-Shore Shipment Rum	205,301	-	205,301	187,155	199,806	12,651	6.8%
10 Partnerships	398,323	-	398,323	347,109	336,866	(10,243)	-3.0%
11 Petroleum Products	506,915	-	506,915	456,552	511,913	55,361	12.1%
12 Other Excise Taxes	54,924	-	54,924	50,670	49,458	(1,212)	-2.4%
13 Other General Fund Revenue	881,349	-	881,349	794,722	793,293	(1,429)	-0.2%
14 Other Tax Revenue	434,288	-	434,288	411,730	393,684	(18,045)	-4.4%
i. FEDE Portion of Corp Income Taxes and Non-Resident Withholdings		-	-	-	-	-	
i. Excise Taxes on Off-Shore Shipments Rum	171,189	-	171,189	171,189	143,702	(27,487)	-16.1%
ii. Cigarette Excise Taxes	32,858	-	32,858	30,098	28,822	(1,276)	-4.2%
iii. Cigarette Excise Taxes (transferred PRITA net of 5% management fee)	35,100	-	35,100	32,082	31,360	(722)	-2.3%
Petroleum Products (Crudita) Excise Tax - AFI	-	-	-	-	-	-	
Petroleum Products (Crudita) Excise Tax - HTA	-	-	-	-	-	-	
Gas Oil and Diesel Excise Taxes	-	-	-	-	-	-	
Gasoline Excise Tax Revenue	-	-	-	-	-	-	
Vehicle License Fees (\$15 Portion)	-	-	-	-	-	-	
Vehicle License Fees (\$25 Portion)	-	-	-	-	-	-	
Other HTA (tolls paid at tax office)	-	-	-	-	-	-	
CRIM Property Tax Inflows	-	-	-	-	-	-	
iv. FAM & Cine	164,807	-	164,807	148,026	159,463	11,437	7.7%
v. PRCCDA	30,334	-	30,334	30,334	30,337	3	0.0%
vii. Green Energy Initiative	-	-	-	-	-	-	
viii. Export Development	-	-	-	-	-	-	
ix. Development Funds	-	-	-	-	-	-	
<b>Total General Fund Revenue</b>	<b>\$ 13,657,919</b>	<b>\$ -</b>	<b>\$ 13,657,919</b>	<b>\$ 12,069,586</b>	<b>\$ 12,361,955</b>	<b>\$ 292,370</b>	<b>2%</b>

**Notes:**

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

**Puerto Rico Department of Treasury**  
YTD FY25 General Fund Budget vs. Actual  
YTD from 7/1/2024 through 5/31/2025  
May-25  
By Concept

General Fund Expenses	Expense Budget	Adjustments & Revisions <sup>1</sup>	Revised Budget	YTD Budget	YTD Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
1 Payroll	\$ 3,697,015	\$ (150,045)	\$ 3,546,970	\$ 3,251,389	\$ 2,942,661	\$ 308,728	9%
2 Facilities	473,467	(12,247)	461,220	422,785	359,891	62,895	15%
3 Purchased Services	570,226	69,776	640,002	586,668	431,462	155,206	26%
4 Donations and Subsidies	213,008	19,114	232,122	212,779	205,788	6,990	3%
5 Transportation	89,274	46,561	135,835	124,516	90,783	33,733	27%
6 Professional Services	463,091	67,087	530,178	485,996	351,349	134,648	28%
7 Other Operating	224,820	20,932	245,752	225,273	164,052	61,221	27%
8 Capital Expenditures	249,775	(32,557)	217,218	199,117	51,650	147,467	74%
9 Payments of current & prior period obligations	1,014,271	-	1,014,271	573,165	573,161	4	0%
10 Materials and Supplies	77,965	21,182	99,147	90,885	61,007	29,878	33%
11 Equipment Purchases	33,193	34,162	67,355	61,742	22,071	39,671	64%
12 Media and Advertisements	7,006	2,929	9,935	9,107	7,389	1,719	19%
13 Social Wellbeing for Puerto Rico	1,674,111	(7,348)	1,666,763	1,527,866	1,490,493	37,374	2%
14 Appropriations to non-governmental entities	1,304,476	(30,018)	1,274,458	278,796	250,622	28,173	10%
30 PayGo	2,111,510	-	2,111,510	1,935,551	1,862,399	73,152	4%
81 Undistributed Appropriations	530,393	(63,843)	466,550	427,670	189,698	237,972	56%
82 Federal Fund Matching	165,513	(18)	165,495	151,703	45,791	105,913	70%
89 Prior Period Debts	2,658	14,333	16,991	15,575	9,573	6,003	39%
98 Budgetary Reserve	-	-	-	-	-	-	
<b>Subtotal General Fund Expenditures</b>	<b>\$ 12,901,772</b>	<b>\$ (0)</b>	<b>\$ 12,901,772</b>	<b>\$ 10,580,584</b>	<b>\$ 9,109,839</b>	<b>\$ 1,470,745</b>	<b>14%</b>

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

9 Payments of current & prior period obligations	64,212	-	64,212	58,861	-	58,861	100.0%
13 Social Wellbeing for Puerto Rico	96,318	-	96,318	88,292	-	88,292	100.0%
<b>Subtotal Non-Governmental</b>	<b>\$ 160,530</b>	<b>\$ -</b>	<b>\$ 160,530</b>	<b>\$ 147,153</b>	<b>\$ -</b>	<b>\$ 147,153</b>	<b>100%</b>
<b>Total General Fund Expenditures</b>	<b>\$ 13,062,302</b>	<b>\$ (0)</b>	<b>\$ 13,062,302</b>	<b>\$ 10,727,736</b>	<b>\$ 9,109,839</b>	<b>\$ 1,617,898</b>	<b>15%</b>

**Notes:**

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

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

**Puerto Rico Department of Treasury**  
**Monthly FY25 General Fund Budget vs. Actual**  
**Month: May-25**  
**Period: 11**

(figures in \$000s)

	FY25 Certified Budget			Actual		Variance	
	Revenue Forecast	Adjustments & Revisions	Reforecast	Monthly Budget	Monthly Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>General Fund Revenue<sup>1</sup></b>							
1 Individual Income Taxes	\$ 2,800,576	\$ -	\$ 2,800,576	\$ 195,824	\$ 193,535	\$ (2,289)	-1.2%
2 Corporate Income Taxes	3,323,486	-	3,323,486	147,622	110,848	(36,774)	-24.9%
3 Sales & Use Taxes	2,907,148	-	2,907,148	274,168	296,063	21,894	8.0%
4 Act 154 Collections	123,620	-	123,620	8,416	6,940	(1,476)	-17.5%
5 Non-Resident Withholdings	897,735	-	897,735	79,027	77,055	(1,972)	-2.5%
6 Alcoholic Beverages	298,581	-	298,581	24,797	25,458	661	2.7%
7 Cigarettes	68,024	-	68,024	6,532	7,780	1,248	19.1%
8 Motor Vehicles	757,648	-	757,648	70,775	58,648	(12,127)	-17.1%
9 Excises on Off-Shore Shipment Rum	205,301	-	205,301	15,834	15,563	(271)	-1.7%
10 Partnerships	398,323	-	398,323	5,346	7,450	2,105	39.4%
11 Petroleum Products	506,915	-	506,915	38,198	46,981	8,783	23.0%
12 Other Excise Taxes	54,924	-	54,924	2,304	6,145	3,841	166.7%
13 Other General Fund Revenue	881,349	-	881,349	50,219	72,700	22,481	44.8%
14 Other Tax Revenue	434,288	-	434,288	39,417	36,397	(3,020)	-7.7%
i. FEDE Portion of Corp Income Taxes and Non-Resident Withholdings	-	-	-	-	-	-	-
i. Excise Taxes on Off-Shore Shipments Rum	171,189	-	171,189	20,549	16,439	(4,110)	-20.0%
ii. Cigarette Excise Taxes	32,858	-	32,858	2,760	2,620	(140)	-5.1%
iii. Cigarette Excise Taxes (transferred PRITA net of 5% management fee)	35,100	-	35,100	3,018	2,851	(167)	-5.5%
Petroleum Products (Crudita) Excise Tax - AFI	-	-	-	-	-	-	-
Petroleum Products (Crudita) Excise Tax - HTA	-	-	-	-	-	-	-
Gas Oil and Diesel Excise Taxes	-	-	-	-	-	-	-
Gasoline Excise Tax Revenue	-	-	-	-	-	-	-
Vehicle License Fees (\$15 Portion)	-	-	-	-	-	-	-
Vehicle License Fees (\$25 Portion)	-	-	-	-	-	-	-
Other HTA (tolls paid at tax office)	-	-	-	-	-	-	-
CRIM Property Tax Inflows	-	-	-	-	-	-	-
iv. FAM & Cine	164,807	-	164,807	13,091	14,487	1,397	10.7%
v. PRCCDA	30,334	-	30,334	-	-	-	-
vii. Green Energy Initiative	-	-	-	-	-	-	-
viii. Export Development	-	-	-	-	-	-	-
ix. Development Funds	-	-	-	-	-	-	-
<b>Total General Fund Revenue</b>	<b>\$ 13,657,919</b>	<b>\$ -</b>	<b>\$ 13,657,919</b>	<b>\$ 958,478</b>	<b>\$ 961,562</b>	<b>\$ 3,084</b>	<b>0%</b>

**Notes:**

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

**Puerto Rico Department of Treasury**

Monthly FY25 General Fund Budget vs. Actual

Month: May-25

Period: 11

(figures in \$000s)

General Fund Expenses	Expense Budget	Adjustments & Revisions <sup>1</sup>	Revised Budget	Monthly Budget	Monthly Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
1 Payroll	\$ 3,697,015	\$ (150,045)	\$ 3,546,970	\$ 295,581	\$ 232,446	\$ 63,135	21%
2 Facilities	473,467	(12,247)	461,220	38,435	29,596	8,839	23%
3 Purchased Services	570,226	69,776	640,002	53,333	46,840	6,493	12%
4 Donations and Subsidies	213,008	19,114	232,122	19,344	41,688	(22,345)	-116%
5 Transportation	89,274	46,561	135,835	11,320	17,615	(6,295)	-56%
6 Professional Services	463,091	67,087	530,178	44,181	41,020	3,162	7%
7 Other Operating	224,820	20,932	245,752	20,479	12,459	8,020	39%
8 Capital Expenditures	249,775	(32,557)	217,218	18,102	17,177	925	5%
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	21,182	99,147	8,262	14,321	(6,059)	-73%
11 Equipment Purchases	33,193	34,162	67,355	5,613	5,074	539	10%
12 Media and Advertisements	7,006	2,929	9,935	828	188	640	77%
13 Social Wellbeing for Puerto Rico	1,674,111	(7,348)	1,666,763	138,897	170,685	(31,788)	-23%
14 Appropriations to non-governmental entities	1,304,476	(30,018)	1,274,458	25,345	18,882	6,464	26%
30 PayGo	2,111,510	-	2,111,510	175,959	165,176	10,783	6%
81 Undistributed Appropriations	530,393	(63,843)	466,550	38,879	11,918	26,961	69%
82 Federal Fund Matching	165,513	(18)	165,495	13,791	5,373	8,418	61%
89 Prior Period Debts	2,658	14,333	16,991	1,416	62	1,354	96%
98 Budgetary Reserve	-	-	-	-	-	-	-
<b>Subtotal General Fund Expenditures</b>	<b>\$ 12,901,772</b>	<b>\$ (0)</b>	<b>\$ 12,901,772</b>	<b>\$ 961,871</b>	<b>\$ 882,624</b>	<b>\$ 79,247</b>	<b>8%</b>
<b>Non-Governmental Expenses included in the Certified Budget<sup>2</sup></b>							
9 Payments of current & prior period obligations	64,212	-	64,212	5,351	-	5,351	100.0%
13 Social Wellbeing for Puerto Rico	96,318	-	96,318	8,027	-	8,027	100.0%
<b>Subtotal Non-Governmental</b>	<b>\$ 160,530</b>	<b>\$ -</b>	<b>\$ 160,530</b>	<b>\$ 13,378</b>	<b>\$ -</b>	<b>\$ 13,378</b>	<b>100%</b>
<b>Total General Fund Expenditures</b>	<b>\$ 13,062,302</b>	<b>\$ (0)</b>	<b>\$ 13,062,302</b>	<b>\$ 975,249</b>	<b>\$ 882,624</b>	<b>\$ 92,625</b>	<b>9%</b>

**Notes :**

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

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

**Puerto Rico Department of Treasury**

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

*By Agency*

*YTD from 7/1/2024 through 5/31/2025*

*May-25*

*(figures in \$000s)*

	Revised Budget	YTD Budget	YTD Total Revenue <sup>1</sup>	Over / (Under) Performance
<b>Entities Operating in PRIFAS 7.5</b>				
15 Office of the Governor	\$ 500	\$ 458	\$ 125	\$ (333)
16 Office of Management and Budget	1,199	1,099	703	(396)
18 Planning Board	-	-	159	159
21 Emergency and Disaster Management Bureau	341	313	30	(282)
23 Puerto Rico Department of State	4,613	4,229	10,308	6,080
24 Puerto Rico Department of Treasury	804,027	737,025	475,994	(261,031)
28 State Elections Commission	-	-	-	-
30 Human Resources Management & Transformation	1,741	1,596	1,827	231
31 General Services Administration	38,770	35,539	34,474	(1,065)
34 Commission of Investigation, Processing and Appeals	-	-	-	-
37 Civil Rights Commission	-	-	-	-
38 Puerto Rico Department of Justice	7,023	6,438	9,724	3,286
40 Puerto Rico Police Bureau	19,722	18,079	13,560	(4,518)
41 Special Investigations Bureau	9	8	9	1
42 Puerto Rico Fire Department Bureau	16,284	14,927	13,903	(1,024)
43 Puerto Rico National Guard	-	-	-	-
45 Department of Public Safety	222	204	150	(54)
49 Department of Transportation and Public Works	161,671	148,198	150,418	2,220
50 Department of Natural and Environmental Resources	72,258	66,236	45,400	(20,837)
55 Puerto Rico Department of Agriculture	3,430	3,144	11,088	7,944
60 Office of the Citizen's Ombudsman	-	-	-	-
62 Cooperative Development Commission of Puerto Rico	-	-	-	-
66 Puerto Rico Highway Authority	-	-	13,333	13,333
67 Puerto Rico Department of Labor and Human Resources	307,018	281,433	344,839	63,406
68 Puerto Rico Labor Relations Board	462	424	470	47
69 Puerto Rico Department of Consumer Affairs	1,996	1,830	1,911	81
71 Department of Health	217,010	198,926	147,007	(51,919)
78 Department of Housing	26,497	24,289	13,261	(11,028)
81 Department of Education	20,579	18,864	14,250	(4,615)
87 Department of Recreation and Sports	21,976	20,145	17,458	(2,687)
95 Mental Health and Drug Addiction Services Administration	6,322	5,795	3,704	(2,091)
96 Office of the Women's Advocate	-	-	-	-
117 Act 70	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	-	-	-	-
122 Secretariat of the Department of the Family	385	353	4	(349)
123 Family and Children Administration	21	20	-	(20)
124 Child Support Administration (ASUME)	-	-	4	4
126 Vocational Rehabilitation Administration	802	735	44	(691)
127 Administration for Socioeconomic Development of the Family	-	-	-	-
133 Administracion de Recursos Naturales	-	-	-	-
137 Department of Correction and Rehabilitation	23,271	21,332	10,482	(10,850)
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	1,062	633	(428)
221 Medical Emergency Bureau	8,535	7,824	15,692	7,868
231 Office for the Patient's Advocate	-	-	-	-
241 Administration for Integral Development of Childhood	-	-	561	561
266 Office of Public Safety Affairs	-	-	-	-
279 Public Service Appeals Commission	-	-	-	-
281 Office of the Election Comptroller	64	58	180	121
<b>Total - Entities Operating in PRIFAS 7.5</b>	<b>\$ 1,767,906</b>	<b>\$ 1,620,581</b>	<b>\$ 1,351,705</b>	<b>\$ (268,875)</b>

# **Puerto Rico Department of Treasury**

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

By Agency

YTD from 7/1/2024 through 5/31/2025

May-25

(figures in \$000s)

	Revised Budget	YTD Budget	YTD Total Revenue	Over / (Under) Performance
<b>Core Component Units</b>				
70 State Insurance Fund Corporation	\$ 592,509	\$ 543,134	\$ 761,533	\$ 218,400
79 Automobile Accidents Compensation Administration	102,442	93,905	84,907	(8,998)
90 Medical Services Administration of Puerto Rico	161,703	148,228	121,096	(27,131)
119 Department of Economic Development & Commerce	127,986	117,320	130,119	12,799
162 Public Building Authority	166,366	152,502	146,303	(6,199)
168 Puerto Rico Ports Authority	83,487	76,530	38,230	(38,300)
180 Tourism Company	161,097	147,672	172,453	24,781
187 Puerto Rico Health Insurance Administration	181,633	166,497	642,155	475,658
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	90,212	82,694	77,734	(4,961)
235 Puerto Rico Housing Finance Corporation	96,358	88,328	24,371	(63,957)
277 Agricultural Enterprises Development Administration	124,161	113,814	86,291	(27,523)
285 Puerto Rico Integrated Transit Authority	39,510	36,218	41,419	5,202
295 Fiscal Agency & Financial Advisory Authority	8,585	7,870	8,521	652
303 Convention Center of District Authority	48,762	44,699	68,054	23,355
<b>Total - Core Component Units</b>	<b>\$ 1,984,811</b>	<b>\$ 1,819,410</b>	<b>\$ 2,403,187</b>	<b>\$ 583,776</b>
<b>Secondary Component Units</b>				
11 Puerto Rico Traffic Safety Commission	\$ 1,864	\$ 1,709	\$ 1,998	\$ 289
22 Office of The Commissioner of Insurance	13,092	12,001	12,089	88
75 Office of the Financial Institutions Commissioner	15,413	14,129	41,419	27,290
82 Institute of Puerto Rican Culture	5,389	4,940	1,593	(3,347)
105 Industrial Commission	23,131	21,203	22,831	1,628
109 Puerto Rico School of Plastic Arts	2,919	2,676	1,031	(1,645)
121 Government Board of the 911 Service	22,779	20,881	31,370	10,489
138 Institutional Trust of the National Guard of Puerto Rico	7,902	7,244	7,948	705
161 Puerto Rico Infrastructure Financing Authority	1,311	1,202	49	(1,153)
165 Land Authority of Puerto Rico	12,545	11,500	10,045	(1,455)
167 Integral Development of the "Península de Cantera"	228	209	-	(209)
177 Land Administration of Puerto Rico	9,073	8,317	19,134	10,817
186 Culebra Conservation and Development Authority	303	278	647	369
189 Institute of Forensic Science	506	464	244	(220)
191 Musical Arts Corporation	4,408	4,041	2,245	(1,796)
192 Fine Arts Center Corporation	2,834	2,598	3,046	448
195 Economic Development Bank of PR	14,289	13,098	7,408	(5,690)
196 Puerto Rico Public Broadcasting Corporation	14,404	13,203	3,166	(10,037)
198 Agricultural Insurance Corporation	3,300	3,025	-	(3,025)
215 Puerto Rico Conservatory of Music Corporation	4,354	3,991	3,227	(764)
236 Innovation Fund for Agricultural Development of Puerto Rico	13,665	12,526	8,679	(3,847)
265 Roosevelt Roads	1,860	1,705	1,229	(476)
271 Puerto Rico Technology and Innovation Services	9,732	8,921	5,605	(3,316)
286 Authority of the Port of Ponce	2,162	1,982	-	(1,982)
288 University of Puerto Rico Comprehensive Cancer Center	47,253	43,315	38,864	(4,451)
293 Center for Diabetes Research, Education, and Medical Services	267	245	153	(92)
298 Public Service Regulatory Board	31,828	29,176	33,387	4,211
310 Municipal Finance Corporation	254,979	233,731	68,572	(165,159)
311 Puerto Rico Gaming Commission	458,460	420,255	351,799	(68,457)
312 Retirement Board of the Government of Puerto Rico	3,315	3,039	787	(2,252)
<b>Total - Secondary Component Units</b>	<b>\$ 983,606</b>	<b>\$ 901,638</b>	<b>\$ 678,564</b>	<b>\$ (223,074)</b>

**Puerto Rico Department of Treasury**

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

By Agency

YTD from 7/1/2024 through 5/31/2025

May-25

(figures in \$000s)

	Revised Budget	YTD Budget	YTD Total Revenue	Over / (Under) Performance
<b>OMB and Hacienda Custodies</b>				
17 Custody of the Office of Management and Budget	\$ 5,184	\$ 4,752	\$ 5,160	\$ 407
25 Custody of the Department of the Treasury	432,125	396,114	432,461	36,347
<b>Total - OMB and Hacienda Custodies</b>	<b>\$ 437,309</b>	<b>\$ 400,867</b>	<b>\$ 437,621</b>	<b>\$ 36,754</b>
<b>Out of Scope Entities</b>				
8 Office of the Comptroller	\$ -	\$ -	\$ -	\$ -
10 The General Court of Justice	17,453	15,999	11,365	(4,633)
100 Legislative Assembly of the Commonwealth	-	-	-	-
106 Public Housing Administration	15,523	14,229	-	(14,229)
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	-	-	104	104
208 Contributions to the Municipalities	-	-	28,525	28,525
220 Correctional Health	-	-	-	-
268 Puerto Rico Institute of Statistics	-	-	-	-
272 Office of the Inspector General	-	-	-	-
289 Energy Commission	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	-	-	-	-
<b>Total - Out of Scope Entities</b>	<b>\$ 32,976</b>	<b>\$ 30,228</b>	<b>\$ 39,994</b>	<b>\$ 9,766</b>
<b>Recap</b>				
Entities Operating in PRIFAS 7.5	\$ 1,767,906	\$ 1,620,581	\$ 1,351,705	\$ (268,875)
Core Component Units	1,984,811	1,819,410	2,403,187	583,776
Secondary Component Units	983,606	901,638	678,564	(223,074)
OMB and Hacienda Custodies	437,309	400,867	437,621	36,754
Out of Scope Entities	32,976	30,228	39,994	9,766
<b>Total</b>	<b>\$ 5,206,608</b>	<b>\$ 4,772,724</b>	<b>\$ 4,911,071</b>	<b>\$ 138,347</b>

**Notes:**

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



**Puerto Rico Department of Treasury**

FY25 - By Concept Budget-to-Actual Report

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

All Entities Included in the Commonwealth Budget

May FY25 YTD

(figures in \$000s)

		Certified Budget	Adjustments & Revisions <sup>2</sup>	Revised Budget	Total YTD Actuals	Total Remaining Balance
1	Payroll	\$ 4,441,091	\$ (134,213)	\$ 4,306,878	\$ 3,502,850	\$ 804,028
2	Facilities	565,485	22,512	587,997	438,749	149,248
3	Purchased Services	997,652	121,710	1,119,362	708,278	411,084
4	Donations and Subsidies	247,319	(15,197)	232,122	228,824	3,299
5	Transportation	105,430	47,123	152,553	101,249	51,304
6	Professional Services	734,673	106,096	840,769	496,356	344,413
7	Other Operating	448,668	34,418	483,086	321,067	162,019
8	Capital Expenditures	258,636	(7,944)	250,692	52,526	198,166
9	Payments of current and prior period obligations	1,014,271	-	1,014,271	573,161	441,110
10	Materials and Supplies	207,230	50,860	258,090	135,121	122,969
11	Equipment Purchases	77,042	50,785	127,827	27,481	100,347
12	Media and Advertisements	31,772	3,817	35,589	32,303	3,286
13	Social Wellbeing for Puerto Rico	2,409,642	102,413	2,512,055	2,028,085	483,970
14	Appropriations to non-governmental entities	1,759,247	(93,403)	1,665,844	632,866	1,032,977
30	PayGo	2,648,551	216	2,648,767	2,312,574	336,193
81	Undistributed Appropriations	1,637,414	(14,832)	1,622,582	843,136	779,446
82	Federal Fund Matching	173,825	100	173,925	46,761	127,165
89	Prior Period Debts	9,393	66,577	75,970	55,440	20,530
98	Budgetary Reserve	-	-	-	-	-
<b>Subtotal Expenditures</b>		<b>\$ 17,767,341</b>	<b>\$ 341,039</b>	<b>\$ 18,108,380</b>	<b>\$ 12,536,826</b>	<b>\$ 5,571,554</b>

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

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

Other Considerations

9	Payments of current & prior period obligations					
14	Appropriations to non-governmental entities					
<b>Sub-Total Other Considerations</b>						
<b>Total Expenditures</b>		<b>\$ 17,927,871</b>	<b>\$ 341,039</b>	<b>\$ 18,268,910</b>	<b>\$ 12,536,826</b>	<b>\$ 5,732,084</b>

Notes:

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

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

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

**Puerto Rico Department of Treasury**

FY25 - By Concept Budget-to-Actual Report

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

All Entities Included in the Commonwealth Budget

May-25

(figures in \$000s)

		Certified Budget	Adjustments & Revisions <sup>2</sup>	Revised Budget	Total Monthly Actuals	Total (Unfavorable) / Favorable \$
1	Payroll	\$ 370,091	\$ (11,184)	\$ 358,907	\$ 298,123	\$ 60,784
2	Facilities	47,124	1,876	49,000	37,534	11,466
3	Purchased Services	83,138	10,142	93,280	74,863	18,417
4	Donations and Subsidies	20,610	(1,266)	19,344	45,421	(26,077)
5	Transportation	8,786	3,927	12,713	18,392	(5,679)
6	Professional Services	61,223	8,841	70,064	53,958	16,106
7	Other Operating	37,389	2,868	40,257	30,573	9,684
8	Capital Expenditures	21,553	(662)	20,891	17,177	3,714
9	Payments of current & prior period obligations	52,106	-	52,106	52,106	0
10	Materials and Supplies	17,269	4,238	21,507	16,511	4,996
11	Equipment Purchases	6,420	4,232	10,652	5,779	4,873
12	Media and Advertisements	2,648	318	2,966	3,257	(292)
13	Social Wellbeing for Puerto Rico	200,804	8,534	209,338	201,409	7,929
14	Appropriations to non-governmental entities	65,744	(7,784)	57,961	44,816	13,145
30	PayGo	220,713	18	220,731	205,709	15,022
81	Undistributed Appropriations	136,451	(1,236)	135,215	81,681	53,535
82	Federal Fund Matching	14,485	8	14,494	5,446	9,048
89	Prior Period Debts	783	5,548	6,331	199	6,132
98	Budgetary Reserve	-	-	-	-	-
	<b>Subtotal Expenditures</b>	<b>\$ 1,367,335</b>	<b>\$ 28,420</b>	<b>\$ 1,395,755</b>	<b>\$ 1,192,952</b>	<b>\$ 202,803</b>

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

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

**Other Considerations**

9	Payments of current & prior period obligations					
14	Appropriations to non-governmental entities					
	<b>Sub-Total Other Considerations</b>					
	<b>Total Expenditures</b>	<b>\$ 1,380,713</b>	<b>\$ 28,420</b>	<b>\$ 1,409,133</b>	<b>\$ 1,192,952</b>	<b>\$ 216,181</b>

**Notes:**

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

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

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

# Puerto Rico Department of Treasury

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

By Agency<sup>1</sup>

YTD from 7/1/2024 through 5/31/2025

May-25

(figures in \$000s)

	Certified Budget	Adjustments & Revisions <sup>2</sup>	Revised Budget	YTD Actual Expenses	Remaining Balance
<b>Entities Operating in PRIFAS 7.5</b>					
15 Office of the Governor	\$ 28,109	\$ 1,158	\$ 29,267	\$ 12,645	\$ 16,622
16 Office of Management and Budget	22,678	802	23,480	17,034	6,446
18 Planning Board	18,664	(698)	17,966	11,882	6,084
21 Emergency and Disaster Management Bureau	8,818	31	8,849	4,282	4,567
23 Puerto Rico Department of State	20,932	(59)	20,873	14,113	6,760
24 Puerto Rico Department of Treasury	1,017,978	40,936	1,058,914	658,205	400,709
28 State Elections Commission	61,484	4,169	65,653	50,370	15,283
30 Human Resources Management & Transformation	12,083	(9)	12,074	9,026	3,048
31 General Services Administration	29,923	35,040	64,963	30,100	34,863
34 Commission of Investigation, Processing and Appeals	524	1	525	450	75
37 Civil Rights Commission	882	2	884	648	236
38 Puerto Rico Department of Justice	155,332	9,762	165,094	133,940	31,154
40 Puerto Rico Police Bureau	889,718	22,760	912,478	756,083	156,395
41 Special Investigations Bureau	5,756	541	6,297	5,615	683
42 Puerto Rico Fire Department Bureau	86,730	9,451	96,181	84,776	11,405
43 Puerto Rico National Guard	20,950	46	20,996	17,528	3,468
45 Shared Services within Department of Public Safety	271,015	(196)	270,819	240,956	29,863
49 Department of Transportation and Public Works	209,960	32,623	242,583	132,697	109,886
50 Department of Natural and Environmental Resources	175,937	40,757	216,694	120,349	96,345
55 Puerto Rico Department of Agriculture	41,663	185	41,848	34,155	7,692
60 Office of the Citizen's Ombudsman	3,842	21	3,863	3,261	602
62 Cooperative Development Commission of Puerto Rico	3,020	6	3,026	2,103	923
66 Puerto Rico Highway Authority	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	355,024	130	355,154	221,692	133,462
68 Puerto Rico Labor Relations Board	1,507	20	1,527	1,266	261
69 Puerto Rico Department of Consumer Affairs	16,087	540	16,627	13,068	3,560
71 Department of Health	675,435	48,200	723,635	468,378	255,257
78 Department of Housing	53,814	176	53,990	37,233	16,756
81 Department of Education	2,878,955	161,620	3,040,575	2,333,700	706,875
87 Department of Recreation and Sports	59,436	325	59,761	40,468	19,293
95 Mental Health and Drug Addiction Services Administration	157,473	(246)	157,227	117,299	39,928
96 Office of the Women's Advocate	5,233	3,397	8,630	5,452	3,178
120 Veteran's Advocate Office of Puerto Rico	4,053	3	4,056	2,375	1,681
122 Secretariat of the Department of the Family	48,107	639	48,746	44,365	4,381
123 Family and Children Administration	214,886	18,861	233,747	212,824	20,923
124 Child Support Administration (ASUME)	17,234	282	17,516	14,663	2,853
126 Vocational Rehabilitation Administration	29,134	494	29,628	26,096	3,533
127 Administration for Socioeconomic Development of the Family	102,631	73	102,704	80,786	21,918
137 Department of Correction and Rehabilitation	437,167	(872)	436,295	359,655	76,640
139 Parole Board	3,164	(39)	3,125	2,518	608
143 Office of Protection and Defense for People with Disabilities	1,044	5	1,049	513	536
152 Elderly and Retired People Advocate Office	3,689	114	3,803	2,713	1,091
153 Office for People with Disabilities	3,936	8	3,944	1,987	1,957
155 State Historic Preservation Office of Puerto Rico	9,967	18	9,985	2,903	7,082
221 Medical Emergency Corps Bureau	29,387	1,122	30,509	26,790	3,718
231 Office for the Patient's Advocate	2,095	24	2,119	1,621	497
241 Administration for Integral Development of Childhood	13,588	882	14,470	8,366	6,104
266 Office of Public Safety Affairs	-	2	2	2	0
279 Public Service Appeals Commission	2,814	27	2,841	2,227	614
281 Office of the Election Comptroller	3,065	74	3,139	2,768	372
<b>Total - Entities Operating in PRIFAS 7.5</b>	<b>\$ 8,214,923</b>	<b>\$ 433,208</b>	<b>\$ 8,648,131</b>	<b>\$ 6,371,944</b>	<b>\$ 2,276,187</b>

**Puerto Rico Department of Treasury***Full Year Budget and YTD Actual Results for FY25 General and Special Revenue Fund Budget vs. Actual**By Agency<sup>1</sup>**YTD from 7/1/2024 through 5/31/2025**May-25**(figures in \$000s)*

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
<b>Core Component Units</b>					
70 State Insurance Fund Corporation	\$ 581,943	\$ 11,151	\$ 593,094	\$ 422,832	\$ 170,262
79 Automobile Accidents Compensation Administration	102,442	87	102,529	64,335	38,194
90 Medical Services Administration of Puerto Rico	248,480	17,308	265,788	235,159	30,628
119 Department of Economic Development & Commerce	75,106	82,137	157,243	53,832	103,411
162 Public Building Authority	150,746	25,417	176,163	127,893	48,269
168 Puerto Rico Ports Authority	83,487	75	83,562	45,793	37,769
180 Tourism Company	150,597	10,547	161,144	139,538	21,606
187 Puerto Rico Health Insurance Administration	928,707	19	928,726	873,284	55,442
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	95,012	128	95,140	77,159	17,981
235 Puerto Rico Housing Finance Corporation	104,561	41	104,602	15,837	88,765
277 Agricultural Enterprises Development Administration	167,284	30,214	197,498	131,486	66,013
285 Puerto Rico Integrated Transit Authority	150,574	19,491	170,065	121,755	48,310
295 Fiscal Agency & Financial Advisory Authority	45,754	6,238	51,992	21,364	30,628
303 Convention Center of District Authority	48,762	3	48,765	61,162	(12,397)
<b>Total - Core Component Units</b>	<b>\$ 2,933,455</b>	<b>\$ 202,857</b>	<b>\$ 3,136,312</b>	<b>\$ 2,391,429</b>	<b>\$ 744,883</b>
<b>Secondary Component Units</b>					
11 Puerto Rico Traffic Safety Commission	\$ 1,864	\$ 9	\$ 1,873	\$ 1,385	\$ 488
22 Office of The Commissioner of Insurance	13,092	18	13,110	8,877	4,233
29 Puerto Rico Federal Affairs Administration	3,227	11	3,238	2,908	330
75 Office of the Financial Institutions Commissioner	15,413	18	15,431	8,922	6,509
82 Institute of Puerto Rican Culture	19,932	4,289	24,221	15,827	8,394
105 Industrial Commission	22,831	339	23,170	17,596	5,575
109 Puerto Rico School of Plastic Arts	5,308	539	5,847	3,057	2,791
121 Government Board of the 911 Service	21,954	869	22,823	10,409	12,414
138 Institutional Trust of the National Guard of Puerto Rico	7,902	3	7,905	4,608	3,296
161 Puerto Rico Infrastructure Financing Authority	3,371	547	3,918	2,740	1,178
165 Land Authority of Puerto Rico	12,545	21	12,566	8,272	4,294
167 Integral Development of the "Península de Cantera"	827	5	832	547	285
177 Land Administration of Puerto Rico	9,073	10	9,083	5,836	3,247
186 Culebra Conservation and Development Authority	557	6	563	694	(131)
189 Institute of Forensic Science	22,079	2,435	24,514	18,059	6,455
191 Musical Arts Corporation	7,393	8,018	15,411	9,713	5,698
192 Fine Arts Center Corporation	11,063	325	11,388	5,583	5,805
195 Economic Development Bank of PR	14,289	24	14,313	9,151	5,163
196 Puerto Rico Public Broadcasting Corporation	340	14,164	14,504	7,466	7,038
198 Agricultural Insurance Corporation	3,300	6	3,306	2,658	648
215 Puerto Rico Conservatory of Music Corporation	13,243	51	13,294	11,199	2,095
236 Innovation Fund for Agricultural Development of Puerto Rico	13,665	3	13,668	5,300	8,369
238 Ponce Authority (Authority Of The Port Of The Americas)	1,225	1,500	2,725	820	1,905
264 Corporation for the "Caño Martín Peña" Enlace Project	3,582	50	3,632	2,040	1,592
265 Roosevelt Roads	2,982	4	2,986	1,789	1,197
271 Puerto Rico Technology and Innovation Services	83,076	47	83,123	52,121	31,002
276 Puerto Rico Public Private Partnership Authority	28,268	10	28,278	8,043	20,235
286 Authority of the Port of Ponce	2,878	12	2,890	3,439	(549)
288 University of Puerto Rico Comprehensive Cancer Center	64,770	20,020	84,790	67,438	17,352
293 Center for Diabetes Research, Education, and Medical Services	1,070	5	1,075	801	274
298 Public Service Regulatory Board	40,587	(523)	40,064	20,847	19,217
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	335,924	124,796
312 Retirement Board of the Government of Puerto Rico	58,914	84,665	143,579	57,703	85,875
329 Office of Socioeconomic Development	5,846	19	5,865	3,661	2,204
<b>Total - Secondary Component Units</b>	<b>\$ 1,178,148</b>	<b>\$ 191,533</b>	<b>\$ 1,369,681</b>	<b>\$ 865,081</b>	<b>\$ 504,600</b>

# **Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

YTD from 7/1/2024 through 5/31/2025

May-25

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
<b>OMB and Hacienda Custodies</b>					
17 Custody of the Office of Management and Budget	\$ 1,074,494	\$ (586,271)	\$ 488,223	\$ 278	\$ 487,945
25 Custody of the Department of the Treasury	3,167,279	(6,532)	3,160,747	1,569,566	1,591,180
<b>Total - OMB and Hacienda Custodies</b>	<b>\$ 4,241,773</b>	<b>\$ (592,804)</b>	<b>\$ 3,648,969</b>	<b>\$ 1,569,844</b>	<b>\$ 2,079,125</b>
<b>Out of Scope Entities</b>					
8 Office of the Comptroller	\$ 48,296	\$ 7,641	\$ 55,937	\$ 51,488	\$ 4,449
10 The General Court of Justice	416,880	22,565	439,445	411,623	27,822
100 Legislative Assembly of the Commonwealth	145,952	2,622	148,574	139,265	9,309
106 Public Housing Administration	21,366	102	21,468	3,776	17,692
113 CRIM	-	-	-	-	-
166 Industrial Development Company	-	-	-	-	-
176 University of Puerto Rico	500,883	9,362	510,245	468,505	41,740
193 Office of Government Ethics	10,238	4	10,242	9,178	1,064
200 Special Independent Prosecutor's Panel	3,672	20	3,692	3,266	427
209 Contributions to Political Parties	14,000	-	14,000	9,355	4,645
208 Contributions to the Municipalities	61,536	58,626	120,162	115,034	5,128
212 COSSEC	-	-	-	-	-
220 Correctional Health	54,348	5,260	59,608	51,784	7,825
268 Puerto Rico Institute of Statistics	2,877	10	2,887	2,648	240
272 Office of the Inspector General	20,123	32	20,155	18,155	2,000
289 Energy Commission	-	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	59,401	-	59,401	54,451	4,950
<b>Total - Out of Scope Entities</b>	<b>\$ 1,359,572</b>	<b>\$ 106,245</b>	<b>\$ 1,465,817</b>	<b>\$ 1,338,528</b>	<b>\$ 127,289</b>
<b>Recap</b>					
Entities Operating in PRIFAS 7.5	\$ 8,214,923	\$ 433,208	\$ 8,648,131	\$ 6,371,944	\$ 2,276,187
Core Component Units	2,933,455	202,857	3,136,312	2,391,429	744,883
Secondary Component Units	1,178,148	191,533	1,369,681	865,081	504,600
OMB and Hacienda Custodies	4,241,773	(592,804)	3,648,969	1,569,844	2,079,125
Out of Scope Entities	1,359,572	106,245	1,465,817	1,338,528	127,289
<b>Total</b>	<b>\$ 17,927,871</b>	<b>\$ 341,039</b>	<b>\$ 18,268,910</b>	<b>\$ 12,536,826</b>	<b>\$ 5,732,084</b>

## **Notes:**

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

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

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

YTD from 7/1/2024 through 5/31/2025

May-25

(figures in \$000s)

	Certified Budget	Adjustments & Revisions <sup>2</sup>	Revised Budget	YTD Actual Expenses	Remaining Balance
<b>Entities Operating in PRIFAS 7.5</b>					
15 Office of the Governor	\$ 28,109	\$ 658	\$ 28,767	\$ 12,645	\$ 16,122
16 Office of Management and Budget	21,479	802	22,281	16,926	5,355
18 Planning Board	18,664	(698)	17,966	11,882	6,084
21 Emergency and Disaster Management Bureau	8,477	31	8,508	4,282	4,226
23 Puerto Rico Department of State	16,369	(109)	16,260	11,786	4,474
24 Puerto Rico Department of Treasury	213,951	40,936	254,887	176,272	78,615
28 State Elections Commission	61,484	4,169	65,653	50,370	15,283
30 Human Resources Management & Transformation	10,342	(9)	10,333	8,557	1,776
31 General Services Administration	24,653	1,540	26,193	14,634	11,559
34 Commission of Investigation, Processing and Appeals	524	1	525	450	75
37 Civil Rights Commission	882	2	884	648	236
38 Puerto Rico Department of Justice	148,813	9,258	158,071	131,199	26,872
40 Puerto Rico Police Bureau	871,230	21,526	892,756	752,891	139,865
41 Special Investigations Bureau	5,756	533	6,289	5,608	681
42 Puerto Rico Fire Department Bureau	72,041	7,856	79,897	83,778	(3,881)
43 Puerto Rico National Guard	20,950	46	20,996	17,528	3,468
45 Shared Services within Department of Public Safety	270,793	(196)	270,597	240,850	29,747
49 Department of Transportation and Public Works	77,481	3,431	80,912	54,026	26,886
50 Department of Natural and Environmental Resources	129,412	15,024	144,436	107,496	36,941
55 Puerto Rico Department of Agriculture	38,233	185	38,418	33,521	4,897
60 Office of the Citizen's Ombudsman	3,842	21	3,863	3,261	602
62 Cooperative Development Commission of Puerto Rico	3,020	6	3,026	2,103	923
66 Puerto Rico Highway Authority	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	48,006	130	48,136	46,858	1,278
68 Puerto Rico Labor Relations Board	1,045	20	1,065	985	79
69 Puerto Rico Department of Consumer Affairs	14,091	540	14,631	11,774	2,857
71 Department of Health	501,068	5,557	506,625	381,468	125,157
78 Department of Housing	27,317	176	27,493	25,420	2,073
81 Department of Education	2,869,674	150,322	3,019,996	2,325,988	694,008
87 Department of Recreation and Sports	37,460	325	37,785	31,361	6,424
95 Mental Health and Drug Addiction Services Administration	151,151	(246)	150,905	115,417	35,488
96 Office of the Women's Advocate	5,233	3,397	8,630	5,452	3,178
94 Employees Association of the Commonwealth	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	4,053	3	4,056	2,375	1,681
122 Secretariat of the Department of the Family	48,107	254	48,361	44,365	3,996
123 Family and Children Administration	214,886	18,840	233,726	212,824	20,902
124 Child Support Administration (ASUME)	17,234	282	17,516	14,663	2,853
126 Vocational Rehabilitation Administration	28,332	494	28,826	26,091	2,735
127 Administration for Socioeconomic Development of the Family	102,631	73	102,704	80,786	21,918
133 Administracion de Recursos Naturales	-	-	-	-	-
137 Department of Correction and Rehabilitation	413,896	(872)	413,024	353,453	59,572
139 Parole Board	3,164	(39)	3,125	2,518	608
143 Office of Protection and Defense for People with Disabilities	1,044	5	1,049	513	536
152 Elderly and Retired People Advocate Office	3,689	114	3,803	2,713	1,091
153 Office for People with Disabilities	3,936	8	3,944	1,987	1,957
155 State Historic Preservation Office of Puerto Rico	8,809	18	8,827	2,698	6,129
221 Medical Emergency Corps Bureau	21,417	557	21,974	22,045	(71)
231 Office for the Patient's Advocate	2,095	24	2,119	1,621	497
241 Administration for Integral Development of Childhood	13,588	882	14,470	8,366	6,104
266 Office of Security Public Affairs	-	2	2	2	0
279 Public Service Appeals Commission	2,814	27	2,841	2,227	614
281 Office of the Election Comptroller	3,065	11	3,076	2,715	361
<b>Total - Entities Operating in PRIFAS 7.5</b>	<b>\$ 6,594,310</b>	<b>\$ 285,915</b>	<b>\$ 6,880,225</b>	<b>\$ 5,467,395</b>	<b>\$ 1,412,830</b>

**Puerto Rico Department of Treasury***Full Year Budget and YTD Actuals Results for FY25 General Fund Expense Budget vs. Actual**By Agency<sup>1</sup>**YTD from 7/1/2024 through 5/31/2025**May-25**(figures in \$000s)*

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
<b>Core Component Units</b>					
70 State Insurance Fund Corporation	\$ -	\$ 585	\$ 585	\$ -	\$ 585
79 Automobile Accidents Compensation Administration	-	87	87	-	87
90 Medical Services Administration of Puerto Rico	102,777	1,308	104,085	84,362	19,723
119 Department of Economic Development & Commerce	24,765	4,492	29,257	21,590	7,667
162 Public Building Authority	-	9,796	9,796	-	9,796
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	692,762	54,331
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	4,800	128	4,928	742	4,186
235 Puerto Rico Housing Finance Corporation	8,203	41	8,244	2,604	5,640
277 Agricultural Enterprises Development Administration	73,578	(241)	73,337	52,745	20,593
285 Puerto Rico Integrated Transit Authority	111,064	19,491	130,555	86,806	43,749
295 Fiscal Agency & Financial Advisory Authority	37,169	6,238	43,407	18,775	24,632
303 Convention Center of District Authority	-	3	3	-	3
<b>Total - Core Component Units</b>	<b>\$ 1,109,430</b>	<b>\$ 42,070</b>	<b>\$ 1,151,500</b>	<b>\$ 960,386</b>	<b>\$ 191,115</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
<b>Secondary Component Units</b>					
11 Puerto Rico Traffic Safety Commission	\$ -	\$ 9	\$ 9	\$ 8	\$ 1
22 Office of The Commissioner of Insurance	-	18	18	-	18
29 Puerto Rico Federal Affairs Administration	3,227	11	3,238	2,908	330
75 Office of the Financial Institutions Commissioner	-	18	18	-	18
82 Institute of Puerto Rican Culture	18,649	183	18,832	15,112	3,720
105 Industrial Commission	-	39	39	-	39
109 Puerto Rico School of Plastic Arts	2,989	(61)	2,928	1,665	1,264
121 Government Board of the 911 Service	-	43	43	-	43
138 Institutional Trust of the National Guard of Puerto Rico	-	3	3	-	3
161 Puerto Rico Infrastructure Financing Authority	2,233	374	2,607	2,226	381
165 Land Authority of Puerto Rico	-	21	21	-	21
167 Integral Development of the "Península de Cantera"	599	5	604	407	197
177 Land Administration of Puerto Rico	-	10	10	-	10
186 Culebra Conservation and Development Authority	254	6	260	174	86
189 Institute of Forensic Science	21,573	2,435	24,008	18,059	5,949
191 Musical Arts Corporation	5,505	5,498	11,003	7,720	3,282
192 Fine Arts Center Corporation	8,429	125	8,554	3,746	4,808
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	8,412	528
236 Innovation Fund for Agricultural Development of Puerto Rico	-	3	3	6	(3)
238 Ponce Authority (Authority Of The Port Of The Americas)	1,225	1,500	2,725	820	1,905
264 Corporation for the "Caño Martín Peña" Enlace Project	3,582	10	3,592	2,038	1,555
265 Roosevelt Roads	1,122	4	1,126	592	534
271 Puerto Rico Technology and Innovation Services	73,344	47	73,391	51,559	21,832
276 Puerto Rico Public Private Partnership Authority	28,268	10	28,278	8,043	20,235
286 Authority of the Port of Ponce	716	12	728	494	234
288 University of Puerto Rico Comprehensive Cancer Center	17,517	20,020	37,537	34,374	3,164
293 Center for Diabetes Research, Education, and Medical Services	803	5	808	564	244
298 Public Service Regulatory Board	8,759	(523)	8,236	7,046	1,190
299 COFINA	-	-	-	-	-
310 Municipal Finance Corporation	-	0	0	-	0
311 Puerto Rico Gaming Commission	2,282	(23)	2,259	1,729	530
312 Retirement Board of the Government of Puerto Rico	55,599	84,665	140,264	57,689	82,574
329 Office of Socioeconomic Development	5,846	19	5,865	3,661	2,204
<b>Total - Secondary Component Units</b>	<b>\$ 271,410</b>	<b>\$ 114,666</b>	<b>\$ 386,076</b>	<b>\$ 229,051</b>	<b>\$ 157,024</b>

**Puerto Rico Department of Treasury***Full Year Budget and YTD Actuals Results for FY25 General Fund Expense Budget vs. Actual**By Agency<sup>1</sup>**YTD from 7/1/2024 through 5/31/2025**May-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	\$ (591,456)	\$ 483,038	\$ 278	\$ 482,760
25 Custody of the Department of the Treasury	2,686,062	42,560	2,728,622	1,125,586	1,603,036
<b>Total - OMB and Hacienda Custodies</b>	<b>\$ 3,760,556</b>	<b>\$ (548,896)</b>	<b>\$ 3,211,660</b>	<b>\$ 1,125,864</b>	<b>\$ 2,085,796</b>

**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	\$ 51,488	\$ 4,449
10 The General Court of Justice	399,427	22,565	421,992	400,238	21,754
100 Legislative Assembly of the Commonwealth	145,952	2,622	148,574	139,265	9,309
106 Public Housing Administration	5,843	102	5,945	3,776	2,169
113 CRIM	-	-	-	-	-
166 Industrial Development Company	-	-	-	-	-
176 University of Puerto Rico	500,883	9,362	510,245	468,505	41,740
193 Office of Government Ethics	10,238	4	10,242	9,178	1,064
200 Special Independent Prosecutor's Panel	3,672	20	3,692	3,266	427
209 Contributions to Political Parties	14,000	-	14,000	9,355	4,645
208 Contributions to the Municipalities	61,536	58,626	120,162	115,034	5,128
212 COSSEC	-	-	-	-	-
220 Correctional Health	54,348	5,260	59,608	51,784	7,825
268 Puerto Rico Institute of Statistics	2,877	10	2,887	2,648	240
272 Office of the Inspector General	20,123	32	20,155	18,155	2,000
289 Energy Commission	-	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	59,401	-	59,401	54,451	4,950
<b>Total - Out of Scope Entities</b>	<b>\$ 1,326,596</b>	<b>\$ 106,245</b>	<b>\$ 1,432,841</b>	<b>\$ 1,327,142</b>	<b>\$ 105,699</b>

**Recap**

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Entities Operating in PRIFAS 7.5	\$ 6,594,310	\$ 285,915	\$ 6,880,225	\$ 5,467,395	\$ 1,412,830
Core Component Units	1,109,430	42,070	1,151,500	960,386	191,115
Secondary Component Units	271,410	114,666	386,076	229,051	157,024
OMB and Hacienda Custodies	3,760,556	(548,896)	3,211,660	1,125,864	2,085,796
Out of Scope Entities	1,326,596	106,245	1,432,841	1,327,142	105,699
<b>Total</b>	<b>\$ 13,062,302</b>	<b>\$ (0)</b>	<b>\$ 13,062,302</b>	<b>\$ 9,109,839</b>	<b>\$ 3,952,463</b>

**Notes:**(1) *Please refer to the Appendix for a summary of actuals by month, and compliance, for CORE and Secondary Component Units.*(2) *Adjustments for all budgetary reprogrammings approved by the Oversight Board including interagency transfers, budget increases, and expense concept reclassifications within the same agency.*



# **Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

YTD from 7/1/2024 through 5/31/2025

May-25

(figures in \$000s)

	Certified Budget	Adjustments & Revisions <sup>2</sup>	Revised Budget	YTD Actual Expenses	Remaining Balance
<b>Entities Operating in PRIFAS 7.5</b>					
15 Office of the Governor	\$ -	\$ 500	\$ 500	\$ -	\$ 500
16 Office of Management and Budget	1,199	-	1,199	108	1,091
18 Planning Board	-	-	-	-	-
21 Emergency and Disaster Management Bureau	341	-	341	-	341
23 Puerto Rico Department of State	4,563	50	4,613	2,327	2,286
24 Puerto Rico Department of Treasury	804,027	-	804,027	481,933	322,094
28 State Elections Commission	-	-	-	-	-
30 Human Resources Management & Transformation	1,741	-	1,741	469	1,272
31 General Services Administration	5,270	33,500	38,770	15,466	23,304
34 Commission of Investigation, Processing and Appeals	-	-	-	-	-
37 Civil Rights Commission	-	-	-	-	-
38 Puerto Rico Department of Justice	6,519	504	7,023,4990	2,741	4,282
40 Puerto Rico Police Bureau	18,488	1,234	19,722	3,192	16,530
41 Special Investigations Bureau	-	9	9	7	2
42 Puerto Rico Fire Department Bureau	14,689	1,595	16,284	998	15,286
43 Puerto Rico National Guard	-	-	-	-	-
45 Shared Services within Department of Public Safety	222	-	222	106	116
49 Department of Transportation and Public Works	132,479	29,192	161,671	78,671	83,000
50 Department of Natural and Environmental Resources	46,525	25,733	72,258	12,853	59,405
55 Puerto Rico Department of Agriculture	3,430	-	3,430	635	2,795
60 Office of the Citizen's Ombudsman	-	-	-	-	-
62 Cooperative Development Commission of Puerto Rico	-	-	-	-	-
66 Puerto Rico Highway Authority	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	307,018	-	307,018	174,833	132,185
68 Puerto Rico Labor Relations Board	462	-	462	280	182
69 Puerto Rico Department of Consumer Affairs	1,996	-	1,996	1,293	703
71 Department of Health	174,367	42,643	217,010	86,910	130,099
78 Department of Housing	26,497	-	26,497	11,814	14,683
81 Department of Education	9,281	11,298	20,579	7,712	12,867
87 Department of Recreation and Sports	21,976	-	21,976	9,107	12,869
95 Mental Health and Drug Addiction Services Administration	6,322	-	6,322	1,882	4,440
96 Office of the Women's Advocate	-	-	-	-	-
94 Employees Association of the Commonwealth	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	-	-	-	-	-
122 Secretariat of the Department of the Family	-	385	385	-	385
123 Family and Children Administration	-	21	21	-	21
124 Child Support Administration (ASUME)	-	-	-	-	-
126 Vocational Rehabilitation Administration	802	-	802	5	797
127 Administration for Socioeconomic Development of the Family	-	-	-	-	-
133 Administracion de Recursos Naturales	-	-	-	-	-
137 Department of Correction and Rehabilitation	23,271	-	23,271	6,203	17,068
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	205	953
221 Medical Emergency Corps Bureau	7,970	565	8,535	4,746	3,789
231 Office for the Patient's Advocate	-	-	-	-	-
241 Administration for Integral Development of Childhood	-	-	-	-	-
266 Office of Public Safety Affairs	-	-	-	-	-
279 Public Service Appeals Commission	-	-	-	-	-
281 Office of the Election Comptroller	-	64	64	53	11
<b>Total - Entities Operating in PRIFAS 7.5</b>	<b>\$ 1,620,613</b>	<b>\$ 147,293</b>	<b>\$ 1,767,906</b>	<b>\$ 904,549</b>	<b>\$ 863,357</b>

# **Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

YTD from 7/1/2024 through 5/31/2025

May-25

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
<b>Core Component Units</b>					
70 State Insurance Fund Corporation	\$ 581,943	\$ 10,566	\$ 592,509	\$ 422,832	\$ 169,677
79 Automobile Accidents Compensation Administration	102,442	-	102,442	64,335	38,107
90 Medical Services Administration of Puerto Rico	145,703	16,000	161,703	150,798	10,905
119 Department of Economic Development & Commerce	50,341	77,645	127,986	32,242	95,744
162 Public Building Authority	150,746	15,620	166,366	127,893	38,473
163 Puerto Rico Aqueduct and Sewer Authority	-	-	-	-	-
168 Puerto Rico Ports Authority	83,487	-	83,487	45,793	37,694
180 Tourism Company	150,597	10,500	161,097	139,538	21,559
187 Puerto Rico Health Insurance Administration	181,633	-	181,633	180,522	1,111
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	90,212	-	90,212	76,417	13,795
235 Puerto Rico Housing Finance Corporation	96,358	-	96,358	13,233	83,125
277 Agricultural Enterprises Development Administration	93,706	30,455	124,161	78,741	45,420
285 Puerto Rico Integrated Transit Authority	39,510	-	39,510	34,949	4,561
295 Fiscal Agency & Financial Advisory Authority	8,585	-	8,585	2,588	5,997
303 Convention Center of District Authority	48,762	-	48,762	61,162	(12,400)
<b>Total - Core Component Units</b>	<b>\$ 1,824,025</b>	<b>\$ 160,786</b>	<b>\$ 1,984,811</b>	<b>\$ 1,431,043</b>	<b>\$ 553,768</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
<b>Secondary Component Units</b>					
11 Puerto Rico Traffic Safety Commission	\$ 1,864	\$ 0	\$ 1,864	\$ 1,377	\$ 487
22 Office of The Commissioner of Insurance	13,092	-	13,092	8,877	4,215
29 Puerto Rico Federal Affairs Administration	-	-	-	-	-
75 Office of the Financial Institutions Commissioner	15,413	-	15,413	8,922	6,491
82 Institute of Puerto Rican Culture	1,283	4,106	5,389	715	4,674
105 Industrial Commission	22,831	300	23,131	17,596	5,535
109 Puerto Rico School of Plastic Arts	2,319	600	2,919	1,392	1,527
121 Government Board of the 911 Service	21,954	825	22,779	10,409	12,371
138 Institutional Trust of the National Guard of Puerto Rico	7,902	-	7,902	4,608	3,294
161 Puerto Rico Infrastructure Financing Authority	1,138	173	1,311	514	797
165 Land Authority of Puerto Rico	12,545	-	12,545	8,272	4,273
167 Integral Development of the "Península de Cantera"	228	-	228	140	88
177 Land Administration of Puerto Rico	9,073	-	9,073	5,836	3,237
186 Culebra Conservation and Development Authority	303	-	303	520	(217)
189 Institute of Forensic Science	506	-	506	-	506
191 Musical Arts Corporation	1,888	2,520	4,408	1,993	2,415
192 Fine Arts Center Corporation	2,634	200	2,834	1,837	997
195 Economic Development Bank of PR	14,289	-	14,289	9,151	5,138
196 Puerto Rico Public Broadcasting Corporation	340	14,064	14,404	7,466	6,938
198 Agricultural Insurance Corporation	3,300	-	3,300	2,658	642
215 Puerto Rico Conservatory of Music Corporation	4,354	-	4,354	2,787	1,567
236 Innovation Fund for Agricultural Development of Puerto Rico	13,665	0	13,665	5,294	8,371
238 Ponce Authority (Authority Of The Port Of The Americas)	-	-	-	-	-
264 Corporation for the "Caño Martín Peña" Enlace Project	-	40	40	2	38
265 Roosevelt Roads	1,860	-	1,860	1,197	663
271 Puerto Rico Technology and Innovation Services	9,732	-	9,732	562	9,170
276 Puerto Rico Public Private Partnership Authority	-	-	-	-	-
286 Authority of the Port of Ponce	2,162	-	2,162	2,945	(783)
288 University of Puerto Rico Comprehensive Cancer Center	47,253	-	47,253	33,064	14,189
293 Center for Diabetes Research, Education, and Medical Services	267	-	267	237	30
299 COFINA	-	-	-	-	-
298 Public Service Regulatory Board	31,828	-	31,828	13,801	18,027
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	334,195	124,265
312 Retirement Board of the Government of Puerto Rico	3,315	-	3,315	14	3,301
329 Office of Socioeconomic Development	-	-	-	-	-
<b>Total - Secondary Component Units</b>	<b>\$ 906,738</b>	<b>\$ 76,868</b>	<b>\$ 983,606</b>	<b>\$ 636,030</b>	<b>\$ 347,576</b>

# **Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

YTD from 7/1/2024 through 5/31/2025

May-25

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
<b>OMB and Hacienda Custodies</b>					
17 Custody of the Office of Management and Budget	\$ -	\$ 5,184	\$ 5,184	\$ -	\$ 5,184
25 Custody of the Department of the Treasury	481,217	(49,092)	432,125	443,980	(11,855)
<b>Total - OMB and Hacienda Custodies</b>	<b>\$ 481,217</b>	<b>\$ (43,908)</b>	<b>\$ 437,309</b>	<b>\$ 443,980</b>	<b>\$ (6,671)</b>
	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
<b>Out of Scope Entities</b>					
8 Office of the Comptroller	\$ -	\$ -	\$ -	\$ -	\$ -
10 The General Court of Justice	17,453	-	17,453	11,386	6,067
100 Legislative Assembly of the Commonwealth	-	-	-	-	-
106 Public Housing Administration	15,523	-	15,523	-	15,523
113 CRIM	-	-	-	-	-
166 Industrial Development Company	-	-	-	-	-
176 University of Puerto Rico	-	-	-	-	-
193 Office of Government Ethics	-	-	-	-	-
200 Special Independent Prosecutor's Panel	-	-	-	-	-
209 Contributions to Political Parties	-	-	-	-	-
208 Contributions to the Municipalities	-	-	-	-	-
212 COSSEC	-	-	-	-	-
220 Correctional Health	-	-	-	-	-
268 Puerto Rico Institute of Statistics	-	-	-	-	-
272 Office of the Inspector General	-	-	-	-	-
289 Energy Commission	-	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	-	-	-	-	-
<b>Total - Out of Scope Entities</b>	<b>\$ 32,976</b>	<b>\$ -</b>	<b>\$ 32,976</b>	<b>\$ 11,386</b>	<b>\$ 21,590</b>
	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
<b>Recap</b>					
Entities Operating in PRIFAS 7.5	\$ 1,620,613	\$ 147,293	\$ 1,767,906	\$ 904,549	\$ 863,357
Core Component Units	1,824,025	160,786	1,984,811	1,431,043	553,768
Secondary Component Units	906,738	76,868	983,606	636,030	347,576
OMB and Hacienda Custodies	481,217	(43,908)	437,309	443,980	(6,671)
Out of Scope Entities	32,976	-	32,976	11,386	21,590
<b>Total</b>	<b>\$ 4,865,569</b>	<b>\$ 341,039</b>	<b>\$ 5,206,608</b>	<b>\$ 3,426,987</b>	<b>\$ 1,779,621</b>

## **Notes:**

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

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

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

YTD from 7/1/2024 through 5/31/2025

May FY25 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions <sup>2</sup>	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Entities Operating in PRIFAS 7.5</b>						
15 Office of the Governor	\$ 25,767	\$ 1,061	\$ 26,828	\$ 12,645	\$ 14,183	53%
16 Office of Management and Budget	20,788	735	21,524	17,034	4,490	21%
18 Planning Board	17,109	(640)	16,468	11,882	4,587	28%
21 Emergency and Disaster Management Bureau	8,083	28	8,111	4,282	3,830	47%
23 Puerto Rico Department of State	19,188	(54)	19,134	14,113	5,020	26%
24 Puerto Rico Department of Treasury	933,147	37,525	970,671	658,205	312,466	32%
28 State Elections Commission	56,360	3,822	60,182	50,370	9,812	16%
30 Human Resources Management & Transformation	11,076	(8)	11,068	9,026	2,042	18%
31 General Services Administration	27,429	32,120	59,550	30,100	29,450	49%
34 Commission of Investigation, Processing and Appeals	480	1	481	450	32	7%
37 Civil Rights Commission	809	2	810	648	162	20%
38 Puerto Rico Department of Justice	142,388	8,949	151,336	133,940	17,396	11%
40 Puerto Rico Police Bureau	815,575	20,864	836,439	756,083	80,356	10%
41 Special Investigations Bureau	5,276	496	5,773	5,615	158	3%
42 Puerto Rico Fire Department Bureau	79,503	8,663	88,166	84,776	3,390	4%
43 Puerto Rico National Guard	19,204	43	19,247	17,528	1,718	9%
45 Department of Public Safety	248,430	(180)	248,251	240,956	7,295	3%
49 Department of Transportation and Public Works	192,463	29,904	222,367	132,697	89,671	40%
50 Department of Natural and Environmental Resources	154,788	37,361	192,149	120,349	71,800	37%
55 Puerto Rico Department of Agriculture	38,191	169	38,360	34,155	4,205	11%
60 Office of the Citizen's Ombudsman	3,522	19	3,541	3,261	280	8%
62 Cooperative Development Commission of Puerto Rico	2,768	5	2,773	2,103	671	24%
66 Puerto Rico Highway Authority	-	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	325,439	119	325,558	221,692	103,866	32%
68 Puerto Rico Labor Relations Board	1,381	18	1,399	1,266	133	10%
69 Puerto Rico Department of Consumer Affairs	14,746	495	15,242	13,068	2,174	14%
71 Department of Health	619,149	44,183	663,332	468,378	194,954	29%
78 Department of Housing	49,330	161	49,490	37,233	12,257	25%
81 Department of Education	2,639,042	148,152	2,787,194	2,333,700	453,493	16%
87 Department of Recreation and Sports	54,483	298	54,781	40,468	14,313	26%
95 Mental Health and Drug Addiction Services Administration	144,350	(225)	144,125	117,299	26,826	19%
96 Office of the Women's Advocate	4,797	3,114	7,911	5,452	2,459	31%
94 Employees Association of the Commonwealth	-	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	3,715	2	3,718	2,375	1,343	36%
122 Secretariat of the Department of the Family	44,098	586	44,684	44,365	319	1%
123 Family and Children Administration	196,979	17,289	214,268	212,824	1,444	1%
124 Child Support Administration (ASUME)	15,798	259	16,056	14,663	1,393	9%
126 Vocational Rehabilitation Administration	26,706	453	27,159	26,096	1,064	4%
127 Administration for Socioeconomic Development of the Family	94,078	67	94,145	80,786	13,359	14%
133 Administracion de Recursos Naturales	-	-	-	-	-	-
137 Department of Correction and Rehabilitation	400,736	(799)	399,937	359,655	40,282	10%
139 Parole Board	2,900	(35)	2,865	2,518	347	12%
143 Office of Protection and Defense for People with Disabilities	957	5	962	513	448	47%
152 Elderly and Retired People Advocate Office	3,382	105	3,486	2,713	774	22%
153 Office for People with Disabilities	3,608	7	3,615	1,987	1,628	45%
155 State Historic Preservation Office of Puerto Rico	9,136	17	9,153	2,903	6,250	68%
221 Medical Emergency Corps Bureau	26,938	1,028	27,966	26,790	1,176	4%
231 Office for the Patient's Advocate	1,920	22	1,942	1,621	321	17%
241 Administration for Integral Development of Childhood	12,456	808	13,264	8,366	4,898	37%
266 Office of Public Safety Affairs	-	2	2	2	(0)	-9%
279 Public Service Appeals Commission	2,580	25	2,604	2,227	377	14%
281 Office of the Election Comptroller	2,810	68	2,878	2,768	110	4%
<b>Total - Entities Operating in PRIFAS 7.5</b>	<b>\$ 7,523,859</b>	<b>\$ 397,107</b>	<b>\$ 7,920,966</b>	<b>\$ 6,371,944</b>	<b>\$ 1,549,022</b>	<b>20%</b>

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

YTD from 7/1/2024 through 5/31/2025

May FY25 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Core Component Units</b>						
70 State Insurance Fund Corporation	\$ 533,448	\$ 10,222	\$ 543,670	\$ 422,832	\$ 120,837	22%
79 Automobile Accidents Compensation Administration	93,905	80	93,985	64,335	29,650	32%
90 Medical Services Administration of Puerto Rico	227,773	15,865	243,639	235,159	8,479	3%
119 Department of Economic Development & Commerce	68,847	75,292	144,140	53,832	90,308	63%
162 Public Building Authority	138,184	23,299	161,482	127,893	33,589	21%
163 Puerto Rico Aqueduct and Sewer Authority	-	-	-	-	-	-
168 Puerto Rico Ports Authority	76,530	69	76,599	45,793	30,805	40%
180 Tourism Company	138,047	9,668	147,715	139,538	8,178	6%
187 Puerto Rico Health Insurance Administration	851,315	17	851,332	873,284	(21,952)	-3%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	87,094	117	87,212	77,159	10,053	12%
235 Puerto Rico Housing Finance Corporation	95,848	38	95,885	15,837	80,048	83%
277 Agricultural Enterprises Development Administration	153,344	27,696	181,040	131,486	49,554	27%
285 Puerto Rico Integrated Transit Authority	138,026	17,867	155,893	121,755	34,138	22%
295 Fiscal Agency & Financial Advisory Authority	41,941	5,718	47,660	21,364	26,296	55%
303 Convention Center of District Authority	44,699	2	44,701	61,162	(16,461)	-37%
<b>Total - Core Component Units</b>	<b>\$ 2,689,000</b>	<b>\$ 185,952</b>	<b>\$ 2,874,952</b>	<b>\$ 2,391,429</b>	<b>\$ 483,524</b>	<b>17%</b>
<b>Secondary Component Units</b>						
11 Puerto Rico Traffic Safety Commission	\$ 1,709	\$ 8	\$ 1,717	\$ 1,385	\$ 332	19%
22 Office of The Commissioner of Insurance	12,001	16	12,017	8,877	3,141	26%
29 Puerto Rico Federal Affairs Administration	2,958	10	2,968	2,908	60	2%
75 Office of the Financial Institutions Commissioner	14,129	16	14,145	8,922	5,223	37%
82 Institute of Puerto Rican Culture	18,271	3,931	22,202	15,827	6,375	29%
105 Industrial Commission	20,928	311	21,240	17,596	3,644	17%
109 Puerto Rico School of Plastic Arts	4,866	495	5,360	3,057	2,303	43%
121 Government Board of the 911 Service	20,125	796	20,921	10,409	10,512	50%
138 Institutional Trust of the National Guard of Puerto Rico	7,244	3	7,246	4,608	2,638	36%
161 Puerto Rico Infrastructure Financing Authority	3,090	501	3,591	2,740	851	24%
165 Land Authority of Puerto Rico	11,500	19	11,519	8,272	3,247	28%
167 Integral Development of the "Península de Cantera"	758	4	762	547	215	28%
177 Land Administration of Puerto Rico	8,317	9	8,326	5,836	2,490	30%
186 Culebra Conservation and Development Authority	511	5	516	694	(178)	-35%
189 Institute of Forensic Science	20,239	2,232	22,471	18,059	4,412	20%
191 Musical Arts Corporation	6,777	7,350	14,127	9,713	4,413	31%
192 Fine Arts Center Corporation	10,141	298	10,439	5,583	4,856	47%
195 Economic Development Bank of PR	13,098	22	13,121	9,151	3,970	30%
196 Puerto Rico Public Broadcasting Corporation	312	12,984	13,295	7,466	5,829	44%
198 Agricultural Insurance Corporation	3,025	5	3,030	2,658	373	12%
215 Puerto Rico Conservatory of Music Corporation	12,139	46	12,186	11,199	987	8%
236 Innovation Fund for Agricultural Development of Puerto Rico	12,526	3	12,529	5,300	7,230	58%
238 Ponce Authority (Authority Of The Port Of The Americas)	1,123	1,375	2,498	820	1,677	67%
264 Corporation for the "Caño Martin Peña" Enlace Project	3,284	46	3,330	2,040	1,290	39%
265 Roosevelt Roads	2,734	4	2,738	1,789	949	35%
271 Puerto Rico Technology and Innovation Services	76,153	43	76,196	52,121	24,075	32%
276 Puerto Rico Public Private Partnership Authority	25,912	9	25,921	8,043	17,878	69%
286 Authority of the Port of Ponce	2,638	11	2,649	3,439	(790)	-30%
288 University of Puerto Rico Comprehensive Cancer Center	59,373	18,352	77,725	67,438	10,286	13%
293 Center for Diabetes Research, Education, and Medical Services	981	4	985	801	184	19%
298 Public Service Regulatory Board	37,205	(480)	36,725	20,847	15,878	43%
299 COFINA	-	-	-	-	-	-
310 Municipal Finance Corporation	203,601	30,130	233,731	149,650	84,081	36%
311 Puerto Rico Gaming Commission	402,941	19,385	422,326	335,924	86,402	20%
312 Retirement Board of the Government of Puerto Rico	54,005	77,609	131,614	57,703	73,910	56%
329 Office of Socioeconomic Development	5,359	17	5,376	3,661	1,715	32%
<b>Total - Secondary Component Units</b>	<b>\$ 1,079,969</b>	<b>\$ 175,572</b>	<b>\$ 1,255,541</b>	<b>\$ 865,081</b>	<b>\$ 390,460</b>	<b>31%</b>

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

YTD from 7/1/2024 through 5/31/2025

May FY25 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>OMB and Hacienda Custodies</b>						
17 Custody of the Office of Management and Budget	\$ 984,953	\$ (537,415)	\$ 447,538	\$ 278	\$ 447,259	100%
25 Custody of the Department of the Treasury	1,516,633	(5,988)	1,510,645	1,569,566	(58,921)	-4%
<b>Total - OMB and Hacienda Custodies</b>	<b>\$ 2,501,586</b>	<b>\$ (543,403)</b>	<b>\$ 1,958,183</b>	<b>\$ 1,569,844</b>	<b>\$ 388,338</b>	<b>20%</b>
	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Out of Scope Entities</b>						
8 Office of the Comptroller	\$ 44,271	\$ 7,005	\$ 51,276	\$ 51,488	\$ (212)	0%
10 The General Court of Justice	382,140	20,685	402,825	411,623	(8,799)	-2%
100 Legislative Assembly of the Commonwealth	133,789	2,404	136,193	139,265	(3,072)	-2%
106 Public Housing Administration	19,586	93	19,679	3,776	15,903	81%
113 CRIM	-	-	-	-	-	
166 Industrial Development Company	-	-	-	-	-	
176 University of Puerto Rico	459,143	8,582	467,725	468,505	(780)	0%
193 Office of Government Ethics	9,385	3	9,388	9,178	210	2%
200 Special Independent Prosecutor's Panel	3,366	19	3,385	3,266	119	4%
209 Contributions to Political Parties	12,833	-	12,833	9,355	3,478	27%
208 Contributions to the Municipalities	56,408	53,741	110,149	115,034	(4,886)	-4%
212 COSSEC	-	-	-	-	-	
220 Correctional Health	49,819	4,822	54,641	51,784	2,857	5%
268 Puerto Rico Institute of Statistics	2,637	10	2,647	2,648	(1)	0%
272 Office of the Inspector General	18,446	29	18,475	18,155	320	2%
289 Energy Commission	-	-	-	-	-	
297 Financial Oversight and Management Board for Puerto Rico	54,451	-	54,451	54,451	0	0%
<b>Total - Out of Scope Entities</b>	<b>\$ 1,246,274</b>	<b>\$ 97,391</b>	<b>\$ 1,343,666</b>	<b>\$ 1,338,528</b>	<b>\$ 5,138</b>	<b>0%</b>
	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Recap</b>						
Entities Operating in PRIFAS 7.5	\$ 7,523,859	\$ 397,107	\$ 7,920,966	\$ 6,371,944	\$ 1,549,022	20%
Core Component Units	2,689,000	185,952	2,874,952	2,391,429	483,524	17%
Secondary Component Units	1,079,969	175,572	1,255,541	865,081	390,460	31%
OMB and Hacienda Custodies	2,501,586	(543,403)	1,958,183	1,569,844	388,338	20%
Out of Scope Entities	1,246,274	97,391	1,343,666	1,338,528	5,138	0%
<b>Total</b>	<b>\$ 15,040,689</b>	<b>\$ 312,619</b>	<b>\$ 15,353,308</b>	<b>\$ 12,536,826</b>	<b>\$ 2,816,482</b>	<b>18%</b>

**Notes:**

\$ 2,332,958

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

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

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

YTD from 7/1/2024 through 5/31/2025

May FY25 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions <sup>2</sup>	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Entities Operating in PRIFAS 7.5</b>						
15 Office of the Governor	\$ 25,767	\$ 603	\$ 26,370	\$ 12,645	\$ 13,725	52%
16 Office of Management and Budget	19,689	735	20,424	16,926	3,498	17%
18 Planning Board	17,109	(640)	16,468	11,882	4,587	28%
21 Emergency and Disaster Management Bureau	7,771	28	7,799	4,282	3,517	45%
23 Puerto Rico Department of State	15,005	(100)	14,905	11,786	3,119	21%
24 Puerto Rico Department of Treasury	196,122	37,525	233,646	176,272	57,374	25%
28 State Elections Commission	56,360	3,822	60,182	50,370	9,812	16%
30 Human Resources Management & Transformation	9,480	(8)	9,472	8,557	915	10%
31 General Services Administration	22,599	1,412	24,010	14,634	9,376	39%
34 Commission of Investigation, Processing and Appeals	480	1	481	450	32	7%
37 Civil Rights Commission	809	2	810	648	162	20%
38 Puerto Rico Department of Justice	136,412	8,486	144,898	131,199	13,699	9%
40 Puerto Rico Police Bureau	798,628	19,732	818,360	752,891	65,469	8%
41 Special Investigations Bureau	5,276	488	5,765	5,608	157	3%
42 Puerto Rico Fire Department Bureau	66,038	7,201	73,239	83,778	(10,539)	-14%
43 Puerto Rico National Guard	19,204	43	19,247	17,528	1,718	9%
45 Department of Public Safety	248,227	(180)	248,047	240,850	7,197	3%
49 Department of Transportation and Public Works	71,024	3,145	74,169	54,026	20,143	27%
50 Department of Natural and Environmental Resources	112,140	13,772	125,913	107,496	18,417	15%
55 Puerto Rico Department of Agriculture	35,047	169	35,216	33,521	1,696	5%
60 Office of the Citizen's Ombudsman	3,522	19	3,541	3,261	280	8%
62 Cooperative Development Commission of Puerto Rico	2,768	5	2,773	2,103	671	24%
66 Puerto Rico Highway Authority	-	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	44,006	119	44,124	46,858	(2,734)	-6%
68 Puerto Rico Labor Relations Board	958	18	976	985	(10)	-1%
69 Puerto Rico Department of Consumer Affairs	12,917	495	13,412	11,774	1,638	12%
71 Department of Health	459,312	5,094	464,406	381,468	82,939	18%
78 Department of Housing	25,041	161	25,202	25,420	(218)	-1%
81 Department of Education	2,630,535	137,795	2,768,329	2,325,988	442,341	16%
87 Department of Recreation and Sports	34,338	298	34,636	31,361	3,275	9%
95 Mental Health and Drug Addiction Services Administration	138,555	(225)	138,330	115,417	22,913	17%
96 Office of the Women's Advocate	4,797	3,114	7,911	5,452	2,459	31%
94 Employees Association of the Commonwealth	-	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	3,715	2	3,718	2,375	1,343	36%
122 Secretariat of the Department of the Family	44,098	233	44,331	44,365	(34)	0%
123 Family and Children Administration	196,979	17,270	214,249	212,824	1,425	1%
124 Child Support Administration (ASUME)	15,798	259	16,056	14,663	1,393	9%
126 Vocational Rehabilitation Administration	25,971	453	26,424	26,091	333	1%
127 Administration for Socioeconomic Development of the Family	94,078	67	94,145	80,786	13,359	14%
133 Administracion de Recursos Naturales	-	-	-	-	-	-
137 Department of Correction and Rehabilitation	379,405	(799)	378,606	353,453	25,153	7%
139 Parole Board	2,900	(35)	2,865	2,518	347	12%
143 Office of Protection and Defense for People with Disabilities	957	5	962	513	448	47%
152 Elderly and Retired People Advocate Office	3,382	105	3,486	2,713	774	22%
153 Office for People with Disabilities	3,608	7	3,615	1,987	1,628	45%
155 State Historic Preservation Office of Puerto Rico	8,075	17	8,092	2,698	5,394	67%
221 Medical Emergency Corps Bureau	19,632	510	20,142	22,045	(1,902)	-9%
231 Office for the Patient's Advocate	1,920	22	1,942	1,621	321	17%
241 Administration for Integral Development of Childhood	12,456	808	13,264	8,366	4,898	37%
266 Office of Public Safety Affairs	-	2	2	2	(0)	-9%
279 Public Service Appeals Commission	2,580	25	2,604	2,227	377	14%
281 Office of the Election Comptroller	2,810	10	2,819	2,715	105	4%
<b>Total - Entities Operating in PRIFAS 7.5</b>	<b>\$ 6,038,297</b>	<b>\$ 262,089</b>	<b>\$ 6,300,385</b>	<b>\$ 5,467,395</b>	<b>\$ 832,991</b>	<b>13%</b>

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

YTD from 7/1/2024 through 5/31/2025

May FY25 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Core Component Units</b>						
70 State Insurance Fund Corporation	\$ -	\$ 536	\$ 536	\$ -	\$ 536	100%
79 Automobile Accidents Compensation Administration	-	80	80	-	80	100%
90 Medical Services Administration of Puerto Rico	94,212	1,199	95,411	84,362	11,049	12%
119 Department of Economic Development & Commerce	22,701	4,118	26,819	21,590	5,229	19%
162 Public Building Authority	-	8,980	8,980	-	8,980	100%
163 Puerto Rico Aqueduct and Sewer Authority	-	-	-	-	-	-
168 Puerto Rico Ports Authority	-	69	69	-	69	100%
180 Tourism Company	-	43	43	-	43	100%
187 Puerto Rico Health Insurance Administration	684,818	17	684,835	692,762	(7,927)	-1%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	4,400	117	4,517	742	3,775	84%
235 Puerto Rico Housing Finance Corporation	7,519	38	7,557	2,604	4,953	66%
277 Agricultural Enterprises Development Administration	67,447	(221)	67,226	52,745	14,481	22%
285 Puerto Rico Integrated Transit Authority	101,809	17,867	119,675	86,806	32,869	27%
295 Fiscal Agency & Financial Advisory Authority	34,072	5,718	39,790	18,775	21,015	53%
303 Convention Center of District Authority	-	2	2	-	2	100%
<b>Total - Core Component Units</b>	<b>\$ 1,016,978</b>	<b>\$ 38,564</b>	<b>\$ 1,055,542</b>	<b>\$ 960,386</b>	<b>\$ 95,156</b>	<b>9%</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Secondary Component Units</b>						
11 Puerto Rico Traffic Safety Commission	\$ -	\$ 8	\$ 8	\$ 8	\$ 0	2%
22 Office of The Commissioner of Insurance	-	16	16	-	16	100%
29 Puerto Rico Federal Affairs Administration	2,958	10	2,968	2,908	60	2%
75 Office of the Financial Institutions Commissioner	-	16	16	-	16	100%
82 Institute of Puerto Rican Culture	17,095	168	17,262	15,112	2,150	12%
105 Industrial Commission	-	36	36	-	36	100%
109 Puerto Rico School of Plastic Arts	2,740	(55)	2,684	1,665	1,019	38%
121 Government Board of the 911 Service	-	40	40	-	40	100%
138 Institutional Trust of the National Guard of Puerto Rico	-	3	3	-	3	100%
161 Puerto Rico Infrastructure Financing Authority	2,047	343	2,390	2,226	164	7%
165 Land Authority of Puerto Rico	-	19	19	-	19	100%
167 Integral Development of the "Península de Cantera"	549	4	553	407	146	26%
177 Land Administration of Puerto Rico	-	9	9	-	9	100%
186 Culebra Conservation and Development Authority	233	5	238	174	64	27%
189 Institute of Forensic Science	19,775	2,232	22,007	18,059	3,948	18%
191 Musical Arts Corporation	5,046	5,040	10,086	7,720	2,366	23%
192 Fine Arts Center Corporation	7,727	115	7,841	3,746	4,095	52%
195 Economic Development Bank of PR	-	22	22	-	22	100%
196 Puerto Rico Public Broadcasting Corporation	-	92	92	-	92	100%
198 Agricultural Insurance Corporation	-	5	5	-	5	100%
215 Puerto Rico Conservatory of Music Corporation	8,148	46	8,195	8,412	(217)	-3%
236 Innovation Fund for Agricultural Development of Puerto Rico	-	3	3	6	(3)	-104%
238 Ponce Authority (Authority Of The Port Of The Americas)	1,123	1,375	2,498	820	1,677	67%
264 Corporation for the "Caño Martin Peña" Enlace Project	3,284	9	3,293	2,038	1,255	38%
265 Roosevelt Roads	1,029	4	1,033	592	441	43%
271 Puerto Rico Technology and Innovation Services	67,232	43	67,275	51,559	15,716	23%
276 Puerto Rico Public Private Partnership Authority	25,912	9	25,921	8,043	17,878	69%
286 Authority of the Port of Ponce	656	11	667	494	173	26%
288 University of Puerto Rico Comprehensive Cancer Center	16,057	18,352	34,409	34,374	35	0%
293 Center for Diabetes Research, Education, and Medical Services	736	4	740	564	176	24%
298 Public Service Regulatory Board	8,029	(480)	7,549	7,046	503	7%
299 COFINA	-	-	-	-	-	-
310 Municipal Finance Corporation	-	0	0	-	0	100%
311 Puerto Rico Gaming Commission	2,092	(21)	2,071	1,729	342	17%
312 Retirement Board of the Government of Puerto Rico	50,966	77,609	128,575	57,689	70,886	55%
329 Office of Socioeconomic Development	5,359	17	5,376	3,661	1,715	32%
<b>Total - Secondary Component Units</b>	<b>\$ 248,793</b>	<b>\$ 105,110</b>	<b>\$ 353,903</b>	<b>\$ 229,051</b>	<b>\$ 124,851</b>	<b>35%</b>



**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

YTD from 7/1/2024 through 5/31/2025

May FY25 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>OMB and Hacienda Custodies</b>						
17 Custody of the Office of Management and Budget	\$ 984,953	\$ (542,168)	\$ 442,785	\$ 278	\$ 442,507	100%
25 Custody of the Department of the Treasury	1,075,518	39,013	1,114,531	1,125,586	(11,055)	-1%
<b>Total - OMB and Hacienda Custodies</b>	<b>\$ 2,060,471</b>	<b>\$ (503,154)</b>	<b>\$ 1,557,316</b>	<b>\$ 1,125,864</b>	<b>\$ 431,452</b>	<b>28%</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Out of Scope Entities</b>						
8 Office of the Comptroller	\$ 44,271	\$ 7,005	\$ 51,276	\$ 51,488	\$ (212)	0%
10 The General Court of Justice	366,141	20,685	386,826	400,238	(13,412)	-3%
100 Legislative Assembly of the Commonwealth	133,789	2,404	136,193	139,265	(3,072)	-2%
106 Public Housing Administration	5,356	93	5,449	3,776	1,673	31%
113 CRIM	-	-	-	-	-	
166 Industrial Development Company	-	-	-	-	-	
176 University of Puerto Rico	459,143	8,582	467,725	468,505	(780)	0%
193 Office of Government Ethics	9,385	3	9,388	9,178	210	2%
200 Special Independent Prosecutor's Panel	3,366	19	3,385	3,266	119	4%
209 Contributions to Political Parties	12,833	-	12,833	9,355	3,478	27%
208 Contributions to the Municipalities	56,408	53,741	110,149	115,034	(4,886)	-4%
212 COSSEC	-	-	-	-	-	
220 Correctional Health	49,819	4,822	54,641	51,784	2,857	5%
268 Puerto Rico Institute of Statistics	2,637	10	2,647	2,648	(1)	0%
272 Office of the Inspector General	18,446	29	18,475	18,155	320	2%
289 Energy Commission	-	-	-	-	-	
297 Financial Oversight and Management Board for Puerto Rico	54,451	-	54,451	54,451	0	0%
<b>Total - Out of Scope Entities</b>	<b>\$ 1,216,046</b>	<b>\$ 97,391</b>	<b>\$ 1,313,438</b>	<b>\$ 1,327,142</b>	<b>\$ (13,705)</b>	<b>-1%</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Recap</b>						
Entities Operating in PRIFAS 7.5	\$ 6,038,297	\$ 262,089	\$ 6,300,385	\$ 5,467,395	\$ 832,991	13%
Core Component Units	1,016,978	38,564	1,055,542	960,386	95,156	9%
Secondary Component Units	248,793	105,110	353,903	229,051	124,851	35%
OMB and Hacienda Custodies	2,060,471	(503,154)	1,557,316	1,125,864	431,452	28%
Out of Scope Entities	1,216,046	97,391	1,313,438	1,327,142	(13,705)	-1%
<b>Total</b>	<b>\$ 10,580,584</b>	<b>\$ -</b>	<b>\$ 10,580,584</b>	<b>\$ 9,109,839</b>	<b>\$ 1,470,745</b>	<b>14%</b>

**Notes:**

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

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

**Puerto Rico Department of Treasury**

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

*By Agency<sup>1</sup>*

*YTD from 7/1/2024 through 5/31/2025*

*May FY25 YTD*

*(figures in \$000s)*

	Certified Budget	Adjustments & Revisions <sup>2</sup>	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Entities Operating in PRIFAS 7.5</b>						
15 Office of the Governor	\$ -	\$ 458	\$ 458	\$ -	\$ 458	100%
16 Office of Management and Budget	1,099	-	1,099	108	991	90%
18 Planning Board	-	-	-	-	-	
21 Emergency and Disaster Management Bureau	313	-	313	-	313	100%
23 Puerto Rico Department of State	4,183	46	4,229	2,327	1,901	45%
24 Puerto Rico Department of Treasury	737,025	-	737,025	481,933	255,092	35%
28 State Elections Commission	-	-	-	-	-	
30 Human Resources Management & Transformation	1,596	-	1,596	469	1,127	71%
31 General Services Administration	4,831	30,708	35,539	15,466	20,074	56%
34 Commission of Investigation, Processing and Appeals	-	-	-	-	-	
37 Civil Rights Commission	-	-	-	-	-	
38 Puerto Rico Department of Justice	5,976	462	6,438	2,741	3,697	57%
40 Puerto Rico Police Bureau	16,947	1,131	18,079	3,192	14,887	82%
41 Special Investigations Bureau	-	8	8	7	1	17%
42 Puerto Rico Fire Department Bureau	13,465	1,462	14,927	998	13,929	93%
43 Puerto Rico National Guard	-	-	-	-	-	
45 Department of Public Safety	204	-	204	106	97	48%
49 Department of Transportation and Public Works	121,439	26,759	148,198	78,671	69,527	47%
50 Department of Natural and Environmental Resources	42,648	23,589	66,236	12,853	53,383	81%
55 Puerto Rico Department of Agriculture	3,144	-	3,144	635	2,509	80%
60 Office of the Citizen's Ombudsman	-	-	-	-	-	
62 Cooperative Development Commission of Puerto Rico	-	-	-	-	-	
66 Puerto Rico Highway Authority	-	-	-	-	-	
67 Puerto Rico Department of Labor and Human Resources	281,433	-	281,433	174,833	106,600	38%
68 Puerto Rico Labor Relations Board	424	-	424	280	143	34%
69 Puerto Rico Department of Consumer Affairs	1,830	-	1,830	1,293	536	29%
71 Department of Health	159,836	39,089	198,926	86,910	112,015	56%
78 Department of Housing	24,289	-	24,289	11,814	12,475	51%
81 Department of Education	8,508	10,357	18,864	7,712	11,152	59%
87 Department of Recreation and Sports	20,145	-	20,145	9,107	11,038	55%
95 Mental Health and Drug Addiction Services Administration	5,795	-	5,795	1,882	3,913	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	-	353	353	-	353	100%
123 Family and Children Administration	-	20	20	-	20	100%
124 Child Support Administration (ASUME)	-	-	-	-	-	
126 Vocational Rehabilitation Administration	735	-	735	5	731	99%
127 Administration for Socioeconomic Development of the Family	-	-	-	-	-	
133 Administracion de Recursos Naturales	-	-	-	-	-	
137 Department of Correction and Rehabilitation	21,332	-	21,332	6,203	15,129	71%
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	1,062	-	1,062	205	857	81%
221 Medical Emergency Corps Bureau	7,306	518	7,824	4,746	3,078	39%
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	-	58	58	53	5	9%
<b>Total - Entities Operating in PRIFAS 7.5</b>	<b>\$ 1,485,562</b>	<b>\$ 135,019</b>	<b>\$ 1,620,581</b>	<b>\$ 904,549</b>	<b>\$ 716,032</b>	<b>44%</b>

**Puerto Rico Department of Treasury***YTD Budget and YTD Actual Results for FY25 Special Revenue Fund Expense Budget vs. Actual**By Agency<sup>1</sup>**YTD from 7/1/2024 through 5/31/2025**May 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	\$	533,448	\$	9,686	\$	543,134	\$	422,832	\$ 120,301 22%
79 Automobile Accidents Compensation Administration		93,905		-		93,905		64,335	29,570 31%
90 Medical Services Administration of Puerto Rico		133,561		14,667		148,228		150,798	(2,570) -2%
119 Department of Economic Development & Commerce		46,146		71,174		117,320		32,242	85,078 73%
162 Public Building Authority		138,184		14,318		152,502		127,893	24,609 16%
163 Puerto Rico Aqueduct and Sewer Authority		-		-		-		-	-
168 Puerto Rico Ports Authority		76,530		-		76,530		45,793	30,736 40%
180 Tourism Company		138,047		9,625		147,672		139,538	8,135 6%
187 Puerto Rico Health Insurance Administration		166,497		-		166,497		180,522	(14,025) -8%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean		82,694		-		82,694		76,417	6,278 8%
235 Puerto Rico Housing Finance Corporation		88,328		-		88,328		13,233	75,095 85%
277 Agricultural Enterprises Development Administration		85,897		27,917		113,814		78,741	35,073 31%
285 Puerto Rico Integrated Transit Authority		36,218		-		36,218		34,949	1,269 4%
295 Fiscal Agency & Financial Advisory Authority		7,870		-		7,870		2,588	5,281 67%
303 Convention Center of District Authority		44,699		-		44,699		61,162	(16,463) -37%
Total - Core Component Units	\$	1,672,023	\$	147,387	\$	1,819,410	\$	1,431,043	\$ 388,367 21%
	Certified Budget		Adjustments & Revisions		Revised Budget		YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Secondary Component Units									
11 Puerto Rico Traffic Safety Commission	\$	1,709	\$	0	\$	1,709	\$	1,377	\$ 331 19%
22 Office of The Commissioner of Insurance		12,001		-		12,001		8,877	3,124 26%
29 Puerto Rico Federal Affairs Administration		-		-		-		-	-
75 Office of the Financial Institutions Commissioner		14,129		-		14,129		8,922	5,206 37%
82 Institute of Puerto Rican Culture		1,176		3,764		4,940		715	4,225 86%
105 Industrial Commission		20,928		275		21,203		17,596	3,608 17%
109 Puerto Rico School of Plastic Arts		2,126		550		2,676		1,392	1,284 48%
121 Government Board of the 911 Service		20,125		757		20,881		10,409	10,472 50%
138 Institutional Trust of the National Guard of Puerto Rico		7,244		-		7,244		4,608	2,635 36%
161 Puerto Rico Infrastructure Financing Authority		1,043		158		1,202		514	688 57%
165 Land Authority of Puerto Rico		11,500		-		11,500		8,272	3,227 28%
167 Integral Development of the "Península de Cantera"		209		-		209		140	69 33%
177 Land Administration of Puerto Rico		8,317		-		8,317		5,836	2,481 30%
186 Culebra Conservation and Development Authority		278		-		278		520	(242) -87%
189 Institute of Forensic Science		464		-		464		-	464 100%
191 Musical Arts Corporation		1,731		2,310		4,041		1,993	2,048 51%
192 Fine Arts Center Corporation		2,415		183		2,598		1,837	761 29%
195 Economic Development Bank of PR		13,098		-		13,098		9,151	3,948 30%
196 Puerto Rico Public Broadcasting Corporation		312		12,892		13,203		7,466	5,737 43%
198 Agricultural Insurance Corporation		3,025		-		3,025		2,658	367 12%
215 Puerto Rico Conservatory of Music Corporation		3,991		-		3,991		2,787	1,204 30%
236 Innovation Fund for Agricultural Development of Puerto Rico		12,526		0		12,526		5,294	7,233 58%
238 Ponce Authority (Authority Of The Port Of The Americas)		-		-		-		-	-
264 Corporation for the "Caño Martin Peña" Enlace Project		-		37		37		2	35 94%
265 Roosevelt Roads		1,705		-		1,705		1,197	508 30%
271 Puerto Rico Technology and Innovation Services		8,921		-		8,921		562	8,359 94%
276 Puerto Rico Public Private Partnership Authority		-		-		-		-	-
286 Authority of the Port of Ponce		1,982		-		1,982		2,945	(963) -49%
288 University of Puerto Rico Comprehensive Cancer Center		43,315		-		43,315		33,064	10,251 24%
293 Center for Diabetes Research, Education, and Medical Services		245		-		245		237	8 3%
298 Public Service Regulatory Board		29,176		-		29,176		13,801	15,375 53%
299 COFINA		-		-		-		-	-
310 Municipal Finance Corporation		203,601		30,130		233,731		149,650	84,081 36%
311 Puerto Rico Gaming Commission		400,849		19,406		420,255		334,195	86,060 20%
312 Retirement Board of the Government of Puerto Rico		3,039		-		3,039		14	3,025 100%
329 Office of Socioeconomic Development		-		-		-		-	-
Total - Secondary Component Units	\$	831,177	\$	70,462	\$	901,638	\$	636,030	\$ 265,609 29%

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

YTD from 7/1/2024 through 5/31/2025

May FY25 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>OMB and Hacienda Custodies</b>						
17 Custody of the Office of Management and Budget	\$ -	\$ 4,752	\$ 4,752	\$ -	\$ 4,752	100%
25 Custody of the Department of the Treasury	441,116	(45,001)	396,114	443,980	(47,866)	-12%
<b>Total - OMB and Hacienda Custodies</b>	<b>\$ 441,116</b>	<b>\$ (40,249)</b>	<b>\$ 400,867</b>	<b>\$ 443,980</b>	<b>\$ (43,113)</b>	<b>-11%</b>
	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Out of Scope Entities</b>						
8 Office of the Comptroller	\$ -	\$ -	\$ -	\$ -	\$ -	
10 The General Court of Justice	15,999	-	15,999	11,386	4,613	29%
100 Legislative Assembly of the Commonwealth	-	-	-	-	-	
106 Public Housing Administration	14,229	-	14,229	-	14,229	100%
113 CRIM	-	-	-	-	-	
166 Industrial Development Company	-	-	-	-	-	
176 University of Puerto Rico	-	-	-	-	-	
193 Office of Government Ethics	-	-	-	-	-	
200 Special Independent Prosecutor's Panel	-	-	-	-	-	
209 Contributions to Political Parties	-	-	-	-	-	
208 Contributions to the Municipalities	-	-	-	-	-	
212 COSSEC	-	-	-	-	-	
220 Correctional Health	-	-	-	-	-	
268 Puerto Rico Institute of Statistics	-	-	-	-	-	
272 Office of the Inspector General	-	-	-	-	-	
289 Energy Commission	-	-	-	-	-	
297 Financial Oversight and Management Board for Puerto Rico	-	-	-	-	-	
<b>Total - Out of Scope Entities</b>	<b>\$ 30,228</b>	<b>\$ -</b>	<b>\$ 30,228</b>	<b>\$ 11,386</b>	<b>\$ 18,842</b>	<b>62%</b>
	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Recap</b>						
Entities Operating in PRIFAS 7.5	\$ 1,485,562	\$ 135,019	\$ 1,620,581	\$ 904,549	\$ 716,032	44%
Core Component Units	1,672,023	147,387	1,819,410	1,431,043	388,367	21%
Secondary Component Units	831,177	70,462	901,638	636,030	265,609	29%
OMB and Hacienda Custodies	441,116	(40,249)	400,867	443,980	(43,113)	-11%
Out of Scope Entities	30,228	-	30,228	11,386	18,842	62%
<b>Total</b>	<b>\$ 4,460,105</b>	<b>\$ 312,619</b>	<b>\$ 4,772,724</b>	<b>\$ 3,426,987</b>	<b>\$ 1,345,737</b>	<b>28%</b>

**Notes:**

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

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

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

For the month of: May-25

(figures in \$000s)

	Certified Budget	Adjustments & Revisions <sup>2</sup>	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Entities Operating in PRIFAS 7.5</b>						
15 Office of the Governor	\$ 2,342	\$ 96	\$ 2,439	\$ 1,028	\$ 1,411	58%
16 Office of Management and Budget	1,890	67	1,957	1,711	246	13%
18 Planning Board	1,555	(58)	1,497	968	529	35%
21 Emergency and Disaster Management Bureau	735	3	737	560	178	24%
23 Puerto Rico Department of State	1,744	(5)	1,739	1,106	633	36%
24 Puerto Rico Department of Treasury	84,832	3,411	88,243	69,045	19,198	22%
28 State Elections Commission	5,124	347	5,471	2,961	2,510	46%
30 Human Resources Management & Transformation	1,007	(1)	1,006	799	207	21%
31 General Services Administration	2,494	2,920	5,414	4,032	1,381	26%
34 Commission of Investigation, Processing and Appeals	44	0	44	51	(7)	-17%
37 Civil Rights Commission	74	0	74	55	18	25%
38 Puerto Rico Department of Justice	12,944	814	13,758	11,806	1,952	14%
40 Puerto Rico Police Bureau	74,143	1,897	76,040	65,086	10,954	14%
41 Special Investigations Bureau	480	45	525	602	(77)	-15%
42 Puerto Rico Fire Department Bureau	7,228	788	8,015	7,326	689	9%
43 Puerto Rico National Guard	1,746	4	1,750	985	765	44%
45 Department of Public Safety	22,585	(16)	22,568	22,600	(32)	0%
49 Department of Transportation and Public Works	17,497	2,719	20,215	11,633	8,582	42%
50 Department of Natural and Environmental Resources	14,072	3,396	17,468	13,023	4,445	25%
55 Puerto Rico Department of Agriculture	3,472	15	3,487	2,010	1,477	42%
60 Office of the Citizen's Ombudsman	320	2	322	303	19	6%
62 Cooperative Development Commission of Puerto Rico	252	0	252	190	62	25%
66 Puerto Rico Highway Authority	-	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	29,585	11	29,596	18,045	11,551	39%
68 Puerto Rico Labor Relations Board	126	2	127	106	21	16%
69 Puerto Rico Department of Consumer Affairs	1,341	45	1,386	1,112	274	20%
71 Department of Health	56,286	4,017	60,303	34,518	25,785	43%
78 Department of Housing	4,485	15	4,499	4,017	483	11%
81 Department of Education	239,913	13,468	253,381	208,308	45,073	18%
87 Department of Recreation and Sports	4,953	27	4,980	5,025	(45)	-1%
95 Mental Health and Drug Addiction Services Administration	13,123	(20)	13,102	11,831	1,272	10%
96 Office of the Women's Advocate	436	283	719	845	(126)	-18%
94 Employees Association of the Commonwealth	-	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	338	0	338	308	30	9%
122 Secretariat of the Department of the Family	4,009	53	4,062	3,051	1,011	25%
123 Family and Children Administration	17,907	1,572	19,479	38,199	(18,720)	-96%
124 Child Support Administration (ASUME)	1,436	24	1,460	1,694	(234)	-16%
126 Vocational Rehabilitation Administration	2,428	41	2,469	1,365	1,105	45%
127 Administration for Socioeconomic Development of the Family	8,553	6	8,559	8,466	92	1%
133 Administracion de Recursos Naturales	-	-	-	-	-	-
137 Department of Correction and Rehabilitation	36,431	(73)	36,358	29,998	6,360	17%
139 Parole Board	264	(3)	260	217	43	17%
143 Office of Protection and Defense for People with Disabilities	87	0	87	111	(24)	-27%
152 Elderly and Retired People Advocate Office	307	10	317	1,113	(796)	-251%
153 Office for People with Disabilities	328	1	329	159	169	51%
155 State Historic Preservation Office of Puerto Rico	831	2	832	131	702	84%
221 Medical Emergency Corps Bureau	2,449	93	2,542	2,281	261	10%
231 Office for the Patient's Advocate	175	2	177	147	30	17%
241 Administration for Integral Development of Childhood	1,132	73	1,206	1,478	(272)	-23%
266 Office of Public Safety Affairs	-	0	0	-	0	100%
279 Public Service Appeals Commission	235	2	237	233	4	2%
281 Office of the Election Comptroller	255	6	262	294	(33)	-12%
<b>Total - Entities Operating in PRIFAS 7.5</b>	<b>\$ 683,987</b>	<b>\$ 36,101</b>	<b>\$ 720,088</b>	<b>\$ 590,933</b>	<b>\$ 129,155</b>	<b>18%</b>

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

For the month of: May-25

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Core Component Units</b>						
70 State Insurance Fund Corporation	\$ 48,495	\$ 929	\$ 49,425	\$ 61,821	\$ (12,396)	-25%
79 Automobile Accidents Compensation Administration	8,537	7	8,544	5,814	2,730	32%
90 Medical Services Administration of Puerto Rico	20,707	1,442	22,149	20,590	1,559	7%
119 Department of Economic Development & Commerce	6,259	6,845	13,104	4,658	8,446	64%
162 Public Building Authority	12,562	2,118	14,680	5,824	8,856	60%
163 Puerto Rico Aqueduct and Sewer Authority	-	-	-	-	-	-
168 Puerto Rico Ports Authority	6,957	6	6,964	1,979	4,984	72%
180 Tourism Company	12,550	879	13,429	20,745	(7,316)	-54%
187 Puerto Rico Health Insurance Administration	77,392	2	77,394	95,755	(18,361)	-24%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	7,918	11	7,928	8,984	(1,056)	-13%
235 Puerto Rico Housing Finance Corporation	8,713	3	8,717	1,532	7,185	82%
277 Agricultural Enterprises Development Administration	13,940	2,518	16,458	924	15,534	94%
285 Puerto Rico Integrated Transit Authority	12,548	1,624	14,172	9,757	4,415	31%
295 Fiscal Agency & Financial Advisory Authority	3,813	520	4,333	1,362	2,971	69%
303 Convention Center of District Authority	4,064	0	4,064	6,080	(2,017)	-50%
<b>Total - Core Component Units</b>	<b>\$ 244,455</b>	<b>\$ 16,905</b>	<b>\$ 261,359</b>	<b>\$ 245,824</b>	<b>\$ 15,535</b>	<b>6%</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Secondary Component Units</b>						
11 Puerto Rico Traffic Safety Commission	\$ 155	\$ 1	\$ 156	\$ 189	\$ (33)	-21%
22 Office of The Commissioner of Insurance	1,091	1	1,092	1,211	(119)	-11%
29 Puerto Rico Federal Affairs Administration	269	1	270	260	10	4%
75 Office of the Financial Institutions Commissioner	1,284	1	1,286	777	509	40%
82 Institute of Puerto Rican Culture	1,661	357	2,018	1,267	752	37%
105 Industrial Commission	1,903	28	1,931	1,626	304	16%
109 Puerto Rico School of Plastic Arts	442	45	487	33	455	93%
121 Government Board of the 911 Service	1,830	72	1,902	1,034	867	46%
138 Institutional Trust of the National Guard of Puerto Rico	659	0	659	440	219	33%
161 Puerto Rico Infrastructure Financing Authority	281	46	326	318	8	3%
165 Land Authority of Puerto Rico	1,045	2	1,047	705	343	33%
167 Integral Development of the "Península de Cantera"	69	0	69	61	8	12%
177 Land Administration of Puerto Rico	756	1	757	454	302	40%
186 Culebra Conservation and Development Authority	46	0	47	81	(34)	-72%
189 Institute of Forensic Science	1,840	203	2,043	157	1,886	92%
191 Musical Arts Corporation	616	668	1,284	1,113	171	13%
192 Fine Arts Center Corporation	922	27	949	499	450	47%
195 Economic Development Bank of PR	1,191	2	1,193	876	316	27%
196 Puerto Rico Public Broadcasting Corporation	28	1,180	1,209	724	485	40%
198 Agricultural Insurance Corporation	275	0	275	188	88	32%
215 Puerto Rico Conservatory of Music Corporation	1,104	4	1,108	908	200	18%
236 Innovation Fund for Agricultural Development of Puerto Rico	1,139	0	1,139	254	885	78%
238 Ponce Authority (Authority Of The Port Of The Americas)	102	125	227	76	151	67%
264 Corporation for the "Caño Martín Peña" Enlace Project	299	4	303	277	25	8%
265 Roosevelt Roads	249	0	249	227	22	9%
271 Puerto Rico Technology and Innovation Services	6,923	4	6,927	3,230	3,697	53%
276 Puerto Rico Public Private Partnership Authority	2,356	1	2,356	540	1,816	77%
286 Authority of the Port of Ponce	240	1	241	19	221	92%
288 University of Puerto Rico Comprehensive Cancer Center	5,398	1,668	7,066	6,708	358	5%
293 Center for Diabetes Research, Education, and Medical Services	89	0	90	-	90	100%
298 Public Service Regulatory Board	3,382	(44)	3,339	1,635	1,704	51%
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	37,624	769	2%
312 Retirement Board of the Government of Puerto Rico	4,910	7,055	11,965	4,696	7,269	61%
329 Office of Socioeconomic Development	487	2	489	511	(22)	-4%
<b>Total - Secondary Component Units</b>	<b>\$ 98,179</b>	<b>\$ 15,961</b>	<b>\$ 114,140</b>	<b>\$ 68,718</b>	<b>\$ 45,422</b>	<b>40%</b>

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

For the month of: May-25

(figures in \$000s)

**OMB and Hacienda Custodies**

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

**Total - OMB and Hacienda Custodies**

Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
\$ 89,541	\$ (48,856)	\$ 40,685	\$ -	\$ 40,685	100%
137,876	(544)	137,331	141,501	(4,169)	-3%
<b>\$ 227,417</b>	<b>\$ (49,400)</b>	<b>\$ 178,017</b>	<b>\$ 141,501</b>	<b>\$ 36,516</b>	<b>21%</b>

**Out of Scope Entities**

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

**Total - Out of Scope Entities**

Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
\$ 4,025	\$ 637	\$ 4,661	\$ 4,508	\$ 154	3%
34,740	1,880	36,620	71,544	(34,923)	-95%
12,163	219	12,381	8,759	3,622	29%
1,781	8	1,789	224	1,565	87%
-	-	-	-	-	-
41,740	780	42,520	41,740	780	2%
853	0	853	824	30	3%
306	2	308	295	13	4%
1,167	-	1,167	-	1,167	100%
5,128	4,886	10,014	6,088	3,926	39%
4,529	438	4,967	5,122	(155)	-3%
240	1	241	240	1	0%
1,677	3	1,680	1,683	(4)	0%
-	-	-	-	-	-
4,950	-	4,950	4,950	(0)	0%
<b>\$ 113,298</b>	<b>\$ 8,854</b>	<b>\$ 122,151</b>	<b>\$ 145,977</b>	<b>\$ (23,825)</b>	<b>-20%</b>

**Recap**

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

**Total**

Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
\$ 683,987	\$ 36,101	\$ 720,088	\$ 590,933	\$ 129,155	18%
244,455	16,905	261,359	245,824	15,535	6%
98,179	15,961	114,140	68,718	45,422	40%
227,417	(49,400)	178,017	141,501	36,516	21%
113,298	8,854	122,151	145,977	(23,825)	-20%
<b>\$ 1,367,335</b>	<b>\$ 28,420</b>	<b>\$ 1,395,755</b>	<b>\$ 1,192,952</b>	<b>\$ 202,803</b>	<b>15%</b>

**Notes:**

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

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

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

For the month of: May-25

(figures in \$000s)

	Certified Budget	Adjustments & Revisions <sup>2</sup>	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Entities Operating in PRIFAS 7.5</b>						
15 Office of the Governor	\$ 2,342	\$ 55	\$ 2,397	\$ 1,028	\$ 1,370	57%
16 Office of Management and Budget	1,790	67	1,857	1,904	(47)	-3%
18 Planning Board	1,555	(58)	1,497	968	529	35%
21 Emergency and Disaster Management Bureau	706	3	709	560	149	21%
23 Puerto Rico Department of State	1,364	(9)	1,355	885	470	35%
24 Puerto Rico Department of Treasury	17,829	3,411	21,241	16,309	4,931	23%
28 State Elections Commission	5,124	347	5,471	2,961	2,510	46%
30 Human Resources Management & Transformation	862	(1)	861	808	54	6%
31 General Services Administration	2,054	128	2,183	1,583	599	27%
34 Commission of Investigation, Processing and Appeals	44	0	44	51	(7)	-17%
37 Civil Rights Commission	74	0	74	55	18	25%
38 Puerto Rico Department of Justice	12,401	771	13,173	11,418	1,755	13%
40 Puerto Rico Police Bureau	72,603	1,794	74,396	63,848	10,548	14%
41 Special Investigations Bureau	480	44	524	597	(73)	-14%
42 Puerto Rico Fire Department Bureau	6,003	655	6,658	7,269	(611)	-9%
43 Puerto Rico National Guard	1,746	4	1,750	985	765	44%
45 Department of Public Safety	22,566	(16)	22,550	22,598	(48)	0%
49 Department of Transportation and Public Works	6,457	286	6,743	4,249	2,493	37%
50 Department of Natural and Environmental Resources	10,195	1,252	11,447	11,165	282	2%
55 Puerto Rico Department of Agriculture	3,186	15	3,201	1,923	1,279	40%
60 Office of the Citizen's Ombudsman	320	2	322	303	19	6%
62 Cooperative Development Commission of Puerto Rico	252	0	252	190	62	25%
66 Puerto Rico Highway Authority	-	-	-	-	-	
67 Puerto Rico Department of Labor and Human Resources	4,001	11	4,011	4,033	(22)	-1%
68 Puerto Rico Labor Relations Board	87	2	89	77	12	13%
69 Puerto Rico Department of Consumer Affairs	1,174	45	1,219	935	285	23%
71 Department of Health	41,756	463	42,219	26,947	15,272	36%
78 Department of Housing	2,276	15	2,291	2,214	77	3%
81 Department of Education	239,140	12,527	251,666	208,112	43,554	17%
87 Department of Recreation and Sports	3,122	27	3,149	4,887	(1,738)	-55%
95 Mental Health and Drug Addiction Services Administration	12,596	(20)	12,575	11,674	902	7%
96 Office of the Women's Advocate	436	283	719	845	(126)	-18%
94 Employees Association of the Commonwealth	-	-	-	-	-	
120 Veteran's Advocate Office of Puerto Rico	338	0	338	308	30	9%
122 Secretariat of the Department of the Family	4,009	21	4,030	3,051	979	24%
123 Family and Children Administration	17,907	1,570	19,477	38,199	(18,722)	-96%
124 Child Support Administration (ASUME)	1,436	24	1,460	1,694	(234)	-16%
126 Vocational Rehabilitation Administration	2,361	41	2,402	1,364	1,039	43%
127 Administration for Socioeconomic Development of the Family	8,553	6	8,559	8,466	92	1%
133 Administracion de Recursos Naturales	-	-	-	-	-	
137 Department of Correction and Rehabilitation	34,491	(73)	34,419	29,559	4,860	14%
139 Parole Board	264	(3)	260	217	43	17%
143 Office of Protection and Defense for People with Disabilities	87	0	87	111	(24)	-27%
152 Elderly and Retired People Advocate Office	307	10	317	1,113	(796)	-251%
153 Office for People with Disabilities	328	1	329	159	169	51%
155 State Historic Preservation Office of Puerto Rico	734	2	736	106	630	86%
221 Medical Emergency Corps Bureau	1,785	46	1,831	1,916	(85)	-5%
231 Office for the Patient's Advocate	175	2	177	147	30	17%
241 Administration for Integral Development of Childhood	1,132	73	1,206	1,478	(272)	-23%
266 Office of Public Safety Affairs	-	0	0	-	0	100%
279 Public Service Appeals Commission	235	2	237	233	4	2%
281 Office of the Election Comptroller	255	1	256	241	15	6%
<b>Total - Entities Operating in PRIFAS 7.5</b>	<b>\$ 548,936</b>	<b>\$ 23,826</b>	<b>\$ 572,762</b>	<b>\$ 499,744</b>	<b>\$ 73,019</b>	<b>13%</b>



**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

For the month of: May-25

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Core Component Units</b>						
70 State Insurance Fund Corporation	\$ -	\$ 49	\$ 49	\$ -	\$ 49	100%
79 Automobile Accidents Compensation Administration	-	7	7	-	7	100%
90 Medical Services Administration of Puerto Rico	8,565	109	8,674	7,316	1,358	16%
119 Department of Economic Development & Commerce	2,064	374	2,438	1,939	499	20%
162 Public Building Authority	-	816	816	-	816	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	95,126	(32,868)	-53%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	400	11	411	-	411	100%
235 Puerto Rico Housing Finance Corporation	684	3	687	328	359	52%
277 Agricultural Enterprises Development Administration	6,132	(20)	6,111	924	5,188	85%
285 Puerto Rico Integrated Transit Authority	9,255	1,624	10,880	6,737	4,143	38%
295 Fiscal Agency & Financial Advisory Authority	3,097	520	3,617	1,348	2,269	63%
303 Convention Center of District Authority	-	0	0	-	0	100%
<b>Total - Core Component Units</b>	<b>\$ 92,453</b>	<b>\$ 3,506</b>	<b>\$ 95,958</b>	<b>\$ 113,717</b>	<b>\$ (17,758)</b>	<b>-19%</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Secondary Component Units</b>						
11 Puerto Rico Traffic Safety Commission	\$ -	\$ 1	\$ 1	\$ -	\$ 1	100%
22 Office of The Commissioner of Insurance	-	1	1	-	1	100%
29 Puerto Rico Federal Affairs Administration	269	1	270	260	10	4%
75 Office of the Financial Institutions Commissioner	-	1	1	-	1	100%
82 Institute of Puerto Rican Culture	1,554	15	1,569	1,161	409	26%
105 Industrial Commission	-	3	3	-	3	100%
109 Puerto Rico School of Plastic Arts	249	(5)	244	33	211	87%
121 Government Board of the 911 Service	-	4	4	-	4	100%
138 Institutional Trust of the National Guard of Puerto Rico	-	0	0	-	0	100%
161 Puerto Rico Infrastructure Financing Authority	186	31	217	189	28	13%
165 Land Authority of Puerto Rico	-	2	2	-	2	100%
167 Integral Development of the "Península de Cantera"	50	0	50	45	5	11%
177 Land Administration of Puerto Rico	-	1	1	-	1	100%
186 Culebra Conservation and Development Authority	21	0	22	16	5	25%
189 Institute of Forensic Science	1,798	203	2,001	157	1,844	92%
191 Musical Arts Corporation	459	458	917	788	129	14%
192 Fine Arts Center Corporation	702	10	713	369	344	48%
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	712	33	4%
236 Innovation Fund for Agricultural Development of Puerto Rico	-	0	0	-	0	100%
238 Ponce Authority (Authority Of The Port Of The Americas)	102	125	227	76	151	67%
264 Corporation for the "Caño Martín Peña" Enlace Project	299	1	299	277	22	7%
265 Roosevelt Roads	94	0	94	41	53	56%
271 Puerto Rico Technology and Innovation Services	6,112	4	6,116	3,169	2,947	48%
276 Puerto Rico Public Private Partnership Authority	2,356	1	2,356	540	1,816	77%
286 Authority of the Port of Ponce	60	1	61	19	41	68%
288 University of Puerto Rico Comprehensive Cancer Center	1,460	1,668	3,128	10,814	(7,686)	-246%
293 Center for Diabetes Research, Education, and Medical Services	67	0	67	-	67	100%
298 Public Service Regulatory Board	730	(44)	686	594	92	13%
299 COFINA	-	-	-	-	-	
310 Municipal Finance Corporation	-	0	0	-	0	100%
311 Puerto Rico Gaming Commission	190	(2)	188	212	(24)	-13%
312 Retirement Board of the Government of Puerto Rico	4,633	7,055	11,689	4,696	6,993	60%
329 Office of Socioeconomic Development	487	2	489	511	(22)	-4%
<b>Total - Secondary Component Units</b>	<b>\$ 22,618</b>	<b>\$ 9,555</b>	<b>\$ 32,173</b>	<b>\$ 24,678</b>	<b>\$ 7,495</b>	<b>23%</b>

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

For the month of: May-25

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>OMB and Hacienda Custodies</b>						
17 Custody of the Office of Management and Budget	\$ 89,541	\$ (49,288)	\$ 40,253	\$ -	\$ 40,253	100%
25 Custody of the Department of the Treasury	97,774	3,547	101,321	101,024	297	0%
<b>Total - OMB and Hacienda Custodies</b>	<b>\$ 187,316</b>	<b>\$ (45,741)</b>	<b>\$ 141,574</b>	<b>\$ 101,024</b>	<b>\$ 40,550</b>	<b>29%</b>
	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Out of Scope Entities</b>						
8 Office of the Comptroller	\$ 4,025	\$ 637	\$ 4,661	\$ 4,508	\$ 154	3%
10 The General Court of Justice	33286	1880	35166	69029	-33863	-1
100 Legislative Assembly of the Commonwealth	12163	219	12381	8759	3622	0
106 Public Housing Administration	487	8	495	224	272	1
113 CRIM						
166 Industrial Development Company	0	0	0	0	0	
176 University of Puerto Rico	41740	780	42520	41740	780	0
193 Office of Government Ethics	853	0	853	824	30	0
200 Special Independent Prosecutor's Panel	306	2	308	295	13	0
209 Contributions to Political Parties	1167	0	1167	0	1167	1
208 Contributions to the Municipalities	5128	4886	10014	6088	3926	0
212 COSSEC						
220 Correctional Health	4529	438	4967	5122	-155	0
268 Puerto Rico Institute of Statistics	240	1	241	240	1	0
272 Office of the Inspector General	1677	3	1680	1683	-4	0
289 Energy Commission	0	0	0	0	0	
297 Financial Oversight and Management Board for Puerto Rico	4950	0	4950	4950	0	0
<b>Total - Out of Scope Entities</b>	<b>\$ 110,550</b>	<b>\$ 8,854</b>	<b>\$ 119,403</b>	<b>\$ 143,461</b>	<b>\$ (24,058)</b>	<b>-20%</b>
	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Recap</b>						
Entities Operating in PRIFAS 7.5	\$ 548,936	\$ 23,826	\$ 572,762	\$ 499,744	\$ 73,019	13%
Core Component Units	92,453	3,506	95,958	113,717	(17,758)	-19%
Secondary Component Units	22,618	9,555	32,173	24,678	7,495	23%
OMB and Hacienda Custodies	187,316	(45,741)	141,574	101,024	40,550	29%
Out of Scope Entities	110,550	8,854	119,403	143,461	(24,058)	-20%
<b>Total</b>	<b>\$ 961,871</b>	<b>\$ -</b>	<b>\$ 961,871</b>	<b>\$ 882,624</b>	<b>\$ 79,247</b>	<b>8%</b>

**Notes:**

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

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

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

For the month of: May-25

(figures in \$000s)

	Certified Budget	Adjustments & Revisions <sup>2</sup>	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Entities Operating in PRIFAS 7.5</b>						
15 Office of the Governor	\$ -	\$ 42	\$ 42	\$ -	\$ 42	100%
16 Office of Management and Budget	100	-	100	(193)	293	293%
18 Planning Board	-	-	-	-	-	
21 Emergency and Disaster Management Bureau	28	-	28	-	28	100%
23 Puerto Rico Department of State	380	4	384	221	164	43%
24 Puerto Rico Department of Treasury	67,002	-	67,002	52,736	14,266	21%
28 State Elections Commission	-	-	-	-	-	
30 Human Resources Management & Transformation	145	-	145	(9)	154	106%
31 General Services Administration	439	2,792	3,231	2,449	782	24%
34 Commission of Investigation, Processing and Appeals	-	-	-	-	-	
37 Civil Rights Commission	-	-	-	-	-	
38 Puerto Rico Department of Justice	543	42	585	388	197	34%
40 Puerto Rico Police Bureau	1,541	103	1,644	1,237	406	25%
41 Special Investigations Bureau	-	1	1	5	(4)	-550%
42 Puerto Rico Fire Department Bureau	1,224	133	1,357	57	1,300	96%
43 Puerto Rico National Guard	-	-	-	-	-	
45 Department of Public Safety	19	-	19	2	16	89%
49 Department of Transportation and Public Works	11,040	2,433	13,473	7,384	6,089	45%
50 Department of Natural and Environmental Resources	3,877	2,144	6,021	1,858	4,163	69%
55 Puerto Rico Department of Agriculture	286	-	286	87	199	69%
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	14,012	11,572	45%
68 Puerto Rico Labor Relations Board	39	-	39	30	9	23%
69 Puerto Rico Department of Consumer Affairs	166	-	166	177	(11)	-6%
71 Department of Health	14,531	3,554	18,084	7,571	10,513	58%
78 Department of Housing	2,208	-	2,208	1,803	405	18%
81 Department of Education	773	942	1,715	196	1,519	89%
87 Department of Recreation and Sports	1,831	-	1,831	138	1,693	92%
95 Mental Health and Drug Addiction Services Administration	527	-	527	157	370	70%
96 Office of the Women's Advocate	-	-	-	-	-	
94 Employees Association of the Commonwealth	-	-	-	-	-	
120 Veteran's Advocate Office of Puerto Rico	-	-	-	-	-	
122 Secretariat of the Department of the Family	-	32	32	-	32	100%
123 Family and Children Administration	-	2	2	-	2	100%
124 Child Support Administration (ASUME)	-	-	-	-	-	
126 Vocational Rehabilitation Administration	67	-	67	1	66	99%
127 Administration for Socioeconomic Development of the Family	-	-	-	-	-	
133 Administracion de Recursos Naturales	-	-	-	-	-	
137 Department of Correction and Rehabilitation	1,939	-	1,939	440	1,499	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	25	72	75%
221 Medical Emergency Corps Bureau	664	47	711	365	346	49%
231 Office for the Patient's Advocate	-	-	-	-	-	
241 Administration for Integral Development of Childhood	-	-	-	-	-	
266 Office of Pubic Safety Affairs	-	-	-	-	-	
279 Public Service Appeals Commission	-	-	-	-	-	
281 Office of the Election Comptroller	-	5	5	53	(48)	-898%
<b>Total - Entities Operating in PRIFAS 7.5</b>	<b>\$ 135,051</b>	<b>\$ 12,274</b>	<b>\$ 147,326</b>	<b>\$ 91,189</b>	<b>\$ 56,137</b>	<b>38%</b>

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

For the month of: May-25

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Core Component Units</b>						
70 State Insurance Fund Corporation	\$ 48,495	\$ 881	\$ 49,376	\$ 61,821	\$ (12,445)	-25%
79 Automobile Accidents Compensation Administration	8,537	-	8,537	5,814	2,723	32%
90 Medical Services Administration of Puerto Rico	12,142	1,333	13,475	13,275	201	1%
119 Department of Economic Development & Commerce	4,195	6,470	10,665	2,719	7,946	75%
162 Public Building Authority	12,562	1,302	13,864	5,824	8,040	58%
163 Puerto Rico Aqueduct and Sewer Authority	-	-	-	-	-	-
168 Puerto Rico Ports Authority	6,957	-	6,957	1,979	4,978	72%
180 Tourism Company	12,550	875	13,425	20,745	(7,320)	-55%
187 Puerto Rico Health Insurance Administration	15,136	-	15,136	629	14,507	96%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	7,518	-	7,518	8,984	(1,466)	-20%
235 Puerto Rico Housing Finance Corporation	8,030	-	8,030	1,204	6,826	85%
277 Agricultural Enterprises Development Administration	7,809	2,538	10,347	-	10,347	100%
285 Puerto Rico Integrated Transit Authority	3,293	-	3,293	3,020	273	8%
295 Fiscal Agency & Financial Advisory Authority	715	-	715	14	701	98%
303 Convention Center of District Authority	4,064	-	4,064	6,080	(2,017)	-50%
<b>Total - Core Component Units</b>	<b>\$ 152,002</b>	<b>\$ 13,399</b>	<b>\$ 165,401</b>	<b>\$ 132,108</b>	<b>\$ 33,293</b>	<b>20%</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Secondary Component Units</b>						
11 Puerto Rico Traffic Safety Commission	\$ 155	\$ 0	\$ 155	\$ 189	\$ (34)	-22%
22 Office of The Commissioner of Insurance	1,091	-	1,091	1,211	(120)	-11%
29 Puerto Rico Federal Affairs Administration	-	-	-	-	-	-
75 Office of the Financial Institutions Commissioner	1,284	-	1,284	777	508	40%
82 Institute of Puerto Rican Culture	107	342	449	106	343	76%
105 Industrial Commission	1,903	25	1,928	1,626	301	16%
109 Puerto Rico School of Plastic Arts	193	50	243	-	243	100%
121 Government Board of the 911 Service	1,830	69	1,898	1,034	864	46%
138 Institutional Trust of the National Guard of Puerto Rico	659	-	659	440	219	33%
161 Puerto Rico Infrastructure Financing Authority	95	14	109	129	(20)	-18%
165 Land Authority of Puerto Rico	1,045	-	1,045	705	341	33%
167 Integral Development of the "Península de Cantera"	19	-	19	16	3	16%
177 Land Administration of Puerto Rico	756	-	756	454	302	40%
186 Culebra Conservation and Development Authority	25	-	25	65	(39)	-156%
189 Institute of Forensic Science	42	-	42	-	42	100%
191 Musical Arts Corporation	157	210	367	325	42	12%
192 Fine Arts Center Corporation	220	17	236	130	106	45%
195 Economic Development Bank of PR	1,191	-	1,191	876	314	26%
196 Puerto Rico Public Broadcasting Corporation	28	1,172	1,200	724	476	40%
198 Agricultural Insurance Corporation	275	-	275	188	87	32%
215 Puerto Rico Conservatory of Music Corporation	363	-	363	196	167	46%
236 Innovation Fund for Agricultural Development of Puerto Rico	1,139	0	1,139	254	884	78%
238 Ponce Authority (Authority Of The Port Of The Americas)	-	-	-	-	-	-
264 Corporation for the "Caño Martín Peña" Enlace Project	-	3	3	-	3	100%
265 Roosevelt Roads	155	-	155	186	(31)	-20%
271 Puerto Rico Technology and Innovation Services	811	-	811	61	750	92%
276 Puerto Rico Public Private Partnership Authority	-	-	-	-	-	-
286 Authority of the Port of Ponce	180	-	180	-	180	100%
288 University of Puerto Rico Comprehensive Cancer Center	3,938	-	3,938	(4,106)	8,044	204%
293 Center for Diabetes Research, Education, and Medical Services	22	-	22	-	22	100%
298 Public Service Regulatory Board	2,652	-	2,652	1,041	1,611	61%
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	37,412	793	2%
312 Retirement Board of the Government of Puerto Rico	276	-	276	-	276	100%
329 Office of Socioeconomic Development	-	-	-	-	-	-
<b>Total - Secondary Component Units</b>	<b>\$ 75,562</b>	<b>\$ 6,406</b>	<b>\$ 81,967</b>	<b>\$ 44,040</b>	<b>\$ 37,927</b>	<b>46%</b>

# **Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

For the month of: May-25

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>OMB and Hacienda Custodies</b>						
17 Custody of the Office of Management and Budget	\$ -	\$ 432	\$ 432	\$ -	\$ 432	100%
25 Custody of the Department of the Treasury	40,101	(4,091)	36,010	40,477	(4,466)	-12%
<b>Total - OMB and Hacienda Custodies</b>	<b>\$ 40,101</b>	<b>\$ (3,659)</b>	<b>\$ 36,442</b>	<b>\$ 40,477</b>	<b>\$ (4,034)</b>	<b>-11%</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Out of Scope Entities</b>						
8 Office of the Comptroller	-	-	-	-	-	
10 The General Court of Justice	1,454.42	-	1,454.42	2,515.06	(1,060.64)	(0.73)
100 Legislative Assembly of the Commonwealth	-	-	-	-	-	
106 Public Housing Administration	1,293.58	-	1,293.58	-	1,293.58	1.00
113 CRIM	-	-	-	-	-	
166 Industrial Development Company	-	-	-	-	-	
176 University of Puerto Rico	-	-	-	-	-	
193 Office of Government Ethics	-	-	-	-	-	
200 Special Independent Prosecutor's Panel	-	-	-	-	-	
209 Contributions to Political Parties	-	-	-	-	-	
208 Contributions to the Municipalities	-	-	-	-	-	
212 COSSEC	-	-	-	-	-	
220 Correctional Health	-	-	-	-	-	
268 Puerto Rico Institute of Statistics	-	-	-	-	-	
272 Office of the Inspector General	-	-	-	-	-	
289 Energy Commission	-	-	-	-	-	
297 Financial Oversight and Management Board for Puerto Rico	-	-	-	-	-	
<b>Total - Out of Scope Entities</b>	<b>\$ 2,748</b>	<b>\$ -</b>	<b>\$ 2,748</b>	<b>\$ 2,515</b>	<b>\$ 233</b>	<b>8%</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Recap</b>						
Entities Operating in PRIFAS 7.5	\$ 135,051	\$ 12,274	\$ 147,326	\$ 91,189	\$ 56,137	38%
Core Component Units	152,002	13,399	165,401	132,108	33,293	20%
Secondary Component Units	75,562	6,406	81,967	44,040	37,927	46%
OMB and Hacienda Custodies	40,101	(3,659)	36,442	40,477	(4,034)	-11%
Out of Scope Entities	2,748	-	2,748	2,515	233	8%
<b>Total</b>	<b>\$ 405,464</b>	<b>\$ 28,420</b>	<b>\$ 433,884</b>	<b>\$ 310,328</b>	<b>\$ 123,556</b>	<b>28%</b>

## **Notes:**

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

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

**Puerto Rico Department of Treasury**

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

By Agency <sup>1</sup>

YTD from 7/1/2024 through 5/31/2025

May-25

(figures in \$000s)

	CapEx Certified Budget	Adjustments & Revisions <sup>2</sup>	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
<b>Entities Operating in PRIFAS 7.5</b>					
15 Office of the Governor	11,800	-	11,800	-	11,800
23 Puerto Rico Department of State	-	177	177	-	177
24 Puerto Rico Department of Treasury	-	5,498	5,498	1,776	3,722
28 State Elections Commission	1,748	-	1,748	62	1,686
31 General Services Administration	4,000	1,000	5,000	914	4,086
40 Puerto Rico Police Bureau	6,600	-	6,600	-	6,600
45 Department of Public Safety	500	(214)	286	27	259
49 Department of Transportation and Public Works	15,000	-	15,000	-	15,000
50 Department of Natural and Environmental Resources	4,710	-	4,710	-	4,710
69 Puerto Rico Department of Consumer Affairs	155	(155)	-	-	-
71 Department of Health	9,000	2,644	11,644	741	10,903
81 Department of Education	-	2,671	2,671	-	2,671
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	91	9
281 Office of the Election Comptroller	-	64	64	-	64
<b>Total - Entities Operating in PRIFAS 7.5</b>	<b>\$ 59,770</b>	<b>\$ 11,685</b>	<b>\$ 71,455</b>	<b>\$ 3,612</b>	<b>\$ 67,843</b>
<b>Core Component Units</b>					
79 Automobile Accidents Compensation Administration	6,802	-	6,802	-	6,802
90 Medical Services Administration of Puerto Rico	8,700	10,000	18,700	35	18,665
119 Department of Economic Development & Commerce	1,350	-	1,350	1,349	1
162 Public Building Authority	-	7,231	7,231	-	7,231
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	4,800	-	4,800	614	4,186
285 Puerto Rico Integrated Transit Authority	45,791	-	45,791	8,629	37,162
<b>Total - Core Component Units</b>	<b>\$ 67,443</b>	<b>\$ 17,231</b>	<b>\$ 84,674</b>	<b>\$ 10,627</b>	<b>\$ 74,047</b>
<b>Secondary Component Units</b>					
82 Institute of Puerto Rican Culture	-	1,000	1,000	-	1,000
121 Government Board of the 911 Service	-	825	825	825	0
189 Institute of Forensic Science	1,200	-	1,200	-	1,200
192 Fine Arts Center Corporation	4,193	200	4,393	80	4,313
311 Puerto Rico Gaming Commission	2,059	-	2,059	50	2,009
<b>Total - Secondary Component Units</b>	<b>\$ 7,452</b>	<b>\$ 2,025</b>	<b>\$ 9,477</b>	<b>\$ 955</b>	<b>\$ 8,522</b>

**Puerto Rico Department of Treasury**

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

By Agency <sup>1</sup>

YTD from 7/1/2024 through 5/31/2025

May-25

(figures in \$000s)

	CapEx Certified Budget	Adjustments & Revisions	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
<b>OMB and Hacienda Custodies</b>					
17 Custody of the Office of Management and Budget	\$ 88,514	\$ (41,571)	\$ 46,943	\$ -	\$ 46,943
<b>Total - OMB and Hacienda Custodies</b>	<b>\$ 88,514</b>	<b>\$ (41,571)</b>	<b>\$ 46,943</b>	<b>\$ -</b>	<b>\$ 46,943</b>

	CapEx Certified Budget	Adjustments & Revisions	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
<b>Out of Scope Entities</b>					
10 The General Court of Justice	13,723	2,685	16,408	16,408	-
100 Legislative Assembly of the Commonwealth	21,225	-	21,225	20,694	531
200 Special Independent Prosecutor's Panel	119	-	119	-	119
272 Office of the Inspector General	390	-	390	229	161
<b>Total - Out of Scope Entities</b>	<b>\$ 35,457</b>	<b>\$ 2,685</b>	<b>\$ 38,142</b>	<b>\$ 37,331</b>	<b>\$ 811</b>

	CapEx Certified Budget	Adjustments & Revisions	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
<b>Recap</b>					
Entities Operating in PRIFAS 7.5	\$ 59,770	\$ 11,685	\$ 71,455	\$ 3,612	\$ 67,843
Core Component Units	67,443	17,231	84,674	10,627	74,047
Secondary Component Units	7,452	2,025	9,477	955	8,522
OMB and Hacienda Custodies	88,514	(41,571)	46,943	-	46,943
Out of Scope Entities	35,457	2,685	38,142	37,331	811
<b>Total</b>	<b>\$ 258,636</b>	<b>\$ (7,944)</b>	<b>\$ 250,692</b>	<b>\$ 52,526</b>	<b>\$ 198,166</b>

**Notes:**

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

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

# Appendix



**Puerto Rico Department of Treasury**

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

By Agency

For the month of: May-25

(figures in \$000s)

		1	2	3	4	5	6	7	8	9	10	11	FY25	FY25
	GF+SRF Budget	7/31/2024	8/31/2024	9/30/2024	10/31/2024	11/30/2024	12/31/2024	1/31/2025	2/28/2025	3/31/2025	4/30/2025	5/31/2025	YTD Totals	Remaining Balance \$
<b>Core Component Units</b>														
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	\$ 8,480	\$ 61,821	\$ 422,832	\$ 170,262
79 Automobile Accident Compensation Administration	102,529	4,951	5,677	7,711	7,201	4,417	6,975	4,014	6,225	5,861	5,488	5,814	64,335	38,194
90 Administration of Medical Services of Puerto Rico	265,788	26,164	21,976	19,885	22,662	19,701	21,943	23,296	20,311	17,066	21,565	20,590	235,159	30,628
119 Department of Economic Development and Commerce	157,243	5,805	6,383	1,365	4,415	4,056	4,698	5,419	4,773	6,605	5,655	4,658	53,832	103,411
162 Public Buildings Authority	176,163	7,918	10,113	24,639	11,049	14,237	10,128	10,399	12,377	10,821	10,389	5,824	127,893	48,269
168 Ports Authority	83,562	4,937	11,610	7,729	5,981	1,961	3,972	1,934	1,976	1,767	1,947	1,979	45,793	37,769
180 Tourism Company	161,144	11,562	10,362	6,530	8,936	20,279	6,242	23,245	9,857	7,519	14,260	20,745	139,538	21,606
187 Health Insurance Administration of Puerto Rico	928,726	61,979	69,631	216,988	57,452	50,945	86,419	83,772	64,923	66,843	18,580	95,755	873,284	55,442
188 Corp. of the Cardiovascular Center of Puerto Rico & Caribbean	95,140	4,527	6,792	6,580	6,824	7,342	7,946	8,222	7,402	6,036	6,505	8,984	77,159	17,981
235 Housing Financing Authority	104,602	1,096	1,156	1,602	1,519	1,452	1,425	1,368	1,488	1,830	1,370	1,532	15,837	88,765
277 Administration for the Development of Agricultural Enterprises	197,498	9,780	1,751	1,740	33,289	18,384	11,654	10,034	9,987	21,327	12,616	924	131,486	66,013
285 Integrated Transport Authority	170,065	9,185	15,728	5,447	10,064	13,005	10,387	13,189	9,731	13,877	11,385	9,757	121,755	48,310
295 Financial Advisory Authority and Fiscal Agency of Puerto Rico	51,992	827	1,661	1,347	1,464	2,445	4,833	2,232	1,665	1,537	1,990	1,362	21,364	30,628
303 District Authority of the Convention Center	48,765	2,964	4,095	10,971	5,460	6,721	5,652	6,103	2,825	4,571	5,719	6,080	61,162	(12,397)
<b>Total - Core Component Units</b>	<b>\$ 3,136,312</b>	<b>\$ 192,041</b>	<b>\$ 203,049</b>	<b>\$ 358,751</b>	<b>\$ 213,470</b>	<b>\$ 173,311</b>	<b>\$ 191,196</b>	<b>\$ 201,562</b>	<b>\$ 161,897</b>	<b>\$ 324,376</b>	<b>\$ 125,951</b>	<b>\$ 245,824</b>	<b>\$ 2,391,429</b>	<b>\$ 744,883</b>
<b>Secondary Component Units</b>														
21 Puerto Rico Traffic Safety Commission	\$ 1,873	\$ 100	\$ 124	\$ 120	\$ 127	\$ 134	\$ 126	\$ 111	\$ 110	\$ 120	\$ 123	\$ 189	\$ 1,385	\$ 488
22 Office of The Commissioner of Insurance	13,110	489	639	830	895	779	923	772	865	850	623	1,211	8,877	4,233
29 Puerto Rico Federal Affairs Administration	3,238	210	248	260	261	260	291	329	262	269	259	260	2,908	330
75 Office of the Financial Institutions Commissioner	15,431	675	862	836	862	869	842	790	798	811	801	777	8,922	6,509
82 Institute of Puerto Rican Culture	24,221	793	569	584	2,616	2,490	1,182	1,381	1,804	1,378	1,762	1,267	15,827	8,394
105 Industrial Commission	23,170	1,272	1,402	1,679	1,733	1,607	1,570	1,710	1,729	1,564	1,703	1,626	17,596	5,575
109 Puerto Rico School of Plastic Arts	5,847	185	472	354	525	303	539	275	307	32	33	33	3,057	2,791
121 Government Board of the 911 Service	22,823	779	826	1,706	814	1,057	590	1,407	696	701	798	1,034	10,409	12,414
138 Institutional Trust of the National Guard of Puerto Rico	7,905	335	308	346	483	414	404	683	304	514	381	440	4,608	3,296
161 Puerto Rico Infrastructure Financing Authority	3,918	180	222	203	379	222	234	394	176	173	240	318	2,740	1,178
165 Land Authority of Puerto Rico	12,566	950	739	743	790	781	750	790	714	647	666	705	8,272	4,294
167 Integral Development of the "Península de Cantera"	832	39	33	24	45	56	40	53	110	42	44	61	547	285
177 Land Administration of Puerto Rico	9,083	361	468	493	545	696	768	419	661	485	486	454	5,836	3,247
186 Culebra Conservation and Development Authority	563	47	83	54	52	60	38	42	50	88	100	81	694	(131)
189 Institute of Forensic Science	24,514	1,653	1,989	2,244	2,158	2,295	3,068	2,245	1,921	165	163	157	18,059	6,455
191 Musical Arts Corporation	15,411	416	579	599	754	624	589	810	610	725	2,895	1,113	9,713	5,698
192 Fine Arts Center Corporation	11,388	421	529	495	512	605	440	594	516	405	566	499	5,583	5,805
195 Economic Development Bank of PR	14,313	802	776	782	825	983	799	800	770	831	906	876	9,151	5,163
196 Puerto Rico Public Broadcasting Corporation	14,504	669	680	747	768	661	661	714	548	690	604	724	7,466	7,038
198 Agricultural Insurance Corporation	3,306	246	204	415	236	187	174	576	147	145	139	188	2,658	648
215 Puerto Rico Conservatory of Music Corporation	13,294	671	842	1,416	1,017	951	862	741	1,038	1,794	960	908	11,199	2,095
236 Innovation Fund for Agricultural Development of Puerto Rico	13,668	134	191	274	2,444	385	280	143	787	166	240	254	5,300	8,369
238 Ponce Authority (Authority Of The Port Of The Americas)	2,725	86	76	75	68	67	91	66	76	74	67	76	820	1,905
264 Corporation for the "Caño Martín Peña" Enlace Project	3,632	111	157	154	148	242	176	236	179	189	168	277	2,040	1,592
265 Roosevelt Roads	2,986	119	79	155	204	173	93	257	193	175	114	227	1,789	1,197
271 Puerto Rico Technology and Innovation Services	83,123	355	404	353	1,890	1,643	23,037	18,562	937	309	1,401	3,230	52,121	31,002
276 Puerto Rico Public Private Partnership Authority	28,278	174	218	1,046	602	665	1,388	425	768	897	1,319	540	8,043	20,235
286 Authority of the Port of Ponce	2,890	238	489	303	303	314	409	398	235	376	353	19	3,439	(549)
288 University of Puerto Rico Comprehensive Cancer Center	84,790	2,639	5,800	7,591	8,020	6,369	8,224	7,278	6,469	4,948	3,394	6,708	67,438	17,352
293 Center for Diabetes Research, Education, and Medical Services	1,075	68	67	83	89	91	83	78	81	81	80	-	801	274
298 Public Service Regulatory Board	40,064	1,261	1,276	2,782	1,805	1,829	2,011	1,828	1,659	2,881	1,880	1,635	20,847	19,217
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
311 Puerto Rico Gaming Commission	460,720	1,105	41,820	33,073	35,611	29,272	14,870	43,004	34,597	34,969	29,979	37,624	335,924	124,796
312 Retirement Board of the Government of Puerto Rico	143,579	2,036	2,601	8,670	5,587	5,256	5,917	5,393	5,618	5,900	6,030	4,696	57,703	85,875
329 Office of Socioeconomic Development	5,865	203	563	326	171	186	609	443	310	169	171	511	3,661	2,204
<b>Total - Secondary Component Units</b>	<b>\$ 1,369,681</b>	<b>\$ 33,245</b>	<b>\$ 86,426</b>	<b>\$ 114,476</b>	<b>\$ 87,945</b>	<b>\$ 83,163</b>	<b>\$ 90,164</b>	<b>\$ 111,891</b>	<b>\$ 66,044</b>	<b>\$ 63,562</b>	<b>\$ 59,447</b>	<b>\$ 68,718</b>	<b>\$ 865,081</b>	<b>\$ 504,600</b>
Core Component Units	\$ 3,136,312	\$ 192,041	\$ 203,049	\$ 358,751	\$ 213,470	\$ 173,311	\$ 191,196	\$ 201,562	\$ 161,897	\$ 324,376	\$ 125,951	\$ 245,824	\$ 2,391,429	\$ 744,883
Secondary Component Units	1,369,681	33,245	86,426	114,476	87,945	83,163	90,164	111,891	66,044	63,562	59,447	68,718	865,081	504,600
<b>Combined Component Units Monthly Actuals</b>	<b>\$ 4,505,993</b>	<b>\$ 225,286</b>	<b>\$ 289,475</b>	<b>\$ 473,227</b>	<b>\$ 301,415</b>	<b>\$ 256,474</b>	<b>\$ 281,361</b>	<b>\$ 313,453</b>	<b>\$ 227,941</b>	<b>\$ 387,938</b>	<b>\$ 185,398</b>	<b>\$ 314,542</b>	<b>\$ 3,256,510</b>	<b>\$ 1,249,483</b>



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

<b>Entity Code</b>	<b>Component Unit</b>	<b>Latest FY25 Submission<sup>2</sup></b>
109	Puerto Rico School of Plastic Arts	Feb-25
168	Ports Authority	Feb-25
189	Institute of Forensic Science	Mar-25
277	Adm Des. Empresas Agropecuaria	Apr-25
286	Authority of the Port of Ponce	Apr-25
293	Center for Diabetes Research, Education, and Medical Services	Apr-25
310	Municipal Finance Corporation	Apr-25

**Notes:**

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

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

Entity Code	Component Unit	Latest FY25 Submission <sup>2</sup>
109	Puerto Rico School of Plastic Arts	Feb-25
168	Ports Authority	Feb-25
189	Institute of Forensic Science	Apr-25
277	Adm Des. Empresas Agropecuaria	Apr-25
310	Municipal Finance Corporation	Apr-25

**Notes:**

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

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

As Recorded and Presented by each Entity

		Q1	Q1	Q1	Q2	Q2	Q2	Q3	Q3	Q3	Q4	Q4	FY25
		1	2	3	4	5	6	7	8	9	10	11	
Code:	Entity:	7/31/2024	8/31/2024	9/30/2024	10/31/2024	11/30/2024	12/31/2024	1/31/2025	2/28/2025	3/31/2025	4/30/2025	5/31/2025	YTD Totals
11	Puerto Rico Traffic and Safety Commission	\$ -	\$ -	\$ 22	\$ 22	\$ 21	\$ 42	\$ 24	\$ 24	\$ 21	\$ 21		\$ 197
22	Office of The Commissioner of Insurance	-	-	-	-	-	-		111	210	208	432	961
70	State Insurance Fund Corporation	-	8,765	9,078	8,803								
75	OCIF	-	-	-	-	969	204	193	196	196	196	196	2,150
79	Automobile Accidents Compensation Administration	-	1,099	2,158	1,057	1,049	1,051						6,414
82	Institute of Puerto Rican Culture	294	294	294	294	294	294	294	294	294	294	294	3,234
90	Medical Services Administration of Puerto Rico	2,025	2,025	2,025	2,025	2,025	2,025	2,025	2,025	2,025	2,025	2,025	22,277
109	School of Plastic Arts	44	44	44	44								176
119	Department of Economic Development and Commerce	592	582	581	579	580	268						3,182
121	Government Board of the 911 Service		23	24		46	23	24	23	23	24		211
138	Institutional Trust of the National Guard of Puerto Rico	4	4	3	3	3	3	3	4	5	4	4	40
162	Public Building Authority	-	-	2,065	1,938				8,422				12,425
165	Land Authority of Puerto Rico	306	291	293	295	294	329	293	295	295	301	299	3,291
168	Puerto Rico Ports Authority	-	-	-									-
177	Land Administration of Puerto Rico	-	-	205	196	199	404	-	421	405	204	407	2,441
180	Tourism Company of Puerto Rico	-	-		517								517
187	Health Insurance Administration of Puerto Rico	31	31	31	31	31	31	31	31				248
188	Cardiovascular Center Corporation of PR and the Caribbean	159	158	151	151	153	153	153	153	154	154	154	1,693
191	Musical Arts Corporation	35	35	35	35	35	36	36	36	35	35	35	388
192	Fine Arts Center Corporation	54	54	54	54	54	54	54	54	54	54	54	594
195	Economic Development Bank of PR	129	133	134	131	140	129	129	129				1,054
198	Agricultural Insurance Corporation	15	15	31	15	15	15	15	15	15	15		166
215	Puerto Rico Conservatory of Music Corporation	43.00	42	41	42	42	42	42	42	40	40	40	456
235	Puerto Rico Housing Finance Authority	-	-	-	13								13
236	Innovation Fund for Agricultural Development of Puerto Rico					33			29	7	7		76
277	Agricultural Enterprises Development Administration	-	-	-	3,091	461	706		4,231				8,489
285	Puerto Rico Integrated Transit Authority	1,135	1,135	1,135	1,135	1,135	1,135	1,135	1,135	1,135	1,135		11,350
295	Fiscal Agency & Financial Advisory Authority	-	-	-									-
298	Public Service Regulatory Board	5892	-	-									5,892
311	Puerto Rico Gaming Commission	0	-	-									-
312	Government Employees and Judiciary Retirement System	833	794	790	788	786	786	785	785	785	782	779	
		\$ 11,591	\$ 15,524	\$ 19,194	\$ 21,260	\$ 8,365	\$ 7,731	\$ 5,236	\$ 18,455	\$ 5,699	\$ 5,499	\$ 4,719	\$ 87,935